

Town of Eagar, Arizona



The world may not be flat, but our revenues are!

Fiscal Year 2013-2014
Proposed Tentative Budget

April 9, 2013

Town Hall
P.O. Box 1300
22 West 2nd Street
Eagar, Arizona 85925

Town of Eagar, Arizona

Fiscal Year 2013-2014
Proposed Tentative Budget



Mayor

Bryce Hamblin

Vice Mayor

James Nelson, Jr.

Council Members

Allen Browning

Steve Erhart

Winslow McNeill

John O. Phelps

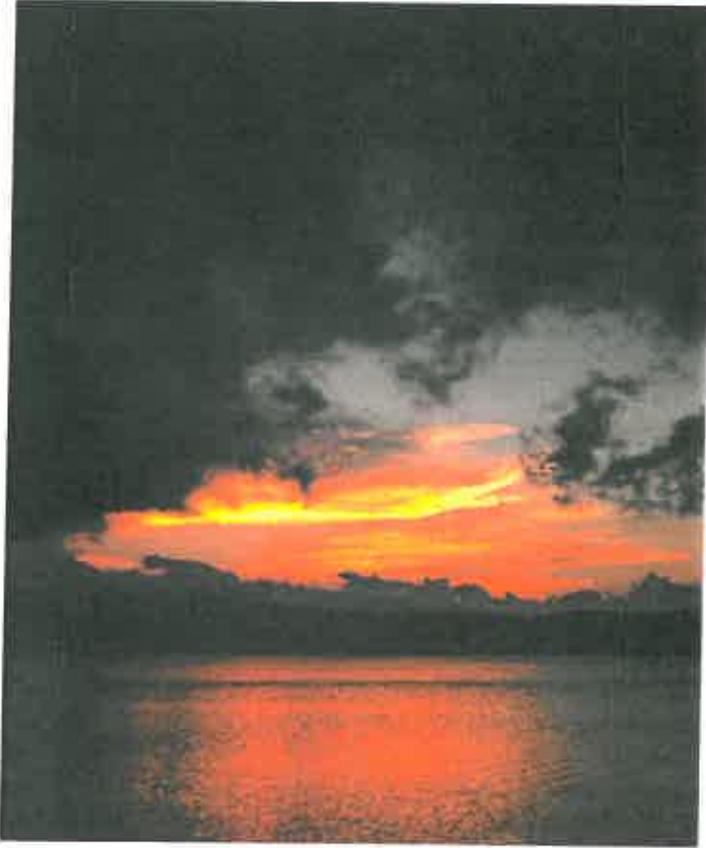
Byron Smith

Town Staff

Shawn Nau, Town Manager

Katie Brady, Finance Manager

Welcome to Eagar



Nestled at the base of the White Mountains in northeastern Arizona, the Town of Eagar serves as a central point to the region's recreational opportunities. Whether it's the winter skiing, fall colors, warm spring weather, or cool summer nights, Eagar is a natural choice for tourists. A low crime rate, small town atmosphere, easy access to major transportation hubs, and an affordable quality of life make Eagar a popular choice for retirees and small businesses.

In the late 1800's the Eagar family homesteaded this part of northeastern Arizona among the tall ponderosa pines. Central to several small homesteads, the town was originally formed under the name "Union" as a symbol of the unity among the small settlements in the area, but changed its name to Eagar in honor of the original homesteaders after the Post Office thought the original name was too generic. Along with its neighbor Springerville, the two communities are collectively known as Round Valley.

At an elevation of 7,100 feet, Eagar lies at the crossroads of several major thoroughfares in northeastern Arizona. Today, natural resources are still a part of the community's industries. Two power plants and the timber-related industry form a substantial portion of the town's employment base, while ranching, retail, and industries in support of the popular tourist trade help to diversify the town's economy.

And it's no wonder that tourism is a large part of Eagar: with over 2 million acres in the adjoining Apache-Sitgreaves National Forest, numerous lakes and miles of pristine trout streams and lakes (such as Big Lake, pictured above) tourists from Arizona and New Mexico flock to Eagar each year. Combined with winter skiing, sledding, and sight-seeing, Eagar has become a popular tourist destination.

Eagar, like all of Southern Apache County, is a designated Enterprise Zone, which can mean substantial tax savings for businesses expanding or relocating in the region.

The Town of Eagar is located in the northeastern portion of Arizona, approximately 18 miles west of the Arizona-New Mexico border. Eagar is approximately 4 hours from Phoenix through the tall pines and majestic view of the Mogollon Rim, or 2-1/2 hours from Flagstaff through the scenic southwestern scenery of the Painted Desert and Navajo Nation.

HOW TO GET THE MOST OUT OF THIS DOCUMENT

The Town budget can be an imposing document consisting of a confusing set of charts and numbers. On closer inspection and beyond the numbers, the budget represents a document showing the investment and return for its customers — the Town's residents, businesses, and visitors. The investment is in the form of local sales taxes, state shared revenues, and utility fees. The return is the services that the Town provides: Police and Fire, Streets, Water and Sewer. The purpose of this section of the budget is to move beyond the technical jargon and assist the reader in understanding the most important sections of the document.

What Exactly is a Budget?

In the simplest terms, the Town's budget is a plan for the coordination of resources and expenditures. Developing a budget is often a complex process of balancing various interests and demands for services with available resources. The complex process has shaped various types of budgeting, including line-item budgeting, performance-based budgeting, zero-based budgeting, and target-based budgeting. The Town of Eagar's budget primarily resembles a basic line item budget, but includes elements from each of the other types as well. Line item budgeting is the format associated most commonly with public sector (government) budgets. This type of budgeting focuses on the input of resources as they relate to the production of services. The budget format depicts department expenditures as a list of categories that include items to be purchased using allocated resources. While line item budgets effectively control expenditures, they do not provide any information regarding the efficiency or effectiveness of those expenditures. This is why we have added a strategic performance and measurement section to this year's budget document.

The Budget as a Policy Guide

The budget functions as a policy guide by indicating the Town's priorities. The budget is connected to the Town's mission statement and goals, and the amount of resources allocated to a specific department, program, or service indicates what is considered important by city officials and in turn the citizens. The budget document includes the Town's financial policies to provide citizens with information on the policies that guide use of public funds.

The Budget as a Financial Plan

The most basic element of the budget, displaying the balance between revenues and expenditures, acts as a financial plan. It outlines what revenues are expected and how the Town intends to use those resources. Examining revenue and expenditure trends from past budgets, helps form a financial plan for future budgets, which ensures the City is accurate in projections to help maintain strong fiscal standing.

The Budget as an Operations Guide

As an operations guide, the budget outlines the estimated amount of work to be done and services to be provided and the cost associated with doing so. The budget indicates which departments are responsible for particular programs and services. It provides the departments with the amount of resources they have to perform their responsibilities.

The Budget as a Communications Tool

As a communication tool, the budget serves to hold the Town accountable. The budget provides the public with information regarding how their tax money is being spent. Citizens can see whether elected officials are setting priorities based on their demands by reviewing the amount of resources being allocated to specific programs and services. Citizens also can see if their tax money is being used efficiently and effectively by reviewing each department.

MAJOR SECTIONS OF THE BUDGET:

Manager's Budget Message

This message summarizes the budget process and any new programs and services. Also, major improvement projects for the upcoming year are featured in the message.

Organizational Information

This section provides an organizational chart that outline of the Town's management structure, and a listing of authorized full time and part time positions for the Town by department, and a brief description of each department's primary role and responsibilities.

Strategic Management & Measurement

This section summarizes the Town's long term (i.e., 4-year) strategies and key measures, as well as key performance measures for each department.

Policies and Procedures

This section provides the budget guidelines and financial policies applicable to Town government throughout the fiscal year.

Historical Revenue Report

This report provides an overview of where the tax money comes from. It is a quick way to get a summary of the tax revenues that the Town has received over the last five years. It provides the primary source data for our estimation of future revenue trends.

Financial Summaries

This section is a summary of all Town revenues and expenditures.

Departmental Budgets

This section provides line item detailed budgets for each fund and department in Town government.

Capital Improvement Plan

This section outlines the five year plan for projects that will entail the purchase of capital equipment and supplies (i.e., major purchases that will exceed \$5,000). The plans cover major investments in streets, water, waste water, vehicles, equipment, and facilities. The plans are based on and prioritized in accordance with the Town Council's strategic direction.

Debt Schedules

This section includes the Town's debt schedules.

Required Schedules

This section consists of the schedules that the State of Arizona requires that each municipality submit annually.

Manager's Budget Message

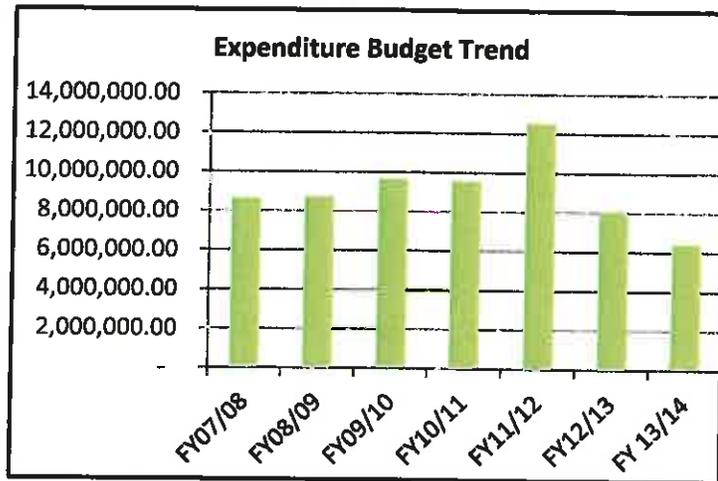
**Town of Eagar
FY13-14 Manager's Budget Message**

April 9, 2013

Honorable Mayor, Vice Mayor, and City Council:

We are please to submit to you the final budget for the Town of Eagar for fiscal year 2013-2014 (covering July 1, 2013 through June 30, 2014). This budget represents the result of a collaborative effort by all Town departments to deliver a budget that provides for a continuation of basic town services at essentially the current levels, but within the Town's continuing fiscal constraints. The budget was prepared through submittals from each department based on the Town Manager's request that only items that are needed to maintain operations be submitted. While each department has discretionary items that they undoubtedly would like to have added to the budget, the departments were specifically asked to forego requesting them.

This year's budget also continues the sequence of challenges faced by the Town over the last several years. First among these is the Town's revenue picture, which during this past year appears to be in the process of stabilizing, but remains essentially "flat" with respect to local sales taxes, shared state revenues, and highway user revenue funds (HURF). Overall, the Town's fiscal picture has improved steadily over the last year, but only as a result of careful ongoing budgetary analysis and cash management throughout the fiscal year. As demonstrated by the fact that the proposed budget for the coming year would represent yet another significant decrease, the Town has cut costs, combined positions, and has instituted other changes that have greatly stabilized the Town's overall financial picture — despite the fact that the Town has not seen revenues increase over the last year. Despite our improving fiscal "picture", however, the process of ongoing budget analysis and cash management will need to continue throughout the upcoming fiscal year as well.



For the first time, this year's budget and capital improvement plan directly incorporates strategic priorities identified by the Town Council. The priorities for the next four years include: The need to improve the Town's economic development efforts in order to help create jobs; The need to refocus the Town's efforts to maintain and improve our existing infrastructure (including streets, water, sewer, computers, and facilities); and the need to insure that the Town's finances are improved so that we have the resources to accomplish the first two priorities while maintaining essential public services, such as police and fire protection. The costs associated with the action plans presented to Council during the budget preparation process are included in each department's line item budget. We have included a new "strategic management and measurement" section to this year's budget that

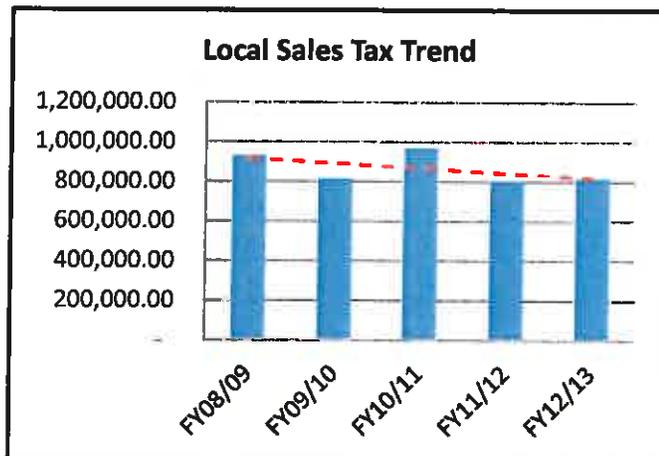
documents the strategies, action plans, and measurements that have been developed to implement the Council's plans and priorities.

Revenues

One of the most positive elements of this year's budget relates to state shared revenue distributions. The coming year's projections again represent an increase over last year. These estimates are provided by Arizona Department of Revenue (ADOR), as reported by the Arizona League of Cities and Towns. ADOR estimates that these distributions to the Town will increase by \$42,322 or approximately 2%. The Town does not have any control over (or even influence over) these projections. We have included them in the budget at 95% of the projected amounts provided to us by State government. (As discussed during our budget work sessions, we have reduced the projected amount by 5% to match the trend lines based upon the last 18 month's receipts.) However, given that these revenues represent a significant portion of the Town's total revenues, and reductions in these distributions would have a direct and negative impact on operations, we will be monitoring the actual distributions closely throughout the year and making expenditure adjustments as necessary.

The Town of Eagar's local taxes are limited to sales taxes. (Eagar is one of the relatively few Arizona municipalities that does not have a local property tax.) Local sales taxes

have seen a considerable decline over the last few years as a result of the economic recession and other changes in the regional, state, and local economic bases. While most Arizona jurisdictions have experienced a limited degree of local sales tax recovery over the last fiscal year, Eagar's results have not followed the trend. Based on current results, we anticipate that local sales tax revenues will essentially be the same as last year. As a result, this budget projects local sales tax revenues at approximately the same level as FY12-13. As with state shared revenues, this is a number that bears close watching even with this reduction. Again, if this conservative projection turns out to be optimistic, we will initiate expenditure reductions as needed.



As is undoubtedly obvious from the forgoing, the Town of Eagar's revenue picture for FY13-14 will continue to be a tight one.

Personnel

One of the most challenging jobs facing almost all local governments over the last few years has been the task of balancing changing work loads and revenues with staffing patterns to address declines in certain service demands and available financial resources. The coming year's budget does not anticipate any changes to overall service levels. However, balancing between staffing patterns, service demands, and available resources will continue to be a significant task during the budget year.

The number of authorized FTEs included in this budget is 44.5 (including the Mayor, Vice-Mayor, and Council members). This represents a reduction of three positions from the previous years'

budgeted staffing level, but a significant decrease over past years as a result of attrition and prior staff reductions.

Personal costs always represent the single largest expenditure in a municipality's budget, and thus warrant careful review before vacant positions are filled. We will continue to do so throughout the coming year.

As presented, this budget includes approximately \$2.6 million in personnel costs across all funds and departments. Important factors in this area include:

- The budget does not directly allocate either merit or market based increases for Town staff. However, this would be the fifth year without either merit or market increases, and not surprisingly, the absence of increases despite rising consumer costs is beginning to result in an increased rate of employee attrition. In order to address the need to retain qualified staff, we have budgeted a compensation contingency fund of \$75,000. These funds would potentially be used to address additional amounts that may be needed to hire new staff, address the need to make market related adjustments, and if funds remain, provide merit-based increases. These issues would not be addressed until the Council's cash reserve goal has been achieved, and will require further input from, and discussion with, Council before they are implemented. Also, where indicated by the Town's pay plan, step increases have been budgeted. The total cost of these increases is \$8,272.55.
- The budgeted rate for medical and other insurance represents an increase of 4% over the previous year. The estimated budgetary impact of these changes is \$12,845.00.
- Mandatory retirement contribution rates have been adjusted by the Arizona State Retirement System. The combined rate for FY13-14 is 23.08% of wages, which both the Town and employee will pay equally at a rate of 11.54%. The estimated cost of this change is \$4,912.79.
- Mandatory retirement contributions for the Public Safety Retirement System also have been adjusted. The combined rate for FY13-14 will be 45.14% of which the employee pays 10.35% and the Town pays 34.79%. The estimated cost of this change is \$55,522.20.

General Fund Expenditures

The General Fund is the main operating fund within the Town's budget. General Fund expenditures budgeted for FY13-14 total \$2,687,694. Net of contingencies, this represents a decrease of \$13,659 or .5%, primarily as a result of retirement of debt. As with last year's proposed tentative budget, we have not included any amount for outside agency funding, pending direction from Council regarding these items.

Highway User Revenue Fund (HURF)

Street maintenance and repair has been identified as a major priority of the Town Council, and a continued dedication to improvements in this area is reflected in the proposed budget. In concert with various grants, the Public Works Department has identified several key improvement, repair and maintenance projects for the coming year. The HURF-funded portion of these individually-identified projects represents \$73,967 for FY13-14.

Grants Fund

The Grants Fund includes projected revenues and expenses for both grants that have been awarded and those that potentially may be awarded during FY13-14. Of the total expenditure budget of \$1,027,750, only approximately \$600,929 bears a substantial likelihood of being funded at this printing. This includes a grant that would cover the creation of one new police officer position from the Apache County Cooperative Enforcement Narcotics Team.

Utility Enterprise Fund

As a result of recently approved rate increases, the Water and Wastewater Funds are in satisfactory condition, with a budget of \$1,231,318. Revenue and expenditure patterns associated with ongoing operations will be monitored closely to determine how well the changes in the rate structure are working. Although the actual rates will change effective January 1, 2014, the budget is based on a blended, projected increase of 4.3%.

Capital Projects

For FY13-14, capital projects for all funds are proposed to total \$1,130,807. Unlike previous years, capital projects have been included in the respective departmental budgets. Projects include equipment purchases, road improvements, overlays, water system purchases, and water and sewer line replacements. This number includes grants, both awarded and un-awarded (un-awarded grants are shown in green on the plan document). Not included in this total are CIP projects that will not be completed by the end of the current fiscal year and carried forward and CIP reserves. CIP reserves are funds that are dedicated to a specific purpose for which no specific projects have been currently identified and funded.

Expenditure Controls & Budget Changes

Overall, the Town of Eagar remains in "maintenance mode". This means that all expenditures — regardless of whether they were budgeted — will be individually scrutinized to insure that they are actually necessary to preserve current levels of service and meet the Council's goals. Since, as noted previously, the Town's revenues are necessarily based on estimates, and are therefore subject to variances due to changes in the economy, the Town's management team is committed to monitoring cash flow to prevent overspending. Major expenditures, even though budgeted, may be delayed until the Town's cash picture is "healthier". The Town's management team will be concentrating on strengthening Funds and Net Asset Balances, as well as cash balances over the coming year. Revenues and expenses have intentionally been projected conservatively to maximize the potential for rebuilding cash reserves.

While the budget provides the legal framework and basic spending plan for the Town's operations, the Town operates on the basis of actual cash flows. The management team is fully aware of the fact that just because funds are "in the budget" does not necessarily mean that they should be spent or even that there is actually cash "in the bank" to back it up. As noted previously, cash flow will be routinely reviewed by the Town Manager, and spending decisions will be made based on projected cash flows in order to prevent overspending and rebuild reserves.

One notation is that Council previously requested that each Town facility be separated out as an individual cost center. Over the course of the last year, the Town's staff has been tracking and assigning actual costs for each facility throughout the budget year and has included the information in this year's budget.

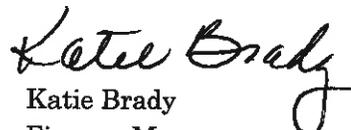
Summary

This budget message is provided as a brief overview and explanation of the final budget for FY13-14. More detailed information is provided in the pages that follow. Our budget study sessions have offered further discussion regarding its contents and reasoning. The Town staff's goal is to insure that the final adopted budget matches the goals of the Council and the needs of our community.

The budget for FY13-14 provides for the continuation of basic services and capital projects for the Town of Eagar. Although our overall revenue picture shows a slow recovery at best, this budget continues provides for the safety of our residents and their property, and the continuation of utilities and other services that they expect from us. Our Town staff is committed to maintaining vigilance to insure that our resources are expended carefully and wisely. Ultimately, our goal remains a relatively simple one: To make Eagar's town government a solid, stable and service-oriented organization that will make every resident proud to call home.

Respectfully submitted,

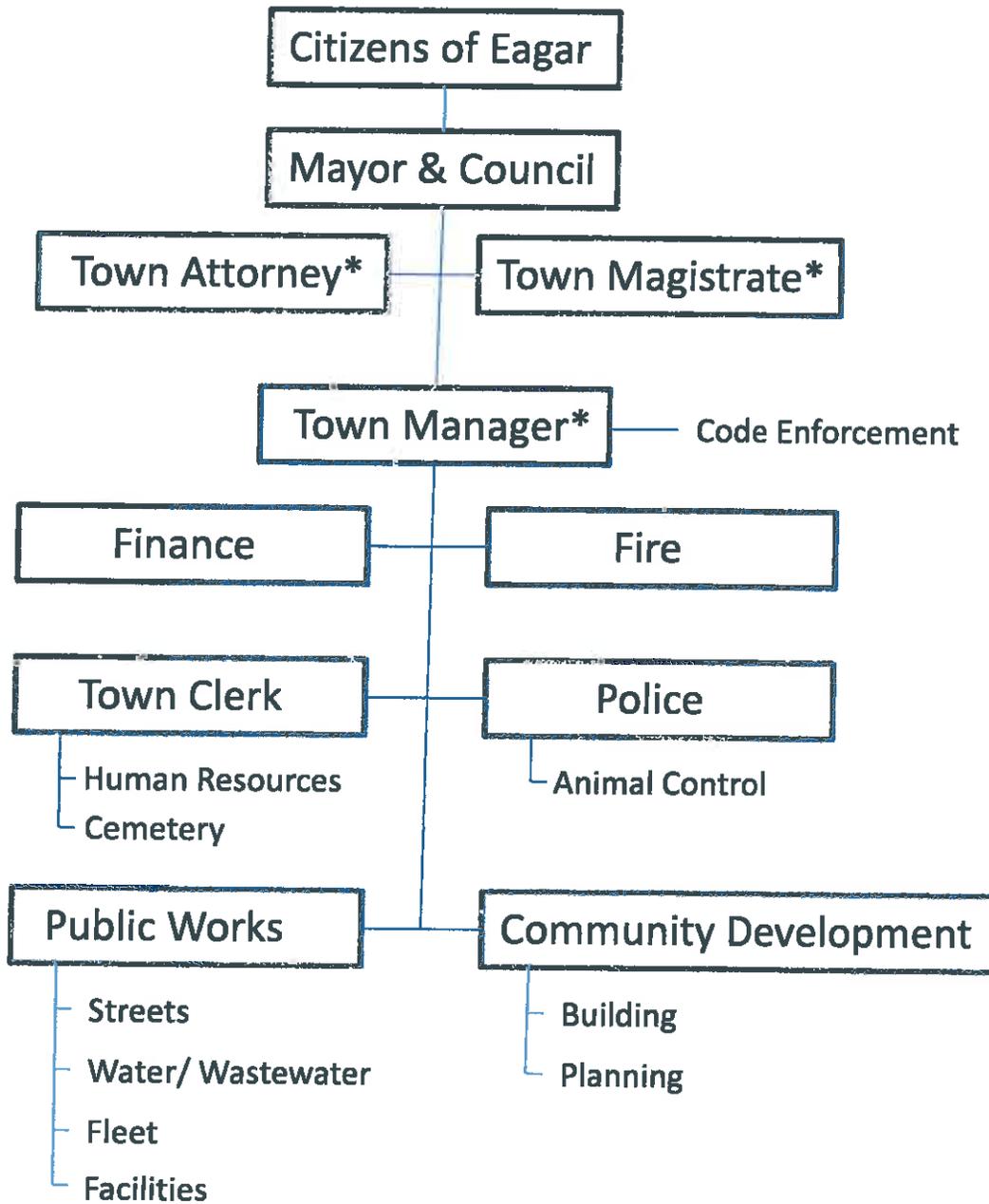

Shawn Nau
Town Manager


Katie Brady
Finance Manager

Organizational Information



Town of Eagar
Organizational Chart



*Appointed by Town Council

MAYOR & TOWN COUNCIL

Overview

The Mayor and Town Council are the elected representatives of the residents of the Town of Eagar. In order to maintain continuity, Council members serve four-year staggered terms. The Council selects a Vice Mayor. The Mayor is separately elected. The responsibilities of the Mayor and Town Council include setting policy for the Town through the enactment of ordinances, resolutions, and contracts necessary for the proper operation of Town government. The Council appoints the Town Attorney, Town Magistrate, and hires the Town Manager. The Town Council also appoints citizens to various Town boards and committees. The Mayor, Vice Mayor, and Council Members also represent the Town on various committees and at official functions.

TOWN ATTORNEY

Overview

The Town Attorney serves at the pleasure of the Town Council on a contract basis. The Town Attorney performs work at the direction of the Town Council, Town Manager, or the Town's management team with the approval of the Town Manager.

TOWN MAGISTRATE

Overview

The Town Magistrate is responsible for the administration of justice for all traffic offenses, and all Town ordinances committed within the Town limits. The Town Magistrate also deals with certain juvenile offenses. The Town Magistrate is outside contract currently provided through Apache County.

TOWN MANAGER

Overview

Under the direction of the Town Council, the Town Manager plans, organizes, and directs the operations of Town government. The Town Manager is responsible for managing the Town's financial affairs and represents the Town as its Chief Administrative Officer. The Town Manager also serves as the Town's Personnel Director, Economic Development Director, and directly manages the Information Technology and Code Enforcement functions.

TOWN CLERK

Overview

Under the direction of the Town Manager, the Town Clerk serves as the chief clerical position for the Town, the Town Council, and the residents of the Town of Eagar. The Town Clerk is a direct and vital link between the Town's residents and their Town government. The Clerk is the historian for the recorded history of the Town. The Town Clerk also serves as both the Town's Elections Director and Human Resources Manager.

FINANCE DEPARTMENT

Overview

The Finance Department operates under the direction of the Finance Manager, and is responsible for the timely payment of the Town's financial obligations, keeping records of all financial transactions, assuring timely budget preparation and compliance, providing timely reports to the management team and insuring compliance with generally accepted government accounting standards. The Finance Department is also responsible for utility billing and administration. Finally, the Finance Department provides for an annual audit of the Town's financial records.

COMMUNITY DEVELOPMENT DEPARTMENT

Overview

The Community Development Department covers the planning and zoning, building permitting, building inspection, and general plan administration functions for the Town. The Community Development Department is charged with helping protect and enhance private property values while maintaining the character of the physical environment of the town.

POLICE DEPARTMENT

Overview

The Police Department provides for the investigation of criminal activity and the enforcement of criminal and traffic laws within the Town. The Police Department also provides crime prevention and safety programs to the community, and provides a presence in the schools to teach drug abuse awareness and prevention. Finally, the Police Department also provides animal control services.

FIRE DEPARTMENT

Overview

The Fire Department provides fire protection and emergency services for the residents of Eagar, and for certain surrounding areas on a direct reimbursement basis. The Fire Department provides an important link in the regions wildfire protection strategies. Finally, the Fire Department provides management and maintenance of the Town's Ramsey Park facilities given its close proximity to the Park.

PUBLIC WORKS DEPARTMENT

Overview

The Public Works Department covers several important functions for the Town of Eagar. The Public Works Department manages road and bridge repair and maintenance, snowplowing, facilities maintenance, water and sewer infrastructure construction, maintenance and repair, and cemetery maintenance. The Public Works Department manages functions that funded through the General Fund, Highway User Revenue Funds, Grant Funds, and the Utilities Fund.

FY13-14 Personnel Roster

Position	FY12/13	FY13/14	Increase (Decrease)
<i>Mayor & Council</i>			
Mayor	1	1	0
Vice Mayor	1	1	0
Council Members	5	5	0
Total	7	7	0
<i>Town Manager's Office</i>			
Town Manager	1	1	0
Total	1	1	0
<i>Town Clerk</i>			
Town Clerk	1	1	0
Assistant Clerk/Events Coordinator	1	1	0
Housekeeping	1	1	0
Total	3	3	0
<i>Finance</i>			
Finance Manager	1	1	0
Assistant Finance Director	1	0	-1
Utility Supervisor/Payroll	1	1	0
Utility Billing	1	1	0
Accountant	1	1	0
Total	5	4	-1
<i>Community Development</i>			
Community Development Director	1	1	0
Code Enforcement	1	1	0
Total	2	2	0

Town Management Team

Town Manager
Shawn Nau

Town Clerk
Eva Wilson

Town Attorney
Douglas E. Brown

Finance Manager
Katie Wood

Community Development & Public Works Director
Bruce Ray

Fire Chief
Howard Carlson

Police Chief
Mike Hogan

Strategic Management & Measurement



Eagar Gets Results.

Strategic Management & Measurement

The Employees of the Town of Eagar believe that our job is to get the best results possible with the funds that the taxpayers have entrusted to us. The primary management tool that we use to make sure that this happens is the development of strategic objectives, action plans to accomplish them, and performance measurements to make sure the plans are working.

Over the course of the current fiscal year, the Town of Eagar has gone through a basic strategic planning process, and is now developing action plans and measures to address the Town Council's primary objectives for the next four years. In addition, the Town's staff is developing measures for each of the keys services that Town departments provide.

Traditionally, local governments have counted "outputs," such as the number of customers served or the number of incidents investigated by a police department. But just because we answered a lot of phone calls or investigated a bunch of complaints doesn't necessarily mean that we produced any real results — like helping actually solve the constituent's problem or reducing the crime rate. So in addition to measuring outputs, Eagar's town administration will also be collecting and reporting data on results.

In short, we "get" (i.e., fully understand) the need to study the results of our projects and programs ... not just count outputs; and it is our intention to make sure we actually achieve the results we're after. That's why our strategic planning and measurement program is called "Eagar Gets Results."



Key Strategic Objectives

In September 2012, the Eagar Town Council identified three strategic objectives that they set as goals for the Town to achieve within the subsequent four years. The Town staff has subsequently proposed action plans and performance measures for each of the three objectives. The action plans and measures will be considered by the Council as part of the FY13/14 annual budget process. The three objectives and their accompanying action plans and measures are:

1. **Economic Development.** The purpose of this objective is to enhance the Town's economic development efforts in a manner that will increase the number of job opportunities for Town residents through business attraction, retention, and new business formation ("incubation").

Action Plans:

Recommendation #1: Form "Rapid Response Team"

Nothing beats making a good first impression. When a business prospect asks for a meeting with a local government entity regarding a possible business expansion or relocation, they typically are seeking not only information about the jurisdiction's property tax load, zoning restrictions, and business "climate" but also about the availability and cost of power and high speed internet. A "rapid response team" is a team that is convened by the Town Manager to meet on short notice with business prospects. It typically consists of the Mayor and two Council Members, a representative from the local electricity provider, one or more representatives from local telecommunications providers, a representative from the chamber of

commerce, along with the Town Manager and Community Development Director. Obviously, not every member will be able to attend every event given the short-notice typically involved, but having a relatively large group means that typically at least several members will be able to attend.

Recommendation #2: Initiate a Round Valley Business Development “Alliance”

With the demise of EDAC, Southern Apache County no longer has a formal organization that represents its business development interests. The RealAZ group does a very good job of representing the broader region’s interest, but its efforts are spread out over a much larger geographic area, some of which has differing interests than the Round Valley. Under this recommendation, we would explore the possibility of creating a very low-cost structure (i.e., primarily volunteer), local public-private partnership that would focus solely on business development (both existing business expansion and relocations). Partners would likely include the Chamber, the two Towns, Apache County, and representatives from local business interests.

Recommendation #3: Expand Business Assistance Information Available on Both Town Websites

This recommendation is already underway to a limited extent. Since Council’s planning retreat late last September, we have created the Town’s “eagaraz.org” economic development web site, and have migrated the “ShopQA” data base to it. We have recently completed and posted a Community Profile on the web site as well. In addition to these items, however, we are recommending the addition of several new “how to” pages on both the Town’s main web site and the economic development site that would help individuals who are interested in starting or expanding a business progress through the various zoning and licensing processes. Contact information for other state and local regulatory agencies could also be provided.

Recommendation #4: Develop Partnership with Apache County regarding Business Development Incentives

During last September’s planning retreat, we discussed the fact that Eagar’s ability to provide incentives to new, expanding or relocating businesses is primarily limited to lease cost reductions on Town-owned property (because we do not have a property tax). By contrast, Apache County could offer such incentives. One recommendation from the retreat was to explore with the County the possibility of offering such incentives on specific types of projects.

Recommendation #5: Investigate Development of New Business “Incubator” Site

With the move of Northland Pioneer College to the Primary School location, the former location has now been vacated. The property is jointly owned by Eagar and Town of Springerville. We have already had preliminary discussions with Springerville staff regarding potential future uses. One of the ideas offered would be to use one of the existing modular units as a “business incubator,” possibly in concert with NPC’s Small Business Development Center and the Northern Arizona Center for Entrepreneurship and Technology. Business incubators offer short-term, low-cost locations and modest support services (phones, computers, reception services, meeting space, etc.) for start up businesses. So long as initial investments are kept to a modest level (i.e., limit the amount of renovations and use existing equipment and furniture, etc.), business incubators can be a low-risk, high reward opportunity to help foster the creation of new businesses by local entrepreneurs.

Recommendation #6: Develop Inventory of Products, Services, and Real Property Available for Use by Regional Industries

One relatively recent development has been a number of requests from larger (primarily extractive) industry players that have requested an “inventory” or listing of available, local business sources for a wide variety of products and services. Assembling and maintaining such an inventory is very much in

the best interest of both these industries and our local businesses because it will help them purchase goods and services locally as well as potentially reduce their costs. We have already taken the first step toward implementing this recommendation by holding a “Business Town Hall” to begin gathering business information on February 26, 2013.

Recommendation #7: When/If Funding Becomes Available; Create Position to Pursue Business Development Grants and Business Development Opportunities

Unlike the above recommendations, this one would ultimately require a higher level of additional funding and as such is a longer term recommendation. If such funds were to become available, however, the creation of a new position to both assist with business development and marketing efforts and to pursue grant funding for both economic development and other Town needs, could assist our efforts greatly. Staffing of these efforts is currently being handled as “additional duties” by several Town staff members. Having an individual whose primary function covered these duties and could coordinate our efforts would undoubtedly enhance our likelihood of being successful.

Recommendation #8: Simplify and Streamline Zoning Code

This recommendation has already been underway since last September. Over the Fall and Winter, the Planning & Zoning Commission has worked diligently with the Town’s staff to identify ways to simplify and streamline the Town’s zoning code in order to (among other things) make it easier for businesses to develop within the Town. Notable changes proposed thus far include the simplification of the code to include only one commercial zone designation, allowing temporary advertising signage within the Town’s right of way, removing fence permit requirements, and increasing the allowable height for commercial signage. Development standards for each zone were also included in section so that applicants should find reading the code easier due to fewer cross referenced sections.

Key Performance Measures:

Results:

- Estimated number of new jobs created in Eagar
- Citizen satisfaction with the Town’s economic development program

2. **Improve Infrastructure Maintenance.** The purpose of this objective is to enhance the Town’s efforts to maintain our existing infrastructure in the form of roads, water, wastewater, and facilities so that the Town’s investment is preserved.

Action Plans:

Recommendation #1: Adopt a 5-year street maintenance plan.

The map and list included in the CIP section of this budget represents the staff’s initial recommendation regarding street maintenance and treatment efforts. The plan includes treatments ranging from full reconstruction (primarily using grant funds) to surface treatment designed to extend the life of existing pavement.

Recommendation #2: Adopt a 5-year water system maintenance plan.

Similarly, the map and list included in the CIP section of this budget represents the staff’s initial recommendation regarding water system maintenance efforts.

Recommendation #3: Adopt a 5-year waste water maintenance plan.

Similarly, the map and list included in the CIP section of this budget represents the staff's initial recommendation regarding waste water system maintenance efforts.

Recommendation #4: Adopt a 5-year facilities maintenance plan.

Finally, the list included in the CIP section of this budget represents the staff's initial recommendation regarding facilities maintenance efforts.

Key Performance Measure:

Results:

- Citizen satisfaction with the Town's roads, water system, wastewater system, and facilities.
- 3. **Improve Fiscal Stability.** The purpose of this objective is to improve the Town's ability to maintain a solid fiscal position by improving the budget process, cash management and investment processes, and maintaining a sound cash reserve at all times.

Action Plans:

Recommendation #1: Adopt an amended fiscal policy.

The draft revised fiscal policy (located in the policies and procedures section of this budget) includes several new or amended provisions that support the Town Council's stated goal of improving the Town's fiscal stability while also improving transparency.

The primary recommended additions are contained in the new Sections 12, 13, and 14.

Section 12. As discussed during last September's Council Retreat, Section 12 would implement a new investment policy for the Town. This policy would require the establishment of a cash reserve account with the stated goal of retaining three months of operating capital in the account at all times. The policy would also require bidding of all investment services on a 3-year basis, and would specify the forms of allowable investments. Finally, the policy would establish a fund performance review and audit process.

Section 13. Section 2.16.050(I) of the Town Code provides that the Town Manager is responsible for providing an inventory of Town property. This section would establish an inventory process for all assets owned by the Town, including all real property, capital assets over \$5,000 and minor assets with a value of \$100 or more. An inventory of all Town-owned real property and recommendations for disposition is also included on this agenda under a separate item heading.

Section 14. This section documents the basic budget preparation and administration process.

Key Performance Measure:

Results:

- Attain (and then maintain) an average quarterly cash reserve equal to 90 days of operating expenses while keeping accounts payable current (quarterly average of 30 days or less).

Departmental Strategic Business Plan

Key Departmental Performance Measures & Results

Town Clerk

Goal #1: Maintain (and over time improve) voter turnout for Town elections while balancing costs associated with conducting Town elections.

Results:

2012 – Mayor seat and three Council member seats.

Voter Turnout Primary Election – 49.3%

Voter Turnout General Election – 38.42%

(Annual Average — 43.86%)

Cost: \$ 18,942.66

2011 – No elections.

2010 – Four Council member seats; Alternative Expenditure Limitation (Home Rule)

Voter Turnout Primary Election – 17.97%

Voter Turnout General Election – 21.27%

(Annual Average — 19.62%)

Cost: \$ 8,650.38

Goal #2: Maintain voluntary employee turnover rate at 10% or less.

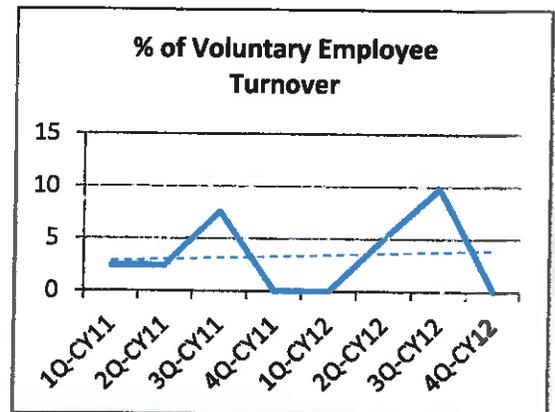
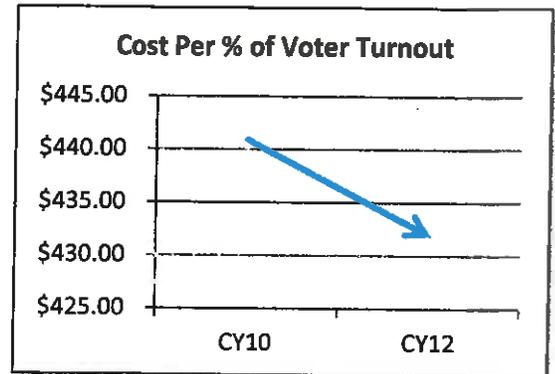
Results:

2011

1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr
2.38%	2.44%	7.5%	0%

2012

1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr
0%	5%	9.76%	0%



Community Development Department

Goal: Increase development as evidenced by the number of completed building and planning permits.

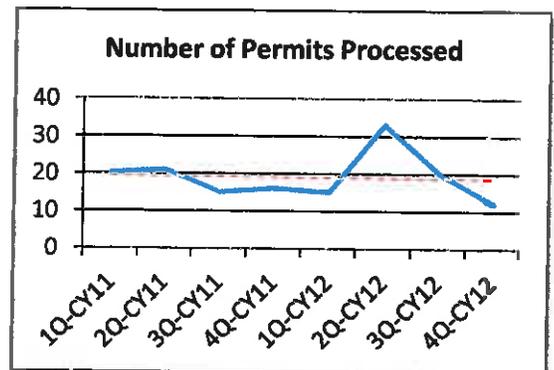
Results:

2011

1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr
20	21	15	16

2012

1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr
15	33	20	12



Finance Department

Goal: Attain (and then maintain) cash reserve at an average equivalent of 90 days of operating expenses while keeping accounts payable at average of 60 days or less.

Results:

2012

	1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr
Cash:	6 days	2 days	31 days	78 days
AP:	190 days	210 days	60 days	30 days

Fire Department

Goal: Reduce the estimated amount of property losses due to fire.

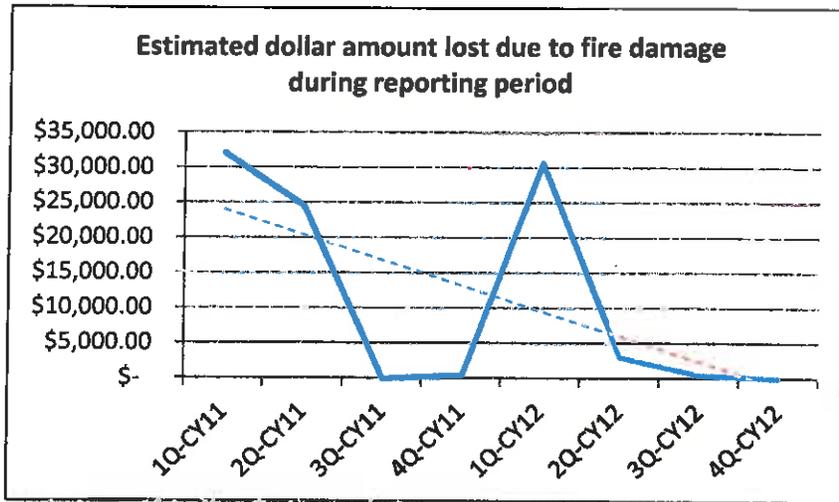
Results:

2011

1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr
\$32,000	\$24,500	\$0	\$501

2012

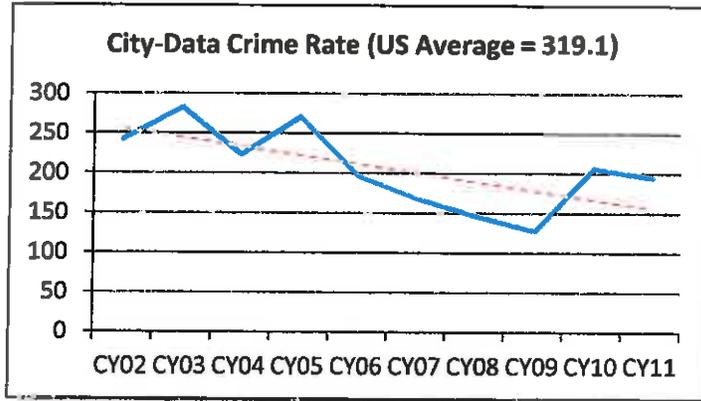
1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr
\$30,600	\$3,000	\$500	\$0



Police Department

Goal: Reduce overall city-data crime rate index with a focus on those incidence. (US average = 319.1)

Results:



<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
242.3	282.5	223.5	270.5	196.5	168.5	147.3	128.4	206.4	195.3

Public Works Department

Goal: Improve overall citizen satisfaction with roads, water and wastewater systems, and facilities.

Results:

(This is a newly identified measure. Data will not be available until citizen satisfaction survey has been completed.)

Policies and Procedures

TOWN OF EAGAR FISCAL POLICIES & PROCEDURES

1. INTRODUCTION

A. The purpose of this policy is to establish and outline the financial, procurement, investment, asset control, and budget policies and operating procedures for the Town of Eagar. These policies and procedures are designed not only to cover internal fiscal policy but also relate to program management and establish the internal control necessary to have sound financial, procurement and property management.

1. Internal Control

Internal controls are plans, policies, and procedures adopted by an organization to safeguard its assets and to check the accuracy and reliability of its accounting system. A sound system of internal control will protect the agency against misappropriation of assets and erroneous statements of accounts.

A system of internal control extends beyond policies and procedures. They are essential to the agency as a whole, and affect all employees. Internal controls include management policy which promotes operational efficiency. This manual presents management policy and fiscal procedures necessary to adhere to the Town's standards of financial responsibility.

The characteristics of a satisfactory system of internal control will include the following:

- a. Established managerial policies that are enforced.
- b. Establishment of responsibilities for each employee.
- c. Ample separation of related duties.
- d. A system for authorization of transactions.
- e. A system of proofs, checks, and balances.

2. PROCUREMENT

A. Procedures. The Town Manager or his/her designee, the department head or the designee of either party shall be the purchasing agent for the Town. No purchase or contract services of any kind or description, payment for which is to be made from funds of the Town, shall be made by the purchasing agent, or any officer, employee or agent of the Town, except in the manner set forth in this policy, and unless said purchase is in accordance with the adopted Town budget.

- B. All purchases estimated to exceed \$10,000 require Council approval prior to solicitation of bids/quotes. Preference may be given to businesses which have paid transaction privilege taxes to the Town of Eagar in the current fiscal year or within the preceding two fiscal years if the price is within 5% of the lowest rate.
1. **\$1,500 or less.** No bid is necessary. However, Town staff must use wise judgment in making these expenditure decisions. Expenditures must also be in accordance with the department's established budgets.
 2. **\$1,501 to \$5,000 inclusive.** Whenever any contemplated purchase or contract for services is for the sum of \$1,501 to \$5,000, the purchasing agent or designee shall solicit at least three (3) oral bids, which must be documented (ex. vendor name, contact name, phone number, date spoke with contact, amount quoted), for the item or service and award the purchase or contract of services to the lowest responsible bidder. Written bids will be accepted for these dollar thresholds as well, however, are not required.
 3. **\$5,001 to \$10,000 inclusive.** Whenever any contemplated purchase or contract for services is for the sum of \$5,001 to \$10,000 inclusive, the purchasing agent or designee shall solicit at least three (3) current written bids (via fax or mail on the vendor's letterhead), for the item or service and award the purchase or contract of services to the lowest responsible bidder.
 4. **\$10,001 to \$25,000 inclusive.** Subject to Council prior approval, whenever any contemplated purchase or contract for services is for the sum of \$10,001 to \$25,000, the purchasing agent or designee shall solicit at least three (3) current written bids (via fax or mail on the vendor's letterhead), for the item or service on bid forms. The purchasing agent or his/her designee shall then award the purchase or contract of services to the lowest responsible bidder.
 5. **\$25,001 or more.** Subject to Council prior approval, whenever any contemplated purchase or contract for services is for the sum of \$25,001 or more the purchasing agent or designee shall solicit three (3) or more sealed bids, when possible, and said bids shall be in writing. The purchasing agent or his/her designee shall then award the purchase or contract of services to the lowest responsible bidder.
- C. If a bid exceeds the amount approved by Council by more than 10%, it must be brought back before Council for consideration. At that time Council can elect to re-solicit bids, decline to purchase the item, or award the bid if the Department is able to afford the purchase within its adopted budget.

- D. **Alternative Solicitation Process.** For purchases of \$5,000 or less, the Town Manager may authorize the use of an alternative bid or quote solicitation process utilizing e-mail sent to all vendors who have previously registered for notification of e-mail solicitations. Vendors notified of a solicitation under this section shall be given a specified deadline to respond, which shall not be less than 72 hours.
- E. **Exceptions to Bid Procedures.** (All purchase over \$10,000. require Council approval prior to the purchase.)
1. **Sole Source.** In the event that there is only one firm, company or individual capable of providing a particular service or commodity, and such services or commodities cannot be secured from other persons or companies, such services or commodities may be secured without bidding. The Town Manager shall report to the Council any such purchases.
 2. **Professional Services.** Unless required by the Town Council, the provisions of this article should not apply to professional services. Such services shall include, but not be limited to, the following; physicians, attorney, engineers and similar professions. Procurement of said services shall conform to applicable State, Federal and local laws and regulations. However, the Town may require response to a request for proposal initiated by the Town. In addition, when considering retaining professional services the considerations itemized in subsection 2.D.2 of this manual shall be carefully reviewed and applied, except that the provisions of subsection 2.D.2 do not apply to professional services procured pursuant to A.R.S. Title 34 and/or A.R.S. Section 41-2578.
 3. **Cooperative Purchasing.** In the event of a purchase made by, through or with the U.S. Government, State of Arizona or its political subdivisions, purchases or award of such contracts for services or materials may be made without the bidding process.
 4. **Public Building or Structures.** When the Town constructs any building or structure or makes additions to or alterations of existing buildings or structures, and any purchase or contract falls within the definitions for limitations of A.R.S. 34-201 et seq., as amended, the provisions, requirements and specifications or relevant portions of the Arizona Revised Statutes shall supersede this article and control any such bidding procedures.

F. Competitive Sealed Bid Process

1. **Publication.** Whenever competitive sealed bidding is required under this policy, the purchasing agent or designee shall see that notice is published as required by law. The purchasing agent or designee shall insure that the date and time that the bids close is published in a newspaper of general circulation in the Town. The notice shall include a general description of the articles to be purchased or services to be performed and the time and place for opening bids.

a. In addition, the purchasing agent or designee may also mail a copy of the bid notice to any prospective suppliers who has requested to be included on a mailing list for any bids issued by the Town.

b. A notice of solicitation of bids, in addition to newspaper solicitation, may be placed on the Town's website.

2. **Procedure.** The purchasing agent and all parties contracting with the Town of Eagar shall follow the procedure set forth in this section in relation to all sealed bids required.

a. All notices and solicitation of bids shall state the date, time and place for the opening.

b. All bids shall be submitted sealed to the purchasing agent and shall be identified as bids on the envelope.

c. All bids shall be opened in public at the date, time and place stated in the public notice, unless such bids are required to be opened at a Council meeting in accordance with A.R.S. 34-201.

d. A tabulation of all bids received shall be posted at Town Hall or on the Town website for public inspection.

e. **Right of Rejection.** The purchasing agent under subsections 1, 2, and 3 of section 2.A, and with the prior authorization of the Council under subsection 4 and 5 of section 2.A, shall have the authority to reject any or and all bids and parts of all bids and re-advertise or re-solicit bids.

3. **Determination of Lowest Responsible Bidder**

Unless the Town Council and/or purchasing agent shall exercise the right of rejection as provided by subsection 2.C.2.e., the purchase or contract shall be made from and with the lowest responsible bidder for the entire purchase or contract for any part thereof.

G. Performance Bonds

For those solicitations of construction services to cost in excess of \$100,000, the following securities shall be required:

1. A bid guarantee in between the range of a minimum of ten percent (10-20%) and a maximum of twenty percent of the bid price may be required with the bid. This guarantee can be provided in the form of a bid bond, certified check, or other negotiable instrument.
2. A performance and payment Bond equal to one hundred percent (100%) of the bid price may be required by the purchasing agent prior to execution of an agreement between the Town and the commodity or service provider.
3. For those solicitations for construction services of a cost between \$25,000 and \$100,000 , the purchasing agent shall have the authority to require bid bonds, performance and payment bonds, in cash or otherwise, for such amount as he may deem sufficient to secure the execution of the contract for the best interest of the Town of Eagar.

H. Emergency Purchases

In case of an emergency which requires immediate purchases of supplies or services and when time is of the essence, the Mayor of Eagar shall be empowered to authorize the purchasing agent to purchase or secure services without complying with the procedures of this policy. A report in writing of the circumstances of any emergency purchase shall be filed by the purchasing agent with the Town Council at its next regular meeting.

I. Forms

The purchasing agent shall prescribe such forms as he shall find necessary for the operation of the provisions of this article. Upon the completion of bidding processes, all documentation will be turned over to the Finance Director to maintain as required.

J. Purchases Under ARS §38-503

The Town may purchase supplies, materials and equipment not exceeding three hundred dollars in cost in any single transaction, not to exceed a total of one thousand dollars annually, from a member of the Town Council without competitive bid. Any purchases in excess of the above amounts shall only be made if the procurement is made through a Competitive Sealed Bid Process.

3. PAYROLL

The Town's Payroll is prepared bi-weekly for the pay period ending the Friday prior to payday. The payroll is prepared on the Town computer and is based on employee time cards. Employees are paid on a salary or hourly basis depending on their FLSA status.

A. Time Cards

The time card is the source document for the Town payroll for all FLSA non-exempt employees. Time cards originate at the department level. Each pay period the employee's Department Head must approve the time card. After the cards are completed, they must be submitted to the Payroll Office by the Monday prior to payday. The following information is required on all time cards:

1. Employee's name.
2. Number of hours worked each day of the pay period.
3. The type of hours being charged must be identified (regular, paid time off, overtime, etc.).
4. Employee's signature and supervisor's signature.
5. Date of applicable pay period.

B. Payroll Checks/Direct Deposit Vouchers

All payroll checks are paid from monies in the Town's general account. Accounts are separated in the payroll journal and charges (gross wages and fringe benefits) are debited. The Finance Director, preferably not the same person preparing the payroll, reconciles the payroll journal to the bank statement. On a payroll basis the amount of funds for payroll must agree with the amount posted to the general ledger.

C. Procedures

As time cards are turned in they are checked for accuracy and given proper approval by the Department Head. All time cards are submitted to a designated Payroll Clerk, who inputs the data into the computer. The approved cards are then organized by department codes and prepared for the payroll run. A spreadsheet is compiled from all of the time cards. The payroll is run on the computer following authorized steps. The computer prints hard copies of reports to be filed, and all employee data for end of year reports is stored. The computer prints checks; direct deposit vouchers and prepares a payroll register. Data is then updated to the general ledger. The completed payroll checks require two signatures.

4. CASH RECEIPTING

To establish the concepts and procedures to be followed in processing Cash Receipts Transactions.

A. Cash Receipt Items

Cash receipt items for the Town of Eagar include the following:

1. All federal, state, and local proceeds.
2. Other miscellaneous receipts of checks, money orders, currency, and coin.
3. Other departments' collection/receipt of checks, money orders, currency, and coin.
4. Utility billing receipts.

B. Cash Receipting Procedure

The following sequence of events takes place in processing cash receipts:

1. When cash receipts are received, the cash and check amount is confirmed. The confirmed amount is then applied to the appropriate account codes by entering the information into the computer receipting system.
2. If requested, an original copy of receipt is printed and provided to the customer. If needed a copy of the check may be made and attached to a duplicate copy of the receipt and kept on file. If technical difficulties arise, a manual "hand receipt" may be given in place of a computer generated receipt.
3. All necessary reports are printed and reviewed. The Cash Receipts Register is checked against the daily cash receipts. Once confirmed the cash receipts are updated to the general ledger. All necessary reports are printed out and maintained.

C. Deposit Procedures

1. Designated staff member(s) will:
 - a. As checks and money orders are received, stamp the back "For Deposit Only".
 - b. At the end of the day, complete the deposit slip.
 - c. Place the deposit and the original completed slip inside the deposit bag.

- d. The Community Development Department or Town Clerk Department may deposit all cash receipts intact and, if possible, on a daily basis. Daily receipt totals in excess of \$5,000 should be deposited the same day. If amount is below \$5,000, place the sealed bag in drawer and lock it.
- e. Bank receipts will be returned as deposit is completed and returned to the Finance Office. The deposit slip will be matched and attached to the specific daily register.
- f. Finance Director will print and check Cash Receipts Journal.

5. **UTILITY BILLING/PAYMENT PROCEDURES**

In most cases, Town Code, Title 13 will be followed, but the following is provided for further explanation. In the event of a conflict with this section, Town Code, Title 13 will control.

- A. Billing & Payment. All billings shall be sent to customers on a monthly basis on or before the 1st of the month and are due by the 15th of the month unless other payment arrangements have been made with the Town.
- B. Late Fees: All payments received after the 25th of the month will be assessed a late fee approved by Town Council.
 - 1. Exceptions
 - a. Accounts that have made prior arrangements for payments to be made in installments prior to the 12th of the month shall not be charged a late payment fee. Installment arrangements can be made because of a leak, transferred balance, etc.
- C. Payment Arrangements:

Payment arrangements made on a utility account will be done by signing an agreement that sets the amount to pay per payment and the frequency of the payments. The account holder shall sign the agreement. If the customer does not comply with the agreement, late fees and shut off of service could follow.
- D. Closed Accounts Left Unpaid:
 - 1. Accounts should be paid in full.
 - 2. If customer has another open utility account, the balance left at the closed account will be transferred over.
- E. Uncollectible Accounts:

Service will not be turned on until full payment of uncollectible account is paid in full.

6. IDENTITY THEFT PREVENTION PROGRAM

A. Program Adoption

The Eagar Municipal Water and Wastewater Utility ("Utility") developed this Identity Theft Prevention Program ("Program") pursuant to the Federal Trade Commission's Red Flags Rule ("Rule"), which implements Section 114 of the Fair and Accurate Credit Transactions Act of 2003. 16 C. F. R. § 681.2. After consideration of the size and complexity of the Utility's operations and accounting systems, and the nature and scope of the Utility's activities, the Town Council determined that this Program was appropriate for the Eagar Municipal Water and Wastewater Utility.

B. Program Purpose and Definitions

1. Fulfilling requirements of the Red Flags Rule.

Under the Red Flags Rule, every financial institution and creditor is required to establish an "Identity Theft Prevention Program" tailored to its size, complexity and the nature of its operation. Each program must contain reasonable policies and procedures to:

- a. Identify relevant Red Flags for new and existing covered accounts and incorporate those Red Flags into the Program;
- b. Detect Red Flags that have been incorporated into the Program;
- c. Respond appropriately to any Red Flags that are detected to prevent and mitigate Identity Theft; and
- d. Ensure the Program is updated at least annually, to reflect changes in risks to customers or to the safety and soundness of the creditor from Identity Theft.

2. Red Flags Rule definitions used in this Program

The Red Flags Rule defines "*Identity Theft*" as "fraud committed using the identifying information of another person" and a "*Red Flag*" as a pattern, practice, or specific activity that indicates the possible existence of Identity Theft.

According to the Rule, a municipal utility is a creditor subject to the Rule requirements. The Rule defines *creditors* "to include finance companies, automobile dealers, mortgage brokers, utility companies, and telecommunications companies. Where non-profit and government entities defer payment for goods or services, they, too, are to be considered creditors."

All the Utility's accounts that are individual utility service accounts held by customers of the utility whether residential, commercial or industrial are covered by the Rule. Under the Rule, a "*covered account*" is:

- a. *Any account the Utility offers or maintains primarily for personal, family or household purposes, that involves multiple payments or transactions; and*
- b. *Any other account the Utility offers or maintains for which there is a reasonably foreseeable risk to customers or to the safety and soundness of the Utility from Identity Theft.*

“Identifying information” is defined under the Rule as “any name or number that may be used, alone or in conjunction with any other information, to identify a specific person,” including: name, address, telephone number, social security number, date of birth, government issued driver’s license or identification number, alien registration number, government passport number, employer or taxpayer identification number, unique electronic identification number, computer’s Internet Protocol address, or routing code.

C. Identification of Red Flags.

In order to identify relevant Red Flags, the Utility considers the types of accounts that it offers and maintains, the methods it provides to open its accounts, the methods it provides to access its accounts, and its previous experiences with Identity Theft. The Utility identifies the following Red Flags, in each of the listed categories:

1. Notifications and Warnings From Credit Reporting Agencies
 - a. Report of fraud accompanying a credit report;
 - b. Notice or report from a credit agency of a credit freeze on a customer or applicant;
 - c. Notice or report from a credit agency of an active duty alert for an applicant; and
 - d. Indication from a credit report of activity that is inconsistent with a customer’s usual pattern or activity.
2. Suspicious Documents
 - a. Identification document or card that appears to be forged, altered or inauthentic;
 - b. Identification document or card on which a person’s photograph or physical description is not consistent with the person presenting the document;
 - c. Other document with information that is not consistent with existing customer information (such as if a person’s signature on a check appears forged); and
 - d. Application for service that appears to have been altered or forged.
3. Suspicious Personal Identifying Information
 - a. Identifying information presented that is inconsistent with other information the customer provides (example: inconsistent birth dates);

- b. Identifying information presented that is inconsistent with other sources of information (for instance, an address not matching an address on a credit report);
 - c. Identifying information presented that is the same as information shown on other applications that were found to be fraudulent;
 - d. Identifying information presented that is consistent with fraudulent activity (such as an invalid phone number or fictitious billing address);
 - e. Social security number presented that is the same as one given by another customer;
 - f. An address or phone number presented that is the same as that of another person;
 - g. A person fails to provide complete personal identifying information on an application when reminded to do so (however, by law social security numbers must not be required); and
 - h. A person's identifying information is not consistent with the information that is on file for the customer.
4. Suspicious Account Activity or Unusual Use of Account
- a. Change of address for an account followed by a request to change the account holder's name;
 - b. Payments stop on an otherwise consistently up-to-date account;
 - c. Account used in a way that is not consistent with prior use (example: very high activity);
 - d. Mail sent to the account holder is repeatedly returned as undeliverable;
 - e. Notice to the Utility that a customer is not receiving mail sent by the Utility;
 - f. Notice to the Utility that an account has unauthorized activity;
 - g. Breach in the Utility's computer system security; and
 - h. Unauthorized access to or use of customer account information.
5. Alerts from Others
- a. Notice to the Utility from a customer, identity theft victim, law enforcement or other person that it has opened or is maintaining a fraudulent account for a person engaged in Identity Theft.

D. Detecting Red Flags.

1. New Accounts

In order to detect any of the Red Flags identified above associated with the opening of a **new account**, Utility personnel will take the following steps to obtain and verify the identity of the person opening the account:

- a. Require certain identifying information such as name, date of birth, residential or business address, principal place of business for an entity, driver's license or other identification;

- b. Verify the customer's identity (for instance, review a driver's license or other identification card);
- c. Review documentation showing the existence of a business entity; and
- d. Independently contact the customer.

2. Existing Accounts

In order to detect any of the Red Flags identified above for an **existing account**, Utility personnel will take the following steps to monitor transactions with an account:

- a. Verify the identification of customers if they request information (in person, via telephone, via facsimile, via e-mail);
- b. Verify the validity of requests to change billing addresses; and
- c. Verify changes in banking information given for billing and payment purposes.

E. Preventing and Mitigating Identity Theft

In the event Utility personnel detect any identified Red Flags, such personnel shall take one or more of the following steps, depending on the degree of risk posed by the Red Flag:

1. Prevent and Mitigate

- a. Continue to monitor an account for evidence of Identity Theft;
- b. Contact the customer;
- c. Change any passwords or other security devices that permit access to accounts;
- d. Not open a new account;
- e. Close an existing account;
- f. Reopen an account with a new number;
- g. Notify the Program Administrator (Finance Manager) for determination of the appropriate step(s) to take;
- h. Notify law enforcement; or
- i. Determine that no response is warranted under the particular circumstances.

2. Protect customer-identifying information

In order to further prevent the likelihood of identity theft occurring with respect to Utility accounts, the Utility will take the following steps with respect to its internal operating procedures to protect customer-identifying information:

- a. Ensure that its website is secure or provide clear notice that the website is not secure;
- b. Ensure complete and secure destruction of paper documents and computer files containing customer information;

- c. Ensure that office computers are password protected and that computer screens lock after a set period of time;
- d. Keep offices clear of papers containing customer information;
- e. Request only the last 4 digits of social security numbers (if any);
- f. Ensure computer virus protection is up to date; and
- g. Require and keep only the kinds of customer information that are necessary for utility purposes.

F. Program Updates

This Program will be at least annually reviewed and updated to reflect changes in risks to customers and the soundness of the Utility from Identity Theft. At least once a year, the Program Administrator (Finance Manager) will consider the Utility's experiences with Identity Theft situation, changes in Identity Theft methods, changes in Identity Theft detection and prevention methods, changes in types of accounts the Utility maintains and changes in the Utility's business arrangements with other entities. After considering these factors, the Program Administrator will determine whether changes to the Program, including the listing of Red Flags, are warranted. If warranted, the Program Administrator will update the Program or present the Town Council with his or her recommended changes and the Town Council will make a determination of whether to accept, modify or reject those changes to the Program.

G. Program Administration.

1. Oversight

The Program Administrator (Finance Manager) will be responsible for the program administration, for ensuring appropriate training of Utility staff on the Program, for reviewing any staff reports regarding the detection of Red Flags and the steps for preventing and mitigating Identity Theft, determining which steps of prevention and mitigation should be taken in particular circumstances and considering periodic changes to the Program.

2. Staff Training and Reports

Utility staff responsible for implementing the Program shall be trained either by or under the direction of the Program Administrator in the detection of Red Flags, and the responsive steps to be taken when a Red Flag is detected.

a. Training frequency:

- 1. At the inception of the program, general training will be coordinated with all Utility Billing staff.
- 2. Subsequent training will occur any time the Program is amended or once a year, which ever comes first.

b. Reporting:

- 1. Utility staff is required to report any incident of Identity Theft to the Program Administrator.

2. The Program Administrator shall compile all incidents of Identity Theft and recommend necessary changes to the Identity Theft Committee for their approval.

3. Service Provider Arrangements

In the event the Utility engages a service provider to perform an activity in connection with one or more accounts, the Utility will take the following steps to ensure the service provider performs its activity in accordance with reasonable policies and procedures designed to detect, prevent, and mitigate the risk of Identity Theft.

- a. Require, by contract, that service providers have such policies and procedures in place; and
- b. Require, by contract, that service providers review the Utility's Program and report any Red Flags to the Program Administrator.

4. Specific Program Elements and Confidentiality

For the effectiveness of Identity Theft prevention Programs, the Red Flag Rule envisions a degree of confidentiality regarding the Utility's specific practices relating to Identity Theft detection, prevention and mitigation. Therefore, under this Program, knowledge of such specific practices are limited to the Town Manager, Program Administrator, and those employees who need to know them for purposes of preventing Identity Theft. Because this Program is to be adopted by a public body and thus publicly available, it would be counterproductive to list these specific practices here. Therefore, only the Program's general red flag detection, implementation and prevention practices are listed in this document.

7. PETTY CASH

A. Establishment

The fund is established to provide a readily available source of funds for the payment of small, incidental, miscellaneous expenses, or to provide cash for making change, etc. The goal of such funds is to avoid the need for writing checks for small items (under \$50), to facilitate quick minor disbursements, and to make small disbursements at the lowest possible operating level. The Petty Cash Fund is authorized by the Town Manager and issued by the Finance Director. Certain departments are authorized a petty cash fund. The amount of each fund will vary depending on need. The fund is cash kept on hand.

B. Procedures:

1. Each department shall appoint a petty cash custodian and he/she will be totally responsible for safeguarding the fund.

- a. **Petty Cash Custodian Duties**
 1. Disburse cash from fund for authorized purposes.
 2. Prepare a petty cash voucher for each disbursement of funds. The voucher must include the date, amount of disbursement, payee, purpose of disbursement, general ledger account to be charged, signature of payee, approval of custodian.
 3. Attach all supporting documents for the purchase, such as receipts, cash register tapes, etc., to the petty cash voucher. *No disbursements are to be made without supporting documentation.*
 4. File a Reimbursement Request, with the petty cash vouchers and supporting documents attached, with the Finance when replenishment is required.

2. All petty cash purchase requests will originate at the department level and will be approved by the department head or his/her designee.
3. The petty cash fund must always be kept in balance since the Finance Director will periodically perform spot checks.
4. There are no strict guidelines as to what can or cannot be purchased through the petty cash fund but care must be exercised in the final determination by the department head. The fund should be considered a privilege and can be forfeited at any time if abused.
5. Additional petty cash funds may be established for programs within departments by approval of the Town Manager or, if designated, the Finance Director.

C. Restrictions and Control

The Finance Director, or his/her designee, conducts periodic and unannounced audits of the petty cash fund. Such audits include a counting of cash, an explanation of unredeemed cash vouchers, and a reconciliation of the petty cash fund with the bank statement.

The following restrictions are to be observed regarding petty cash funds:

1. The amount to be disbursed per transaction may not exceed \$50.00.
2. Only the persons to whom the fund was assigned may have access to the cash.
3. No other monies may be mixed with the petty cash fund.
4. No personal checks are to be cashed from the petty cash fund.
5. No loans or advances are to be made from the petty cash fund.

6. The maximum amount for petty cash is to be determined based on need.
7. Under no circumstances is the petty cash fund to be used to circumvent the established purchasing policies or procedures.

8. BANK RECONCILIATION

A. Procedure

The reconciliation is to be done monthly and must be completed before the second monthly regular Town Council meeting. Preferably, another person not controlling the receipts and disbursements into that account will perform the reconciliation, but at minimum the Finance Director will approve all reconciliations.

1. Once the bank reconciliations are completed, a hard copy of the reconciliations are printed out and maintained with the copy of the bank statements.
2. Confirm the ending cash balance from the reconciliation equals the ending balance of the cash general ledger account (01-10600) and/or (01-10700).
3. Cancelled and voided checks are filed in chronological order.

9. CASH DISBURSEMENTS

In general, the accountings procedures set forth below are designed to ensure satisfactory controls over cash disbursements. These controls include, but are not limited to, adequate separation of duties, proper support by source documentation of all disbursements, no signing of blank checks, and the keeping of all non-issued checks in a secure place.

A. Check Safeguards

1. All blank checks are to be kept in the locked accounting office storage area or safe at all times.
2. Checks are to be maintained and utilized in sequential numerical order only.
3. All voided checks are to be filed numerically along with the returned cancelled checks.
 - a. All voided checks must be defaced sufficiently to guard against their potential use. The word "void" shall be stamped or written on the check in sufficient size to be easily noticed.

B. Requisitions/Purchase Orders

The purpose for Requisitions and Purchase Orders is to provide a better budgetary measure of each department's expenditures. Requisitions or "requests" for purchases must be approved by the authorized Department Head before a Purchase Order will be issued. Purchase Orders are not required to be obtained for vendors providing a regular monthly service, such as electricity, water, telephone, propane, etc., or for purchases under \$100.00. The amount shown on a requisition or purchase order is based upon an estimate given by the requester. This estimate allows for the accounts payable clerk to ensure only what was requested to purchase was actually purchased and to ensure that the vendor did not over charge.

1. No checks will be issued using just the Requisition or Purchase Order amount.
2. No invoice will be paid without a Purchase Order, unless one is not required, as stated above.
3. Purchase Orders over \$10,000 require the applicable Department Head approval as well as the approval of either the Finance Director or Assistant Finance Director. Approvals must be obtained prior to the purchase being made.
4. Requisition/Purchase Order Process and Procedures.
 - a. A requisition is only required if the Department Head deems it necessary for their department.
 - b. Once a requisition has been input into the computer; a requisition number is created within the department.
 - c. Each Department Head will select the employees that are authorized to obtain a Requisition and/or Purchase Order, and will notify the accounts payable clerk of those employees.
 - d. The Department Head or other authorized personnel can then review the department requisitions, approve, cancel or make any changes they deem necessary and submit the approved requisitions to the accounts payable clerk.
 - e. Once the Requisition has been approved, the accounts payable clerk will create a Purchase Order and the item may then be purchased.
 - f. Any items that are shipped will require the department to compare the items shipped to the packing ticket. The packing ticket should reflect a confirmation of items received, should be initialed and dated by the person completing the inventory, and should be submitted to the accounts payable clerk.
 - g. When the invoice is received, the accounts payable clerk will match the requisition, purchase order, and packing ticket to the invoice, reviewing each for any discrepancies.

- h. The accounts payable clerk will input each invoice into the Accounts Payable software system and print out an Unpaid Invoice Report for the Finance Director and/or the Town Manager to review and approve payment.

C. Check Register

1. A check register and single line payroll register for computer checks and cash disbursement journal printout for hand checks shall be maintained showing each and every check
2. The registers and journal shall balance to the General Ledger and monthly bank reconciliation.

D. Credit Cards

1. The Town Manager and Department Heads are provided a credit card for special purchases and for travel expenses. Detailed receipts must be turned into the accounts payable clerk on a weekly basis. If the card gets lost or stolen the administrative offices must be notified as soon as possible and/or the department head must call and notify the credit card company to cancel the card.
2. A credit card is maintained in the Finance office safe. If a staff member needs to use it, the person will complete the sign out sheet. When they return the card they will sign the card back in and turn in the detailed receipts to the accounts payable clerk. If the card gets lost or stolen the administrative offices must be notified immediately so the credit card company can be notified to cancel the card.
3. Credit card purchases are subject to required procurement procedures.
4. Credit card purchases made over the phone must have detailed receipts submitted to the Accounts Payable Clerk by the purchaser as soon as possible.
5. When the Accounts Payable Clerk reconciles the monthly credit card statement, any receipts that are missing must be provided. If a receipt is lost, a written explanation or other form of back up documentation must be provided.
6. No personal charges are allowed on the Town Credit Card.
7. Any misuse of the Town Credit Card is subject to disciplinary action.

11. **FISCAL AUTHORITY**

- A. The Mayor, Vice-Mayor, Town Manager, Finance Manager, Town Clerk and, subject to written delegation by the Town Manager, up to two additional department heads, are authorized signors on the Town accounts. All checks require two signors.

- B. Any contractual fiscal commitments, regardless of the amount, may be signed by any two persons listed above; however, the Town Manager or Finance Manager must be one of the authorizing signatures. Funds in all Town savings accounts may be withdrawn and expended within approved budgets. Any two persons listed above can make all withdrawals; however, the Finance Manager must be one of the authorizing signatures. Any withdrawals from these accounts must be reported to the Town Council.

12. INVESTMENT POLICY

- A. It is the policy of the Town of Eagar to invest public funds in a manner that, in conformance with applicable state statutes, will provide the highest reasonable investment return with the maximum security while meeting the daily cash flow demands of the entity.
- B. This policy applies to all financial assets and funds held by the Town, including the following:
 - 1. General Fund
 - 2. Special Revenue Funds
 - 3. Capital Projects Funds
 - 4. Enterprise Funds
 - 5. Debt Service Funds
 - 6. Internal Service Funds
 - 7. Trust and Agency Funds
 - 8. Permanent Funds
 - 9. Any new funds created by Town Council unless specifically exempted from this policy
- C. Investments shall be made with judgment and care, under the circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The standard of prudence to be used shall be the "prudent person" or "prudent investor" standard, and shall be applied in the context of the overall portfolio of investments.
- D. The primary objectives, in priority order, of the Town's investment activities shall be the safety of principal, liquidity, and yield.
- E. The authority to manage the Town's investment program is derived from ARS §9-240. The Town Manager is designated as the Investment Officer for the Town, and is responsible for investment decisions and activities. The Finance Manager is designated as Deputy Investment Officer.

- F. The Investment Officer shall establish written administrative policies and procedures for the operation of the Town's investment program. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided by these procedures.
- G. The Town shall maintain a list of financial institutions authorized to provide investment and banking services. The list shall be established through a competitive bid process. The list shall be valid for three years from the date of initial issuance. All financial institutions and banks that wish to qualify for Town investments shall supply the following:
1. Most recent annual audited financial statements
 2. Proof of State of Arizona registration
 3. Proof of Federal Deposit Insurance Corporation (FDIC) or National Association of Security Dealers certification
- H. An annual review of the financial condition and registration of qualified bidders will be conducted by the Town.
- I. Cash Reserve Account. The Town Council hereby directs that an amount approximately equivalent to three months budgeted operating expenses shall be retained as an operating cash reserve. This amount shall be invested solely in an Interest bearing savings account deposited at banking institutions doing business within Arizona and located within the Town of Eagar whose accounts are insured by the FDIC). If the cash reserve account drops below the required amount, the Town Manager and Finance Manager shall report the fact to the Council at its first business meeting of the month.
- J. Suitable Investments. The Town may invest all of funds in the following types of accounts or securities:
1. Obligations of the United States or its agencies or instrumentalities
 2. Obligations of the State of Arizona, or any of its counties, incorporated cities or towns, or school districts
 3. Fully insured or collateralized certificates of deposit issued by nationally or state chartered banking institutions
 4. Negotiable or brokered certificates of deposit issued by nationally or state chartered banking institutions
 5. Interest bearing savings account deposits at banking institutions doing business within Arizona whose accounts are insured by the FDIC)
 6. The State of Arizona's Local Government Investment Pool (LGIP)
- K. Internal Controls. The Town shall establish an annual process of independent review by an external auditor. This review will provide internal control by assuring compliance with Town policies and procedures. The controls shall be designed to prevent the loss of public funds due to fraud, employee error, misappropriation or misrepresentation by third parties, unanticipated market changes, or imprudent actions of employees or investment counterparts.

- L. **Performance Standards.** The Town is not in the investment business as a primary means of earning revenue and shall have a passive investment strategy. A benchmark shall be established by the Investment Officer against which portfolio performance is measured on an annual basis as compared to prior period performance.
- M. **Reporting.** The Investment Officer shall report at least quarterly to the Town Council on investments that have been made and total portfolio returns. The report shall include comments on markets and economic conditions that may be affecting portfolio performance.
- N. The Investment Officer may convene an advisory committee to assist in the review of competitive bids, the development of investment strategies, and review of portfolio performance.

13. **ASSET INVENTORY**

- A. **Authority and Purpose.** The purpose of this policy is to obtain control and accountability over the Town's assets, provide centralized documentation for insurance purposes, meet financial reporting needs, and generate asset management information.
- B. **Definitions.** The following definitions shall apply under this policy:
 - 1. "Capital asset" means any tangible asset used in operations with an initial useful life extending beyond one year with an initial value in excess of \$5,000.
 - 2. "Department supervisor" means the person authorized as head of the operating department utilizing the tangible asset.
 - 3. "Historic cost" means the original cost to acquire, construct, develop or better a tangible asset and includes all costs directly attributable to its acquisition.
- C. **Depreciation.** Depreciation is not recorded for the Town's assets but may be used for asset replacement planning.
- D. **Asset Inventory System.**
 - 1. An asset inventory system shall be maintained by the Finance Department for tracking fixed assets of the Town.
 - 2. The department supervisor shall be responsible for completing an asset control form for each asset covered by this policy, and shall send the forms to the Finance Department for entry into the asset inventory system.
 - 3. Whenever a grant requires special considerations regarding use or disposition, the asset shall be tagged or marked with a unique inventory identification number issued by the Finance Department. The assigned number will follow the asset throughout its life in the Town's asset inventory system. Such tags/markings shall be removed or obliterated only when the item is sold, scrapped, or otherwise disposed of. If the identification number is removed or defaced, the item shall be marked again with the original number as recorded in the asset inventory system.

4. If an item is purchased with grant funding, the asset record shall reference the grant with an identifying project code.
5. For purpose of this policy, assets shall be valued at historic cost or estimated historic cost.

E. Financial Accountability.

1. Duties of the Finance Department:
 - a. Maintain the asset inventory system as directed by the Town Manager.
 - b. Submit periodic asset information in the designated format to the Town Council.
 - c. Ensure that accounting for assets is being exercised by updating the asset inventory to reflect additions, deletions, modifications and transfers.
 - d. Ensure that department supervisors complete an annual physical count on all assets and reconcile the physical inventory to the asset inventory system.
2. When the Town receives grants, loans or assistance for the acquisition, construction or development of a capital asset, the amount of the contribution shall be recorded as revenues and not as a reduction in the costs of the capital asset.

F. Asset Tracking.

1. The day-to-day stewardship of Town property is the responsibility of the head of the department utilizing the property. All Town property, regardless of cost, shall be safeguarded from loss or theft. To obtain control and accountability for town assets, all assets shall be recorded in the fixed asset system, including certain minor assets.
2. For inventory purposes, the following assets shall be included in the fixed asset system:
 - a. All Town owned real property, buildings, and other infrastructure permanently affixed to Town owned real property.
 - b. All capital assets.
 - c. All vehicles, machinery and equipment with a historic cost of \$500.00 or more, as described in Section 3.05.03.
 - d. All computer software purchased by the town.
 - e. All computer-related and other electronic equipment.
 - f. All Minor assets with a historic cost more than \$100.00 and a useful life of more than one year including weapons, radios, computer peripherals, printers, recording devices, chain saws, GPS devices, specialized public safety equipment, small motor equipment and power tools. These minor but sensitive items shall be included in the asset inventory system and reported on the asset control form.
3. The department supervisor or designee shall complete asset control forms for all assets used by and assigned to the operating department. For maintenance of the fixed asset system, the head of each operating department is responsible for reporting additions, deletions, modifications, and transfers, in detail to the Finance Department.

4. It is the responsibility of the department supervisor to ensure that the equipment allocated to that department is tagged and to keep track of the location of all the assets on the departmental list of fixed assets.
 5. The Town Manager is authorized to grant exceptions to specific provisions of this policy on a case-by-case basis within the intent of the overall policy.
- G. **Donated Assets.** Upon acceptance, a donated asset shall be recorded in the fixed asset system at its estimated fair market value.
- H. **Annual Physical Inventory.** All departments shall take a complete physical inventory of all assets each year. Inventories shall be updated on an annual basis and submitted to the Finance Department by March 1 of each year.
- I. **Internal Controls.** All departments shall have procedures in place so that assets are adequately safeguarded from loss or theft, that adequate documentation is maintained to support the cost of the assets, and proper approvals are obtained for all acquisitions in accordance with the financial policies adopted by the Town Council.
- J. **Lost or Stolen Assets.** Whenever an item in the fixed asset system has disappeared and all efforts to recover it have failed, the department supervisor shall notify the Police Department and the Finance Department. Sixty days after notification, if the item has not been found, the department shall send an asset control form to the Finance Department to remove the asset from the asset inventory and, where applicable, submit a claim for insurance coverage. Copies of the report shall be sent to the Town Manager.
- K. **Surplus Property.**
1. "Surplus property" includes fixed assets that are obsolete, broken, no longer needed or unusable by the Town, but shall not include land or buildings. "Surplus property" shall also include fixtures and such salvage as may be taken from a building without structural damage when such fixtures and salvage are not part of a demolition contract.
 2. The department supervisor shall report surplus property items to the Town Manager and request approval for disposing of the property. The Town Manager shall examine the property and estimate its value. If the estimated value of the property exceeds \$10,000, the Town Manager shall make a recommendation regarding disposition to the Town Council. The Town Council shall then determine whether or not the item is surplus property, and determine the method for disposing of any item declared to be surplus property.
 3. The Town Council may dispose of the surplus items by one of the following methods:
 - a. Transfer of the item to another Town department;
 - b. Donation to a nonprofit organization within the Town or to a governmental agency;
 - c. Public auction;
 - d. Sale by sealed bid; or

- e. Destruction and/or disposal of the item if the item has no market value.
4. When sold by auction or bid, the item will be sold in "as is" condition to the person submitting the highest bid. If the item is not removed within the time designated by the Town, the item shall revert to the Town. If no bids are received, the item shall be disposed of as directed by the Town Council.
5. Public notice shall be given for a public auction or sale by sealed bids of surplus property. The Town Council shall specify the method of notice required.
6. Surplus property shall not be given to any official, employee, volunteer, or contractor of the Town, but may be sold through a competitive auction or bid process.
7. Upon sale of surplus property, any proceeds shall be returned to the Town's general fund unless federal or state law precludes this and requires a specific use of the money.
8. An asset control form for each item disposed of shall be sent to the Finance Department to remove the item from the fixed asset inventory.

14. BUDGET PREPARATION AND ADMINISTRATION

- A. The annual tentative budget shall be prepared and presented by the Town Manager and Finance Manager to the Town Council no later than the third Tuesday in May of each year. The proposed tentative budget shall be based on documented estimate of revenues from all sources for the upcoming fiscal year. Absent a clear demonstration of need and the availability of funds in reserve that exceed the amount required to be retained in the cash reserve account, budgeted expenses shall not exceed the amount of estimated revenues for the fiscal year.
- B. The tentative budget shall be prepared on a line item basis in sufficient detail to inform the Town Council of the sources of revenues and types of expenditures that are anticipated to be made in the upcoming fiscal year. The tentative budget shall set the maximum allowed total appropriation for the upcoming fiscal year.
- C. The annual final budget shall be prepared and presented to the Town Council no later than the second Tuesday in July. Once approved, the budget shall be administered during the fiscal year on a lump sum basis. Any expenditure in excess of a department or fund's appropriation for the fiscal year shall require presentation of a request for additional appropriation to the Town Council. Any such request must be within the maximum total appropriation established by the tentative budget.
- D. The Finance Manager shall provide a monthly report to Town Council on revenues and expenditures to date and submit such reports to the state Department of Administration as may be required to comply with ARS §41-725.

Proposed revisions: April 9, 2013

Historical Revenue Report

Town of Eagar
FY12/13 Historical Revenue Report

	FY09/10	FY10/11	FY11/12	FY12/13	\$ Difference	% Difference
<u>Local Sales Taxes</u>						
<i>Budgeted</i>	\$ 875,000.00	\$ 895,000.00	\$ 895,000.00	875,000.00	\$ (20,000.00)	-2%
July	67,228.06	81,218.20	75,052.28	71,937.31	\$ (3,114.97)	-4%
August	72,484.33	72,985.07	73,577.22	73,661.41	\$ 84.19	0%
September	76,734.76	79,847.75	81,819.40	61,595.89	\$ (20,223.51)	-25%
October	69,702.37	89,948.01	60,471.57	74,405.39	\$ 13,933.82	23%
November	63,997.91	86,551.23	73,131.37	65,957.18	\$ (7,174.19)	-10%
December	58,826.05	92,378.76	55,139.93	63,727.91	\$ 8,587.98	16%
January	79,272.26	113,530.53	71,106.77	79,362.52	\$ 8,255.75	12%
February	50,564.67	64,365.36	65,117.16	61,074.34	\$ (4,042.82)	-6%
March	65,139.68	71,744.55	65,673.29			0%
April	79,347.45	79,846.58	64,320.06			0%
May	65,374.36	64,690.66	67,247.28			0%
June	67,960.63	73,118.06	65,147.06			0%
Totals	\$ 816,632.53	\$ 970,224.76	\$ 817,803.39	\$ 551,721.95	\$ (3,693.75)	-0.7%
% Change		19%	-16%			

	FY09/10	FY10/11	FY11/12	FY12/13	\$ Difference	% Difference
<u>State Shared Revenues (Shared Sales, Income, VLT)</u>						
<i>Budgeted</i>	\$ 1,099,884.00	\$ 1,000,629.00	\$ 1,047,677.00	\$ 1,175,500.00	\$ 127,823.00	12%
July	94,442.67	84,308.92	91,219.10	94,396.67	\$ 3,177.57	3%
August	94,442.67	84,308.92	91,219.10	101,180.40	\$ 9,961.30	11%
September	94,442.67	84,308.92	91,219.10	93,354.76	\$ 2,135.66	2%
October	94,442.67	84,308.92	91,219.10	93,157.61	\$ 1,938.51	2%
November	94,442.67	84,308.92	91,219.10	94,574.65	\$ 3,355.55	4%
December	94,442.67	84,308.92	91,219.10	83,634.29	\$ (7,584.81)	-8%
January	94,442.67	84,308.92	91,219.10	93,523.09	\$ 2,303.99	3%
February	94,442.67	84,308.92	91,219.10	101,222.79	\$ 10,003.69	11%
March	94,442.67	84,308.92	91,219.10			0%
April	94,442.67	84,308.92	91,219.10			0%
May	94,442.67	84,308.92	91,219.10			0%
June	94,442.67	84,308.92	91,219.10			0%
Totals	\$ 1,133,312.00	\$ 1,011,707.00	\$ 1,094,629.20	\$ 755,044.26	\$ 25,291.46	3.5%
% Change		-11%	8%			

	FY09/10	FY10/11	FY11/12	FY12/13	\$ Difference	% Difference
<u>HURF Revenues</u>						
<i>Budgeted</i>	\$ 680,000.00	\$ 775,000.00	\$ 750,000.00	\$ 887,000.00	\$ 137,000.00	18%
July	76,598.74	70,272.08	71,374.54	78,342.18	\$ 6,967.64	10%
August	73,339.95	69,767.71	64,675.63	67,271.17	\$ 2,595.54	4%
September	73,138.96	66,344.42	68,153.97	70,276.34	\$ 2,122.37	3%
October	65,946.56	70,377.29	58,258.69	68,596.44	\$ 10,337.75	18%
November	64,667.83	66,026.27	56,143.13	56,361.41	\$ 218.28	0%
December	55,802.08	68,560.92	58,969.43	64,089.70	\$ 5,120.27	9%
January	65,032.35	48,830.66	55,466.33	66,850.39	\$ 11,384.06	21%
February	58,731.77	78,818.39	64,286.82	64,975.88	\$ 689.06	1%
March	63,023.20	65,576.63	70,529.69			0%
April	57,996.65	75,089.82	75,235.24			0%
May	69,333.11	67,588.39	63,901.65			0%
June	76,729.08	83,943.11	78,342.16			0%
Totals	\$ 800,340.28	\$ 831,195.69	\$ 785,337.28	\$ 536,763.51	\$ 39,434.97	7.9%
% Change		4%	-6%			

Financial Summaries

Consolidated FY 13/14 Budget

	Revenues	Expenditures	Difference
General Fund	2,337,758.00	2,687,694.00	(349,936.00)
HURF	832,250.00	739,670.00	92,580.00
Grants	1,017,750.00	1,027,750.00	(10,000.00)
Contingency	750,000.00	750,000.00	-
Utilities	1,527,250.00	1,231,318.00	295,932.00
Total	6,465,008.00	6,436,432.00	28,576.00

Report Criteria:

Account.Acct No = All
Source / Dept Totals

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
GENERAL FUND				
	TAXES Totals:	1,283,500	867,629	1,226,000
	INTERGOVERNMENTAL REVENUE Totals:	857,000	717,046	874,500
	RENTS/ROYALTIES Totals:	55,758	41,532	49,058
	CHARGE FOR SERVICE Totals:	22,900	21,252	24,650
	RECREATION/EVENTS Totals:	10,500	5,366	5,500
	FEES & PERMITS Totals:	109,700	61,438	85,275
	FINES & FORFEITURES Totals:	43,000	23,076	37,000
	DONATIONS Totals:	7,800	830	7,650
	MISC. REVENUE Totals:	27,300	23,256	28,125
	MAYOR & COUNCIL Totals:	72,396	51,340	29,030
	GENERAL GOVERNMENT Totals:	388,931	289,487	290,395
	MAGISTRATE Totals:	66,493	48,919	65,469
	TOWN MANAGER Totals:	42,651	31,710	42,338
	TOWN CLERK Totals:	118,214	84,157	126,448
	COMMUNITY DEVELOPMENT Totals:	91,783	77,111	61,923
	FINANCE Totals:	91,014	71,320	109,982
	POLICE Totals:	786,603	573,678	831,903
	FIRE Totals:	361,411	208,303	333,605
	FIRE CONTINUED/WILDLAND Totals:	37,000	72,800	65,000
	POLICE CONTINUED/ANIMAL CONTRO Totals:	58,200	44,541	62,270
	OUTSIDE AGENCY FUNDING Totals:	0	0	0
	PARKS & RECREATION Totals:	86,416	77,969	39,857
	FACILITIES Totals:	179,196	210,899	383,781
	FLEET MAINTENANCE Totals:	321,045	187,116	245,693
	CONTINGENCY EXPENDITURES Totals:	0	0	0
	GENERAL FUND Revenue Totals:	2,417,458	1,761,425	2,337,758
	GENERAL FUND Expenditure Totals:	2,701,353	2,009,350	2,687,694
	GENERAL FUND Totals:	(283,895)	(247,925)	(349,936)

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
HIGHWAY USERS REVENUE FUND				
	INTERGOVERNMENTAL REVENUE Totals:	887,000	523,709	823,250
	MISCELLANEOUS REVENUE Totals:	0	7,846	9,000
	FACILITIES Totals:	0	0	0
	FLEET MAINTENANCE Totals:	0	11	0
	HURF Totals:	595,163	382,178	739,670
	CONTINCENCY EXPENDITURES Totals:	0	0	0
	HIGHWAY USERS REVENUE FUND Revenue Totals:	887,000	531,555	832,250
	GHWAY USERS REVENUE FUND Expenditure Totals:	595,163	382,189	739,670
	HIGHWAY USERS REVENUE FUND Totals:	291,837	149,366	92,580

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
General Fund Impact Fees				
	General Fund Impact Fees Totals:	0	0	0
	Source 34-38 Totals:	0	11	0
	Department 34-40 Totals:	0	0	0
	General Fund Impact Fees Totals:	0	11	0

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
GRANTS FUND				
	INTERGOVERNMENTAL REVENUE Totals:	2,500,000	200,842	1,017,750
	MISCELLANEOUS REVENUE Totals:	0	800	0
	CDBG-R GRANT Totals:	0	10,080	0
	100 CLUB GRANT Totals:	0	2,778	5,000
	Totals:	0	0	0
	GOHSTE - 2012-PT-016 Totals:	0	680	0
	PROP 202 GRANT Totals:	0	3,696	10,000
	GOHSTE - 2012-PT-022 Totals:	0	8,000	0
	LESUEUR DRAINAGE Totals:	0	0	0
	GOHS 2013 Totals:	0	0	13,500
	GOHS 2011-AL-028 Totals:	0	0	0
	GOV OFFICE OF ECONOMIC RECOVER Totals:	0	0	0
	BLUE BLDG UPGRADES Totals:	0	0	0
	AZDOHS - FD CAMERA'S Totals:	0	0	0
	CDBG GRANT Totals:	0	119,361	0
	EECBG GRANT Totals:	0	0	0
	RICO FUNDS Totals:	0	0	11,000
	ASFD-Tree Grant (CCG-11-203) Totals:	0	7,610	0
	A.C.J.C. GRANT EXPENDITURES Totals:	0	0	0
	BUTLER & MAIN OVERLAY Totals:	0	0	455,992
	SAFE-SCHOOLS GRANT EXPENDITURE Totals:	0	0	0
	EMERGENCY HOUSING REHAB Totals:	0	0	0
	TREE GRANT 2014 Totals:	0	0	17,750
	GOHS - 2012-AL-021 Totals:	0	0	0
	GOHS 2010-410-016 Totals:	0	0	0
	WIFA-WATER Totals:	0	0	0
	CENTENNIAL PROJECT Totals:	0	800	0
	WIFA - SEWER Totals:	0	0	0
	PD DONATION/REIMBURSEMENTS Totals:	0	0	2,500
	BVP - SAFETY VESTS GRANT Totals:	0	0	0
	ACCENT OFFICER Totals:	0	4,274	85,187
	WALLOW FIRE Totals:	0	0	0
	WTR CNYN/SCH BUS DRAINAGE Totals:	0	24,882	10,000
	Department 35-99 Totals:	2,500,000	0	416,821
	GRANTS FUND			
	SPECIFIED GRANT EXPENDITURES Revenue Totals:	2,500,000	201,642	1,017,750
	GRANTS FUND			
	ECIFIED GRANT EXPENDITURES Expenditure Totals:	2,500,000	182,161	1,027,750
	GRANTS FUND			
	UNSPECIFIED GRANT EXPENDITURES Totals:	0	19,481	(10,000)

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
Contingency Fund				
	CONTINGENCY FUND Totals:	750,000	0	750,000
	Contingency Expenses Totals:	750,000	0	750,000
	Contingency Fund Revenue Totals:	750,000	0	750,000
	Contingency Fund Expenditure Totals:	750,000	0	750,000
	Contingency Fund Totals:	0	0	0

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
UTILITY ENTERPRISE FUND				
	PROJECT FUNDING Totals:	87,000	0	0
	CHARGE FOR SERVICE Totals:	1,066,500	762,186	1,232,950
	MISCELLANEOUS REVENUE Totals:	310,396	190,295	294,300
	FACILITIES Totals:	0	0	0
	FLEET MAINTENANCE Totals:	0	130	0
	WATER Totals:	601,977	497,184	722,879
	WASTEWATER Totals:	594,447	313,264	508,439
	Little Colorado Sanitation Dis Totals:	17,658	11,400	0
	CONTINCENCY EXPENDITURES Totals:	0	0	0
	UTILITY ENTERPRISE FUND Revenue Totals:	1,463,896	952,481	1,527,250
	UTILITY ENTERPRISE FUND Expenditure Totals:	1,214,082	821,978	1,231,318
	UTILITY ENTERPRISE FUND Totals:	249,814	130,503	295,932

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
ENTERPRISE CAPITAL PROJECTS				
	USER FEES/IMPACT FEES Totals:	0	755	0
	MISCELLANEOUS REVENUE Totals:	0	93	0
	NACOG HURF EXCHANGE Totals:	0	0	0
	FY13 CIP - Utility Totals:	257,756	140,761	0
	WATER - CAPITAL IMPROVEMENTS Totals:	0	0	0
	SEWER - CAPITAL IMPROVEMENTS Totals:	0	0	0
	ENTERPRISE CAPITAL PROJECTS Revenue Totals:	0	848	0
	ENTERPRISE CAPITAL PROJECTS Expenditure Totals:	257,756	140,761	0
	ENTERPRISE CAPITAL PROJECTS Totals:	(257,756)	(139,913)	0
	Grand Totals:	0	(88,477)	28,576

Report Criteria:

Account.Acct No = All
Source / Dept Totals

Departmental Budgets

Report Criteria:

Account Acct No = All
Account Detail

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
GENERAL FUND				
GENERAL FUND REVENUE				
TAXES				
10-31-100	STATE SALES TAX	408,500	261,524	401,000
10-31-200	CITY SALES TAX	875,000	606,105	825,000
	TAXES Totals:	1,283,500	867,629	1,226,000
INTERGOVERNMENTAL REVENUE				
10-32-200	URBAN REVENUE	499,000	415,827	517,000
10-32-300	AUTO LIEU	268,000	180,865	257,500
10-32-400	STATE/FED WILDLAND FIRE	90,000	120,354	100,000
	INTERGOVERNMENTAL REVENUE Totals:	857,000	717,046	874,500
RENTS/ROYALTIES				
10-33-100	Rental Homes	15,000	10,328	15,000
10-33-200	Communication Towers	21,658	19,262	21,658
10-33-300	Cinder Pit Royalties	2,400	1,533	2,000
10-33-400	Office/Meeting Room Rentals	0	194	300
10-33-500	Arena Rental	0	515	0
10-33-525	Blue Bldg Rental	6,000	2,646	0
10-33-550	Arena Stall Rentals	0	141	0
10-33-575	Park Pavillion Rental	700	603	700
10-33-600	Land Lease Pymnts	6,000	4,210	5,800
10-33-625	Bashas Lease (MPC)	0	0	0
10-33-650	NPC Lease (MPC)	0	0	0
10-33-675	Eagar Appliance Lease (MPC)	4,000	0	0
10-33-680	WES, Inc.	0	2,100	3,600
	RENTS/ROYALTIES Totals:	55,758	41,532	49,058
CHARGE FOR SERVICE				
10-34-100	Cemetery - Open/Close	10,000	7,680	10,000
10-34-125	Cemetery - Plot Purchase	8,000	11,170	12,000

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
GENERAL FUND				
CHARGE FOR SERVICE (Cont.)				
10-34-150	Cemetary-Trnsfr/Recording Fee	600	870	800
10-34-175	Cemetary-Headstone Setting	150	0	50
10-34-250	Police / Security Services	2,200	872	1,000
10-34-410	Animal Disposal	450	645	800
10-34-450	Animal Trapping	0	0	0
10-34-500	Fire Protection Services	1,500	15	0
CHARGE FOR SERVICE Totals:		22,900	21,252	24,650

RECREATION/EVENTS

10-35-100	Eagar Daze	3,000	1,593	1,500
10-35-200	Raquetball	3,500	1,480	1,500
10-35-300	Gymnastics	2,500	2,293	2,500
10-35-400	Summer Rec. Program	1,500	0	0
RECREATION/EVENTS Totals:		10,500	5,366	5,500

FEES & PERMITS

10-36-300	Parks & Recreation Surcharge	50,000	34,566	50,000
10-36-400	Sign / Fence Permit	250	443	0
10-36-500	Building Permits	35,000	14,305	20,000
10-36-550	Zoning Fees	700	350	700
10-36-600	Business License	2,500	1,730	2,200
10-36-650	Peddlers License	2,000	1,465	1,500
10-36-700	Animal License	300	249	275
10-36-725	Animal Impound	2,000	1,065	1,500
10-36-750	Kennel Permit	0	0	0
10-36-800	Police Report Fee	1,750	620	800
10-36-825	Vehicle Impound	6,000	4,710	6,000
10-36-850	Impound Hearing Fee	9,000	1,650	2,000
10-36-875	Fingerprint Fee	200	285	300
FEES & PERMITS Totals:		109,700	61,438	85,275

FINES & FORFEITURES

10-37-200	Court Fines	40,000	22,046	35,000
10-37-300	Deferred Prosecution	1,500	955	1,500
10-37-400	Judgements	1,500	75	500

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
GENERAL FUND				
FINES & FORFEITURES (Cont.)				
FINES & FORFEITURES Totals:		43,000	23,076	37,000
DONATIONS				
10-38-101	Round - Up Donation	100	25	0
10-38-111	Fire Department Donations	0	0	0
10-38-121	Christmas Donations	2,500	0	3,000
10-38-131	Softball Donations	1,500	0	0
10-38-141	Eagar Daze Donations	3,500	655	4,500
10-38-151	Pitch-In Clean-Up Donations	0	0	0
10-38-161	Cemetery Donations	100	150	150
10-38-171	Main Street Donations	100	0	0
10-38-400	SALE OF ASSETS/INVENTORY	0	0	0
DONATIONS Totals:		7,800	830	7,650
MISC. REVENUE				
10-39-200	Copy/Fax Fee	200	219	200
10-39-250	Sign / Poster Fee	100	25	50
10-39-300	NSF Fee	0	0	0
10-39-350	Resale Items	2,000	741	1,200
10-39-400	Sale of Assets / Inventory	0	1,262	1,500
10-39-500	LGIP Interest Earned	0	208	175
10-39-600	Cash - over/short	0	0	0
10-39-700	Misc.	25,000	20,801	25,000
10-39-800	Financing Proceeds	0	0	0
MISC. REVENUE Totals:		27,300	23,256	28,125
MAYOR & COUNCIL				
10-40-101	SALARIES & WAGES	12,000	8,900	12,000
10-40-121	FICA	918	681	920
10-40-124	WORKMENS COMPENSATION INSURAI	428	14	510
10-40-310	OFFICE SUPPLIES	150	179	200
10-40-399	OTHER	0	0	0
10-40-520	PRINTING & ADVERTISING	1,500	55	500
10-40-525	POSTAGE & FREIGHT	1,200	827	1,200
10-40-575	CONTRIBUTIONS	0	0	0

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
GENERAL FUND				
MAYOR & COUNCIL (Cont.)				
10-40-576	CHAMBER OF COMMERCE CONTRIB	12,500	10,417	0
10-40-578	SENIOR CITIZEN CENTER	25,000	20,833	0
10-40-580	Dues & Subscriptions	7,750	7,478	7,750
10-40-585	TRAINING & TRAVEL	2,250	860	2,250
10-40-595	EAGAR DAZE	0	0	0
10-40-596	CLEAN-UP CAMPAIGN	700	99	700
10-40-610	ECONOMIC DEVELOPMENT	7,500	983	2,500
10-40-695	EMPLOYEE/CITIZEN AWARDS	500	14	500
MAYOR & COUNCIL Totals:		72,396	51,340	29,030

GENERAL GOVERNMENT

10-41-398	COPY MACHINE LEASE	9,000	3,160	4,000
10-41-399	OTHER	0	2,871	0
10-41-400	COPY PAPER	1,500	917	1,500
10-41-401	EPSON/LAMINATOR SUPPLIES	1,000	1,401	1,500
10-41-500	GENERAL INSURANCE	55,800	55,421	58,050
10-41-501	INSURANCE DEDUCTIBLES	2,500	656	2,500
10-41-505	ELECTRICITY	17,000	20,062	0
10-41-510	TELEPHONE	15,000	13,062	0
10-41-515	HEATING FUEL	6,500	4,706	0
10-41-520	PRINTING & ADVERTISING	0	0	0
10-41-571	ATTORNEY	36,000	21,797	36,000
10-41-572	COMPUTER SUPPORT	12,040	9,472	16,816
10-41-573	AZ OPENBOOKS WEB AGREEMENT	0	0	5,000
10-41-575	COMPENSATION CONTINGENCY	0	0	75,000
10-41-595	EAGAR DAZE	5,000	1,992	5,000
10-41-596	EAGARDAZE LOGGING	0	0	3,500
10-41-620	MPC EXP UNRELATED TO BONDS	15,000	10,182	15,000
10-41-710	PC - SIGN HS	5,000	0	0
10-41-910	MPC - PRINCIPAL	89,840	14,190	22,490
10-41-920	MPC - INTEREST	26,380	15,413	21,912
10-41-930	MPC - FEES	1,500	630	0
10-41-950	LEASE PURCHASE - PRINCIPAL	86,700	68,450	21,900
10-41-960	LEASE PURCHASE - INTEREST	3,171	5,105	227
10-41-970	LEASE PURCHASE - FEES	0	0	0
10-41-995	INTER- FUND/DEPT TRANSFERS	0	0	0
GENERAL GOVERNMENT Totals:		388,931	269,487	290,395

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
GENERAL FUND				
MAGISTRATE				
10-42-101	SALARIES & WAGES	13,390	6,509	13,390
10-42-121	FICA	1,025	498	1,025
10-42-124	WORKERS COMP INS	37	26	54
10-42-126	STATE UNEMPLOYMENT INSURANCE	195	9	0
10-42-399	OTHER	0	0	0
10-42-530	COURT COSTS	4,000	2,006	3,000
10-42-570	PROFESSIONAL & TECHNICAL SRV	47,846	39,871	48,000
	MAGISTRATE Totals:	66,493	48,919	65,469
TOWN MANAGER				
10-43-101	SALARIES & WAGES	28,054	20,400	27,204
10-43-121	FICA	2,146	1,602	2,081
10-43-123	RETIREMENT FUND	3,125	2,442	3,140
10-43-124	WORKERS COMP INS	102	88	111
10-43-125	HEALTH ACCIDENT & LIFE INS	4,410	3,223	4,531
10-43-126	STATE UNEMPLOYMENT INSURANCE	64	60	46
10-43-280	CONTRACTED LABOR CHARGES	0	0	0
10-43-310	OFFICE SUPPLIES	100	77	100
10-43-340	GAS, OIL & LUBRICANTS	0	0	0
10-43-341	Fleet Maintenance	0	0	0
10-43-399	OTHER	0	0	0
10-43-500	GENERAL INSURANCE	0	0	0
10-43-501	INSURANCE DEDUCTABLES	0	0	0
10-43-510	TELEPHONE	0	0	0
10-43-511	Cell Phones	1,200	950	1,200
10-43-525	POSTAGE & FREIGHT	0	0	0
10-43-575	CONTRIBUTIONS	1,000	0	1,000
10-43-580	Dues & Subscriptions	750	918	925
10-43-585	TRAINING & TRAVEL	1,700	1,950	2,000
10-43-710	PC-OFFICE FURNITURE & EQUIP	0	0	0
10-43-990	EXPENSE TRANSFER	0	0	0
10-43-991	Payroll Accruals	0	0	0
10-43-995	INTER- FUND/DEPT TRANSFERS	0	0	0
	TOWN MANAGER Totals:	42,651	31,710	42,338
TOWN CLERK				
10-44-101	SALARIES & WAGES	73,776	56,261	73,776
10-44-121	FICA	5,644	4,002	5,644

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
GENERAL FUND				
TOWN CLERK (Cont.)				
10-44-123	RETIREMENT FUND	8,080	6,296	8,514
10-44-124	WORKERS COMP INS	268	230	671
10-44-125	HEALTH ACCIDENT & LIFE INS	13,727	12,101	16,185
10-44-126	STATE UNEMPLOYMENT INSURANCE	293	124	218
10-44-310	OFFICE SUPPLIES	1,560	394	1,375
10-44-340	GAS, OIL & LUBRICANTS	0	0	0
10-44-341	Fleet Maintenance	0	0	0
10-44-399	OTHER	0	0	0
10-44-511	Cell Phones	0	0	540
10-44-520	PRINTING & ADVERTISING	6,000	1,936	6,000
10-44-525	POSTAGE & FREIGHT	520	95	700
10-44-570	PROFESSIONAL & TECHNICAL SRV	1,460	0	1,335
10-44-571	CODE REVISIONS	3,126	1,754	4,775
10-44-572	ELECTION SUPPLIES & SERVICES	0	0	1,650
10-44-580	Dues & Subscriptions	640	325	640
10-44-585	TRAINING & TRAVEL	2,770	639	4,075
10-44-710	PC-OFFICE FURNITURE & EQUIP	350	0	350
10-44-950	LEASE PURCHASE - PRINCIPAL	0	0	0
10-44-960	LEASE PURCHASE - INTEREST	0	0	0
10-44-970	LEASE PURCHASE - FEES	0	0	0
10-44-990	EXPENSE TRANSFERS	0	0	0
10-44-991	Payroll Accruals	0	0	0
10-44-995	INTER- FUND/DEPT TRANSFERS	0	0	0
	TOWN CLERK Totals:	118,214	84,157	126,448

COMMUNITY DEVELOPMENT

10-45-101	SALARIES & WAGES	19,625	13,516	45,014
10-45-121	FICA	1,501	1,063	3,444
10-45-123	RETIREMENT FUND	6,436	4,928	4,743
10-45-124	WORKERS COMP INS	72	55	580
10-45-125	HEALTH ACCIDENT & LIFE INS	1,284	994	2,597
10-45-126	STATE UNEMPLOYMENT INSURANCE	98	9	145
10-45-280	CONTRACTED LABOR CHARGES	55,367	53,639	0
10-45-310	OFFICE SUPPLIES	500	25	100
10-45-340	GAS, OIL & LUBRICANTS	0	0	0
10-45-341	Fleet Maintenance	0	0	0
10-45-399	OTHER	0	0	0
10-45-520	PRINTING & ADVERTISING	700	419	500
10-45-525	POSTAGE & FREIGHT	500	498	500
10-45-570	PROFESSIONAL & TECHNICAL SRV	1,500	949	1,500
10-45-571	ABATEMENTS	0	0	300

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
GENERAL FUND				
COMMUNITY DEVELOPMENT (Cont.)				
10-45-572	COMPUTER SUPT-HARD&SOFTWARE	0	0	0
10-45-580	Dues & Subscriptions	3,000	746	1,200
10-45-585	TRAINING & TRAVEL	1,200	270	1,300
10-45-750	PC-COMPUTER EQUIPMENT	0	0	0
10-45-995	INTER- FUND/DEPT TRANSFERS	0	0	0
	COMMUNITY DEVELOPMENT Totals:	91,783	77,111	61,923
FINANCE				
10-46-101	SALARIES & WAGES	39,595	28,690	45,581
10-46-121	FICA	3,029	2,130	3,487
10-46-123	RETIREMENT FUND	4,411	3,253	5,260
10-46-124	WORKERS COMP INS	144	118	185
10-46-125	HEALTH ACCIDENT & LIFE INS	6,223	5,121	11,467
10-46-126	STATE UNEMPLOYMENT INSURANCE	162	67	155
10-46-280	CONTRACTED LABOR CHARGES	0	0	0
10-46-310	OFFICE SUPPLIES	900	912	272
10-46-399	OTHER	250	40	250
10-46-511	Cell Phones	0	0	540
10-46-520	PRINTING & ADVERTISING	100	0	100
10-46-525	POSTAGE, FREIGHT & FEES	1,400	1,369	1,330
10-46-526	BANKING FEES	0	0	2,525
10-46-570	PROFESSIONAL & TECHNICAL SRV	2,500	0	1,500
10-46-571	AUDIT	30,000	28,137	33,000
10-46-572	COMPUTER SUPRT-HARD & SOFTWAF	0	0	0
10-46-580	Dues & Subscriptions	300	293	350
10-46-585	TRAINING & TRAVEL	2,000	1,170	3,980
10-46-710	PC-OFFICE FURNITURE & EQUIP	0	0	0
10-46-750	PC-COMPUTER EQUIPMENT	0	0	0
10-46-770	RESERVE	0	0	0
10-46-995	INTER- FUND/DEPT TRANSFERS	0	0	0
	FINANCE Totals:	91,014	71,320	109,982
POLICE				
10-50-101	SALARIES & WAGES	488,065	348,424	473,763
10-50-102	ON CALL SALARY	3,613	2,967	3,640
10-50-121	FICA	37,335	26,520	36,243
10-50-122	RETIREMENT FUND-PUBLIC SAFETY	73,103	55,347	118,940
10-50-123	RETIREMENT FUND - STATE	6,700	5,169	6,980

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
GENERAL FUND				
POLICE (Cont.)				
10-50-124	WORKERS COMP INS	27,350	22,649	30,857
10-50-125	HEALTH ACCIDENT & LIFE INS	77,010	55,866	68,973
10-50-126	STATE UNEMPLOYMENT INSURANCE	1,950	1,214	1,450
10-50-300	CLOTHING ALLOWANCE	5,000	3,482	7,450
10-50-310	OFFICE COMMODITIES	2,500	1,200	2,000
10-50-315	PSPRS ADD'L EXPENSES	800	350	1,675
10-50-325	OPERATING COMMODITIES	4,113	2,353	11,869
10-50-326	DPS CRIME LAB FEES	0	0	0
10-50-327	HOSPITAL FEES	0	1,200	2,000
10-50-340	GAS, OIL & LUBRICANTS	0	0	0
10-50-341	Fleet Maintenance	0	0	0
10-50-350	AMMUNITION & GUN SUPPLIES	1,425	0	3,425
10-50-398	COPY MACHINE LEASE	4,500	3,656	4,350
10-50-399	OTHER	0	0	0
10-50-400	VOLUNTEER UNIFORMS	452	251	990
10-50-511	Police Cell Phones	4,860	2,972	5,400
10-50-515	HEATING FUEL	2,500	2,500	0
10-50-520	PRINTING & ADVERTISING	1,000	803	1,000
10-50-525	POSTAGE & FREIGHT	500	392	650
10-50-540	BUILDING & LAND RENT	0	0	0
10-50-550	EQUIPMENT MAINTENANCE	1,825	2,017	6,950
10-50-570	PROFESSIONAL & TECHNICAL SRV	2,500	1,648	4,685
10-50-571	Policy Updates	0	0	5,500
10-50-575	DISPATCH SERVICES	34,200	28,500	17,100
10-50-580	Dues & Subscriptions	1,863	1,611	1,863
10-50-585	TRAINING & TRAVEL	2,939	2,495	10,400
10-50-590	INVESTIGATION & EXTRADITION	500	92	3,250
10-50-595	PUBLIC RELATIONS ITEMS	0	0	500
10-50-710	PC - OFFICE FUNITURE & EQUIP	0	0	0
10-50-720	PC - VEHICLES, EQUIP & MACHINE	0	0	0
10-50-740	PC-RADIO EQUIPMENT	0	0	0
10-50-770	RESERVE	0	0	0
10-50-990	EXPENSE TRANSFERS	0	0	0
10-50-995	Grant Transfer	0	0	0
POLICE Totals:		786,603	573,678	831,903

FIRE

10-51-101	SALARIES & WAGES	195,300	110,083	169,674
10-51-102	FIRE PAY - CONTRACT	17,000	12,419	16,000
10-51-107	FOREST FIRE LABOR	0	280	0
10-51-121	FICA	14,940	9,252	14,204

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
GENERAL FUND				
FIRE (Cont.)				
10-51-123	RETIREMENT FUND	22,000	15,347	19,765
10-51-124	WORKMENS COMPENSATION INSURAI	14,731	6,967	15,158
10-51-125	HEALTH, ACCIDENT & LIFE INSURA	32,670	17,024	27,808
10-51-126	STATE UNEMPLOYMENT INSURANCE	2,000	590	846
10-51-279	contract labor	0	0	0
10-51-300	CLOTHING ALLOWANCE	8,500	3,758	7,500
10-51-310	OFFICE SUPPLIES	2,000	576	2,000
10-51-325	CHEMICALS Rx & LAB SPLY	3,000	1,778	3,000
10-51-326	OSHA PHYSICALS	0	0	3,500
10-51-335	MACHINERY & EQUIPMENT SUPPLIES	6,000	3,792	6,000
10-51-336	Safety Equipment Cert	3,800	3,714	4,500
10-51-340	GAS, OIL, LUBRICANTS	0	0	0
10-51-341	Fleet Maintenance	0	0	0
10-51-350	SMALL TOOLS & HARDWARE	1,000	295	750
10-51-360	BUILDING REPAIR MATRL & SPLY	1,000	233	0
10-51-399	OTHER	3,000	862	1,000
10-51-505	ELECTRICITY	3,500	3,448	0
10-51-510	TELEPHONE	3,600	3,379	0
10-51-515	HEATING FUEL	3,000	2,061	0
10-51-525	POSTAGE & FREIGHT	300	78	200
10-51-545	MACHINE & EQUIPMENT RENTAL	0	0	0
10-51-550	RADIO MAINTENANCE & REPAIR	1,000	706	1,000
10-51-570	PREVENTION & CLEAN-UP	2,000	1,656	2,000
10-51-575	DISPATCHING	0	0	17,100
10-51-580	Dues & Subscriptions	1,100	2,006	2,100
10-51-581	TRAINING CENTER	2,500	1,000	1,000
10-51-585	TRAINING & TRAVEL	3,000	811	4,000
10-51-710	PC-OFFICE FURNITURE & EQUIP	0	0	2,000
10-51-720	PC-VEHICLES	0	0	0
10-51-730	PC-MACHINERY & EQUIPMENT	0	0	10,000
10-51-731	PC - RESCUE EQUIPMENT	0	0	0
10-51-740	PC-RADIO EQUIPMENT	2,500	6,083	2,500
10-51-760	PC-BUILDINGS & LAND	0	0	0
10-51-950	LEASE PURCHASE - PRINCIPAL	11,400	0	0
10-51-960	LEASE PURCHASE - INTEREST	570	0	0
10-51-970	LEASE PURCHASE - FEES	0	105	0
10-51-990	EXPENSE TRANSFERS	0	0	0
10-51-995	Grant Transfer	0	0	0
	FIRE Totals:	361,411	208,303	333,605

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
GENERAL FUND				
FIRE CONTINUED/WILDLAND				
10-52-101	SALARIES & WAGES	35,000	48,097	50,000
10-52-121	FICA	0	4,348	4,500
10-52-123	RETIREMENT FUND	0	3,601	0
10-52-124	Workers Compensation	0	2,053	0
10-52-125	HEALTH, ACCIDENT & LIFE INSURA	0	4,193	0
10-52-126	STATE UNEMPLOYMENT INSURANCE	0	410	500
10-52-335	MACHINERY & EQUIPMENT SUPPLIES	0	0	0
10-52-340	GAS, OIL & LUBRICANTS	0	0	0
10-52-341	Fleet Maintenance	0	824	0
10-52-585	TRAINING & TRAVEL	2,000	9,274	10,000
10-52-990	Expense Transfers	0	0	0
FIRE CONTINUED/WILDLAND Totals:		37,000	72,800	65,000

POLICE CONTINUED/ANIMAL CONTRO

10-53-101	SALARIES & WAGES	32,937	26,230	34,787
10-53-121	FICA	2,520	1,844	2,661
10-53-123	RETIREMENT FUND	3,670	2,984	4,015
10-53-124	WORKMENS COMPENSATION INSURAI	1,036	989	1,324
10-53-125	HEALTH, ACCIDENT & LIFE INSURA	13,767	10,841	14,160
10-53-126	STATE UNEMPLOYMENT INSURANCE	195	128	145
10-53-300	CLOTHING ALLOWANCE	500	331	500
10-53-325	ANIMAL CONTROL COMMODITIES	1,500	705	1,000
10-53-340	GAS, OIL & LUBRICANTS	0	0	0
10-53-341	Fleet Maintenance	0	0	0
10-53-511	Cell Phones	540	428	540
10-53-515	SHELTER COST SHARE	0	0	1,603
10-53-550	EQUIPMENT MAINTENANCE	0	0	0
10-53-570	PROFESSIONAL & TECHNICAL SERVI	250	26	250
10-53-580	Dues & Subscriptions	60	35	60
10-53-585	TRAINING & TRAVEL	1,225	0	1,225
10-53-595	PUBLIC RELATIONS ITEMS	0	0	0
10-53-709	Trapping Expense	0	0	0
10-53-710	PURCHASE CAPITAL	0	0	0
10-53-770	RESERVE	0	0	0
10-53-995	INTER- FUND/DEPT TRANSFERS	0	0	0
POLICE CONTINUED/ANIMAL CONTRO Totals:		58,200	44,541	62,270

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
GENERAL FUND				
OUTSIDE AGENCY FUNDING				
10-54-576	CHAMBER OF COMMERCE CONTRIB	0	0	0
10-54-613	BOYS & GIRLS CLUB	0	0	0
	OUTSIDE AGENCY FUNDING Totals:	0	0	0
PARKS & RECREATION				
10-55-101	SALARIES & WAGES	15,370	19,000	15,370
10-55-121	FICA	1,176	1,354	1,176
10-55-122	RETIREMENT FUND-PUBLIC SAFETY	0	203	0
10-55-123	RETIREMENT FUND	1,713	1,987	1,774
10-55-124	WORKERS COMP INS	112	483	434
10-55-125	HEALTH ACCIDENT & LIFE INS	4,881	5,411	7,080
10-55-126	STATE UNEMPLOYMENT INSURANCE	98	77	73
10-55-310	OFFICE SUPPLIES	300	45	50
10-55-320	CLEANING & SANITARY SUPPLIES	0	0	0
10-55-335	MACHINERY & EQUIPMENT SUPPLIES	100	0	0
10-55-340	GAS, OIL & LUBRICANTS	0	0	0
10-55-350	SMALL TOOLS & HARDWARE	100	96	0
10-55-360	BUILDING REPAIR MATRL & SPLY	350	64	0
10-55-380	PARK & GROUNDS MATERIALS	3,000	2,651	0
10-55-399	OTHER	0	0	0
10-55-401	EPSON/LAMINATOR SUPPLIES	300	82	0
10-55-505	ELECTRICITY	22,000	19,601	0
10-55-515	HEATING FUEL	5,000	1,954	0
10-55-520	PRINTING & ADVERTISING	200	0	0
10-55-525	POSTAGE & FREIGHT	90	0	0
10-55-540	BUILDING & LAND RENT	8,526	8,807	8,900
10-55-545	MACHINE & EQUIPMENT RENTAL	0	0	0
10-55-570	PROFESSIONAL & TECHNICAL SRV	400	0	0
10-55-610	OTHER SPECIAL EVENTS	1,200	508	500
10-55-612	RECREATION PROGRAM EXPENSE	500	0	500
10-55-613	BOYS & GIRLS CLUB	20,000	15,000	0
10-55-614	Fourth of July	500	0	500
10-55-615	CHRISTMAS	500	646	3,500
10-55-619	SOFTBALL LEAGUE	0	0	0
10-55-620	BASKETBALL LEAGUE	0	0	0
10-55-995	INTER- FUND\DEPT TRANSFERS	0	0	0
	PARKS & RECREATION Totals:	86,416	77,969	39,857

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget	
GENERAL FUND					
FACILITIES					
10-58-101	SALARIES & WAGES	55,644	77,325	92,511	_____
10-58-103	Training Wages	3,500	0	0	_____
10-58-121	FICA	4,524	5,868	7,077	_____
10-58-123	RETIREMENT FUND	6,589	8,914	10,491	_____
10-58-124	WORKMENS COMPENSATION INSURAI	3,002	5,040	6,668	_____
10-58-125	HEALTH, ACCIDENT & LIFE INSURA	10,696	15,906	16,605	_____
10-58-126	STATE UNEMPLOYMENT INSURANCE	390	274	428	_____
10-58-280	CONTRACTED LABOR CHARGES	0	0	0	_____
10-58-290	PRISON LABOR CHARGES	3,120	2,530	3,000	_____
10-58-300	CLOTHING ALLOWANCE	300	148	750	_____
10-58-310	OFFICE SUPPLIES	750	39	200	_____
10-58-320	CLEANING & SANITARY SUPPLIES	4,000	1,388	2,000	_____
10-58-325	CHEMICALS, Rx, LAB SUPPLIES	200	174	0	_____
10-58-335	MACHINERY & EQUIPMENT SUPPLIES	450	59	200	_____
10-58-340	GAS, OIL & LUBRICANTS	0	0	0	_____
10-58-350	SMALL TOOLS AND EQUIPMENT	2,400	349	2,000	_____
10-58-355	SAFETY EQUIPMENT	1,500	1,507	2,000	_____
10-58-360	BUILDING REPAIR MATERIAL & SUP	5,000	13,910	16,000	_____
10-58-380	PARK & GROUNDS MATERIALS	2,500	1,333	5,500	_____
10-58-399	OTHER	0	0	0	_____
10-58-505	ELECTRICITY	0	0	82,425	_____
10-58-510	TELEPHONE	0	0	28,150	_____
10-58-515	HEATING FUEL	2,500	2,178	27,000	_____
10-58-520	PRINTING & ADVERTISING	0	146	0	_____
10-58-525	POSTAGE & FREIGHT	100	0	0	_____
10-58-545	MACHINE & EQUIPMENT RENTAL	0	438	750	_____
10-58-570	PROFESSIONAL & TECHNICAL SERVI	0	894	1,000	_____
10-58-573	Trash & Debris/Disposal	0	4,490	6,000	_____
10-58-574	Pest Control	0	760	1,000	_____
10-58-580	Dues & Subscriptions	250	0	0	_____
10-58-585	TRAINING & TRAVEL	250	135	750	_____
10-58-600	CEMETERY	4,500	146	4,400	_____
10-58-710	PC - OFFICE FURNITURE & EQUIPM	0	0	0	_____
10-58-730	PC - MACHINERY & EQUIPMENT	0	0	0	_____
10-58-770	PC - PARK IMPROVEMENTS	0	0	0	_____
10-58-910	BOND PRINCIPAL	0	0	0	_____
10-58-920	BOND INTEREST	0	0	0	_____
10-58-950	LEASE PURCHASE - PRINCIPAL	31,050	31,050	32,400	_____
10-58-960	LEASE PURCHASE - INTEREST	35,731	35,731	34,422	_____
10-58-970	LEASE PURCHASE - FEES	250	167	54	_____
10-58-990	Gen. Ser. Transfer	0	0	0	_____
10-58-991	EQUIPMENT EXPENSE	0	0	0	_____
10-58-995	INTER- FUND/DEPT TRANSFERS	0	0	0	_____

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
GENERAL FUND				
FACILITIES (Cont.)				
	FACILITIES Totals:	179,196	210,899	383,781
FLEET MAINTENANCE				
10-59-101	SALARIES & WAGES	83,459	41,693	48,082
10-59-103	Training Wages	5,000	0	0
10-59-121	FICA	6,767	3,056	3,178
10-59-123	RETIREMENT FUND	9,854	4,712	5,549
10-59-124	WORKERS COMP INS	3,605	1,962	2,268
10-59-125	HEALTH ACCIDENT & LIFE INS	19,737	10,970	10,061
10-59-126	STATE UNEMPLOYMENT INSURANCE	390	138	145
10-59-280	CONTRACTED LABOR CHARGES	0	0	0
10-59-290	PRISON LABOR CHARGES	1,040	700	1,000
10-59-300	CLOTHING ALLOWANCE	2,600	1,488	1,410
10-59-305	Shop Supply Allowance	1,560	855	1,560
10-59-310	OFFICE SUPPLIES	250	4	0
10-59-320	CLEANING & SANITARY SUPPLIES	250	26	0
10-59-325	CHEMICALS, Rx, & LAB SUPPLIES	0	0	200
10-59-330	TRUCK & AUTO SUPPLIES	25,000	8,005	15,000
10-59-335	Truck & Auto Tires	7,150	6,699	7,000
10-59-336	Windshields	2,000	720	1,500
10-59-337	Machinery & Equipment Supplies	15,000	14,317	20,500
10-59-338	Machinery & Equipment Tires	13,000	3,920	11,000
10-59-340	GF Gas	51,742	30,462	52,000
10-59-341	Fleet Maintenance	0	0	0
10-59-342	Oil & Lubrications	7,000	3,293	5,000
10-59-345	PW Fuel	39,051	34,857	35,000
10-59-350	SMALL TOOLS AND EQUIPMENT	11,000	6,704	9,200
10-59-399	OTHER	0	8	0
10-59-510	TELEPHONE	0	0	0
10-59-511	Cell Phones	540	405	540
10-59-515	HEATING FUEL	7,500	9,030	0
10-59-520	PRINTING & ADVERTISING	0	0	0
10-59-525	POSTAGE & FREIGHT	250	9	100
10-59-545	MACHINE & EQUIPMENT RENTAL	0	0	0
10-59-555	VEHICLE & EQUIPMENT MAINTENANC	1,800	1,350	1,800
10-59-570	PROFESSIONAL & TECHNICAL SERVI	0	0	250
10-59-580	Dues & Subscriptions	250	0	4,000
10-59-585	TRAINING & TRAVEL	750	133	350
10-59-710	PC - OFFICE FURNITURE & EQUIPM	0	0	0
10-59-720	PC - VEHICLES	0	0	6,000
10-59-730	PC - MACHINERY & EQUIPMENT	0	0	0

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
GENERAL FUND				
FLEET MAINTENANCE (Cont.)				
10-59-740	PC - RADIO EQUIPMENT	0	0	0
10-59-750	PC - COMPUTER EQUIPMENT	0	0	0
10-59-760	PC - BUILDINGS & LAND	0	0	0
10-59-790	IMPOUND TOWING	4,500	1,600	3,000
10-59-990	Inner Department Transfer	0	0	0
10-59-995	INTER- FUND/DEPT TRANSFERS	0	0	0
FLEET MAINTENANCE Totals:		321,045	187,116	245,693
CONTINGENCY EXPENDITURES				
10-99-399	CONTINGENCY EXPENDITURES	0	0	0
10-99-995	INTER- FUND/DEPT TRANSFERS	0	0	0
CONTINGENCY EXPENDITURES Totals:		0	0	0
GENERAL FUND Revenue Totals:		2,417,458	1,761,425	2,337,758
GENERAL FUND Expenditure Totals:		2,701,353	2,009,350	2,687,694
GENERAL FUND Totals: (283,895) (247,925) (349,936)

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
HIGHWAY USERS REVENUE FUND				
GENERAL FUND REVENUE				
INTERGOVERNMENTAL REVENUE				
30-32-400	STATE SHARED - H.U.R.F.	887,000	523,709	823,250
	INTERGOVERNMENTAL REVENUE Totals:	887,000	523,709	823,250
MISCELLANEOUS REVENUE				
30-38-200	FINANCING PROCEEDS	0	0	0
30-38-400	SALE OF ASSETS/INVENTORY	0	87	3,000
30-38-401	CINDERS TAXABLE	0	0	0
30-38-402	TAX EXEMPT CINDER/GREENWASTE F	0	0	0
30-38-500	LGIP - INTEREST EARNED	0	0	0
30-38-700	OTHER MISC INCOME-SPECIFY	0	7,759	6,000
30-38-710	BLUE HILLS REIMBURSEMENT	0	0	0
30-38-899	CONTINGENCY REVENUE	0	0	0
30-38-995	INTER-FUND/DEPT TRANSFERS	0	0	0
	MISCELLANEOUS REVENUE Totals:	0	7,846	9,000
FACILITIES				
30-58-101	SALARIES & WAGES	0	0	0
30-58-121	FICA	0	0	0
30-58-123	RETIREMENT FUND	0	0	0
30-58-124	WORKMENS COMPENSATION INSURAI	0	0	0
30-58-125	HEALTH, ACCIDENT & LIFE INSURA	0	0	0
30-58-126	STATE UNEMPLOYMENT INSURANCE	0	0	0
30-58-280	CONTRACTED LABOR CHARGES	0	0	0
30-58-290	PRISON LABOR CHARGES	0	0	0
30-58-300	CLOTHING ALLOWANCE	0	0	0
30-58-310	OFFICE SUPPLIES	0	0	0
30-58-320	CLEANING & SANITARY SUPPLIES	0	0	0
30-58-325	MISCELLANEOUS LINE SUPPLIES	0	0	0
30-58-335	MACHINERY & EQUIPMENT SUPPLIES	0	0	0
30-58-350	SMALL TOOLS AND EQUIPMENT	0	0	0
30-58-360	BUILDING REPAIR MATERIAL & SUP	0	0	0
30-58-370	MATERIALS/CONSTRUCTION	0	0	0
30-58-380	PARK & GROUNDS MATERIALS	0	0	0
30-58-399	OTHER	0	0	0
30-58-510	TELEPHONE	0	0	0
30-58-515	HEATING FUEL	0	0	0

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
HIGHWAY USERS REVENUE FUND				
FACILITIES (Cont.)				
30-58-520	PRINTING & ADVERTISING	0	0	0
30-58-525	POSTAGE & FREIGHT	0	0	0
30-58-545	MACHINE & EQUIPMENT RENTAL	0	0	0
30-58-570	PROFESSIONAL & TECHNICAL SERVI	0	0	0
30-58-571	AUDIT	0	0	0
30-58-580	Dues & Subscriptions	0	0	0
30-58-585	TRAINING & TRAVEL	0	0	0
30-58-710	PC - OFFICE FURNITURE & EQUIPM	0	0	0
30-58-990	EXPENSE TRANSFERS	0	0	0
	FACILITIES Totals:	0	0	0

FLEET MAINTENANCE

30-59-101	SALARIES & WAGES	0	6	0
30-59-121	FICA	0	1	0
30-59-123	RETIREMENT FUND	0	1	0
30-59-124	WORKMENS COMPENSATION INSURAI	0	0	0
30-59-125	HEALTH, ACCIDENT & LIFE INSURA	0	3	0
30-59-126	STATE UNEMPLOYMENT INSURANCE	0	0	0
30-59-280	CONTRACTED LABOR CHARGES	0	0	0
30-59-290	PRISON LABOR CHARGES	0	0	0
30-59-300	CLOTHING ALLOWANCE	0	0	0
30-59-310	OFFICE SUPPLIES	0	0	0
30-59-320	CLEANING & SANITARY SUPPLIES	0	0	0
30-59-325	MISCELLANEOUS LINE SUPPLIES	0	0	0
30-59-330	TRUCK & AUTO SUPPLIES	0	0	0
30-59-335	MACHINERY & EQUIPMENT SUPPLIES	0	0	0
30-59-340	GAS, OIL & LUBRICANTS	0	0	0
30-59-350	SMALL TOOLS AND EQUIPMENT	0	0	0
30-59-399	OTHER	0	0	0
30-59-510	TELEPHONE	0	0	0
30-59-515	HEATING FUEL	0	0	0
30-59-520	PRINTING & ADVERTISING	0	0	0
30-59-525	POSTAGE & FREIGHT	0	0	0
30-59-545	MACHINE & EQUIPMENT RENTAL	0	0	0
30-59-555	VEHICLE & EQUIPMENT MAINTENANC	0	0	0
30-59-570	PROFESSIONAL & TECHNICAL SERVI	0	0	0
30-59-580	Dues & Subscriptions	0	0	0
30-59-585	TRAINING & TRAVEL	0	0	0
30-59-710	PC - OFFICE FURNITURE & EQUIPM	0	0	0
30-59-720	PC - VEHICLES	0	0	0
30-59-730	PC - MACHINERY & EQUIPMENT	0	0	0

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
HIGHWAY USERS REVENUE FUND				
FLEET MAINTENANCE (Cont.)				
30-59-740	PC - RADIO EQUIPMENT	0	0	0
30-59-750	PC - COMPUTER EQUIPMENT	0	0	0
30-59-760	PC - BUILDINGS & LAND	0	0	0
30-59-990	EXPENSE TRANSFERS	0	0	0
	FLEET MAINTENANCE Totals:	0	11	0

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30-60-101	SALARIES & WAGES	259,307	143,061	265,704
30-60-102	ON CALL SALARY - SNOW REMOVAL	1,000	566	1,000
30-60-103	Training Wages	10,000	0	0
30-60-121	FICA	20,602	10,692	20,326
30-60-122	RETIREMENT FUND-PUBLIC SAFETY	0	0	0
30-60-123	RETIREMENT FUND	30,001	15,933	30,211
30-60-124	WORKERS COMP INS	14,341	7,491	15,920
30-60-125	HEALTH ACCIDENT & LIFE INS	53,599	27,775	50,688
30-60-126	STATE UNEMPLOYMENT INSURANCE	1,221	458	842
30-60-280	CONTRACTED LABOR CHARGES	0	0	0
30-60-290	PRISON LABOR CHARGES	3,120	3,230	4,000
30-60-300	CLOTHING ALLOWANCE	2,100	749	750
30-60-310	OFFICE SUPPLIES	1,000	475	600
30-60-320	CLEANING & SANITARY SUPPLIES	0	0	0
30-60-325	CHEMICALS, PRESCRPTNS, LAB SUP	0	0	0
30-60-330	TRUCK & AUTO SUPPLIES	0	0	0
30-60-340	GAS, OIL & LUBRICANTS	0	0	0
30-60-350	SMALL TOOLS & HARDWARE	1,500	1,036	1,500
30-60-355	SAFETY EQUIPMENT	1,000	369	3,000
30-60-360	BUILDING REPAIR MATRL & SPLY	0	1,058	0
30-60-370	ROAD MATRL-SUPPLIES PAVING	5,000	6,325	201,551
30-60-375	STREET SIGNS & STRIPING	4,000	177	5,000
30-60-380	SNOW PLOW MATERIALS	0	0	0
30-60-399	OTHER	0	0	0
30-60-500	GENERAL INSURANCE	35,960	36,005	37,410
30-60-505	ELECTRICITY	32,000	32,808	0
30-60-510	TELEPHONE	3,000	2,316	0
30-60-511	Cell Phones	1,080	763	1,620
30-60-515	HEATING FUEL	0	0	0
30-60-520	PRINTING & ADVERTISING	0	332	500
30-60-525	POSTAGE, FREIGHT & FEES	1,250	1,352	570
30-60-526	BANKING FEES	0	0	1,100
30-60-535	MATERIAL TESTING	0	0	500
30-60-545	MACHINERY & EQUIPMENT RENTAL	0	0	0

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
HIGHWAY USERS REVENUE FUND				
HURF (Cont.)				
30-60-550	RADIO MAINTENANCE & REPAIR	500	37	0
30-60-560	STREET LIGHT MAINT & REPAIR	3,750	1,581	3,000
30-60-565	STOP LIGHT	0	0	0
30-60-570	PROFESSIONAL & TECHNICAL SRV	0	454	13,394
30-60-572	COMPUTER SUPPORT	12,040	9,472	16,816
30-60-580	Dues & Subscriptions	500	0	200
30-60-585	TRAINING & TRAVEL	1,500	707	1,500
30-60-610	MAIN STREET PROJECT	0	0	0
30-60-640	GRANT TRANSFERS	0	0	0
30-60-710	PC-OFFICE FURNITURE & EQUIP	0	0	0
30-60-720	Savings Vehicle Replacement	0	7,260	5,000
30-60-730	PC-MACHINERY & EQUIPMENT	0	0	0
30-60-740	PC-RADIO EQUIPMENT	0	0	0
30-60-750	PC - COMPUTER EQUIPMENT	0	0	0
30-60-760	PC-BUILDINGS & LAND	0	0	0
30-60-950	LEASE PURCHASE - PRINCIPAL	62,770	38,428	27,600
30-60-960	LEASE PURCHASE - INTEREST	32,407	30,717	29,322
30-60-970	LEASE PURCHASE - FEES	615	335	46
30-60-990	TOTAL GF HURF TRANSFERS	0	0	0
30-60-991	EQUIPMENT EXPENSE	0	196	0
30-60-993	HURF Ex Innergovermental Agre	0	0	0
30-60-995	INTER- FUND/DEPT TRANSFERS	0	0	0
30-60-996	Project Transfer	0	0	0
	HURF Totals:	595,163	382,178	739,670
CONTINGENCY EXPENDITURES				
30-99-399	CONTINGENCY EXPENDITURES	0	0	0
	CONTINGENCY EXPENDITURES Totals:	0	0	0
HIGHWAY USERS REVENUE FUND Revenue Totals:		887,000	531,555	832,250
HIGHWAY USERS REVENUE FUND Expenditure Totals:		595,163	382,189	739,670
HIGHWAY USERS REVENUE FUND Totals:		291,837	149,366	92,580

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
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General Fund Impact Fees

General Fund Impact Fees

34-32-104	Impact Fees - Facilities	0	0	0
34-32-105	Impact Fee - Parks	0	0	0
34-32-107	FIRE IMPACT FEES	0	0	0
General Fund Impact Fees Totals:		0	0	0

Source 34-38

34-38-500	LGIP - INTEREST EARNED	0	11	0
34-38-995	INTER-FUND/DEPT TRANSFERS	0	0	0
Source 34-38 Totals:		0	11	0

Department 34-40

34-40-995	INTER- FUND/DEPT TRANSFERS	0	0	0
Department 34-40 Totals:		0	0	0
General Fund Impact Fees Totals:		0	11	0

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
GRANTS FUND				
GENERAL FUND REVENUE				
INTERGOVERNMENTAL REVENUE				
35-32-100	UNSPECIFIED GRANT REVENUE	2,500,000	0	416,821
35-32-151	ASFD - Tree Grant (CCG-11-203)	0	2,435	0
35-32-152	GOHS 2013	0	0	13,500
35-32-153	GOHS 2011-PT-022	0	0	0
35-32-154	GOHS 2011-AL-028	0	0	0
35-32-155	GOV. OFFICE OF ECONOMIC RECOVER	0	0	0
35-32-156	FIRE DEPT-CAMARAS	0	0	0
35-32-157	RICO FUNDS	0	0	11,000
35-32-158	TREE GRANT 2014	0	0	17,750
35-32-159	GOHS - 2012-PT-022	0	8,000	0
35-32-160	GOHS - 2012-PT-016	0	680	0
35-32-300	LESUEUR DRAINAGE	0	0	0
35-32-301	BUTLER & MAIN OVERLAY	0	0	455,992
35-32-302	WATER CANYON/SCH BUS DRAINAGE	0	63,028	0
35-32-350	HUD GRANT	0	0	0
35-32-400	C.D.B.G.	0	108,265	0
35-32-401	PD DONATION/REIMBURSEMENTS	0	0	2,500
35-32-425	CDBG-R GRANT	0	11,074	0
35-32-601	EECBG GRANT	0	0	0
35-32-604	BRANDING GRANT	0	0	0
35-32-605	SENIOR CENTER TRANSPORTATION	0	0	0
35-32-608	PROP 202 REVENUE	0	0	10,000
35-32-612	100 CLUB GRANT	0	2,778	5,000
35-32-704	307-08 EMERGENCY HOUSING REHAB	0	0	0
35-32-850	SAFE SCHOOLS GRANT REVENUE	0	0	0
35-32-902	A.C.J.C. GRANT REVENUE	0	0	0
35-32-904	ACCENT OFFICER	0	4,582	85,187
35-32-905	BVP - SAFETY VESTS	0	0	0
INTERGOVERNMENTAL REVENUE Totals:		2,500,000	200,842	1,017,750
MISCELLANEOUS REVENUE				
35-38-200	Financing Proceeds	0	0	0
35-38-500	INTEREST EARNED	0	0	0
35-38-600	Town Transfer	0	0	0
35-38-700	OTHER MISC INCOME-SPECIFY	0	800	0
MISCELLANEOUS REVENUE Totals:		0	800	0

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
GRANTS FUND				
CDBG-R GRANT				
35-58-101	SALARIES & WAGES	0	380	0
35-58-121	FICA	0	0	0
35-58-123	RETIREMENT FUND	0	0	0
35-58-124	WORKMENS COMPENSATION INSURAI	0	0	0
35-58-125	HEALTH, ACCIDENT & LIFE INSURA	0	0	0
35-58-126	STATE UNEMPLOYMENT INSURANCE	0	0	0
35-58-280	CONTRACTED LABOR CHARGES	0	0	0
35-58-340	GAS, OIL & LUBRICANTS	0	0	0
35-58-370	MATERIALS/CONSTRUCTION	0	0	0
35-58-520	PRINTING & ADVERTISING	0	0	0
35-58-570	PROFESSIONAL & TECHNICAL SERVI	0	9,700	0
35-58-990	EXPENSE TRANSFERS	0	0	0
	CDBG-R GRANT Totals:	0	10,080	0
100 CLUB GRANT				
35-59-370	MATERIALS	0	2,778	5,000
35-59-570	PROFESSIONAL & TECHNICAL SRV	0	0	0
	100 CLUB GRANT Totals:	0	2,778	5,000
35-60-570	PROFESSIONAL & TECHNICAL SRV	0	0	0
	Totals:	0	0	0
GOHSTE - 2012-PT-016				
35-61-101	SALARIES & WAGES	0	512	0
35-61-121	FICA	0	39	0
35-61-122	RETIREMENT FUND-PUBLIC SAFETY	0	108	0
35-61-124	WORKERS COMP INS	0	23	0
35-61-125	HEALTH, ACCIDENT & LIFE INSURA	0	0	0
35-61-126	STATE UNEMPLOYMENT INSURANCE	0	0	0
	GOHSTE - 2012-PT-016 Totals:	0	680	0

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
GRANTS FUND				
PROP 202 GRANT				
35-62-101	SALARIES & WAGES	0	930	0
35-62-121	FICA	0	64	0
35-62-123	RETIREMENT FUND	0	104	0
35-62-370	MATERIAL	0	2,358	10,000
35-62-570	PROFESSIONAL & TECHNICAL SRV	0	240	0
PROP 202 GRANT Totals:		0	3,696	10,000
GOHSTE - 2012-PT-022				
35-63-121	FICA	0	0	0
35-63-122	RETIREMENT FUND-PUBLIC SAFETY	0	0	0
35-63-123	RETIREMENT FUND	0	0	0
35-63-124	WORKERS COMP INS	0	0	0
35-63-125	HEALTH, ACCIDENT & LIFE INSURA	0	0	0
35-63-370	Material	0	8,000	0
GOHSTE - 2012-PT-022 Totals:		0	8,000	0
LESUEUR DRAINAGE				
35-64-101	SALARIES & WAGES	0	0	0
35-64-121	FICA	0	0	0
35-64-123	RETIREMENT FUND	0	0	0
35-64-124	WORKERS COMP INS	0	0	0
35-64-126	STATE UNEMPLOYMENT INSURANCE	0	0	0
35-64-280	CONTRACTED LABOR CHARGES	0	0	0
35-64-290	PRISON LABOR CHARGES	0	0	0
35-64-370	Material	0	0	0
35-64-520	PRINTING & ADVERTISING	0	0	0
35-64-545	EQUIPMENT RENTAL	0	0	0
35-64-570	Professional & Technical	0	0	0
35-64-990	EXPENSE TRANSFERS	0	0	0
35-64-995	INTER- FUND/DEPT TRANSFERS	0	0	0
LESUEUR DRAINAGE Totals:		0	0	0
GOHS 2013				
35-65-101	SALARIES & WAGES	0	0	13,500
35-65-121	FICA	0	0	0

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
GRANTS FUND				
GOHS 2013 (Cont.)				
35-65-122	RETIREMENT FUND-PUBLIC SAFETY	0	0	0
35-65-124	WORKERS COMP INS	0	0	0
35-65-125	HEALTH, ACCIDENT & LIFE INSURA	0	0	0
35-65-126	STATE UNEMPLOYMENT INSURANCE	0	0	0
35-65-990	EXPENSE TRANSFERS	0	0	0
35-65-995	INTER- FUND/DEPT TRANSFERS	0	0	0
	GOHS 2013 Totals:	0	0	13,500
GOHS 2011-AL-028				
35-66-101	SALARIES & WAGES	0	0	0
35-66-102	CONTRACT LABOR	0	0	0
35-66-121	FICA	0	0	0
35-66-124	WORKERS COMP INS	0	0	0
35-66-125	HEALTH, ACCIDENT & LIFE INSURA	0	0	0
35-66-126	STATE UNEMPLOYMENT INSURANCE	0	0	0
	GOHS 2011-AL-028 Totals:	0	0	0
GOV OFFICE OF ECONOMIC RECOVER				
35-67-370	New Vehicle Purchase	0	0	0
35-67-570	PROFESSIONAL & TECHNICAL SRV	0	0	0
	GOV OFFICE OF ECONOMIC RECOVER Totals:	0	0	0
BLUE BLDG UPGRADES				
35-68-101	SALARIES & WAGES	0	0	0
35-68-121	FICA	0	0	0
35-68-123	RETIREMENT FUND	0	0	0
35-68-124	WORKERS COMP INS	0	0	0
35-68-125	HEALTH, ACCIDENT & LIFE INSURA	0	0	0
35-68-126	STATE UNEMPLOYMENT INSURANCE	0	0	0
35-68-345	EQUIPMENT RENTAL	0	0	0
35-68-360	BUILDING REPAIR MATERIAL & SUP	0	0	0
35-68-370	Materials	0	0	0
35-68-570	PROFESSIONAL & TECHNICAL SRV	0	0	0
35-68-995	INTER- FUND/DEPT TRANSFERS	0	0	0

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
GRANTS FUND				
BLUE BLDG UPGRADES (Cont.)				
	BLUE BLDG UPGRADES Totals:	0	0	0
AZDOHS - FD CAMERA'S				
35-69-370	MATERIALS/CONSTRUCTION	0	0	0
	AZDOHS - FD CAMERA'S Totals:	0	0	0
CDBG GRANT				
35-70-101	SALARIES & WAGES	0	56,987	0
35-70-121	FICA	0	4,157	0
35-70-123	RETIREMENT FUND	0	6,469	0
35-70-124	WORKERS COMP INS	0	5,535	0
35-70-125	HEALTH ACCIDENT & LIFE INS	0	12,204	0
35-70-126	STATE UNEMPLOYMENT INSURANCE	0	0	0
35-70-280	CONTRACTED LABOR CHARGES	0	0	0
35-70-340	GAS, OIL & LUBRICANTS	0	276	0
35-70-345	SYSTEM PARTS	0	358	0
35-70-350	SMALL TOOLS & HARDWARE	0	0	0
35-70-370	MATERIALS AND SUPPLIES	0	25,601	0
35-70-399	OTHER	0	0	0
35-70-510	TELEPHONE	0	0	0
35-70-520	PRINTING & ADVERTISING	0	20	0
35-70-525	POSTAGE & FREIGHT	0	0	0
35-70-535	MATERIAL TESTING	0	60	0
35-70-545	MACHINERY & EQUIPMENT RENTAL	0	0	0
35-70-555	VEHICLE & EQUIP MAINT & REPAIR	0	0	0
35-70-570	PROFESSIONAL & TECHNICAL SRV	0	7,512	0
35-70-571	CONTRACT ADMINISTRATION	0	0	0
35-70-580	DUES, SUBS, TRAIN & TRAVEL	0	182	0
35-70-990	EXPENSE TRANSFERS	0	0	0
35-70-995	Equipment	0	0	0
	CDBG GRANT Totals:	0	119,361	0
EECBG GRANT				
35-71-101	SALARIES & WAGES	0	0	0
35-71-121	FICA	0	0	0

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
GRANTS FUND				
EECBG GRANT (Cont.)				
35-71-126	STATE UNEMPLOYMENT INSURANCE	0	0	0
35-71-335	MATERIALS & SUPPLIES	0	0	0
35-71-350	SMALL TOOLS & HARDWARE	0	0	0
35-71-570	PROFESSIONAL & TECHNICAL SRV	0	0	0
35-71-995	INTER- FUND/DEPT TRANSFERS	0	0	0
	EECBG GRANT Totals:	0	0	0
RICO FUNDS				
35-72-370	MATERIALS/CONSTRUCTION	0	0	10,000
35-72-580	Dues & Subscriptions	0	0	1,000
	RICO FUNDS Totals:	0	0	11,000
ASFD-Tree Grant (CCG-11-203)				
35-73-101	SALARIES & WAGES	0	2,695	0
35-73-121	FICA	0	194	0
35-73-124	WORKERS COMP INS	0	166	0
35-73-125	HEALTH ACCIDENT & LIFE INS	0	478	0
35-73-126	STATE UNEMPLOYMENT INSURANCE	0	1	0
35-73-326	PUBLIC RELATIONS & EDUCAT MTRL	0	0	0
35-73-370	MATERIALS/CONSTRUCTION	0	2,727	0
35-73-570	PROFESSIONAL & TECHNICAL SERVI	0	1,349	0
35-73-730	PC - MACHINERY & EQUIPMENT	0	0	0
35-73-995	INTER- FUND\DEPT TRANSFERS	0	0	0
	ASFD-Tree Grant (CCG-11-203) Totals:	0	7,610	0
A.C.J.C. GRANT EXPENDITURES				
35-74-101	SALARIES & WAGES	0	0	0
35-74-121	FICA	0	0	0
35-74-122	RETIREMENT FUND - PUBLIC SAFET	0	0	0
35-74-124	WORKMENS COMPENSATION INSURAI	0	0	0
35-74-125	HEALTH, ACCIDENT & LIFE INSURA	0	0	0
35-74-126	STATE UNEMPLOYMENT INSURANCE	0	0	0
35-74-570	PROFESSIONAL & TECHNICAL SERVI	0	0	0
35-74-750	PC - COMPUTER EQUIPMENT	0	0	0
35-74-995	INTER- FUND\DEPT TRANSFERS	0	0	0

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
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GRANTS FUNDA.C.J.C. GRANT EXPENDITURES (Cont.)

A.C.J.C. GRANT EXPENDITURES Totals:	0	0	0
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BUTLER & MAIN OVERLAY

35-75-570	PROFESSIONAL & TECHNICAL SERVI	0	0	455,992
35-75-995	INTER- FUND\DEPT TRANSFERS	0	0	0
BUTLER & MAIN OVERLAY Totals:		0	0	455,992

SAFE SCHOOLS GRANT EXPENDITURE

35-76-101	SALARIES & WAGES	0	0	0
35-76-102	ON CALL SALARY	0	0	0
35-76-121	FICA	0	0	0
35-76-122	RETIREMENT FUND	0	0	0
35-76-123	RETIREMENT FUND	0	0	0
35-76-124	WORKMENS COMPENSATION INSURAI	0	0	0
35-76-125	HEALTH, ACCIDENT & LIFE INSURA	0	0	0
35-76-126	STATE UNEMPLOYMENT INSURANCE	0	0	0
35-76-300	CLOTHING ALLOWANCE	0	0	0
35-76-710	PC-OFFICE FURNITURE & EQUIPT	0	0	0
35-76-990	EXPENSE TRANSFERS	0	0	0
35-76-995	INTER- FUND\DEPT TRANSFERS	0	0	0
SAFE SCHOOLS GRANT EXPENDITURE Totals:		0	0	0

EMERGENCY HOUSING REHAB

35-77-990	EXPENSE TRANSFERS	0	0	0
35-77-995	INTER- FUND\DEPT TRANSFERS	0	0	0
EMERGENCY HOUSING REHAB Totals:		0	0	0

TREE GRANT 2014

35-78-101	SALARIES & WAGES	0	0	0
35-78-121	FICA	0	0	0
35-78-123	RETIREMENT FUND	0	0	0
35-78-124	WORKMENS COMPENSATION INSURAI	0	0	0

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
GRANTS FUND				
TREE GRANT 2014 (Cont.)				
35-78-125	HEALTH, ACCIDENT & LIFE INSURA	0	0	0
35-78-126	STATE UNEMPLOYMENT INSURANCE	0	0	0
35-78-350	SMALL TOOLS AND EQUIPMENT	0	0	0
35-78-370	MATERIALS	0	0	17,750
35-78-570	PROFESSIONAL & TECHNICAL SERVI	0	0	0
	TREE GRANT 2014 Totals:	0	0	17,750
GOHS - 2012-AL-021				
35-79-121	FICA	0	0	0
35-79-122	RETIREMENT FUND-PUBLIC SAFETY	0	0	0
35-79-124	WORKERS COMP INS	0	0	0
35-79-125	HEALTH, ACCIDENT & LIFE INSURA	0	0	0
35-79-126	STATE UNEMPLOYMENT INSURANCE	0	0	0
	GOHS - 2012-AL-021 Totals:	0	0	0
GOHS 2010-410-016				
35-80-995	INTER- FUND/DEPT TRANSFERS	0	0	0
	GOHS 2010-410-016 Totals:	0	0	0
WIFA-WATER				
35-81-570	PROFESSIONAL & TECHNICAL SRV	0	0	0
	WIFA-WATER Totals:	0	0	0
CENTENNIAL PROJECT				
35-82-101	SALARIES & WAGES	0	0	0
35-82-121	FICA	0	0	0
35-82-125	HEALTH, ACCIDENT & LIFE INSURA	0	0	0
35-82-370	MATERIALS/CONSTRUCTION	0	0	0
35-82-570	PROFESSIONAL & TECHNICAL SRV	0	800	0
35-82-995	INTER- FUND/DEPT TRANSFERS	0	0	0

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
GRANTS FUND				
CENTENNIAL PROJECT (Cont.)				
CENTENNIAL PROJECT Totals:		0	800	0
WIFA - SEWER				
35-83-570	PROFESSIONAL & TECHNICAL SRV	0	0	0
WIFA - SEWER Totals:		0	0	0
PD DONATION/REIMBURSEMENTS				
35-85-570	Police Donations Expenses	0	0	0
35-85-580	DUES, SUBS, TRAIN & TRAVEL	0	0	2,500
35-85-995	INTER- FUND/DEPT TRANSFERS	0	0	0
PD DONATION/REIMBURSEMENTS Totals:		0	0	2,500
BVP - SAFETY VESTS GRANT				
35-86-370	MATRL-SUPPLIES	0	0	0
BVP - SAFETY VESTS GRANT Totals:		0	0	0
ACCENT OFFICER				
35-89-101	SALARIES & WAGES	0	2,745	49,950
35-89-121	FICA	0	194	3,821
35-89-122	RETIREMENT FUND-PUBLIC SAFETY	0	566	17,378
35-89-123	RETIREMENT FUND	0	0	0
35-89-124	WORKERS COMP INS	0	203	3,700
35-89-125	HEALTH, ACCIDENT & LIFE INSURA	0	566	10,193
35-89-126	STATE UNEMPLOYMENT INSURANCE	0	0	145
35-89-340	GAS, OIL & LUBRICANTS	0	0	0
35-89-350	SMALL TOOLS AND EQUIPMENT	0	0	0
35-89-370	MATERIAL	0	0	0
35-89-570	PROFESSIONAL & TECHNICAL SRV	0	0	0
35-89-995	INTER- FUND/DEPT TRANSFERS	0	0	0
ACCENT OFFICER Totals:		0	4,274	85,187

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
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GRANTS FUND

WALLOW FIRE

35-90-101	SALARIES & WAGES	0	0	0
35-90-121	FICA	0	0	0
35-90-122	RETIREMENT FUND-PUBLIC SAFETY	0	0	0
35-90-123	RETIREMENT FUND	0	0	0
35-90-124	WORKERS COMP INS	0	0	0
35-90-125	HEALTH, ACCIDENT & LIFE INSURA	0	0	0
35-90-126	STATE UNEMPLOYMENT INSURANCE	0	0	0
35-90-370	MATERIALS/CONSTRUCTION	0	0	0
35-90-995	INTER- FUND/DEPT TRANSFERS	0	0	0
WALLOW FIRE Totals:		0	0	0

WTR CNYN/SCH BUS DRAINAGE

35-93-101	SALARIES & WAGES	0	4,453	0
35-93-121	FICA	0	321	0
35-93-124	WORKMENS COMPENSATION INSURAI	0	594	0
35-93-125	HEALTH, ACCIDENT & LIFE INSURA	0	901	0
35-93-126	STATE UNEMPLOYMENT INSURANCE	0	17	0
35-93-356	MATERIALS	0	5,565	0
35-93-370	MATERIAL/EQUIPMENT	0	1,421	0
35-93-570	PROFESSIONAL & TECHNICAL SRV	0	11,610	10,000
35-93-991	Equipment Expense	0	0	0
35-93-995	INTER- FUND/DEPT TRANSFERS	0	0	0
WTR CNYN/SCH BUS DRAINAGE Totals:		0	24,882	10,000

Department 35-99

35-99-399	UNSPECIFIED GRANT EXPENSES	2,500,000	0	416,821
Department 35-99 Totals:		2,500,000	0	416,821

GRANTS FUND

SPECIFIED GRANT EXPENDITURES Revenue Totals:	2,500,000	201,642	1,017,750
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GRANTS FUND

SPECIFIED GRANT EXPENDITURES Expenditure Totals:	2,500,000	182,161	1,027,750
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Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
GRANTS FUND				
	GRANTS FUND			
	UNSPECIFIED GRANT EXPENDITURES Totals:	0	19,481 (10,000)

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
<u>Contingency Fund</u>				
<u>Contingency Revenue</u>				
<u>CONTINGENCY FUND</u>				
40-38-700	Contingency Revenue	750,000	0	750,000
	CONTINGENCY FUND Totals:	750,000	0	750,000
<u>Contingency Expenses</u>				
40-64-399	Contingency Expenditures	750,000	0	750,000
	Contingency Expenses Totals:	750,000	0	750,000
	Contingency Fund Revenue Totals:	750,000	0	750,000
	Contingency Fund Expenditure Totals:	750,000	0	750,000
	Contingency Fund Totals:	0	0	0

<u>Acct No</u>	<u>Account Description</u>	<u>2012-13 Cur Year Budget</u>	<u>07/12-06/13 Cur YTD Actual</u>	<u>2013-14 Fut Year Budget</u>
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DEBT SERVICE FUND

GENERAL FUND REVENUE

DEBT SERVICE FUND Totals:	0	0	0
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Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
UTILITY ENTERPRISE FUND				
CASH IN BANK - NBA				
GENERAL FUND REVENUE				
PROJECT FUNDING				
50-32-200	WIFA FUNDING	87,000	0	0
50-32-201	2010 CDBG - BROWN & HAMBLIN	0	0	0
50-32-202	LESUEUR DRAINAGE	0	0	0
PROJECT FUNDING Totals:		87,000	0	0
CHARGE FOR SERVICE				
50-34-100	WATER SALES	588,000	405,655	684,200
50-34-200	WATER CONNECTIONS (TAXABLE)	9,500	3,900	5,000
50-34-210	WATER CONNECTIONS (NON-TAX)	0	200	0
50-34-300	WATER SERVICE CHARGES	19,000	12,015	19,000
50-34-400	SEWER SERVICE	445,000	334,049	519,750
50-34-500	SEWER CONNECTIONS	5,000	6,367	5,000
CHARGE FOR SERVICE Totals:		1,066,500	762,186	1,232,950
MISCELLANEOUS REVENUE				
50-38-200	FINANCING PROCEEDS	0	0	0
50-38-400	SALE OF ASSETS/INVENTORY	0	810	1,000
50-38-500	LGIP - INTEREST EARNED	0	0	0
50-38-501	User Fees- Water	115,000	75,535	115,000
50-38-502	User Fees- SEWER	88,000	56,959	88,000
50-38-503	IMPACT FEES - WATER	0	0	0
50-38-504	IMPACT FEES - SEWER	0	0	0
50-38-601	LCSD	29,896	16,712	0
50-38-650	SMALL CLAIMS COURT COST REIMB	0	0	0
50-38-700	OTHER MISC INCOME - SPECIFY	0	19,012	8,300
50-38-710	EAPPA	55,000	0	55,000
50-38-750	Foothills Private Sewer Hookup	7,500	0	0
50-38-800	PENTALY FEE ACCOUNT	15,000	21,267	27,000
50-38-899	CONTINGENCY REVENUE	0	0	0
50-38-995	INTER-FUND/DEPT TRANSFERS	0	0	0
MISCELLANEOUS REVENUE Totals:		310,396	190,295	294,300

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
UTILITY ENTERPRISE FUND				
FACILITIES				
50-58-101	SALARIES & WAGES	0	0	0
50-58-121	FICA	0	0	0
50-58-123	RETIREMENT FUND	0	0	0
50-58-124	WORKMENS COMPENSATION INSURAI	0	0	0
50-58-125	HEALTH, ACCIDENT & LIFE INSURA	0	0	0
50-58-126	STATE UNEMPLOYMENT INSURANCE	0	0	0
50-58-280	CONTRACTED LABOR CHARGES	0	0	0
50-58-290	CREW LABOR CHARGES	0	0	0
50-58-300	CLOTHING ALLOWANCE	0	0	0
50-58-310	OFFICE SUPPLIES	0	0	0
50-58-320	CLEANING & SANITARY SUPPLIES	0	0	0
50-58-325	MISCELLANEOUS LINE SUPPLIES	0	0	0
50-58-335	MACHINERY & EQUIPMENT SUPPLIES	0	0	0
50-58-350	SMALL TOOLS AND EQUIPMENT	0	0	0
50-58-360	BUILDING REPAIR MATERIAL & SUP	0	0	0
50-58-370	MATERIALS/CONSTRUCTION	0	0	0
50-58-380	PARK & GROUNDS MATERIALS	0	0	0
50-58-399	OTHER	0	0	0
50-58-510	TELEPHONE	0	0	0
50-58-515	HEATING FUEL	0	0	0
50-58-520	PRINTING & ADVERTISING	0	0	0
50-58-525	POSTAGE & FREIGHT	0	0	0
50-58-545	MACHINE & EQUIPMENT RENTAL	0	0	0
50-58-570	PROFESSIONAL & TECHNICAL SERVI	0	0	0
50-58-571	AUDIT	0	0	0
50-58-580	Dues & Subscriptions	0	0	0
50-58-585	TRAINING & TRAVEL	0	0	0
50-58-710	PC - OFFICE FURNITURE & EQUIPM	0	0	0
50-58-770	Town Hall Improvements	0	0	0
	FACILITIES Totals:	0	0	0

FLEET MAINTENANCE

50-59-101	SALARIES & WAGES	0	68	0
50-59-121	FICA	0	10	0
50-59-123	RETIREMENT FUND	0	15	0
50-59-124	WORKMENS COMPENSATION INSURAI	0	6	0
50-59-125	HEALTH, ACCIDENT & LIFE INSURA	0	31	0
50-59-126	STATE UNEMPLOYMENT INSURANCE	0	0	0
50-59-280	CONTRACTED LABOR CHARGES	0	0	0
50-59-290	PRISON LABOR CHARGES	0	0	0
50-59-300	CLOTHING ALLOWANCE	0	0	0

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
UTILITY ENTERPRISE FUND				
FLEET MAINTENANCE (Cont.)				
50-59-310	OFFICE SUPPLIES	0	0	0
50-59-320	CLEANING & SANITARY SUPPLIES	0	0	0
50-59-325	MISCELLANEOUS LINE SUPPLIES	0	0	0
50-59-330	TRUCK & AUTO SUPPLIES	0	0	0
50-59-335	MACHINERY & EQUIPMENT SUPPLIES	0	0	0
50-59-340	GAS, OIL & LUBRICANTS	0	0	0
50-59-350	SMALL TOOLS AND EQUIPMENT	0	0	0
50-59-399	OTHER	0	0	0
50-59-510	TELEPHONE	0	0	0
50-59-515	HEATING FUEL	0	0	0
50-59-520	PRINTING & ADVERTISING	0	0	0
50-59-525	POSTAGE & FREIGHT	0	0	0
50-59-545	MACHINE & EQUIPMENT RENTAL	0	0	0
50-59-555	VEHICLE & EQUIPMENT MAINTENANC	0	0	0
50-59-570	PROFESSIONAL & TECHNICAL SERVI	0	0	0
50-59-580	Dues & Subscriptions	0	0	0
50-59-585	TRAINING & TRAVEL	0	0	0
50-59-710	PC - OFFICE FURNITURE & EQUIPM	0	0	0
50-59-720	PC - VEHICLES	0	0	0
50-59-730	PC - MACHINERY & EQUIPMENT	0	0	0
50-59-740	PC - RADIO EQUIPMENT	0	0	0
50-59-750	PC - COMPUTER EQUIPMENT	0	0	0
50-59-760	PC - BUILDINGS & LAND	0	0	0
50-59-800	Depreciation Inventory	0	0	0
50-59-990	EXPENSE TRANSFERS	0	0	0
FLEET MAINTENANCE Totals:		0	130	0

WATER

50-81-101	SALARIES & WAGES	188,566	148,939	215,014
50-81-102	ON CALL SALARY-WATER BREAKS	6,000	4,968	6,000
50-81-103	Training Wages	10,000	0	0
50-81-111	SI - SALARIES & WAGES	0	223	0
50-81-121	FICA	15,191	11,509	16,449
50-81-123	RETIREMENT FUND	22,121	17,518	24,361
50-81-124	WORKERS COMP INS	10,812	6,585	9,184
50-81-125	HEALTH ACCIDENT & LIFE INS	40,259	27,188	44,715
50-81-126	STATE UNEMPLOYMENT PAYABLE	882	449	721
50-81-280	CONTRACTED LABOR CHARGES	0	0	0
50-81-281	SI - CONTRACTED LABOR CHARGES	0	0	0
50-81-300	CLOTHING ALLOWANCE	900	322	900
50-81-310	OFFICE SUPPLIES	1,500	949	1,250

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
UTILITY ENTERPRISE FUND				
WATER (Cont.)				
50-81-320	CLEANING & SANITARY SUPPLIES	0	0	0
50-81-325	CHEMICALS Rx & LAB SPLY	0	0	0
50-81-330	WATER TREATMENT SUPPLIES	800	397	1,000
50-81-340	GAS, OIL & LUBRICANTS	0	0	0
50-81-341	Fleet Maintenance	0	0	0
50-81-345	SYSTEM PARTS	20,000	14,504	45,500
50-81-346	SI - PARTS	0	0	0
50-81-350	SMALL TOOLS & HARDWARE	1,000	339	1,000
50-81-355	SAFETY EQUIPMENT	0	49	1,000
50-81-356	WIFA - MATERIALS	0	0	0
50-81-370	SPECIAL BACKFILL	0	0	0
50-81-380	WELL REPAIR	3,000	30	22,000
50-81-399	OTHER	0	0	0
50-81-500	GENERAL INSURANCE	18,800	18,433	19,350
50-81-505	ELECTRICITY	70,000	72,807	90,216
50-81-510	TELEPHONE	1,800	1,192	0
50-81-511	Cell Phones	540	1,412	810
50-81-520	PRINTING & ADVERTISING	0	0	500
50-81-525	POSTAGE, FREIGHT & FEES	8,500	8,394	3,800
50-81-526	BANKING FEES	0	0	7,215
50-81-535	MATERIAL TESTING	8,500	6,835	9,500
50-81-540	BUILDING & LAND RENT	3,600	2,900	3,600
50-81-545	MACHINERY & EQUIPMENT RENTAL	0	0	0
50-81-550	RADIO MAINTENANCE & REPAIR	0	0	0
50-81-570	PROFESSIONAL & TECHNICAL SRV	0	0	2,500
50-81-571	Water Adjudication Attny Fees	17,000	6,906	10,000
50-81-572	COMPUTER SUPPORT	6,200	4,880	8,663
50-81-575	EAPPA	15,000	12,322	29,100
50-81-580	Dues & Subscriptions	800	204	750
50-81-585	TRAINING & TRAVEL	1,700	207	2,000
50-81-710	PC-OFFICE FURNITURE & EQUIP	0	0	0
50-81-720	PC-VEHICLES	0	2,750	6,000
50-81-730	PC-MACHINERY & EQUIPMENT	0	0	0
50-81-740	PC-RADIO EQUIPMENT	0	0	0
50-81-750	PC-SYSTEM SUPPLIES	0	0	0
50-81-760	PC-BUILDINGS & LAND	0	0	0
50-81-770	PC-WELL DRILLING	0	0	12,000
50-81-780	RESERVE	0	0	0
50-81-810	BOND PRINCIPAL	0	0	0
50-81-920	BOND INTEREST	0	0	0
50-81-930	BOND FEES	0	0	0
50-81-950	LEASE PURCHASE - PRINCIPAL	77,005	76,410	78,797
50-81-960	LEASE PURCHASE - INTEREST	51,001	45,792	47,584
50-81-970	LEASE PURCHASE - FEES	700	1,771	1,400

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
UTILITY ENTERPRISE FUND				
WATER (Cont.)				
50-81-991	Eq. Expense	0	0	0
50-81-995	INTER- FUND\DEPT TRANSFERS	0	0	0
	WATER Totals:	601,977	497,184	722,879

WASTEWATER

50-82-101	SALARIES & WAGES	225,384	115,705	197,299
50-82-102	ON CALL SALARY (SEWER BACKUPS)	5,000	5,220	6,000
50-82-103	Training Wages	10,000	0	0
50-82-111	SI - SALARIES & WAGES	0	512	0
50-82-121	FICA	17,242	9,003	15,093
50-82-123	RETIREMENT FUND	25,108	13,764	23,317
50-82-124	WORKERS COMP INS	11,649	4,810	8,268
50-82-125	HEALTH ACCIDENT & LIFE INS	42,656	23,121	40,972
50-82-126	STATE UNEMPLOYMENT PAYABLE	1,029	381	656
50-82-280	CONTRACTED LABOR CHARGES	0	0	0
50-82-281	SI - CONTRACTED LABOR CHARGES	0	0	0
50-82-300	CLOTHING ALLOWANCE	900	1,040	900
50-82-310	OFFICE SUPPLIES	1,500	905	1,250
50-82-320	CLEANING & SANITARY SUPPLIES	250	18	250
50-82-325	CHEMICALS Rx & LAB SPLY	0	0	0
50-82-330	SEWER TREATMENT SUPPLIES	2,500	2,397	3,500
50-82-331	SEWER TRANSMISSION LINE	0	5,320	7,000
50-82-340	GAS, OIL & LUBRICANTS	0	0	0
50-82-341	Fleet Maintenance	0	0	0
50-82-345	SYSTEM PARTS	4,000	1,855	47,000
50-82-346	SI - PARTS	0	0	0
50-82-350	SMALL TOOLS & HARDWARE	1,000	236	1,000
50-82-355	SAFETY EQUIPMENT	1,000	843	1,000
50-82-356	WIFA - MATERIALS	0	0	0
50-82-357	LESUEUR DRAINAGE COSTS	0	0	0
50-82-370	SPECIAL BACKFILL	0	104	200
50-82-380	SEWER POND REPAIR	2,000	0	2,000
50-82-399	OTHER	0	0	0
50-82-400	Foothills Private Sewer Hookup	11,250	0	0
50-82-500	GENERAL INSURANCE	13,640	13,026	14,190
50-82-505	ELECTRICITY	6,500	2,266	2,899
50-82-510	TELEPHONE	960	1,198	0
50-82-511	Cell Phones	540	152	810
50-82-515	HEATING FUEL	0	0	0
50-82-520	PRINTING & ADVERTISING	0	0	200
50-82-525	POSTAGE, FREIGHT & FEES	8,000	8,201	3,800

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
UTILITY ENTERPRISE FUND				
WASTEWATER (Cont.)				
50-82-526	BANKING FEES	0	0	7,215
50-82-535	MATERIAL TESTING	4,000	2,532	4,000
50-82-545	MACHINERY & EQUIPMENT RENTAL	0	261	500
50-82-550	RADIO MAINTENANCE & REPAIR	0	0	0
50-82-570	PROFESSIONAL & TECHNICAL SRV	0	4	2,500
50-82-572	COMPUTER SUPPORT	6,200	4,880	8,663
50-82-575	EAPPA	15,000	12,322	900
50-82-580	Dues & Subscriptions	500	222	750
50-82-585	TRAINING & TRAVEL	2,000	118	0
50-82-650	AQUIFER PROTECT PERMIT RELATED	1,500	2,500	3,000
50-82-710	PC-OFFICE FURNITURE & EQUIP	0	0	0
50-82-720	PC-VEHICLES	0	2,750	6,000
50-82-730	PC-MAACHINERY & EQUIPMENT	0	0	20,000
50-82-740	PC-RADIO EQUIPMENT	0	0	0
50-82-750	PC-SYSTEM SUPPLIES	0	0	0
50-82-760	PC-BUILDINGS & LAND	0	0	0
50-82-770	PC - ADEQ REQUIREMENTS	0	1,250	1,250
50-82-780	RESERVE	0	0	0
50-82-910	BOND PRINCIPAL	0	0	0
50-82-920	BOND INTEREST	0	0	0
50-82-930	BOND FEES	0	0	0
50-82-950	LEASE PURCHASE - PRINCIPAL	36,701	36,701	38,230
50-82-960	LEASE PURCHASE - INTEREST	39,273	36,273	35,377
50-82-970	LEASE PURCHASE - FEES	3,400	3,364	2,450
50-82-980	2003 BOND - PRINCIPAL	89,300	0	0
50-82-985	2003 BOND - INTEREST	4,465	0	0
50-82-990	Project Expense	0	0	0
50-82-991	EQUIP EXPENSE	0	10	0
50-82-995	INTER- FUND\DEPT TRANSFERS	0	0	0
WASTEWATER Totals:		594,447	313,264	508,439

Little Colorado Sanitation Dis

50-83-101	SALARIES & WAGES	9,970	7,062	0
50-83-121	FICA	763	483	0
50-83-123	RETIREMENT FUND	1,111	790	0
50-83-124	Work Comp	472	383	0
50-83-125	HEALTH, ACCIDENT & LIFE INSURA	1,803	1,889	0
50-83-126	STATE UNEMPLOYMENT INSURANCE	39	13	0
50-83-345	PW - Fuel	1,500	780	0
50-83-370	MATERIALS/CONSTRUCTION	2,000	0	0
50-83-545	MACHINE & EQUIPMENT RENTAL	0	0	0

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
UTILITY ENTERPRISE FUND				
Little Colorado Sanitation Dis (Cont.)				
50-83-570	PROFESSIONAL & TECHNICAL SRV	0	0	0
50-83-990	EXPENSE TRANSFERS	0	0	0
	Little Colorado Sanitation Dis Totals:	17,658	11,400	0
CONTINGENCY EXPENDITURES				
50-99-399	CONTINGENCY EXPENDITURES	0	0	0
	CONTINGENCY EXPENDITURES Totals:	0	0	0
UTILITY ENTERPRISE FUND Revenue Totals:		1,463,896	952,481	1,527,250
UTILITY ENTERPRISE FUND Expenditure Totals:		1,214,082	821,978	1,231,318
UTILITY ENTERPRISE FUND Totals:		249,814	130,503	295,932

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
ENTERPRISE CAPITAL PROJECTS				
GENERAL FUND REVENUE				
USER FEES/IMPACT FEES				
60-32-101	User Fees Water	0	0	0
60-32-102	User Fees Sewer	0	0	0
60-32-103	Impact Fees - Water	0	0	0
60-32-106	Impact Fees - Sewer	0	755	0
USER FEES/IMPACT FEES Totals:		0	755	0
MISCELLANEOUS REVENUE				
60-38-500	LGIP - INTEREST EARNED	0	93	0
60-38-995	INTER-FUND/DEPT TRANSFERS	0	0	0
MISCELLANEOUS REVENUE Totals:		0	93	0
NACOG HURF EXCHANGE				
60-71-995	INTER- FUND/DEPT TRANSFERS	0	0	0
NACOG HURF EXCHANGE Totals:		0	0	0
FY13 CIP - Utility				
60-84-101	SALARIES & WAGES	43,411	13,101	0
60-84-121	FICA	2,229	973	0
60-84-123	RETIREMENT FUND	3,245	1,452	0
60-84-124	WORKMENS COMPENSATION INSURANCE	2,037	987	0
60-84-125	HEALTH, ACCIDENT & LIFE INSURANCE	4,549	2,058	0
60-84-126	STATE UNEMPLOYMENT INSURANCE	156	36	0
60-84-280	CONTRACTED LABOR CHARGES	0	0	0
60-84-335	MACHINERY & EQUIPMENT SUPPLIES	0	0	0
60-84-340	GAS, OIL & LUBRICANTS	0	0	0
60-84-345	CIP Materials	66,115	9,037	0
60-84-356	WIFA - MATERIALS	8,764	2,322	0
60-84-370	Foothills Paving	127,250	110,795	0
60-84-535	MATERIAL TESTING	0	0	0
60-84-570	PROFESSIONAL & TECHNICAL SERVICES	0	0	0
60-84-995	INTER- FUND/DEPT TRANSFERS	0	0	0

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget
ENTERPRISE CAPITAL PROJECTS				
<u>FY13 CIP - Utility (Cont.)</u>				
	FY13 CIP - Utility Totals:	257,756	140,761	0
WATER - CAPITAL IMPROVEMENTS				
60-85-370	MATERIAL	0	0	0
60-85-570	PROFESSIONAL & TECHNICAL SERVI	0	0	0
	WATER - CAPITAL IMPROVEMENTS Totals:	0	0	0
SEWER - CAPITAL IMPROVEMENTS				
60-86-370	MATERIAL	0	0	0
	SEWER - CAPITAL IMPROVEMENTS Totals:	0	0	0
	ENTERPRISE CAPITAL PROJECTS Revenue Totals:	0	848	0
	ENTERPRISE CAPITAL PROJECTS Expenditure Totals:	257,756	140,761	0
	ENTERPRISE CAPITAL PROJECTS Totals: (257,756) (139,913)	0

Acct No	Account Description	2012-13 Cur Year Budget	07/12-06/13 Cur YTD Actual	2013-14 Fut Year Budget	
CUSTODIAL ACCOUNTS FUND					
GENERAL FUND REVENUE					
	CUSTODIAL ACCOUNTS FUND Totals:	0	0	0	
	Grand Totals:	0	(88,477)	28,576	

Report Criteria:

Account.Acct No = All
Account Detail

Capital Improvement Plan



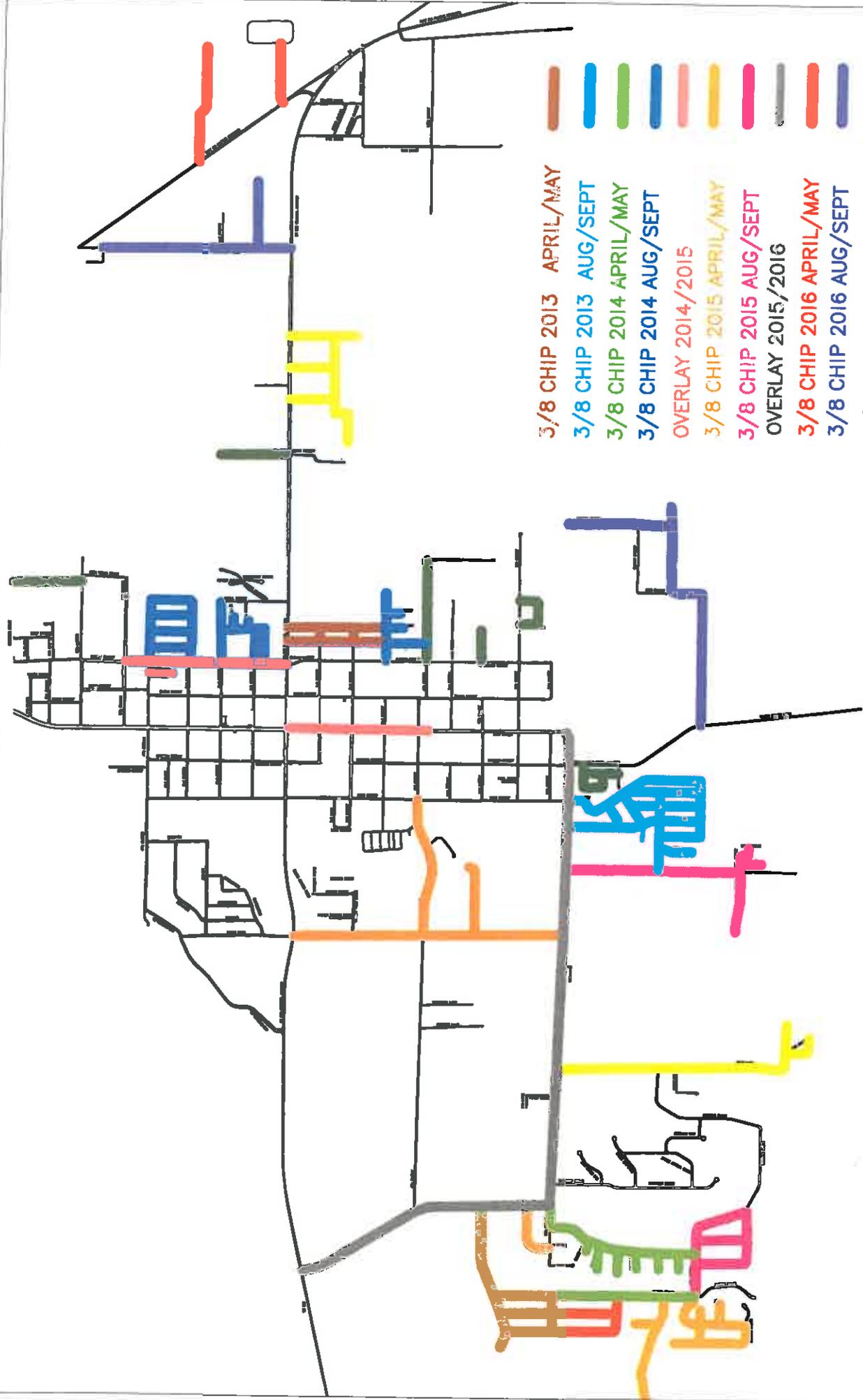
5 Year Capital Improvement Plan

Project No.	Project	Description	Budget	2013-14 FY	2014-15 FY	2015-16 FY	2016-17 FY	2017-18 FY	Out Years
FD-1101	PPE	Replace 5 sets of PPE each yr	\$ 52,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	
FD-1102	Fire Truck	Replace Engine 3 (Savings Acct)	\$ 273,600	\$ 54,720	\$ 54,720	\$ 54,720	\$ 54,720	\$ 54,720	
FD-1104	AED (automatic External Defibrillator)	Replace our current AED	\$ 28,000	\$ 28,000					\$ 54,720
FD-1201	Command Vehicle & Pump Unit	New Fire Equipment	\$ 66,000						
FD-1202	Extrication Equipment	Replace Extrication Equipment	\$ 29,000			\$ 29,000			
FD-1301	Personnel Van	Replace Personnel Van	\$ 25,000						
FD-1302	Personal Portable Radios	Replace 14 Kenwood Portable Radios	\$ 6,720						
FD-1303	Air Bag System	Replace current air bag lifting system	\$ 7,000						
PK-1101	New Ramada, Ramsey Park	Construct new ramada at Ramsey	\$ 7,400						
PK-1102	New ADA Restroom	Construct ADA compliant restroom at Ramsey	\$ 24,000						
PK1201	Community Challenge Grant	Tree Grant	\$ 17,750	\$ 17,750					
PK1202	Racquetball Building	Front Canopy Addition	\$ 8,000						
PD-1102	New PD Fleet	Purchase Used Vehicles	\$ 202,459						
PD-1103	New Radio System	Replace port., vehicle, base station radios	\$ 65,498						
PD-1104	Computer hardware & program updates	Update computer system	\$ 32,136						
PD-1201	Card-key & camera system	Update system at PD & Town Hall	\$ 20,001						
PD-1202	Security Cameras	PD & Town Hall Security Cameras	\$ 6,000						
AD-1101	Permit Tracking System	Caselle Permit Software Module	\$ 12,600						
AD-1102	Software Upgrades	Caselle Software Upgrades & Conversion	\$ 41,820	\$ 8,364	\$ 8,364	\$ 8,364	\$ 8,364	\$ 8,364	
AD-1601	Software Upgrades	On going software upgrades	\$ 25,000						\$ 25,000
RD-1101	N. Butler Overlay	0.60 miles of mill & overlay (5.7% City contribute)	\$ 566,999	\$ 566,999					
RD-1201	School Bus Road (4th St. to W. 8th St.)	2 miles of Mill & Overlay (STIP) (5.7% City Contribute)	\$ 1,113,468	\$ 222,694					
RD-1203	Fill in road section name	Chip seal 4 miles of road	\$ 140,000	\$ 140,000					\$ 890,774
RD-1204	Main St. (4th St. North)	Type II Slurry Seal & Striping	\$ 62,700						
RD-1301	Fill in road section name	Chip seal 4 miles of road	\$ 150,000						
RD-1302	Street Light Improvements	Replace old street lights	\$ 320,000						
RD-1401	Fill in road section name	Chip seal 4 miles of road	\$ 160,000						\$ 160,000
RD-1501	Fill in road section name	Chip seal 4 miles of road	\$ 160,000						\$ 160,000
RD-1601	Fill in road section name	Chip seal 4 miles of road	\$ 160,000						\$ 160,000
RD-1602	N. Butler Road	Type II Slurry Seal & Striping	\$ 31,660						\$ 31,660
ROADS TOTAL			\$ 2,165,127	\$ 1,184,993	\$ 242,700	\$ 300,000	\$ 1,099,774	\$ 231,660	\$ 160,000

Project No.	Project	Description	Budget	2013-14 FY	2014-15 FY	2015-16 FY	2016-17 FY	2017-18 FY	Out Years
WA-1201	Nicolli Well Upgrade	Building & Electrical Improvements	\$ 7,500		\$ 7,500				
WA-1202	12th St. Tank Rehab**	Acid new 1.0 million gallon tank	\$ 350,000			\$ 350,000			
WA-1204	Abandon Wells	Improve all well buildings for efficiency	\$ 25,000		\$ 25,000				
WA-1205	River Rd. Well #1 Rehab	Secure & close abandoned wells (Scotty and River Road 2)	\$ 38,000	\$ 12,500					
WA-1206	Well Improvements	Improve capacity and treatment quality	\$ 36,000		\$ 36,000				
WA-1209	Well Improvements	Bring failing multiple wells back up to potable use and original performance	\$ 12,500		\$ 12,500				
WA-1210	Well Improvements	Transfer Cinder Pit Well into Town Asset and bring up to ADEQ requirements	\$ 85,000		\$ 42,500	\$ 42,500			
WA-1211	Emerg. Portable Generators	Buy 2 portable generators for Wells (Grant Funds)	\$ 25,500	\$ 25,500					
WA-1301	3rd St. Improvements	6000lf replace 3" transite, Eagar to Main	\$ 25,500	\$ 25,500					
WA-1302	4th St. Improvements	6000lf replace 3" transite, Eagar to Butler	\$ 25,500	\$ 25,500					
WA-1303	5th St. Improvements	12000lf replace 3" transite between Butler to Main St.	\$ 51,000		\$ 51,000				
WA-1304	E. 7th St. Improvements	10000lf replace old transite, between Eagar & Cherry	\$ 42,500		\$ 42,500				
WA-1305	8th St. Improvements	16000lf replace old transite, between Burk & Main and between Eagar & Butler	\$ 68,000		\$ 68,000				
WA-1306	CIP Water	SCADA System Design	\$ 25,000		\$ 25,000				
WA-1307	Rodeo Grounds Tie-in	Highway Underground Boring	\$ 35,200		\$ 35,200				
WA-1401	CIP Water	SCADA System Installation	\$ 25,000		\$ 25,000				
WA-1402	W. 4th St. Improvements	12000lf replace 3" transite, between Main St. & Burk	\$ 51,000		\$ 51,000				
WA-1403	S. Burk Water Improvements	28000lf replace old transite, between 4th St & School Bus	\$ 119,000		\$ 119,000				
WA-1404	W. 5th St. Improvements	12000lf replace 2-1/2" transite, between Main & Burk	\$ 51,000		\$ 51,000				
WA-1405	W. 2th St. Improvements	12000lf replace 2 & 4" transite, between Main & Burk	\$ 51,000		\$ 51,000				
WA-1406	Springline Replacement	4 miles of transite line replacement from Spring	\$ 310,000		\$ 310,000				
WA-1501	12th St. Tank Rehab**	1-1.0M Rehabilitation	\$ 300,000		\$ 300,000				
WA-1502	Juniper Storage Tank**	Install new 50k storage tank	\$ 85,000		\$ 85,000				
WA-1503	Udall St. Improvements	12000lf Replacement between Central & 2nd Ave.	\$ 52,500		\$ 52,500				
WA-1504	E. 2nd Ave. Improvements	6000lf replace old transite, between Main & Eagar St	\$ 25,500		\$ 25,500				
WA-1505	E. 3rd Ave. Improvements	20000lf replace old transite, between Main & Udall St	\$ 85,000		\$ 85,000				
WA-1506	1st Pl. Loop Improvements	8000lf replace old transite, between Butler & Renee	\$ 34,000		\$ 34,000				
WA-1507	N. Burk Water Improvements	28000lf replace old transite, between 4th Ave & Central	\$ 119,000		\$ 119,000				
WA-1508	Springline Storage Tank**	Install new 250k storage tank	\$ 150,000		\$ 150,000				
WA-1601	W. 26Bar Rd Improvements	28000lf replace old 2" to 6" between School Bus &	\$ 119,000		\$ 119,000				
WA-1602	W. 4th St. Improvements	Install new 8" line between Burk & River Rd.	\$ 140,000		\$ 140,000			\$ 119,000	
WA-1603	W. Central Water Improvements	40000lf replace, 8" N. of Central between Main & River	\$ 170,000		\$ 170,000			\$ 140,000	
WA-1604	School Bus Road Expansion	8,000lf loop S. School Bus & W. 4th St.	\$ 340,000		\$ 340,000			\$ 170,000	
WA-1605	School Bus Road Expansion	8,000lf loop S. School Bus & W. 4th St.	\$ 340,000		\$ 340,000			\$ 340,000	
SW-1101	Sewer Camera	Purchase a sewer camera	\$ 20,000	\$ 20,000					
SW-1201	S. Eagar St. Improvement	24000lf replace of sewer line replacement & 8 manholes	\$ 47,000	\$ 47,000					
SW-1203	Manhole Improvements	Replace outdated and problem manholes	\$ 50,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
SW-1204	6th St. Sewer Improvements	5000lf new 8" east of S. Butler	\$ 15,750	\$ 15,750					
SW-1205	E 5th St. Improvements	400 lf of sewer addition E of Butler	\$ 17,000	\$ 17,000					
SW-1206	School Bus Rd Storm Drainage	100 Yr Flood Control -Federal Grant Funded	\$ 816,000	\$ 816,000					
SW-1207	Watercanyon Storm Drainage	100 Yr Flood Control -Federal Grant Funded	\$ 638,966	\$ 638,966					
SW-1301	Main St. Sewer Improvement	28000lf replace, 8" line from 4th St. to School Bus (Needs done before road work in 2015)	\$ 115,000	\$ 115,000					
SW-1302	School Bus Improvement	800 lf 8" line on School Bus from Spanish Trail to Crosby Street	\$ 4,000	\$ 4,000					

Project No.	Project	Description	Budget	2013-14 FY	2014-15 FY	2015-16 FY	2016-17 FY	2017-18 FY	Out Years
SW-1401	S. Burk Improvements	1200 lf of sewer from 2nd St. to 4th St.	\$ 46,000			\$ 46,000			
SW-1402	S. Harless Improvements	1200 lf of sewer from 2nd St. to 4th St.	\$ 46,000			\$ 46,000			
SW-1403	W. 4th St Improvement	600 lf of sewer from Burk to Harless	\$ 23,000			\$ 23,000			
SW-1404	1st Ln. Improvements	800 lf of 4" replacement to 8" - 1st Lane & Lund St.	\$ 28,000			\$ 28,000			
SW-1501	3rd Pl. Sewer Improvements	500lf replaces 6" 3rd Pl & 3rd Ave - Burk and Harless	\$ 15,750				\$ 15,750		
SW-1502	N. Harless Improvements	3600 lf of sewer from 1st St to 4th Ave	\$ 159,000				\$ 159,000		
SW-1601	LeSueur Sewer Expansion	Complete installation of 4000lf sewer pipe & manholes	\$ 162,000					\$ 162,000	
SW-1602	River Rd. & 4th St. Sewer Expansion	5000 lf of sewer on River from School Bus to 4th St. and 4th St. west of River Rd.	\$ 202,000					\$ 202,000	
SW-1603	E. Central Sewer Expansion	8400lf of new pipe and manhole infra. from Ponderosa to	\$ 350,000					\$ 350,000	
SW-1604	Irrigation Ditch Encasement, Phase I	Overall Town Irrigation Ditch Encasement	\$ 250,000					\$ 250,000	
SEWER CAPITAL TOTAL			\$ 1,099,000						
FC-1202	MPC Parking Lot Improvement	Pave Parking Lot Expansion	\$ 15,000		\$ 15,000				
FC-1303	Public Works Building	PW Office Upgrade	\$ 10,000		\$ 10,000				
FC-1401	Cemetery Retaining Wall	Install retaining wall/ columbarium's	\$ 75,000			\$ 25,000	\$ 50,000		
FC-1402	Town Hall Kitchen Build-out	Tenant Improvement for Kitchen	\$ 40,000			\$ 40,000			
FC-1501	Town Hall Improvements	Interior Maintenance & Improvements	\$ 35,000				\$ 35,000		
FACILITIES TOTAL			\$ 175,000						
FL-1101	Equip. Replacement	Purchase Snow Plow Attachment (not truck)	\$ 8,500		\$ 8,500				
FL-1201	Vehicle Replacement	Replace vehicles with newer used trucks	\$ 52,000	\$ 20,000	\$ 16,000	\$ 16,000			
FL-1203	Equip. Purchase	Purchase Proper Lowboy Trailer	\$ 35,000	\$ 35,000					
FL-1301	Equip. Replacement	1 Backhoe Replacement	\$ 195,000		\$ 60,000			\$ 60,000	\$ 75,000
FL-1401	Equip. Replacement	Loader Replacement	\$ 110,000			\$ 80,000		\$ 30,000	
FL-1502	Vehicle Replacement	Replace 1 vehicles with new trucks	\$ 135,000			\$ 45,000	\$ 45,000	\$ 45,000	
FLAT TOTAL			\$ 335,500						
OP TOTAL			\$ 1,509,500						

CIP ROADS



- 3/8 CHIP 2013 APRIL/MAY
- 3/8 CHIP 2013 AUG/SEPT
- 3/8 CHIP 2014 APRIL/MAY
- 3/8 CHIP 2014 AUG/SEPT
- OVERLAY 2014/2015
- 3/8 CHIP 2015 APRIL/MAY
- 3/8 CHIP 2015 AUG/SEPT
- OVERLAY 2015/2016
- 3/8 CHIP 2016 APRIL/MAY
- 3/8 CHIP 2016 AUG/SEPT
- 3/8 CHIP 2016 APRIL/MAY
- MACADAM 2017 AUG/SEPT

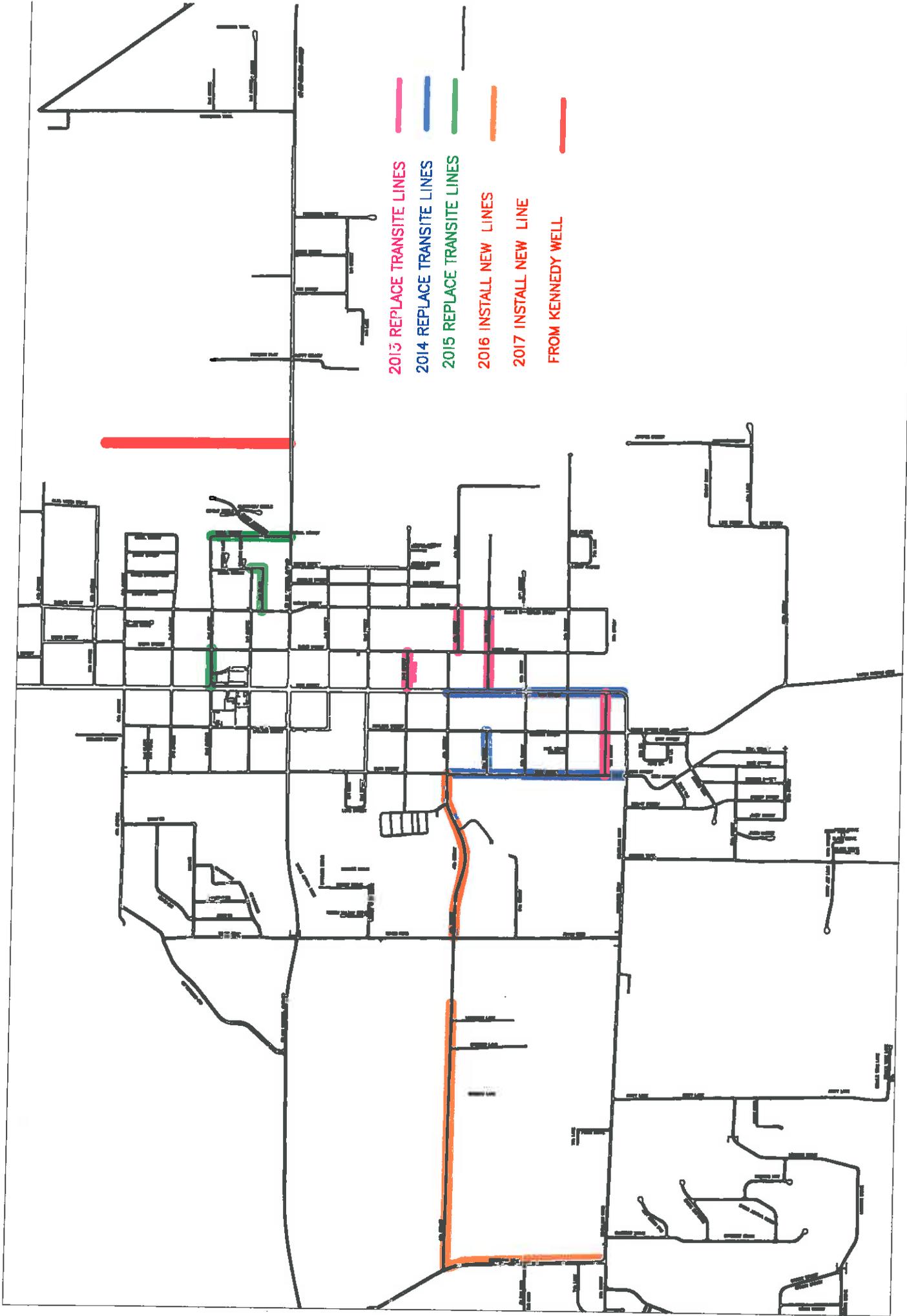
Street Improvement 5 Year Plan

Year	Spring/Fall	Description	Estimate
2013	Aug/Sept	(3/8 chip) Burk, Crosby, 9 th Ln, 9 th St, 10 th St, 11 th St, 12 th St, Jason, Jimmy, Rencher, Dale	\$67,000
2014	April/may	(3/8 chip) Marian, Safari, Cheetah, Zebra, 10 th St, Sable Way, Oryx, Lion, 26 bar	\$59,000
2014	Aug/Sept	(3/8 chip) 3 rd Ave, 4 th Ave, Barry, Brant, Renea, 1 st Ave, 2 nd Ave, 1 st Pl, Freedom, Pioneer, Renea, 3 rd St, Nicoll, Brown, Hamblin	\$65,000
2015	April/May	(3/8 chip) River Rd, 6 th St, 4 th St, Snowline, Edith, Timberline, Ranchview, Valley Vista, Skyline, 7 th Ln	\$83,000
2015	Aug/Sept	(3/8 chip) Spruce, Cedar, Pine, Lesueur, 12 th St, Spanish Trl, Benny Jay, Slade Dr	\$68,000
2016	April/May	(3/8 chip) Park Place, Crystal Ln	\$20,000
2016	April/May	(Double chip) Dorinda, Genivieve, 10 th St, 8 th St	\$45,000
2016	Aug/Sept	(3/8 chip) Chiricahua, 1 st Ave, 12 th St, 11 th St, Line St, (Juniper double chip)	\$70,000
2017	April/May	(3/8 chip) Cherry, Elm, 7 th Ln, Gary, bond, 9 th St, 9 th Ln, E. 4 th St, E 6 th St, Poverty Flat, Alta Vista	\$53,000
2017	Aug/Sept	(Macadam) Amity, Double Tree, Double Bar	\$120,000
2018	April/May	(mac)Oak, Aspen, Ponderosa, etc...	\$80,000

NACOG GRANT

2014	.6 miles S. Main St./ .5miles N. Butler St.	\$430,000
2015	3 miles School Bus Rd./ 1 mile W. 4 th Ave	\$840,000

CIP WATER



WATER IMPROVEMENT 5 YEAR MAINTENANCE PLAN

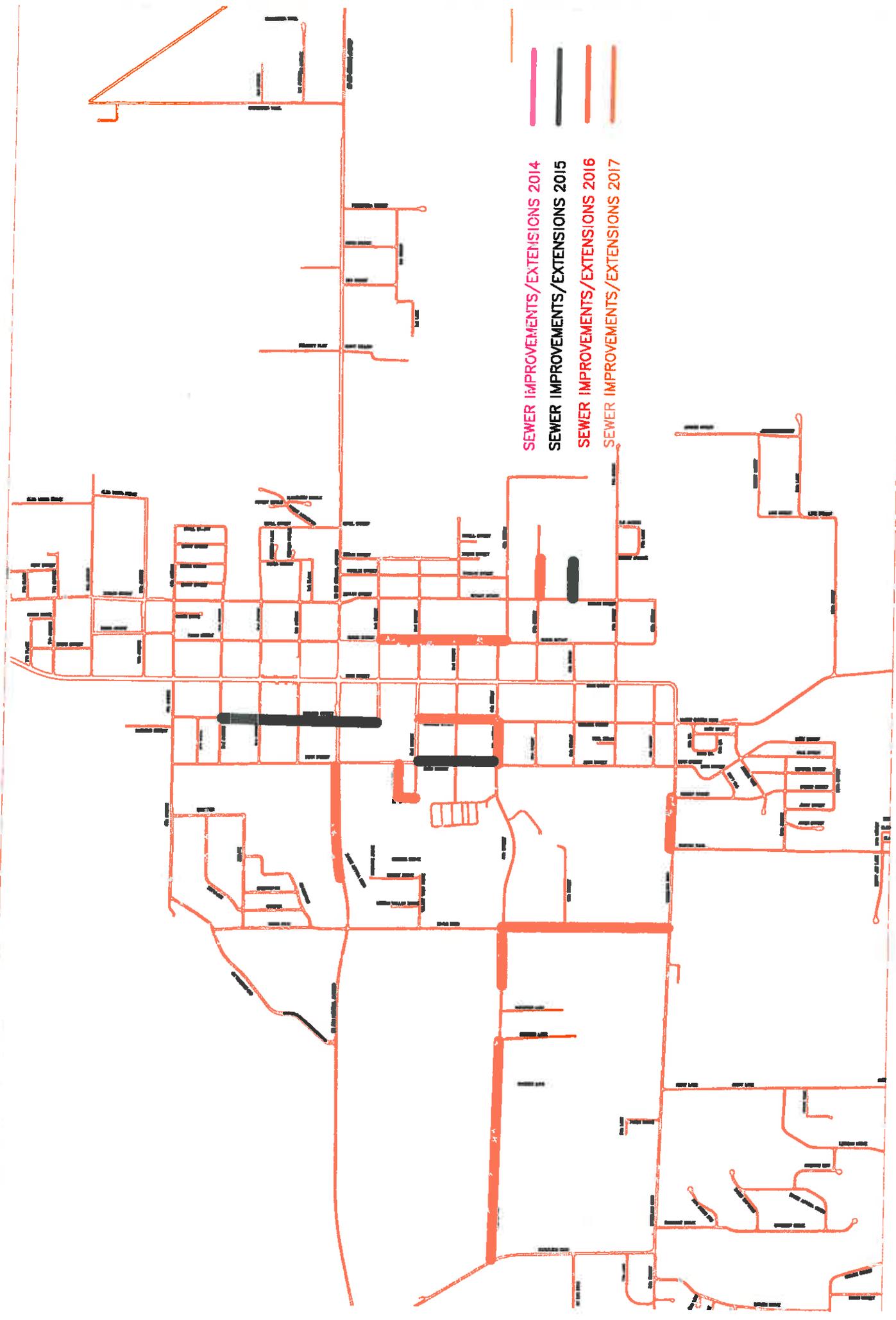
YEAR	CIP #	DESCRIPTION
2013-14	WA-1301	3 rd Street improvements between Eagar Street and Main Street
2013-14	WA-1302	4 th Street improvements, replace transite between Eagar Street & Butler Street
2014-15	WA-1303	5 th Street improvements, replace 3 inch AC, Butler Street to Main Street
2014-15	WA-1304	8 th Street improvements between Main Street & Burk, also between Eagar Street & Butler Street
2014-15	WA-1402	W. 4 th Street improvements, replace 3 inch AC between Main Street and Burk Street
2014-15	WA-1403	Replace transite line on W. 4 th Street to School Bus
2015-16	WA-1404	W. 5 th Street improvement, replace transite between Main Street & Burk Street
2015-16	WA-1503	Udall Street improvements, replace 2 and 4 inch lines between 2 nd Avenue & Central Avenue on Udall Street
2015-16	WA-1504	E. 2 nd Avenue improvements, replace transite between Main Street & Eagar Street
2016-17	WA-1506	1 st Place Loop improvements, replace transite between Butler Street & Renae Street
2016-17	WA-1602	W. 4 th Street improvements, install new 8 inch line between Burk Street & River Road
2016-17	WA-1604	Expand system west on 4 th street to School Bus with 8000 feet of new 8 inch line
2017-18	WA-1701	Kennedy Well Extension run 6 inch line south from well to Central Avenue.

Year	Spring/Fall	Description	Estimate
2013	Aug/Sept	(3/8 chip) Burk, Crosby, 9 th Ln, 9 th St, 10 th St, 11 th St, 12 th St, Jason, Jimmy, Rencher, Dale	\$67,000
2014	April/may	(3/8 chip) Marian, Safari, Cheetah, Zebra, 10 th St, Sable Way, Oryx, Lion, 26 bar	\$59,000
2014	Aug/Sept	(3/8 chip) 3 rd Ave, 4 th Ave, Barry, Brant, Renea, 1 st Ave, 2 nd Ave, 1 st Pl, Freedom, Pioneer, Renea, 3 rd St, Nicoll, Brown, Hamblin	\$65,000
2015	April/May	(3/8 chip) River Rd, 6 th St, 4 th St, Snowline, Edith, Timberline, Ranchview, Valley Vista, Skyline, 7 th Ln	\$83,000
2015	Aug/Sept	(3/8 chip) Spruce, Cedar, Pine, Lesueur, 12 th St, Spanish Trl, Benny Jay, Slade Dr	\$68,000
2016	April/May	(3/8 chip) Park Place, Crystal Ln	\$20,000
2016	April/May	(Double chip) Dorinda, Genivieve, 10 th St, 8 th St	\$45,000
2016	Aug/Sept	(3/8 chip) Chiricahua, 1 st Ave, 12 th St, 11 th St, Line St, (Juniper double chip)	\$70,000
2017	April/May	(3/8 chip) Cherry, Elm, 7 th Ln, Gary, bond, 9 th St, 9 th Ln, E. 4 th St, E 6 th St, Poverty Flat, Alta Vista	\$53,000
2017	Aug/Sept	(Macadam) Amity, Double Tree, Double Bar	\$120,000
2018	April/May	(mac)Oak, Aspen,Ponderosa, etc...	\$80,000

NACOG GRANT

2014	.6 miles S. Main St./1.5miles N. Butler St.	\$430,000
2015	3 miles School Bus Rd./1 mile W. 4 th Ave	\$840,000

CIP WASTEWATER



Waste Water Improvement 5 Year Maintenance Plan

YEAR	CIP#	DESCRIPTION
2013-14	SW-1201	Six inch clay replacement between 1 st Street and 4 th Street on Eagar Street-2400 ft
2013-14	SW-1302	Sewer extension on North side of School Bus Road from Spanish Trail to Crosby – 800 ft
2014-15	SW-1301	Six inch clay replacement from 4 th Street to School Bus Road-on Main Street approximately 2600 ft
2014-15	SW-1401	East Burk Street between 2 nd Street and 4 th Street, this area has two sewer lines that are shallow and need replaced with a deeper line
2014-15	SW-1204	New 8 inch line is needed on East 6 th Street off Butler – 600 ft
2014-15	SW-1501	6 inch clay needs replaced on Harless Street between 3 rd Avenue and 1 st Street – 2400 ft
2015-16	SW-1403	West 4 th Street from Burk to Harless needs a deeper line
2015-16	SW-1205	East 5 th Street is stubbed out off of the new line on Butler and is ready to be used when hook-ups are requested in this area
2016-17	SW-1402	South Harless from 2 nd Street to 4 th Street is 1200 ft of clay that could be replaced
2016-17	SW-1404	West 1 st Lane and Lund Street is a 4 inch line that will need upgrading and deepened for future hook-ups
2016-17	SW-1602	West 4 th Street between River Road and Hews Lane and south on River Road to School Bus Road is an area that has had several inquiries about hook-ups in the last few years

FY 13/14 Facility Improvements

- Rain gutters and snow breaks for the Public Works Building
- Repair or replace Bashas Roof (if funds are available)
- Lights for the Bashas parking lot
- Surface treatment on parking lot old NPC Building
- Install heat in the South end of the Police Department

FY 14/15 Facility Improvements

- Parking lot sealing @ Bashas
- Parking Lot sealing Town Hall
- Parking lot stripping @ Bashas
- Mitigate mold in the Bashas managers office
- Ramsey Park Chip Seal Parking Lot

FY 15/16 Facility Improvements

- Complete Kitchen in Town Hall
- Parking lot paving MPC Property, Centennial Park
- Town Hall, repair walls and paint interior
- Chip Seal Rec Center Road
- Rehab Soccer fields @ Rec Center

FY 15/16

- Rewire the Police Department
- Replace flooring in Public Works Office and Bathrooms
- Ramsey Park Ramada

FY 16/17

- Surface treatment Racquet Ball Court Parking Lot

Debt Schedules

DEBT FY 14

PRINCIPAL

GL Code

10-41-910	22,490.00			22,490.00
10-41-950	21,900.00			21,900.00
10-58-950	32,400.00			32,400.00
30-60-950	27,600.00			27,600.00
50-81-950	32,781.88	16,015.31	30,000.00	78,797.19
50-82-950	8,230.00	30,000.00		38,230.00

221,417.19

INTEREST

GL Code

10-41-920	21,912.00			21,912.00
10-41-960	227.00			227.00
10-58-960	34,421.63			34,421.63
30-60-960	29,322.13			29,322.13
50-81-960	5,070.28	10,641.61	31,871.87	47,583.76
50-82-960	3,505.29	31,871.87		35,377.16

168,843.68

FEES

GL Code

10-58-970	54.00			54.00
30-60-970	46.00			46.00
50-81-970	500.00	850.00	50.00	1,400.00
50-82-970	2,400.00	50.00		2,450.00

3,950.00

394,210.87

WIFA - KENNEDY WELL \$38,352.16

WIFA - DW LOAN \$27,506.92

WIFA - CW LOAN \$14,135.29

BOW - 400K \$22,127.00

BOW - RAMSEY NORTH \$44,402.00

07 BONDS \$247,687.50

Required Schedules