

OFFICIAL BUDGET FORMS

TOWN OF EAGAR

Fiscal Year 2016

TOWN OF EAGAR
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Fiscal Year 2016

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RESOLUTION NO. 2015-08

TOWN OF EAGAR A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF EAGAR, ARIZONA FOR THE ADOPTION OF THE BUDGET FOR FISCAL YEAR 2015-2016.

WHEREAS, in accordance with the provisions of Arizona Revised Statutes (A.R.S.) § 42-17101 et. seq., the Town did, on May 5, 2015 make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from sources of the Town of Eagar, and


WHEREAS, in accordance with said article of said title, and following due public notice, the Council met on June 2, 2015 at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses, and

WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the Town of Eagar would meet on June 2, 2015 at the Eagar Town Council Chambers for the purpose of hearing taxpayers, therefore be it


RESOLVED, that the said estimates of revenues and expenditures/expense shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of the Town of Eagar for the fiscal year 2015-2016.

Passed by the Mayor and Town Council, of the Town of Eagar this 2nd day of June 2015.


Attest:


Eva M. Wilson, Town Clerk

Approved:


Bryce Hamblin, Mayor

Approved as to form:


Douglas E. Brown, Town Attorney

TOWN OF EAGAR
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2016

Fiscal Year	S c h	FUNDS								Total All Funds
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds		
2015	E	2,756,493	2,494,621	0	0	0	1,280,469	0	6,531,583	
2015	E	2,600,458	869,621	0	0	0	1,227,579	0	4,697,658	
2016		453,263	497,052	0	0	0	361,567	0	1,311,882	
2016	B	0							0	
2016	B	0							0	
2016	C	2,909,298	2,705,974	0	0	0	1,538,560	0	7,153,832	
2016	D	0	0	0	0	0	0	0	0	
2016	D	0	0	0	0	0	0	0	0	
2016	D	439,699	250,000	0	0	0	250,000	0	939,699	
2016	D	0	750,000	0	0	0	189,699	0	939,699	
2016										
LESS: Amounts for Future Debt Retirement:									0	
									0	
									0	
									0	
2016		3,802,260	2,703,026	0	0	0	1,960,428	0	8,465,714	
2016	E	2,840,225	2,737,497	0	0	0	1,426,810	0	7,004,532	

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC expenditure limitation

	2015	2016
1. Budgeted expenditures/expenses	\$ 6,531,583	\$ 7,004,532
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	6,531,583	7,004,532
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 6,531,583	\$ 7,004,532
6. EEC expenditure limitation	\$ 6,531,583	\$ 7,004,532

☐ The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

TOWN OF EAGAR
Tax Levy and Tax Rate Information
Fiscal Year 2016

	2015	2016
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u> </u>	\$ <u> </u>
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ <u> </u>	
3. Property tax levy amounts		
A. Primary property taxes	\$ <u> </u>	\$ <u> </u>
B. Secondary property taxes	\$ <u> </u>	\$ <u> </u>
C. Total property tax levy amounts	\$ <u> </u>	\$ <u> </u>
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ <u> </u>	
(2) Prior years' levies	<u> </u>	
(3) Total primary property taxes	\$ <u> </u>	
B. Secondary property taxes		
(1) Current year's levy	\$ <u> </u>	
(2) Prior years' levies	<u> </u>	
(3) Total secondary property taxes	\$ <u> </u>	
C. Total property taxes collected	\$ <u> </u>	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u> </u>	<u> </u>
(2) Secondary property tax rate	<u> </u>	<u> </u>
(3) Total city/town tax rate	<u> </u>	<u> </u>
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating <u> </u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

TOWN OF EAGAR
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
GENERAL FUND			
Local taxes			
TOWN SALES & USE TAX	\$ 825,000	\$ 881,998	\$ 833,250
Licenses and permits			
FEES & PERMITS	81,900	81,900	82,458
Intergovernmental			
STATE SHARED - STATE SALES TAX	419,331	436,104	466,679
STATE SHARED - URBAN REVENUE	561,759	561,759	588,153
STATE SHARED - AUTO LIEU	273,260	284,190	286,417
STATE/FED WILDLAND FIRE	100,000	100,000	101,000
Charges for services			
CHARGE FOR SERVICE	23,680		23,630
Fines and forfeits			
COURT FINES	33,000	29,700	32,305
Interest on investments			
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
MISC REVENUE	38,250	18,250	419,521
RENTS/ROYALTIES	48,358	48,358	52,010
RECREATION & EVENTS	3,500	8,000	3,600
DONATIONS	6,650	17,500	20,275
Total General Fund	\$ 2,414,688	\$ 2,467,759	\$ 2,909,298

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF EAGAR
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
SPECIAL REVENUE FUNDS			
HURF	\$ 823,250	\$ 934,457	\$ 949,914
MISC HURF REVENUE	6,000	7,000	6,060
	\$ 829,250	\$ 941,457	\$ 955,974
Unscheduled grant funding	\$ 1,000,000	\$ 125,000	\$ 1,000,000
	\$ 1,000,000	\$ 125,000	\$ 1,000,000
CONTINGENCY	\$ 750,000		\$ 750,000
	\$ 750,000		\$ 750,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Special Revenue Funds	\$ 2,579,250	\$ 1,066,457	\$ 2,705,974

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF EAGAR
Revenues Other Than Property Taxes
Fiscal Year 2016

SOURCE OF REVENUES	ESTIMATED REVENUES 2015	ACTUAL REVENUES* 2015	ESTIMATED REVENUES 2016
DEBT SERVICE FUNDS			
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Debt Service Funds	\$ _____	\$ _____	\$ _____
CAPITAL PROJECTS FUNDS			
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Capital Projects Funds	\$ _____	\$ _____	\$ _____

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF EAGAR
Revenues Other Than Property Taxes
Fiscal Year 2016

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2015</u>	<u>ACTUAL REVENUES* 2015</u>	<u>ESTIMATED REVENUES 2016</u>
PERMANENT FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS			
UTILITY INCOME	\$ 1,259,645	\$ 1,259,645	\$ 1,259,960
OTHER INCOME	278,000	278,000	278,600
_____	_____	_____	_____
_____	\$ 1,537,645	\$ 1,537,645	\$ 1,538,560
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total Enterprise Funds	\$ 1,537,645	\$ 1,537,645	\$ 1,538,560

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF EAGAR
Revenues Other Than Property Taxes
Fiscal Year 2016

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2015</u>	<u>ACTUAL REVENUES* 2015</u>	<u>ESTIMATED REVENUES 2016</u>
INTERNAL SERVICE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>6,531,583</u>	\$ <u>5,071,861</u>	\$ <u>7,153,832</u>

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF EAGAR
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2016

FUND	OTHER FINANCING 2016		INTERFUND TRANSFERS 2016	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Contingency	\$	\$	250,000	\$
Enterprise payment			189,699	
Total General Fund	\$	\$	439,699	\$
SPECIAL REVENUE FUNDS				
Contingency	\$	\$		750,000
HURF			250,000	
Total Special Revenue Funds	\$	\$	250,000	750,000
DEBT SERVICE FUNDS				
	\$	\$		\$
Total Debt Service Funds	\$	\$		\$
CAPITAL PROJECTS FUNDS				
	\$	\$		\$
Total Capital Projects Funds	\$	\$		\$
PERMANENT FUNDS				
	\$	\$		\$
Total Permanent Funds	\$	\$		\$
ENTERPRISE FUNDS				
Payback GF	\$	\$		189,699
Contingency			250,000	
Total Enterprise Funds	\$	\$	250,000	189,699
INTERNAL SERVICE FUNDS				
	\$	\$		\$
Total Internal Service Funds	\$	\$		\$
TOTAL ALL FUNDS	\$	\$	939,699	939,699

TOWN OF EAGAR
Expenditures/Expenses by Fund
Fiscal Year 2016

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
GENERAL FUND				
Mayor & Council	\$ 29,818	\$	\$ 26,850	\$ 30,579
General Government	298,536		238,550	708,672
Magistrate	56,644		53,812	60,766
Town Manager	43,270		43,270	50,538
Town Clerk	146,225		138,914	69,020
Community Development	132,917	(15,000)	65,000	104,055
Finance	117,510		111,635	91,898
Police	805,620		805,620	877,181
Fire	329,595		329,595	336,970
Fire Cont/Wildland Fire	70,000		70,000	71,832
Police Cont/Animal Control	63,603		60,423	64,359
Parks & Recreation	35,096	15,000	42,582	54,748
Facilities	358,623		358,623	221,383
Fleet	269,036		255,584	98,224
Contingency				
Total General Fund	\$ 2,756,493	\$	\$ 2,600,458	\$ 2,840,225
SPECIAL REVENUE FUNDS				
H.U.R.F.	\$ 744,621	\$	\$ 744,621	\$ 987,497
Contingency	750,000			750,000
GRANTS	1,000,000		125,000	1,000,000
Total Special Revenue Funds	\$ 2,494,621	\$	\$ 869,621	\$ 2,737,497
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water	\$ 751,568	\$	\$ 751,568	\$ 714,559
Wastewater	528,901		476,011	635,776
Facilities				30,000
Fleet				46,475
Contingency				
Total Enterprise Funds	\$ 1,280,469	\$	\$ 1,227,579	\$ 1,426,810
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 6,531,583	\$	\$ 4,697,658	\$ 7,004,532

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

TOWN OF EAGAR
Expenditures/Expenses by Department
Fiscal Year 2016

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
GENERAL FUND				
Mayor & Council	\$ 29,818	\$	\$ 26,850	\$ 30,579
General Government	298,536		238,550	708,672
Magistrate	56,644		53,812	60,766
Town Manager	43,270		43,270	50,538
Town Clerk	146,225		138,914	69,020
Community Development	132,917	(15,000)	65,000	104,055
Finance	117,510		111,635	91,898
Police	805,620		805,620	877,181
Fire	329,595		329,595	336,970
Fire Cont/Wildland Fire	70,000		70,000	71,832
Police Cont/Animal Control	63,603		60,423	64,359
Parks & Recreation	35,096	15,000	42,582	54,748
Facilities	358,623		358,623	221,383
Fleet	269,036		255,584	98,224
Contingency				
Department Total	\$ 2,756,493	\$	\$ 2,600,458	\$ 2,840,225

List Department:

H.U.R.F.	\$ 744,621	\$	\$ 744,621	\$ 987,497
Contingency	750,000			750,000
GRANTS	1,000,000		125,000	1,000,000
Department Total	\$ 2,494,621	\$	\$ 869,621	\$ 2,737,497

List Department:

ENTERPRISE				
Water	\$ 751,568	\$	\$ 751,568	\$ 714,559
Wastewater	528,901		476,011	635,776
Facilities				30,000
Fleet				46,475
Contingency				
Department Total	\$ 1,280,469	\$	\$ 1,227,579	\$ 1,426,810

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

TOWN OF EAGAR
Full-Time Employees and Personnel Compensation
Fiscal Year 2016

FUND	Full-Time Equivalent (FTE) 2016	Employee Salaries and Hourly Costs 2016	Retirement Costs 2016	Healthcare Costs 2016	Other Benefit Costs 2016	Total Estimated Personnel Compensation 2016
GENERAL FUND	20	\$ 1,003,843	\$ 201,938	\$ 197,661	\$ 181,759	\$ 1,585,201
SPECIAL REVENUE FUNDS						
HURF	6	\$ 296,000	\$ 32,959	\$ 56,063	\$ 47,482	\$ 432,504
GRANTS	1	\$ 53,191	\$ 23,574	\$ 11,232	\$ 13,112	\$ 101,109
Total Special Revenue Funds	7	\$ 349,191	\$ 56,534	\$ 67,295	\$ 60,593	\$ 533,613
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
WATER	4	\$ 212,614	\$ 23,813	\$ 37,293	\$ 33,702	\$ 307,423
WASTEWATER	5	\$ 237,629	\$ 26,653	\$ 48,301	\$ 40,086	\$ 352,669
Total Enterprise Funds	9	\$ 450,243	\$ 50,466	\$ 85,594	\$ 73,788	\$ 660,091
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	36	\$ 1,803,277	\$ 308,937	\$ 350,550	\$ 316,140	\$ 2,778,905

SCHEDULE G