

OFFICIAL BUDGET FORMS

TOWN OF EAGAR

Fiscal Year 2019

TOWN OF EAGAR
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Fiscal Year 2019

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RESOLUTION NO. 2018-10

**TOWN OF EAGAR, APACHE COUNTY, ARIZONA A RESOLUTION OF THE MAYOR
AND TOWN COUNCIL OF THE TOWN OF EAGAR, ARIZONA FOR THE ADOPTION
OF THE BUDGET FOR FISCAL YEAR 2018-2019.**

WHEREAS, in accordance with the provisions of Arizona Revised Statutes (A.R.S.) § 42-17101 et. seq., the Town did, on May 1, 2018 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 5, 2018 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 5, 2018 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 2018-2019.

Passed by the Mayor and Town Council, of the Town of Eagar this 5th day of June 2018.

Attest:



Jessica Hill, Deputy 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 2019

Fiscal Year	S c h	FUNDS							
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds
2018	Adopted/Adjusted Budgeted Expenditures/Expenses*	3,104,678	2,414,832	0	0	0	2,496,653	0	8,016,163
2018	Actual Expenditures/Expenses**	2,509,478	2,054,000	0	0	0	2,248,000	0	6,811,478
2019	Fund Balance/Net Position at July 1***								0
2019	Primary Property Tax Levy	0							0
2019	Secondary Property Tax Levy								0
2019	Estimated Revenues Other than Property Taxes	3,274,772	2,585,762	0	0	0	1,961,492	0	7,822,026
2019	Other Financing Sources	0	0	0	0	0	0	0	0
2019	Other Financing (Uses)	0	0	0	0	0	0	0	0
2019	Interfund Transfers In	0	0	0	0	0	0	0	0
2019	Interfund Transfers (Out)	0	0	0	0	0	0	0	0
2019	Reduction for Amounts Not Available:								
LESS:	Amounts for Future Debt Retirement:								
2019	Total Financial Resources Available	3,274,772	2,585,762	0	0	0	1,961,492	0	7,822,026
2019	Budgeted Expenditures/Expenses	3,024,763	2,441,980	0	0	0	2,355,283	0	7,822,026

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

	2018	2019
\$	8,016,163	\$ 7,822,026
	8,016,163	7,822,026
\$	8,016,163	\$ 7,822,026
\$		\$

☐ 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 2019

	2018	2019
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 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
GENERAL FUND			
Local taxes			
TOWN SALES & USE TAX	\$ 876,680	\$ 890,000	\$ 885,447
Licenses and permits			
FEES & PERMITS	90,185	90,500	91,791
Intergovernmental			
STATE SALES TAX	462,791	505,000	495,054
URBAN REVENUE	611,116	617,800	612,331
AUTO LIEU	326,050	325,000	338,988
STATE/FED WILDLAND FIRE	110,000	90,000	
Charges for services			
CHARGE FOR SERVICES	19,700	22,000	23,701
Fines and forfeits			
COURT FINES	24,800	26,500	25,048
Interest on investments			
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
MISC REVENUE	29,345	50,000	219,021
RENTS/ROYALTIES	41,520	55,000	45,430
RECREATION & EVENTS	14,300	14,500	13,700
DONATIONS	34,560	35,000	24,261
CONTINGENCY/USE OF FUND BALANCE	500,000	95,000	500,000
Total General Fund	\$ 3,141,047	\$ 2,816,300	\$ 3,274,772

* 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 2019

SOURCE OF REVENUES	ESTIMATED REVENUES 2018	ACTUAL REVENUES* 2018	ESTIMATED REVENUES 2019
SPECIAL REVENUE FUNDS			
HURF	\$ 1,046,811	\$ 1,146,000	\$ 1,029,580
MISC HURF REVENUE	6,120	7,000	6,182
HURF CONTINGENCY/USE OF FUND BALANCE	361,901	361,140	250,000
	\$ 1,414,832	\$ 1,514,140	\$ 1,285,762
UNSCHEDULED GRANT FUNDING	\$ 1,000,000	\$ 640,000	\$ 1,300,000
	\$ 1,000,000	\$ 640,000	\$ 1,300,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Special Revenue Funds	\$ 2,414,832	\$ 2,154,140	\$ 2,585,762

* 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 2019

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2018</u>	<u>ACTUAL REVENUES* 2018</u>	<u>ESTIMATED REVENUES 2019</u>
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 2019

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2018</u>	<u>ACTUAL REVENUES* 2018</u>	<u>ESTIMATED REVENUES 2019</u>
PERMANENT FUNDS			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Permanent Funds	\$	\$	\$
ENTERPRISE FUNDS			
UTILITY INCOME	\$ 1,251,483	\$ 1,204,000	\$ 1,254,382
MISC UTILITY INCOME	675,574	600,000	207,110
CONTINGENCY/USE OF FUND BALANCE	500,000	349,920	500,000
	\$ 2,427,057	\$ 2,153,920	\$ 1,961,492
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Enterprise Funds	\$ 2,427,057	\$ 2,153,920	\$ 1,961,492

* 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 2019

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2018</u>	<u>ACTUAL REVENUES* 2018</u>	<u>ESTIMATED REVENUES 2019</u>
INTERNAL SERVICE FUNDS			
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>7,982,936</u>	\$ <u>7,124,360</u>	\$ <u>7,822,026</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 2019

FUND	OTHER FINANCING 2019		INTERFUND TRANSFERS 2019	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
	\$	\$	\$	\$
Total General Fund	\$	\$	\$	\$
SPECIAL REVENUE FUNDS				
	\$	\$	\$	\$
Total Special Revenue Funds	\$	\$	\$	\$
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
	\$	\$	\$	\$
Total Enterprise Funds	\$	\$	\$	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$	\$

TOWN OF EAGAR
Expenditures/Expenses by Fund
Fiscal Year 2019

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2018	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2018	ACTUAL EXPENDITURES/ EXPENSES* 2018	BUDGETED EXPENDITURES/ EXPENSES 2019
GENERAL FUND				
Mayor & Council	\$ 30,289	\$	\$ 25,000	\$ 29,738
General Government	252,190		200,000	214,821
Magistrate	52,803		44,000	27,577
Town Manager	55,139		3,000	24,579
Town Clerk	78,274		50,000	78,645
Community Development	110,000		100,000	121,527
Finance	92,866		92,866	81,001
Police	1,005,980		970,000	839,555
Fire	356,600		350,000	314,640
Fire Cont/Wildland Fire	71,374		67,000	
Police cont/Muni Code Officer	61,790		61,700	66,300
Parks & Recreation	66,980		62,000	69,615
Facilities	275,481		200,000	579,523
Fleet	94,912		94,912	77,242
Contingency/Fund Balance	500,000		189,000	500,000
Total General Fund	\$ 3,104,678	\$	\$ 2,509,478	\$ 3,024,763
SPECIAL REVENUE FUNDS				
HURF	\$ 1,164,832	\$	\$ 1,164,000	\$ 891,980
HURF Contingency/Use of Fund Balance	250,000		250,000	250,000
Grants	1,000,000		640,000	1,300,000
Total Special Revenue Funds	\$ 2,414,832	\$	\$ 2,054,000	\$ 2,441,980
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water	\$ 1,379,504	\$	\$ 1,265,000	\$ 1,008,678
Wastewater	524,349		520,000	753,805
Facilities	52,800		73,000	52,800
Fleet	40,000		40,000	40,000
Contingency	500,000		350,000	500,000
Total Enterprise Funds	\$ 2,496,653	\$	\$ 2,248,000	\$ 2,355,283
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 8,016,163	\$	\$ 6,811,478	\$ 7,822,026

* 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 2019

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2018	2018	2018	2019
General Fund:				
Mayor & Council	\$ 30,289	\$	\$ 25,000	\$ 29,738
General Government	252,190		200,000	214,821
Magistrate	52,803		44,000	27,577
Town Manager	55,139		3,000	24,579
Town Clerk	78,274		50,000	78,645
Community Development	110,000		100,000	121,527
Finance	92,866		92,866	81,001
Police	1,005,980		970,000	839,555
Fire	356,600		350,000	314,640
Fire Cont/Wildland Fire	71,374		67,000	
Police cont/Animal Control	61,790		61,700	66,300
Parks & Recreation	66,980		62,000	69,615
Facilities	275,481		200,000	579,523
Fleet	94,912		94,912	77,242
Contingency	500,000		189,000	500,000
Department Total	\$ 3,104,678	\$	\$ 2,509,478	\$ 3,024,763

List Department:

Special Revenue Funds:

HURF	\$ 1,164,832	\$	\$ 1,164,000	\$ 891,980
HURF Contingency/Use of Fund Balance	250,000		250,000	250,000
Grants	1,000,000		640,000	1,300,000
Department Total	\$ 2,414,832	\$	\$ 2,054,000	\$ 2,441,980

List Department:

Enterprise Fund:

Water	\$ 1,379,504	\$	\$ 1,265,000	\$ 1,008,678
Wastewater	524,349		520,000	753,805
Facilities	52,800		73,000	52,800
Fleet	40,000		40,000	40,000
Contingency	500,000		350,000	500,000
Department Total	\$ 2,496,653	\$	\$ 2,248,000	\$ 2,355,283

* 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 2019

FUND	Full-Time Equivalent (FTE) 2019	Employee Salaries and Hourly Costs 2019	Retirement Costs 2019	Healthcare Costs 2019	Other Benefit Costs 2019	Total Estimated Personnel Compensation 2019
GENERAL FUND	17	\$ 993,823	\$ 294,829	\$ 181,346	\$ 127,978	\$ 1,597,976
SPECIAL REVENUE FUNDS						
HURF	6	\$ 233,461	\$ 27,177	\$ 37,497	\$ 35,771	\$ 333,905
Total Special Revenue Funds	6	\$ 233,461	\$ 27,177	\$ 37,497	\$ 35,771	\$ 333,905
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
WATER	4	\$ 149,194	\$ 17,321	\$ 19,631	\$ 16,900	\$ 203,046
WASTEWATER	5	\$ 177,482	\$ 20,659	\$ 36,282	\$ 20,819	\$ 255,242
Total Enterprise Funds	9	\$ 326,677	\$ 37,979	\$ 55,914	\$ 37,719	\$ 458,288
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	32	\$ 1,553,961	\$ 359,985	\$ 274,756	\$ 201,468	\$ 2,390,169

SCHEDULE G