

**OFFICIAL BUDGET FORMS**

**TOWN OF EAGAR**

**Fiscal Year 2015**

**TOWN OF EAGAR**  
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**Fiscal Year 2015**

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**RESOLUTION NO. 2014-11**

**TOWN OF EAGAR A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF EAGAR, ARIZONA FOR THE ADOPTION OF THE BUDGET FOR FISCAL YEAR 2014-2015.**

**WHEREAS**, in accordance with the provisions of Arizona Revised Statutes (A.R.S.) § 42-17101 et. seq., the Town did, on May 20, 2014 make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from sources of the Town of Eagar, and

**WHEREAS**, in accordance with said article of said title, and following due public notice, the Council met on June 3, 2014 at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses, and

**WHEREAS**, it appears that publication has been duly made as required by law, of said estimates together with a notice that the Town of Eagar would meet on June 3, 2014 at the Eagar Town Council Chambers for the purpose of hearing taxpayers, therefore be it

**RESOLVED**, that the said estimates of revenues and expenditures/expense shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of the Town of Eagar for the fiscal year 2014-2015.

Passed by the Mayor and Town Council, of the Town of Eagar this 3<sup>rd</sup> day of June 2014.

Attest:

  
Eva M. Wilson, Town Clerk

Approved:

  
Bryce Hamblin, Mayor

Approved as to form:

  
Douglas E. Brown, Town Attorney

TOWN OF AGAR  
 Summary Schedule of Estimated Revenues and Expenditures/Expenses  
 Fiscal Year 2015

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2014	ACTUAL EXPENDITURES/EXPENSES** 2014	FUND BALANCE/NET POSITION*** July 1, 2014**	PROPERTY TAX REVENUES 2015 Primary: \$ Secondary:	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/EXPENSES 2015
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 2,746,270	\$ 2,590,774	\$	\$ 2,414,688	\$	\$	\$	\$ 507,176	\$ 418,438	\$ 2,503,426	\$ 2,756,493
2. Special Revenue Funds	2,496,344	839,000		2,579,250				459,219	750,000	2,288,469	2,494,621
3. Debt Service Funds Available											
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds											
6. Capital Projects Funds											
7. Permanent Funds											
8. Enterprise Funds Available	1,231,318	1,230,439		1,537,645				459,219	257,176	1,739,688	1,280,469
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	1,231,318	1,230,439		1,537,645				459,219	257,176	1,739,688	1,280,469
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 6,473,932	\$ 4,660,213	\$	\$ 6,531,583	\$	\$	\$	\$ 1,425,614	\$ 1,425,614	\$ 6,531,583	\$ 6,531,583

EXPENDITURE LIMITATION COMPARISON

	2014	2015
1. Budgeted expenditures/expenses	\$ 6,473,932	\$ 6,531,583
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	6,473,932	6,531,583
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 6,473,932	\$ 6,531,583
6. EEC or voter-approved alternative expenditure limitation	\$ 6,473,932	\$

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

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

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

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

**TOWN OF EAGAR**  
**Tax Levy and Tax Rate Information**  
**Fiscal Year 2015**

	2014	2015
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the <b>current year</b> in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ _____	\$ _____
B. Secondary property taxes	\$ _____	\$ _____
C. Total property tax levy amounts	\$ _____	\$ _____
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ _____	\$ _____
(2) Prior years' levies	\$ _____	\$ _____
(3) Total primary property taxes	\$ _____	\$ _____
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ _____	\$ _____
(2) Prior years' levies	\$ _____	\$ _____
(3) Total secondary property taxes	\$ _____	\$ _____
C. Total property taxes collected	\$ _____	\$ _____
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	_____	_____
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating _____ special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

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

**TOWN OF EAGAR**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2015**

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
TOWN SALES & USE TAX	\$ 825,000	\$ 825,000	\$ 825,000
<b>Licenses and permits</b>			
FEES & PERMITS	85,275	85,275	81,900
<b>Intergovernmental</b>			
STATE SHARED - STATE SALES TAX	401,000	415,000	419,331
STATE SHARED - URBAN REVENUE	517,000	544,000	561,759
STATE SHARED - AUTO LIEU	257,500	257,500	273,260
STATE/FED WILDLAND FIRE	100,000	85,000	100,000
<b>Charges for services</b>			
CHARGE FOR SERVICE	24,650	24,650	23,680
<b>Fines and forfeits</b>			
COURT FINES	37,000	30,000	33,000
<b>Miscellaneous</b>			
<b>SPECIAL REVENUE FUNDS</b>			
<b>Contributions</b>			
<b>Miscellaneous</b>			
MISC REVENUE	58,125	20,000	38,250
CONTINGENCY			
RENTS/ROYALTIES	49,058	49,058	48,358
RECREATION & EVENTS	5,500	6,500	3,500
DONATIONS	7,650		6,650
<b>Total General Fund</b>	<b>\$ 2,367,758</b>	<b>\$ 2,341,983</b>	<b>\$ 2,414,688</b>

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





**TOWN OF EAGAR**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2015**

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
<b>ENTERPRISE FUNDS</b>			
UTILITY INCOME	\$ 1,232,950	\$ 1,230,000	\$ 1,259,645
OTHER INCOME	294,300	295,000	278,000
CONTINGENCY			
WIFA / PROJECTS			
	\$ 1,527,250	\$ 1,525,000	\$ 1,537,645
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total Enterprise Funds</b>	\$ 1,527,250	\$ 1,525,000	\$ 1,537,645
<b>INTERNAL SERVICE FUNDS</b>			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$ 6,473,932	\$ 4,830,983	\$ 6,531,583

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

**TOWN OF EAGAR**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2015**

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
Enterprise payment	\$	\$	\$ 257,176	\$
Contingency			250,000	
Facilities Expense Transfer				239,082
Fleet Expense Transfer				179,356
<b>Total General Fund</b>	\$	\$	\$ 507,176	\$ 418,438
<b>SPECIAL REVENUE FUNDS</b>				
Contingency	\$	\$	\$	\$ 750,000
HURF			250,000	
HURF Facilities Expense Transfer			119,541	
HURF Fleet Expense Transfer			89,678	
<b>Total Special Revenue Funds</b>	\$	\$	\$ 459,219	\$ 750,000
<b>DEBT SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Debt Service Funds</b>	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>				
	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>				
	\$	\$	\$	\$
<b>Total Permanent Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
Payback GF	\$	\$	\$	\$ 257,176
Contingency			250,000	
Facilities Expense Transfer			119,541	
Fleet Expense Transfer			89,678	
<b>Total Enterprise Funds</b>	\$	\$	\$ 459,219	\$ 257,176
<b>INTERNAL SERVICE FUNDS</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 1,425,614	\$ 1,425,614

**TOWN OF EAGAR**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2015**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
<b>GENERAL FUND</b>				
Mayor & Council	\$ 29,030	\$	\$ 29,030	\$ 29,818
General Government	336,721		300,000	298,536
Magistrate	65,469		56,000	56,644
Town Manager	42,338		42,338	43,270
Town Clerk	126,448		126,448	146,225
Community Development	61,923		60,000	132,917
Finance	109,982		109,000	117,510
Police	831,903		800,000	805,620
Fire	333,605		285,000	329,595
Fire Cont/Wildland Fire	65,000		55,000	70,000
Police Cont/Animal Control	62,020		62,020	63,603
Outside Agency Funding	12,500		7,300	
Parks & Recreation	39,857		39,857	35,096
Facilities	383,781		383,781	358,623
Fleet	245,693		235,000	269,036
Contingency				
<b>Total General Fund</b>	<b>\$ 2,746,270</b>	<b>\$</b>	<b>\$ 2,590,774</b>	<b>\$ 2,756,493</b>
<b>SPECIAL REVENUE FUNDS</b>				
H.U.R.F.	\$ 739,670	\$	\$ 739,000	\$ 744,621
Contingency	728,924			750,000
GRANTS	1,027,750		100,000	1,000,000
<b>Total Special Revenue Funds</b>	<b>\$ 2,496,344</b>	<b>\$</b>	<b>\$ 839,000</b>	<b>\$ 2,494,621</b>
<b>DEBT SERVICE FUNDS</b>				
<b>Total Debt Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>CAPITAL PROJECTS FUNDS</b>				
<b>Total Capital Projects Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>PERMANENT FUNDS</b>				
<b>Total Permanent Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>ENTERPRISE FUNDS</b>				
Water	\$ 722,879	\$	\$ 722,000	\$ 751,568
Wastewater	508,439		508,439	528,901
Facilities				
Fleet				
Contingency				
<b>Total Enterprise Funds</b>	<b>\$ 1,231,318</b>	<b>\$</b>	<b>\$ 1,230,439</b>	<b>\$ 1,280,469</b>
<b>INTERNAL SERVICE FUNDS</b>				
<b>Total Internal Service Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 6,473,932</b>	<b>\$</b>	<b>\$ 4,660,213</b>	<b>\$ 6,531,583</b>

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



**TOWN OF AGAR**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2015**

FUND	Full-Time Equivalent (FTE) 2015	Employee Salaries and Hourly Costs 2015	Retirement Costs 2015	Healthcare Costs 2015	Other Benefit Costs 2015	Total Estimated Personnel Compensation 2015
<b>GENERAL FUND</b>	22	\$ 1,039,726	\$ 160,056	\$ 218,683	\$ 150,988	\$ 1,569,453
<b>SPECIAL REVENUE FUNDS</b>						
HURF	5	\$ 246,898	\$ 28,090	\$ 46,747	\$ 42,694	\$ 364,429
GRANTS	1	\$ 53,191	\$ 15,824	\$ 10,841	\$ 9,615	\$ 89,471
<b>Total Special Revenue Funds</b>	6	\$ 300,089	\$ 43,914	\$ 57,588	\$ 52,309	\$ 453,900
<b>DEBT SERVICE FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Debt Service Funds</b>		\$	\$	\$	\$	\$
<b>CAPITAL PROJECTS FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Capital Projects Funds</b>		\$	\$	\$	\$	\$
<b>PERMANENT FUNDS</b>						
		\$	\$	\$	\$	\$
<b>Total Permanent Funds</b>		\$	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>						
WATER/WASTEWATER	10	\$ 438,070	\$ 49,943	\$ 100,378	\$ 63,028	\$ 651,419
<b>Total Enterprise Funds</b>	10	\$ 438,070	\$ 49,943	\$ 100,378	\$ 63,028	\$ 651,419
<b>TOTAL ALL FUNDS</b>	38	\$ 1,777,885	\$ 253,913	\$ 376,649	\$ 266,325	\$ 2,674,772