

Official Budget Forms

Town of Eagar

Fiscal year 2023

Town of Eagar

Table of Contents

Fiscal year 2023

Schedule A—Summary Schedule of estimated revenues and expenditures/expenses

Schedule B—Tax levy and tax rate information

Schedule C—Revenues other than property taxes

Schedule D—Other financing sources/(uses) and interfund transfers

Schedule E—Expenditures/expenses by fund

Schedule F—Expenditures/expenses by department (as applicable)

Schedule G—Full-time employees and personnel compensation

Town of Eagar
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2023

Fiscal year	S c h	Funds				
		General Fund	Special Revenue Fund	Enterprise Funds Available	Total all funds	
2022	E	1	3,784,654	6,095,894	2,045,825	11,926,373
2022	E	2	2,340,924	1,742,824	980,182	5,063,930
2023		3	7,346,483	855,794	922,797	9,125,074
2023	B	4	0	0	0	0
2023	B	5				0
2023	C	6	4,481,432	5,157,935	1,836,078	11,475,445
2023	D	7	0	0	0	0
2023	D	8	0	0	0	0
2023	D	9	0	2,799,808	1,980,000	4,779,808
2023	D	10	4,779,808	0	0	4,779,808
2023			Line 11: Reduction for fund balance reserved for future budget year expenditures			
			Maintained for future debt retirement			0
			Maintained for future capital projects		507,170	507,170
			Maintained for future financial stability		2,269,990	1,424
						0
						0
2023		12	4,778,117	8,812,113	4,231,705	17,821,935
2023	E	13	4,778,117	8,812,113	4,231,705	17,821,935

Expenditure limitation comparison

	2022	2023
1 Budgeted expenditures/expenses	\$ 11,926,373	\$ 17,821,935
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	11,926,373	17,821,935
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 11,926,373	\$ 17,821,935
6 EEC expenditure limitation	\$ 11,926,373	\$ 17,821,935

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 beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

Town of Eagar
Revenues other than property taxes
Fiscal Year 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
General Fund			
Local taxes			
Town Sales & Use Tax	\$ 1,150,000	\$ 1,598,076	\$ 1,438,268
Licenses and permits			
Fees & Permits	103,550	93,257	88,100
Intergovernmental			
State Sales Tax	521,675	521,675	629,078
Urban Revenue	579,627	579,627	848,273
Auto Lieu	387,057	387,057	457,963
Other Intergovernmental Revenue	4,500	4,500	4,500
Charges for services			
Charges for services	24,300	54,299	33,800
Fines and forfeits			
Court Fines	12,500	9,986	9,600
Miscellaneous			
Misc Revenue	22,100	19,956	18,150
Cares & ARPA Funding	825,100	825,100	825,100
Rents/Royalties	48,925	137,044	113,300
Recreation & Events	10,000	987	300
Donations	15,200	72	15,000
Contingency			
Total General Fund	\$ 3,704,534	\$ 4,231,636	\$ 4,481,432

* 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 2023

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Special revenue funds			
Highway User Revenue (HURF)	\$ 1,097,305	\$ 1,148,232	\$ 1,302,580
Misc Revenue	3,000	4,000	3,000
HURF Exchange funding	557,000	330,000	157,000
Intergov't reimbursement	44,444		
	<u>\$ 1,701,749</u>	<u>\$ 1,482,232</u>	<u>\$ 1,462,580</u>
Grant Revenue	\$ 1,550,000	\$ 187,000	\$ 2,695,355
Grant Contingency	1,000,000		1,000,000
	<u>\$ 2,550,000</u>	<u>\$ 187,000</u>	<u>\$ 3,695,355</u>
Total special revenue funds	<u>\$ 4,251,749</u>	<u>\$ 1,669,232</u>	<u>\$ 5,157,935</u>
Enterprise funds			
Utility Revenue	\$ 1,330,000	\$ 1,346,355	\$ 1,497,078
Misc Revenue	17,000	340,390	339,000
Contingency			
	<u>\$ 1,347,000</u>	<u>\$ 1,686,745</u>	<u>\$ 1,836,078</u>
Total enterprise funds	<u>\$ 1,347,000</u>	<u>\$ 1,686,745</u>	<u>\$ 1,836,078</u>
Total all funds	<u>\$ 9,303,283</u>	<u>\$ 7,587,613</u>	<u>\$ 11,475,445</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 2023

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
General Fund				
General Fund	\$	\$	\$	\$ 4,779,808
Total General Fund	\$	\$	\$	\$ 4,779,808
Special revenue funds				
Highway User Revenue (HURF)	\$	\$	\$ 2,799,808	\$
Total special revenue funds	\$	\$	\$ 2,799,808	\$
Enterprise funds				
Utilities Fund	\$	\$	\$ 1,980,000	\$
Total enterprise funds	\$	\$	\$ 1,980,000	\$
Total all funds	\$	\$	\$ 4,779,808	\$ 4,779,808

**Town of Eagar
Expenditures/expenses by fund
Fiscal year 2023**

Fund/Department	Adopted budgeted expenditures/ expenses 2022	Expenditure/ expense adjustments approved 2022	Actual expenditures/ expenses* 2022	Budgeted expenditures/ expenses 2023
General Fund				
Mayor & Council	\$ 28,188	\$	\$ 25,672	\$ 26,109
General Government	254,200		438,251	472,200
Magistrate	48,875		39,648	42,797
Town Manager	66,750		63,161	68,366
Town Clerk	39,405		37,658	46,039
Community Development	86,890		93,352	84,949
Finance	119,190		110,815	121,493
Police	1,066,081		879,362	1,091,877
Fire	284,690		202,000	471,578
Code	131,525		66,580	120,302
Parks & Recreation	52,000		10,150	42,000
Facilities	503,260		285,052	1,474,385
Fleet	103,600		89,223	216,022
Contingency	1,000,000			500,000
Total General Fund	\$ 3,784,654	\$	\$ 2,340,924	\$ 4,778,117
Special revenue funds				
Highway User Revenue (HURF)	\$ 2,795,894	\$	\$ 1,555,824	\$ 4,616,758
HURF Contingency	750,000			500,000
Grants	1,550,000		187,000	2,695,355
Grants Contingency	1,000,000			1,000,000
Total special revenue funds	\$ 6,095,894	\$	\$ 1,742,824	\$ 8,812,113
Enterprise funds				
Water	\$ 1,022,500	\$	\$ 556,063	\$ 1,515,764
Wastewater	523,325		424,119	1,197,863
Fiber				1,018,078
Contingency	500,000			500,000
Total enterprise funds	\$ 2,045,825	\$	\$ 980,182	\$ 4,231,705
Total all funds	\$ 11,926,373	\$	\$ 5,063,930	\$ 17,821,935

* 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 2023

Fund	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
	2023	2023	2023	2023	2023	2023
General Fund	20.43	\$ 1,111,481	\$ 430,022	\$ 288,983	\$ 126,029	\$ 1,956,515
Special revenue funds						
Highway User Revenue (HURF)	6.49	\$ 360,202	\$ 43,836	\$ 119,949	\$ 47,251	\$ 571,238
Enterprise funds						
Utilities	8.98	\$ 477,119	\$ 56,947	\$ 102,818	\$ 50,293	\$ 687,177
Total all funds	<u>35.90</u>	<u>\$ 1,948,802</u>	<u>\$ 530,805</u>	<u>\$ 511,750</u>	<u>\$ 223,573</u>	<u>\$ 3,214,930</u>