

**AGENDA**  
**EAGAR TOWN COUNCIL**  
**REGULAR MEETING**  
**FEBRUARY 2, 2016**



**NOTICE OF THE REGULAR MEETING OF THE TOWN OF EAGAR  
FEBRUARY 2, 2016  
7:00 P.M.  
COUNCIL CHAMBER, 22 WEST 2<sup>ND</sup> STREET**

PURSUANT TO A.R.S. 38-431.02, NOTICE IS HEREBY GIVEN TO THE MEMBERS OF THE TOWN COUNCIL OF THE TOWN OF EAGAR AND THE GENERAL PUBLIC THAT THE TOWN COUNCIL WILL HOLD A **REGULAR MEETING OPEN TO THE PUBLIC ON TUESDAY, FEBRUARY 2, 2016, BEGINNING AT 7:00 P.M, IN THE COUNCIL CHAMBERS LOCATED AT 22 W, 2<sup>ND</sup> STREET, EAGAR, ARIZONA.**

**AGENDA**

**1. WELCOME AND CALL MEETING TO ORDER**

**2. ROLL CALL**

**3. PLEDGE OF ALLEGIANCE**

**4. INVOCATION**

**5. SUMMARY OF CURRENT EVENTS**

- A. MAYOR
- B. COUNCIL
- C. STAFF

**6. OPEN CALL TO THE PUBLIC**

ANY CITIZEN DESIRING TO SPEAK ON A MATTER **THAT IS NOT** SCHEDULED ON THE AGENDA MAY DO SO AT THIS TIME. COMMENTS SHALL BE LIMITED TO 3 MINUTES PER PERSON AND SHALL BE ADDRESSED TO THE TOWN COUNCIL AS A WHOLE, AND NOT TO ANY INDIVIDUAL MEMBER. ISSUES RAISED SHALL BE LIMITED TO THOSE WITHIN THE JURISDICTION OF THE TOWN COUNCIL. PURSUANT TO THE ARIZONA OPEN MEETING LAW, THE TOWN COUNCIL CANNOT DISCUSS OR ACT ON ITEMS PRESENTED AT THIS TIME. AT THE CONCLUSION OF THE CALL TO THE PUBLIC, INDIVIDUAL TOWN COUNCIL MEMBERS MAY (1) RESPOND TO CRITICISM MADE BY THOSE WHO HAVE ADDRESSED THE PUBLIC BODY; (2) ASK STAFF TO REVIEW A MATTER AND (3) ASK THAT A MATTER BE PLACED ON A FUTURE AGENDA.

**7. PRESENTATIONS**

- A. PRESENTATION OF CITIZEN COMMENDATIONS FOR UNWAVERING WILLINGNESS AND BRAVERY IN ASSISTING FELLOW CITIZENS (CHIEF ADAMS)
- B. PRESENTATION OF THE SAFEGUARD AND SERVE WITH HONOR AND VALOR AWARDS (INTERIM CHIEF SWEETSER)
- C. UPDATE FROM SALT RIVER PROJECT REGARDING THE REGIONAL HAZE RULE
- D. PRESENTATION FOR BEAUTIFICATION OF BUTLER 2<sup>ND</sup> – 5<sup>TH</sup> AVENUES (WELLNESS COALITION)
- E. UPDATE ON A PROPOSED VETERAN MONUMENT (KATHLEEN DAVIS)
- F. PRESENTATION OF THE EAGAR FIRE DEPARTMENT ANNUAL REPORT (CHIEF ADAMS)

**8. CONSENT AGENDA**

- A. APPROVAL OF MINUTES OF EAGAR TOWN COUNCIL MEETING(S) HELD JANUARY 2016 (EVA WILSON)

- B. APPROVAL OF DECEMBER 2015 NATIONAL BANK OF ARIZONA TRANSMITTALS, CHECKS WRITTEN, PAYROLL DIRECT DEPOSIT VOUCHERS, AND CREDIT CARD PURCHASES (KATIE BRADY)
- C. ACCEPTANCE OF DECEMBER 2015 FINANCIAL REPORT AND SALES TAX REPORT (KATIE BRADY / TAMI RYALL)
- D. APPROVAL OF RESOLUTION 2016-01 ADOPTING THE SECURITY BENEFIT 457 DEFINED CONTRIBUTION PLAN IN COMPLIANCE WITH THE INTERNAL REVENUE SERVICE REGULATIONS (EVA WILSON)
- E. APPROVAL OF RESOLUTION 2016-02 ADOPTING THE ICMA-RC 457 DEFINED CONTRIBUTION PLAN IN COMPLIANCE WITH THE INTERNAL REVENUE SERVICE REGULATIONS (EVA WILSON)
- F. APPROVAL TO ALLOW FOR THE SOLICITATION OF BIDS FOR A CHIP SEAL PROJECT OF JUNIPER STREET NOT TO EXCEED \$35,000 AND TO ALLOW THE TOWN OF EAGAR TO ENTER INTO A CONTRACT WITH THE LOWEST RESPONSIBLE BIDDER (BRUCE RAY)
- G. APPROVAL TO REENTER INTO A LEASE AGREEMENT WITH THE BOYS AND GIRLS CLUB OF ROUND VALLEY FOR THE TOWN FACILITY AT 216 EAST 2<sup>ND</sup> AVENUE, EAGAR. (TAMI RYALL)
- H. ACCEPTANCE OF THE 2016 CALENDAR OF REGULAR EAGAR COUNCIL MEETINGS (EVA WILSON)

**9. UNFINISHED BUSINESS**

**10. NEW BUSINESS**

- A. DISCUSSION, CONSIDERATION, AND FIRST READING OF ORDINANCE 2016-01 AMENDING THE EAGAR TOWN CODE TITLE 18 – GENERAL PROVISIONS REFERRING TO MANUFACTURED HOUSING PLACEMENT (JEREMIAH LOYD)

**11. EXECUTIVE SESSION**

- A. EXECUTIVE SESSION AS ALLOWED BY A.R.S. § 38-431.03.A7 DISCUSSION OR CONSULTATION WITH DESIGNATED REPRESENTATIVES OF THE PUBLIC BODY IN ORDER TO CONSIDER ITS POSITION AND INSTRUCT ITS REPRESENTATIVES REGARDING NEGOTIATIONS FOR THE PURCHASE, SALE OR LEASE OF REAL PROPERTY – 578 NORTH MAIN STREET, EAGAR, AZ

RECONVENE INTO REGULAR SESSION

- B. DISCUSSION AND CONSIDERATION TO ENTER INTO NEGOTIATIONS FOR THE SALE OR LEASE OF REAL PROPERTY AT 578 NORTH MAIN STREET, EAGAR, AZ (TAMI RYALL)

**12. SIGNING OF DOCUMENTS**

**13. ADJOURNMENT**

THE PUBLIC IS WELCOME TO PLACE ITEMS ON THE COUNCIL AGENDAS WITH THE APPROVAL OF THE MAYOR OR TOWN MANAGER. A "PROPOSED AGENDA ITEM" REQUEST FORM IS AVAILABLE IN THE TOWN CLERK'S OFFICE OR AT [WWW.EAGARAZ.GOV](http://WWW.EAGARAZ.GOV) UNDER THE COUNCIL AND CLERK LINKS. ALL REQUESTS ARE DUE INTO THE TOWN CLERK'S OFFICE BY WEDNESDAY AT 12:00 NOON THE WEEK PROCEEDING THE COUNCIL MEETING. REGULAR COUNCIL MEETINGS ARE HELD ON THE 1<sup>ST</sup> AND 3<sup>RD</sup> TUESDAYS OF THE MONTH.

IF ANYONE WISHING TO ATTEND THIS MEETING HAS SPECIAL NEEDS DUE TO A DISABILITY, PLEASE CONTACT THE TOWN CLERK AT 928-333-4128 TWENTY-FOUR HOURS PRIOR TO THE MEETING AND ACCOMMODATIONS WILL BE PROVIDED. ANYONE NEEDING INFORMATION ON THE CURRENT MEETING, PLEASE CONTACT THE TOWN CLERK AT 928-333-4128.



# Memorandum

**To:** Honorable Mayor and Council  
**CC:** Tami Ryall,  
**From:** Frank Adams  
**Date:** 1/19/2016  
**Re:** Life Saving Award for two citizens

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On the night of January 1<sup>st</sup> 2016, there was a house fire reported at the 700 block of North Main Street in Eagar. Two children and a dog were still inside the house. Two community members stopped and provided assistance in getting everyone out of the house. The two community members, Brian Rolph and Michael Whitmore, risked their lives to enter a building full of smoke to find the two children and dog. It is because of their selfless actions that a child and the dog were rescued.

At this time the Fire Department would like to present to Brian Rolph, and Michael Whitmore a Life Saving Award for their actions that night.

Frank Adams

Eagar Fire Chief

# ***Eagar Police Department***

## ***Memorandum***

**To:** Mayor and Members of the Town Council  
**From:** Interim Chief of Police, Mike Sweetser  
**Date:** January 21, 2016  
**Cc:** Tami Ryall, Town Manager  
**Re:** Safeguard and Serve with Honor and Valor Award (4<sup>th</sup> quarter 2015)

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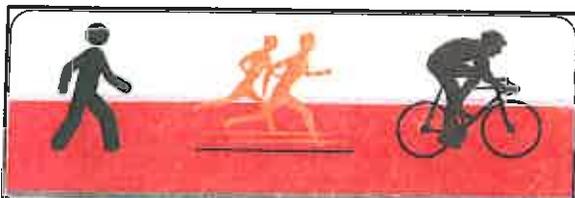
The Safeguard and Serve with Honor and Valor Award for the 4<sup>th</sup> quarter of 2015 is being awarded to Eagar Police Officer Steve Jones and Chief Dan Brown of the St. Johns Police Department for their handling of the Officer Involved Shooting on November 25, 2015.

Officer Jones was the Acting Sergeant at that time and responded to the scene immediately assisting the officers involved with the subject who had been shot and then secured the scene to ensure the integrity of the scene for investigation. Officer Jones also maintained the supervision and needs of the incident for the week after to ensure that the investigating agency had all the information they needed.

Upon being notified of the situation I was unable to readily respond due to the distance I was from the area. I contacted Chief Brown and requested his assistance from St. Johns Police Department. Chief Brown immediately responded and alleviated some of the duties Officer Jones was trying to work. In doing this the investigation of the incident was conducted timely and efficiently by the outer agencies conducted the investigation.

With that being said, the Safeguard and Serve with Honor and Valor Award is presented to Officer Steve Jones and Chief Dan Brown for their efforts put forth to ensure that the incident was handled properly and professionally.

MGS:ms



## THE ELKS TRAIL: PATH TO WELLNESS

Proposed Beautification Project  
Round Valley Community Wellness Coalition

## Community's Coalition for Wellness

- Requesting support, approval, partnership
- Community / Family-Based Project
- Beautify the newly paved Elk Trail located on Butler Avenue

## Community Wellness Coalition

- Since 2008
- Group of interested healthcare providers
- Community residents
- Community Businesses

### VISION

- "to be recognized as a model community for fitness and wellness in Arizona resulting in optimal health for our citizens"

## Mission

"To improve the health and quality of life of community residents by reducing the incidence and severity of chronic diseases and obesity through physical activity and nutrition interventions"

## Past Partners

- TEP – provided funding for exercise and garden projects
- Little Colorado Research and development – provided funding for fitness program and initial garden development
- Private Citizen Donations
- Town of Springerville
- Town of Eagar
- WMRMC
- Area Churches
- Forest Service
- Apache County Public Health Services District
- Area Schools
- Boy Scouts
- Local Businesses

## Prior Financial Donors

- TEP – provided funding for exercise and garden projects
- Little Colorado Research and development
- Private Citizen Donations

### Prior Projects

- 2020 Program- Exercise Logs/Contest in Primary School
- 1 mile "Walk with the Doc" - prizes for the winners
- Walk to School Project- continues through partnership with ACPHSD
- Ball chairs in pilot classroom for children
- Bike Lane Striping
- Elk Trail
- Round Valley Community Garden
  - Location behind Springerville Town Hall
  - Partnership with Town of Springerville
  - Educational classes

### Current View of Multiuse Trail January 2016



### Proposed Beautification

- Encourages use of the Elks Trail
- Creates a park-like atmosphere
  - This trail links the schools, Ramsey Park
  - Potential to be widely used by children and families as well as adults
  - Future role in linking forest trails with our urban trail system
- Adds to home values
- Attracts business investment
- Improves neighborhood reputation
- Research- beauty is one of the top three factors in creating
  - Community attachment
  - Loyalty
- Attractive neighborhoods may lead to safer public spaces

### Future Vision of Multiuse Trail



### Future Vision of Multiuse Trail



### Future Vision of Multiuse Trail



### Purpose of Beautification

- Links Schools and Ramsey Park
- Encourage usage of multiuse path
- Beautification of town projects
- Integration of student talents on projects such as benches
- Integration of exercise into walkway- for example signage with health messages
- Encourage use as safe route to school

### Request of Town

- Partner with town to Eagar
- Provision of water
- Commitment of resources i.e. labor, water, possible matching funds
- Support and expertise to project endeavors

### Proposal

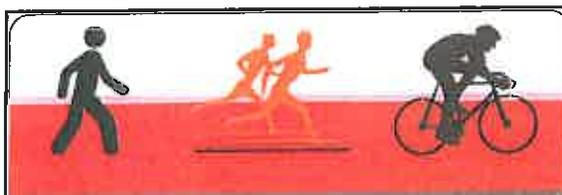
- Unified vision with community family values Coalition and Wellness Coalition
- Partner with Town of Eagar in a project to plant and maintain trees and shrubs along the Eik Trail- from end to end
- Invite families, individuals, school clubs and other organizations to purchase and plant a tree according to a predetermined master plan approved by the coalition and the Town
- Recognize the need for sustainability
- Asking Town cooperation in establishing an irrigations system and maintenance plan

### Funding

- Coalition fundraising for purchase of system equipment
- Invitation to purchase and plant a tree
  - Families/Individuals
  - Businesses
  - School clubs
  - Community organizations
- Master Plan- Predetermined
- Weekend Planting - volunteers

### Request Town of Eagar Support

- Provision of Water
- Assistance with installation of water system
- Maintenance to the water system
- Maintenance of the plantings



THANK YOU

Eagar Fire Department 2015 Annual Report

Eagar Fire Department 2015 Annual Report

Frank Adams

Fire Chief

February 2, 2016

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### Abstract

This report will consist of six sections, first, the statistics for 2015, second, the wild land fire season summary, third, the statistics of the personnel, fourth key events the department participated in, fifth, the improvement of the towns Insurance Service Office (ISO) rating from a 5-8B to a 4-4Y, and sixth one is about moving forward.

## Eagar Fire Department 2015 Annual Report

### **Introduction**

This annual report is to give an overall picture of the activities, performance and current status of the Town of Eagar Fire Department in accordance of Town ordinance 2.44.040.H for 2015.

### **The Statistics for 2015**

For the year 2015 the Fire Department issued 281 burn permits and responded to 250 calls for service (fig.1). By issuing the burn permits, at no cost to the residents, the fire department has reduced the number of false alarms that are responded to, saving the cost of the responders and the wear and tear on the vehicles. The issuing of burn permits also provides the Town a safe way to reduce the fire hazards. For those residents that do not feel comfortable doing their own burning the Fire Department can assist when weather and man power allow. These opportunities provide live fire training for the Fire department as well as reduce the fire hazards around Town. In 2015 the Fire department conducted 41 controlled burns for different property owners around town.

The Fire Department responded to 18 calls for fires ranging from small grass fire to large structure fires. The property loss due to fires in Town was \$129,000. The property saved was \$633,230 (fig.1). The Fire Department has formal mutual aid agreements with three fire districts, Greer, Nutrioso, and Alpine. In 2015 the Fire Department responded to 9 mutual aid requests by Greer and Nutrioso and none for Alpine. The Fire Department responded to 2 calls for assistance with Springerville Fire Department. It takes both Springerville Fire Department and Eagar Fire

Department to respond to a large incident like a house fire. Both Departments have a good working relationship and the Department hopes to continue building on that relationship.

The Fire Department responded to 66 medical calls which also include motor vehicle accidents. The Fire Department is not the primary responder for medical calls in Town however the department does respond when requested by White Mountain Ambulance for assistance. The medical calls make up the majority of the emergency responses for the Fire Department. There were 71 service calls these consist of a variety of calls from home and business inspections to fire prevention presentations, community activities, and helping the elderly that may have fallen and can't get up on their own. The 21 good intent calls are calls that the Fire Department was paged out for but cancelled for one reason or another. The 6 false alarm calls were actual alarms sounding at the school. The alarm system at the school automatically dials the dispatch when it is activated. One of the responses was due to burnt popcorn at a school event. The 6 hazardous conditions were propane leaks where there was no fire.

The average response time for responding to emergency calls in Town was 7.68 minutes. The statistics for 2015 will be posted on the town website for review at any time.

DEPARTMENT STATICS	
Year End Totals – 2015	
Burn Permits Issued	281
CALLS FOR SERVICE	250
BREAK DOWN OF CALLS FOR SERVICE	
Fire and Fire Related	18
Prescribed Burns	41
Medical/MVA	66
Wildland Assignments	9

Good Intent Calls	21
Service Calls	71
Hazardous Conditions	6
False Alarms	6
Mutual Aid Responses	12
Value of Property Lost	\$129,000.00
Value of Property Saved	\$,633,230.00
Mutual Aid Calls by Area	
Greer	6
Nutrioso	3
Springerville	2
St. Johns	1
Alpine	0

Figure 1

### Wild Land Fires

The Fire Department responded to 9 wild land fire assignments and turned down 5 out of area assignments during 2015 for gross revenue of \$126,125.29 (fig.2). Since 2007 the Fire Department has generated revenues of \$1,133,873.95 from wild land fire assignments. Currently the department is short on individuals with engine boss qualification. This will impact the ability of the Department in taking wild land fire assignments from the state. The State has stringent requirements to become an engine boss making it very difficult for a volunteer or part time member of the department to complete the required training.

<b>WILDLAND BILLING SUMMARY BY YEAR</b>				
<b>Annual Year</b>	<b>EQUIPMENT</b>	<b>PERSONNEL</b>	<b>SUPPLIES</b>	<b>TOTALS</b>
<b>Ending</b>	<b>COST</b>	<b>COST</b>	<b>&amp; TRAVEL</b>	
2007	\$77,809.62	\$83,779.13	\$4,283.77	\$165,872.52
2008	\$55,771.10	\$47,272.90	\$890.86	\$103,971.86
2009	\$22,018.65	\$14,375.73	\$627.06	\$36,984.44
2010	\$27,466.20	\$32,329.24	\$2,253.82	\$62,029.26
2011 (WallowFire)	\$138,179.13	\$120,240.47	\$63.23	\$258,482.83
2012	\$92,609.41	\$100,158.91	\$1,832.70	\$194,601.02
2013	\$35,252.80	\$51,169.14	\$3,136.69	\$89,558.63
2014	\$38,056.45	\$57,427.43	\$764.22	\$96,248.10
2015	\$53,170.35	\$66,736.87	\$6,218.07	\$126,125.29
Totals	\$540,333.71	\$573,489.82	\$20,070.42	\$1,133,873.95

Figure 2

### Personnel

For 2015 the Fire Department had 3 full time employees and 21 part time members. The figure below lists the membership for 2015 and the years of service for each member. The Department is very fortunate in that there are members that have dedicated a great deal of their time to serving the community with little compensation (fig.3). The Department continues to

have a low turnover rate. It is usually the new younger members that move in and out of the department based on career and education opportunities.

NAME			YRS OF SERVICE
1	MIKE	NORMAN	31
2	PAT	BEARD	29
3	MARY	NUTTALL	23
4	ALBERT	PENA	20
5	ARMANDO	IRIGOYEN	18
6	TOM	BEDDOW	16
7	FRANK	ADAMS	16
8	STEVEN	COLLINS	15
9	VERLYN	WALKER	14
10	MICHAEL	TADLOCK	8
11	BEARD	RONNIE	6
12	LEVI	McDOWELL	6
13	LEA	BECKMAN	6
14	SETH	McLAUGHLIN	4
15	KEVIN	VICKERS	4
16	JACOB	GOODSELL	4
17	AARON	ROBBERTS	3
18	THOMAS	BROWN	3
19	TANNER	GOODMAN	2
20	CODY	WILSON	2
21	CHRIS	AVERY	2
22	CODY	ROBBERTS	1

23	CORY	ROBBERTS	1
24	SHEYENNE	GRIMSHAW	1

Figure 3

### Activities

The Fire Department participated in several events during 2015. In April the Department assists with the Special Olympics. Also in April the Department conducted the Ready Set Go Program in conjunction with the USFS and Apache County Sheriff's Office. July 4<sup>th</sup> the Fire Department hosted the 33 Annual Eagar Fire Pancake Breakfast, participated in the 4<sup>th</sup> of July Parade, and assisted with the fireworks display. In August the Department assisted with the planning and the activities of Eagar Days. In October the Department had an open house during National Fire Prevention Week. Fire prevention programs were conducted at the local schools and preschools. Many of the home schooling groups came to presentations at the station during fire prevention week. The Department handed out 800 bags of fire prevention material (Donate by local business) to the children of the community. In fall the Department participated in the RVHS homecoming activities. On Halloween the Department served close to 900 hot dogs for the community event hosted by the Town. In November the Department participated in the Veterans Parade. In December the Department participated in the Christmas lighted parade. Also in December the Department participated in and helped raise funds for the Clothe A Child event for low income children in the community. Some of these events take a lot of help in pulling off and the Department is very grateful to the other Town staff that helped with many of these events. The Fire Department looks forward to another great year full of fun events and making a difference in our community.

### **Improvement of the ISO Rating**

The Fire Department this past year was part of an evaluation of the Towns Insurance Service Office (ISO) Public Protection Classification (PPC). This evaluation happens every three to five years. The last evaluation was in 2011. The previous ISO rating for the Town was a 5-8B. The new rating after an extensive evaluation has improved to a 4-4Y. The evaluation of the Towns ISO rating is based on three main items. One is the dispatch system and 911 call center which for Eagar is the Apache County Sheriff's Office. The dispatch center received high marks. The second item is the Towns water supply system and the number of hydrants the town has. There are not many people who notice where the nearest fire hydrant is until there is a fire. The Town has over 220 fire hydrants to provide water in case of a fire. The third item is based on the Fire Department. During the past years the Department has been able to improve the fleet, increase training, and adopted the 2012 fire code.

The change in the ISO rating will not change much in what people pay for insurance but it will help keep insurance premiums low. When compared to an ISO rating of 10 where it is difficult to get insurance a four is real good. The new ISO rating goes into effect on March 1, 2016

### **Moving Forward**

Moving forward for 2015 and beyond it is always important to have goals and objectives. Some of the goals and objectives for the Eagar Fire Department are, continue to provide the best trained and equipped firefighters for the residents of Eagar. Provide opportunities for the members of the Department to make a difference in the community. This will create the long

term membership in the Department. Through service to the community the Department will continue to be a point of pride for the Town.

The Department will continue to go after grants and other sources of funding to offset the cost of the Department to the Town. As an example in 2015 the department received \$300 from the 100 Club for new traffic safety cones, \$1100 dollars from the Volunteer Firefighters Assistance grant to purchase a new chainsaw, and as part of a regional grant with Greer and Springerville Fire \$10,000 worth of portable radios.

The Department is grateful for the support of the Town and look forward to another great year.

**MINUTES  
EAGAR TOWN COUNCIL  
REGULAR MEETING  
22 W. 2<sup>nd</sup> St., Eagar, AZ  
January 5, 2016 - 7:00 P.M.**

Mayor Bryce Hamblin called the Regular Council Meeting to order and welcomed those present. Mayor Hamblin stated that Councilors John Phelps and Winslow McNeill are absent (Councilor McNeill arrived a short time later.) Mayor Hamblin led the Pledge of Allegiance and James Nelson, Jr. offered the invocation.

COUNCIL PRESENT: Bryce Hamblin, Mayor  
James Nelson, Jr., Vice Mayor  
Debra Seeley  
Steve Erhart  
Allen Browning  
Winslow McNeill

COUNCIL ABSENT: John O. Phelps

STAFF PRESENT: Tami Ryall, Town Manager  
Bruce Ray, Public Works Director  
Katie Brady, Finance Manager  
Eva Wilson, Town Clerk  
Frank Adams, Fire Chief  
Mike Sweetser, Interim Police Chief  
Doug Brown, Town Attorney

**ITEM #5: SUMMARY OF CURRENT EVENTS**

A. MAYOR

None.

B. COUNCIL

None.

C. STAFF

Town Manager Tami Ryall noted the following upcoming occasions:

- January 21, 2016 at 12:00 noon in Taylor – Apache and Navajo Counties Mayor and Councilmember Association meeting.
- January 28, 2016 in Phoenix – Legislative Day for the White Mountain Communities.
- January 31, 2016 – Council's Financial Disclosures due.
- January 14, 2016 – Police Chief position closes.

- January 21, 2016 – Police Officer position first review.

Town Clerk Eva Wilson advised the Council that she has sent a blank Financial Disclosure form to their e-mail along with a copy of their last year's filings.

Interim Police Chief Mike Sweetser stated that the Council will be receiving an invitation for an Awards Ceremony, medal of valor, purple heart, and life-saving awards, reference the May shooting incident. The Council is asked to be the dignitaries representing the Town. This is a joint effort between the Apache County Sheriff's Office and the Eagar Police Department. This is initially scheduled for January 28, 2016 at 7:00 p.m. at an unestablished location. With Legislative Day occurring on the same day this event may need rescheduled.

Officer Butler's last day with the department is January 8, 2016. Officer Brown is currently undergoing a background check with another agency, and hasn't turned in his two weeks' notice as yet. Officer Eagar and Jones will be on duty starting January 13, 2016.

#### **ITEM #6: OPEN CALL TO THE PUBLIC**

None.

#### **ITEM #7: PRESENTATIONS**

##### **A. PRESENTATION ON CURRENT YOUTH ISSUES IN APACHE COUNTY**

Interim Chief Sweetser introduced Chief Dan Brown from the St. Johns Police Department, President Apache County Youth Council. Chief Brown stated that the mission of the Apache County Youth Council is to provide collaborative services to the children and families of our communities to prevent and defuse crises that effect families. The Board consists of members from law enforcement, health care, behavioral health, probation, county attorney's office, Department of Child Services, school representatives, and members and partners from many facets including the Drug Free Alliance who is also present tonight.

Chief Brown presented results of statistics determined by a survey taken by the Drug Free Alliance from southern Apache County high school students relating to drug use in 2014. Apache County sits at 14.4% compared to the State average of 13.6% of youth reporting use of marijuana in the last 30 days. There has been a mass change in the dynamics of marijuana use with the advent of medical marijuana confusing the issue. Out of the list of harmful substances, alcohol, marijuana and cigarettes rated highest in use in the State and within Apache County. Delinquent behavior, whereas, students have been suspended from school for substance abuse related crimes has seen a 9.3% increase.

Those surveyed reported they were obtaining marijuana from friends or relatives; and some friends are obtaining marijuana from family members that are medical marijuana cardholders. The survey showed students that reported using drugs or alcohol are coming

from all types of family dynamics. The perception overall has changed about marijuana use. This can be perceived by the ages students reported first use with marijuana with earliest age of 12 years and up to 14.5 years. One out of ten Apache County youth started using marijuana in elementary school and 84% that use started using before they could legally drive a car.

Nearly half of Apache County youth have never talked to their parents about alcohol or drugs on an educational basis. Stating that they can't share these conversations with their parents and instead have first had the conversation with someone else. Main reasons students gave for using marijuana in the past 30 days were to get high, have fun, and to deal with stress. Of course, some students are just not interested in using or have consciously made the decision not to use.

Students are reporting that there is nothing to do in their communities; there's not enough programs for youth. They would like to see more things to do in southern Apache County. Not all students are athletes or interested in athletics and not all students are scholastically bound, it is the remainder of the youth that have a difficult time keeping occupied with fulfilling activities. Social media has connected the youth of southern Apache County and they really do get along when it is just the youth interacting (the rivalries seem to come from parent's ideals.)

Many grant opportunities on drug abuse education dried up, as well as parenting education, and other educational programs have declined over the last several years.

The Apache County Youth Council is asking the communities to help find places for the youth to "hangout" and hold activities for them with volunteers providing chaperones for these activities. With less in the local government budgets, the responsibility can be shared equally among the local entities. The Apache County Youth Council will continue to brainstorm ideas (suggestions from the community appreciated) and will be sending letters to the governmental entities asking for support.

Sandy, Vice-President Apache County Youth Council, stated that local youth are crying out for something positive to do, making a place for them to go where they can be amongst each other is needed.

Mayor Bryce Hamblin stated that from his experience, half of the parents don't know what their kids are doing. He asked if there is an educational component for parents planned. Chief Brown stated that there is. A member of the audience stated that she works with prevention programs and has held educational programs and unfortunately after much advertisement of these educational opportunities there is a dismal turnout. Her team is looking at making the parent education programs mandatory through probation, or the school athletic programs where there can be a wider captive audience. Mayor Hamblin added that without the parent's participation the trend will not be curbed.

**B. PRESENTATION OF THE EAGAR POLICE DEPARTMENT ANNUAL REPORT**

Interim Police Chief Michael Sweetser apologized that this is the first time the Council is seeing the 2014 Executive Summary of the Eagar Police Department. At such a late stage in this report's release, Interim Chief Sweetser is entertaining any questions that the Council may have regarding this report.

To keep an interactive process with the Council, Interim Chief Sweetser would like to give a quarterly report on the department so that the Council can have a timely report on incidents, trends, and to keep a handle on rumor control to be presented at Council meetings.

Councilor Winslow McNeill stated they receive a monthly report and Mayor Hamblin stated that they are rather consistent. Interim Chief Sweetser stated that he would like to know what the Council prefers on the dissemination of this information.

Town Manager Tami Ryall added that the Police Department will continue to provide all the statistics, and the interest is to have a more meaningful discussion involving the Council; instead of having an end-of year summary that enmeshes so much detail.

Vice-Mayor James Nelson, Jr. agreed with receiving a quarterly report for a more timely interaction. He asked that the report include trends on the local youth activity. Councilor McNeill also wants more information on youth violations.

Interim Chief Sweetser agreed that if the Council wants any specific information added to the report to let Ms. Ryall know and he will add it to the monthly report.

Mayor Hamblin would like to see more mediation by the police officers and to use more discretion on the arrests and charges they make such as the petty occurrences. Interim Chief Sweetser stated that they do try to, but if the victims want to press charges the police department is obligated to send the report for prosecution.

Councilor Steve Erhart commented on the out-of-ordinary incidents that have been occurring and he would rather receive a verbal report on the generalities to help dispel rumors. Interim Chief Sweetser stated that he would like the department to continue disseminating that information verbally as well, and if he is hired as the Chief it will.

Interim Chief Sweetser and the Council all agree that a verbal quarterly report at a Council meeting would be in order.

#### **ITEM #8: CONSENT AGENDA**

##### **A. APPROVAL OF MINUTES OF EAGAR TOWN COUNCIL MEETING(S) HELD DECEMBER 2015**

- B. APPROVAL OF NOVEMBER 2015 NATIONAL BANK OF ARIZONA TRANSMITTALS, CHECKS WRITTEN, PAYROLL DIRECT DEPOSIT VOUCHERS, AND CREDIT CARD PURCHASES
- C. ACCEPTANCE OF NOVEMBER 2015 FINANCIAL REPORT AND SALES TAX REPORT

Councilor Winslow McNeill moved to approve the Consent Agenda. Councilor Steve Erhart seconded; all were in favor, motion carried unanimously. 6-0

**ITEM # 9: UNFINISHED BUSINESS**

- A. DISCUSSION, CONSIDERATION, AND SECOND READING OF ORDINANCE 2015-05 ESTABLISHING FOUR TYPES OF FEES WITHIN THE EAGAR MUNICIPAL COURT – DEFERRED PROSECUTION FEE, PROSECUTION REIMBURSEMENT FEE, AN ORDER TO SHOW CAUSE FEE, AND A WARRANT FEE TO BE SET BY RESOLUTION

Ms. Ryall stated that there has been no change in this proposed Ordinance of which the Council has reviewed before. The establishment of the fees is in accordance with the recommendation by a recent audit by the Administrative Office of the Courts to be codified instead of using them as a common practice as had been occurring.

Vice-Mayor James Nelson, Jr. moved to approve Ordinance 2015-05. Councilor Allen Browning seconded; all were in favor, motion carried unanimously. 6-0

**ITEM #10: NEW BUSINESS**

- A. DISCUSSION AND CONSIDERATION TO ENTER INTO A MUNICIPAL COURT LEASE AGREEMENT WITH APACHE COUNTY

Ms. Ryall reiterated the decision of the Town to independently select the Town Magistrate. The previous Intergovernmental Agreement with Apache County had been a cautionary agreement to share the staff with the Justice Court. The transition has been moving out of the Justice Court but still in the court complex sustaining the familiarity and convenience for our residents. In December the Council approved a position for a Municipal Court Clerk.

The Magistrate Court has made the move to the manufactured building adjacent to the Round Valley Justice Court. The Town recently added a payment drop box to the facility. The next step is the long-term arrangement with the County for access to the courtroom facility and those offices.

This agreement will handle the disposition of some property as the Town had paid for a third of the cost in the latest renovation to the Justice Court. Most of the fixtures purchased for the

renovation are attached to that facility, therefore, the Town is asking for an exchange for some office furniture. The agreement provides for the termination provisions of three years with termination of the Agreement not to be less than one year prior to the date of the intended termination to be approved by the Town Council and the County Board of Supervisors. Also included are the administrative provisions such as the insurance to be provided, and responsibility of maintenance provided.

Mayor Hamblin added that this Agreement will also be a savings to the Town over the previous agreement.

Vice-Mayor James Nelson, Jr. moved to enter into an intergovernmental Municipal Court Lease Agreement with Apache County. Councilor Steve Erhart seconded; all were in favor, motion carried unanimously. 6-0

## **B. DISCUSSION AND TO ACCEPT MID-YEAR BUDGET ADJUSTMENTS**

Starting in January 2014 the Town instituted the practice of a mid-year budget evaluation to make any necessary adjustments.

The first transfer recommendation is from the Mogollon Conservation which was a lobbying effort to address water issues. Every White Mountain community that participated had made a deposit and the Town has the \$17,700 on deposit. Rather than refunding small amounts to each jurisdiction, this money will be provided as seed money for the regional geocaching event.

The Town has committed funding to the geocaching event in the amount \$3,000 each year for two years for a total of \$6,000. Of the Mogollon Conservation deposit the Town of Eagar holds an interest and with the transfer of those funds to the geocaching event the Town will have a small balance of \$1,200.

Computers in administrative offices and the financial department were replaced driven by an update to the financial software. The computer and Microsoft Suite costs were higher than estimated for a needed budget adjustment of \$1,100.

The need to upgrade technology in the police department is a high priority goal as they are using program software from 1991. There is the need to provide the proper tools for the officers' efficiency. There were originally discussions about the hardware and software components to be upgraded. After evaluation of the budget, it is feasible to transfer from other general line items in the amount of \$18,000 to start the software prototype now instead of waiting until July.

In the fall the Town came across an opportunity to purchase a Pierce Arrow fire engine for \$20,000. It is feasible to arrange for \$11,154 in line item transfers for this purchase and the Town is still awaiting \$80,000 in wildland fire reimbursements. Wildland fire revenues are \$25,000 over forecast.

Eagar Days Logging event ran over and there was still Eagar Days money in the general account for a transfer of \$3,600.

Other minor adjustments and administrative transfers are feasible due to grant funding actually received.

Ms. Ryall stated that philosophically what occurs during budget adjustments, is to get a handle on anything that is running over and adopt a philosophy that those overages are paid for by the remaining budget funds from other line items and is a good fiscal habit to get into.

Mayor Hamblin appreciates seeing the budget midway and making necessary adjustments early. Ms. Ryall stated that the Town is very conservative and takes fiscal responsibility seriously, but forecasting the budget is not an exact science and unexpected expenditures happen. Ms. Ryall prefers when that happens to review a true number than to transfer without the transparency plus this gives a better picture of what needs to be forecasted.

Councilor McNeill wanted to know if there will be an upcoming Council retreat soon. Ms. Ryall is trying to come up with a Friday toward the end of January or beginning of February. The budget review calendar will be similar to last years' with budget meetings in February, March and April, tentative in May and the final in June.

Vice-Mayor James Nelson, Jr. moved to accept mid-year budget adjustments as presented. Councilor Winslow McNeill seconded; all were in favor, motion carried unanimously. 6-0

#### **ITEM #11: SIGNING OF DOCUMENTS**

Necessary signatures were obtained for the Minutes of December 2015; the November 2015 Financial Pages; Ordinance 2015-05; and Municipal Court Lease Agreement.

#### **ITEM #12: ADJOURNMENT**

Councilor Winslow McNeill moved to adjourn the meeting [at 7:55 p.m.] Councilor Allen Browning seconded; all were in favor, motion carried unanimously. 6-0

Attest: \_\_\_\_\_

Mayor: \_\_\_\_\_

Vice-Mayor: \_\_\_\_\_

Council: \_\_\_\_\_

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CERTIFICATION OF COUNCIL MINUTES

I hereby certify that the foregoing minutes is a true and correct copy of the minutes of the Regular Council Meeting of the Town of Eagar, Arizona held on January 5, 2016. I further certify that the meeting was duly called and held and that a quorum was present.

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Eva M. Wilson, Town Clerk

Journal	Payee or Description	Date	Check No	Amount
CDPT	SECURITY BENEFIT	12/09/2015	259	385.00
CDPT	Standard Insurance Company	12/10/2015	260	552.62
CDPT	ACR-AZ ST RETIREMENT	12/10/2015	261	255.36
CDPT	Arizona State Retirement	12/10/2015	262	11,825.49
CDPT	U. S. Department of Revenue	12/10/2015	263	15,120.37
CDPT	Arizona Dept of Revenue	12/10/2015	264	1,895.34
CDPT	ACR-AZ ST RETIREMENT	12/22/2015	265	251.15
CDPT	SECURITY BENEFIT	12/22/2015	266	385.00
CDPT	Arizona State Retirement	12/28/2015	267	11,533.65
CDPT	U. S. Department of Revenue	12/28/2015	268	14,289.23
CDPT	Arizona Dept of Revenue	12/28/2015	269	1,851.45
CDA	RITCHIE BROS AUCTIONEERS INC	12/02/2015	1463	2,263.80
CD	US BANK - 2007 BONDS	12/15/2015	1466	57,046.34
CD	AUTHNET GATEWAY MONTHLY FEES	12/15/2015	1467	59.70
CD	XPRESS BILL PAY MONTHLY FEES	12/15/2015	1468	317.30
CD	WORLDPAY MONTHLY FEES	12/15/2015	1469	1,147.24
CD	CHASE PAYMENTECH SETUP FEES	12/15/2015	1470	79.95
CDA	WRIGHT EXPRESS FLEET SERVICES	12/15/2015	1471	3,990.94
CD	AZ DEPT OF REVENUE - TPT TAXES	12/28/2015	1472	3,809.62
CD	NBA MONTHLY FEES	12/21/2015	1473	403.20
CD	WORLDPAY EARLY TERM FEES	12/17/2015	1474	295.00
CD	NBA - PAPER STATEMENT FEES	12/30/2015	1475	5.00
CD	VOID LOST CHECK - ELWIN BROWNING	12/10/2015	38442	100.00 -
CDA	APACHE COUNTY FINANCE	12/03/2015	38516	2,850.00
CDA	AZ DEPT OF CORRECTIONS	12/03/2015	38517	420.00
CDA	STATE OF ARIZONA	12/03/2015	38518	5,287.20
CDA	COWBOY UP HAY & RANCH SUPPLY	12/03/2015	38519	16.35
CDA	E & E SERVICES, INC.	12/03/2015	38520	138.91
CDA	EMPIRE SOUTHWEST	12/03/2015	38521	145.08
CDA	KONICA MINOLTA BUSINESS SOLUTI	12/03/2015	38522	126.72
CDA	KRUEGER, ERIC	12/03/2015	38523	100.00
CDA	MISSION LINEN SUPPLY	12/03/2015	38524	32.97
CDA	MOHAVE ENVIRONMENTAL LAB	12/03/2015	38525	203.00
CDA	MUNICIPAL CODE CORPORATION	12/03/2015	38526	568.00
CDA	NICOLL, BRIAN	12/03/2015	38527	78.01
CDA	RASMUSSEN, TIM	12/03/2015	38528	55.17
CDA	TOWN OF SPRINGERVILLE	12/03/2015	38529	2,083.33
CDA	SWEAT SHOP	12/03/2015	38530	16.37
CDA	TAYLOR, JOE	12/03/2015	38531	45.42
CDA	TOWN OF SPRINGERVILLE	12/03/2015	38532	693.15
CDA	Void - Information Only Check	12/03/2015	38533	.00
CDA	WOODLAND BUILDING CENTER	12/03/2015	38534	1,031.98
CD	RE-ISSUE CK #38442 - ELWIN BROWNING	12/10/2015	38535	100.00
CDA	AZ DEPT OF ADMINISTRATION	12/07/2015	38536	5,720.00
CD	DENTAL SPA - M SWEETSER SEC 125	12/10/2015	38537	140.60
CD	DR RANDOLPH PLATT- M WOOD SEC 125	12/10/2015	38538	172.60
CDP	FINCH, STEPHANIE	12/10/2015	38539	1,077.30
CDP	WOOD, MARY K.	12/10/2015	38540	1,870.40
CDP	VALENZUELA, ORALIA	12/10/2015	38541	642.97
CDP	BEDDOW, THOMAS	12/10/2015	38542	69.00
CDP	WALKER, VERLYN	12/10/2015	38543	.00
CDP	NORMAN, MIKE	12/10/2015	38544	118.06
CDP	COLLINS, STEVEN	12/10/2015	38545	6.51
CDP	TADLOCK, MICHAEL O. II	12/10/2015	38546	326.12
CDP	BECKMAN, LEA M.	12/10/2015	38547	43.06
CDP	VICKERS, KEVIN	12/10/2015	38548	103.54
CDP	GOODSELL, JACOB N.	12/10/2015	38549	56.51
CDP	ROBBERTS, STEVEN AARON	12/10/2015	38550	121.26
CDP	WILSON, CODY J	12/10/2015	38551	39.74

Journal	Payee or Description	Date	Check No	Amount
CDP	GOODMAN, TANNER	12/10/2015	38552	34.33
CDP	AVERY, CHRISTIAN T.	12/10/2015	38553	6.31
CDP	ROBBERTS, CORY S.	12/10/2015	38554	33.90
CDP	ROBBERTS, CODY A.	12/10/2015	38555	104.96
CDP	BEARD, RONNIE P.	12/10/2015	38556	343.28
CDP	KENNEDY, GAYLON D.	12/10/2015	38557	523.44
CDPT	AMERICAN HERITAGE LIFE	12/08/2015	38558	170.59
CDPT	AFLAC	12/08/2015	38559	545.15
CDPT	RAGHT	12/08/2015	38560	33,251.01
CDPT	Eagar Fire Department	12/08/2015	38561	341.00
CDPT	Support Payment Clearing House	12/08/2015	38562	101.81
CDPT	FAMILY SUPPORT REGISTRY	12/08/2015	38563	110.95
CDPT	AVESIS THIRD PARTY ADMIN., INC	12/08/2015	38564	232.47
CDA	ARIZONA DEPT OF REVENUE	12/09/2015	38565	27.88
CDA	CCH INCORPORATED	12/09/2015	38566	362.39
CDA	GLEESON, WILL	12/09/2015	38567	140.00
CDA	NATIONAL BANK OF ARIZONA	12/09/2015	38568	5,103.90
CDA	WILTBANK, MARION	12/09/2015	38569	37.03
CD	AZ STATE TREASURER - BOND LGIP #91845	12/10/2015	38570	55,000.00
CDPT	PUBLIC SAFETY PERSONNEL	12/10/2015	38571	8,883.52
CDA	ASPEN TIRE & OIL	12/16/2015	38572	443.57
CDA	AZ BOARD OF TECHNICAL REGISTR	12/16/2015	38573	100.00
CDA	AZ DEPT OF CORRECTIONS	12/16/2015	38574	400.00
CDA	AZ DEPT OF CORRECTIONS	12/16/2015	38575	180.08
CDA	BACA, MICHELE	12/16/2015	38576	1,183.00
CDA	BASHAS', INC.	12/16/2015	38577	223.14
CDA	BLUE HILLS ENVIRONMENTAL ASSOC	12/16/2015	38578	534.76
CDA	Void - Information Only Check	12/16/2015	38579	.00
CDA	CARQUEST OF SPRINGERVILLE	12/16/2015	38580	1,089.70
CDA	COWBOY UP HAY & RANCH SUPPLY	12/16/2015	38581	41.45
CDA	DAVIS TRUE VALUE HDWRE, INC	12/16/2015	38582	101.62
CDA	EAGAR VOLUNTEER FIRE DEPT.	12/16/2015	38583	100.00
CDA	GALLS/QUARTERMASTER	12/16/2015	38584	127.28
CDA	HintonBurdick CPAs & Advisors	12/16/2015	38585	750.00
CDA	KONICA MINOLTA BUSINESS SOLUTI	12/16/2015	38586	164.95
CDA	LOYD, JEREMIAH	12/16/2015	38587	350.00
CDA	MATTHEW BENDER & CO., INC	12/16/2015	38588	351.36
CDA	MED-TECH RESOURCE INC	12/16/2015	38589	86.58
CDA	MISSION LINEN SUPPLY	12/16/2015	38590	141.09
CDA	MYRON CORPORATION	12/16/2015	38591	220.14
CDA	QUILL CORPORATION	12/16/2015	38592	711.48
CDA	SONJA C. OWENS	12/16/2015	38593	109.00
CDA	SPRINGERVILLE AUTO WRECKERS	12/16/2015	38594	100.00
CDA	US POSTAL SERVICE	12/16/2015	38595	206.00
CDA	VALLEY AUTO PARTS	12/16/2015	38596	777.05
CDA	W. S. DARLEY & CO.	12/16/2015	38597	1,099.63
CDA	WESTERN DRUG, INC.	12/16/2015	38598	46.89
CDA	WHITE MOUNTAIN PUBLISHING-IND.	12/16/2015	38599	288.60
CDA	WHITE MTN REG MED CNTR	12/16/2015	38600	100.00
CDA	WILTBANK, MARION	12/16/2015	38601	15.71
CDA	US POSTAL SERVICE	12/16/2015	38602	56.00
CDA	RV SCHOOLS	12/17/2015	38603	34.00
CD	SUNRISE AMBULATORY SURG - M WOOD SEC 125	12/17/2015	38604	289.80
CDP	FINCH, STEPHANIE	12/24/2015	38605	1,077.30
CDP	WOOD, MARY K.	12/24/2015	38606	1,839.07
CDP	VALENZUELA, ORALIA	12/24/2015	38607	642.97
CDP	HAMBLIN, BRYCE M.	12/24/2015	38608	349.00
CDP	MCNEILL, WINSLOW	12/24/2015	38609	88.15
CDP	ERHART, STEVE	12/24/2015	38610	88.75

Journal	Payee or Description	Date	Check No	Amount
CDP	NELSON, JAMES, JR	12/24/2015	38611	91.55
CDP	BROWNING, ELWIN ALLEN	12/24/2015	38612	91.55
CDP	SEELEY, DEBRA	12/24/2015	38613	91.55
CDP	REED, ROBERTA E.	12/24/2015	38614	880.00
CDP	KENNEDY, GAYLON D.	12/24/2015	38615	523.43
CDP	GLEESON, WILLIAM	12/24/2015	38616	260.12
CDP	VOID CHECK	12/24/2015	38617	.00
CDP	JONES, STEVEN B	12/24/2015	38618	455.33
CDPT	PUBLIC SAFETY PERSONNEL	12/28/2015	38619	8,244.30
CDA	ACTION COMMUNICATIONS INC	12/30/2015	38620	2,287.11
CDA	AMERICAN FLOOR MATS	12/30/2015	38621	158.08
CDA	APACHE COUNTY TREASURER	12/30/2015	38622	61.75
CDA	APACHE COUNTY/SHERIFF'S DEPT	12/30/2015	38623	184.55
CDA	AZ DEPT OF ADMINSTRANION	12/30/2015	38624	1,000.00
CDA	AZ DEPT OF CORRECTIONS	12/30/2015	38625	235.00
CDA	BUSINESS SOLUTIONS GROUP	12/30/2015	38626	135.57
CDA	BUTLER, REBECCA	12/30/2015	38627	79.68
CDA	CASELLE, INC	12/30/2015	38628	1,736.00
CDA	CENTRAL ARIZONA SUPPLY	12/30/2015	38629	3,237.37
CDA	CITY OF SHOW LOW	12/30/2015	38630	20,432.65
CDA	E & E SERVICES, INC.	12/30/2015	38631	119.79
CDA	FDC RESCUE PRODUCTS LLC	12/30/2015	38632	4,179.15
CDA	FRONTIER	12/30/2015	38633	2,058.56
CDA	FRONTIER - LONG DISTANCE	12/30/2015	38634	40.02
CDA	GILLIAM, ZONA	12/30/2015	38635	80.00
CDA	HIGH COUNTRY PROPANE INC	12/30/2015	38636	3,077.14
CDA	KONICA MINOLTA BUSINESS SOLUTI	12/30/2015	38637	128.80
CDA	MISSION LINEN SUPPLY	12/30/2015	38638	25.92
CDA	NATIONAL BANK OF ARIZONA	12/30/2015	38639	50.18
CDA	NORTHLAND PIONEER COLLEGE	12/30/2015	38640	60.00
CDA	QUALITY READYMIX INC	12/30/2015	38641	688.24
CDA	QUILL CORPORATION	12/30/2015	38642	135.66
CDA	READY GLASS LLC	12/30/2015	38643	390.00
CDA	RICHARDS, JAROD	12/30/2015	38644	57.91
CDA	SLOANE, AUDRA	12/30/2015	38645	83.65
CDA	VERIZON WIRELESS	12/30/2015	38646	30.98
CDA	WHITE MOUNTAIN PUBLISHING-IND.	12/30/2015	38647	337.30
CDA	WILTBANK, MARION	12/30/2015	38648	34.94
CDA	WITTING, SUMMER	12/30/2015	38649	80.00
CDP	RYALL, TAMI - DIR DEP	12/10/2015	12101501	.00
CDP	WILTBANK, MARION - DIR DEP	12/10/2015	12101502	.00
CDP	WILSON, EVA - DIR DEP	12/10/2015	12101503	.00
CDP	RAY, BRUCE - DIR DEP	12/10/2015	12101504	.00
CDP	LOYD, JEREMIAH - DIR DEP	12/10/2015	12101505	.00
CDP	HENDERSON, ELECIA - DIR DEP	12/10/2015	12101506	.00
CDP	CARNRIGHT, LOURDES M. - DIR DEP	12/10/2015	12101507	.00
CDP	SLADE, RONDA - DIR DEP	12/10/2015	12101508	.00
CDP	CASILLAS, JASON - DIR DEP	12/10/2015	12101509	.00
CDP	GLEESON, WILLIAM - DIR DEP	12/10/2015	12101510	.00
CDP	BROWN, BAUER - DIR DEP	12/10/2015	12101511	.00
CDP	BUTLER, JUSTIN - DIR DEP	12/10/2015	12101512	.00
CDP	SWEETSER, MICHAEL G. - DIR DEP	12/10/2015	12101513	.00
CDP	JONES, STEVEN B - DIR DEP	12/10/2015	12101514	.00
CDP	EAGAR, BRANNON ROSS - DIR DEP	12/10/2015	12101515	.00
CDP	STONESTREET, ROBERT M. - DIR DEP	12/10/2015	12101516	.00
CDP	GILLIAM, ZONA H. - DIR DEP	12/10/2015	12101517	.00
CDP	WITTING, SUMMER G. - DIR DEP	12/10/2015	12101518	.00
CDP	BEARD, PAT - DIR DEP	12/10/2015	12101519	.00
CDP	NUTTALL, MARY - DIR DEP	12/10/2015	12101520	.00

Journal	Payee or Description	Date	Check No	Amount
CDP	ADAMS, FRANK - DIR DEP	12/10/2015	12101521	.00
CDP	MCDOWELL, LEVI - DIR DEP	12/10/2015	12101522	.00
CDP	GRIMSHAW, SHEYENNE R. - DIR DEP	12/10/2015	12101523	.00
CDP	MCLAUGHLIN, SETH M. - DIR DEP	12/10/2015	12101524	.00
CDP	BROWNING, ELWIN - DIR DEP	12/10/2015	12101525	.00
CDP	NELSON, MILTON - DIR DEP	12/10/2015	12101526	.00
CDP	PETERS, SHAWN - DIR DEP	12/10/2015	12101527	.00
CDP	WELCH, RON - DIR DEP	12/10/2015	12101528	.00
CDP	HALL, KENNETH R. JR - DIR DEP	12/10/2015	12101529	.00
CDP	WHITING, "WESLON" RICHARD - DIR DEP	12/10/2015	12101530	.00
CDP	MCLAUGHLIN, FRANK - DIR DEP	12/10/2015	12101531	.00
CDP	WHITING, JACK - DIR DEP	12/10/2015	12101532	.00
CDP	WHITE, DOUGLAS R. - DIR DEP	12/10/2015	12101533	.00
CDP	SUTTON, JOSEPH C - DIR DEP	12/10/2015	12101534	.00
CDP	WILTBANK, BRIAN - DIR DEP	12/10/2015	12101535	.00
CDP	RYALL, TAMI - DIR DEP	12/24/2015	12241501	.00
CDP	WILTBANK, MARION - DIR DEP	12/24/2015	12241502	.00
CDP	WILSON, EVA - DIR DEP	12/24/2015	12241503	.00
CDP	RAY, BRUCE - DIR DEP	12/24/2015	12241504	.00
CDP	LOYD, JEREMIAH - DIR DEP	12/24/2015	12241505	.00
CDP	HENDERSON, ELECIA - DIR DEP	12/24/2015	12241506	.00
CDP	CARNRIGHT, LOURDES M. - DIR DEP	12/24/2015	12241507	.00
CDP	SLADE, RONDA - DIR DEP	12/24/2015	12241508	.00
CDP	CASILLAS, JASON - DIR DEP	12/24/2015	12241509	.00
CDP	GLEESON, WILLIAM - DIR DEP	12/24/2015	12241510	.00
CDP	BROWN, BAUER - DIR DEP	12/24/2015	12241511	.00
CDP	BUTLER, JUSTIN - DIR DEP	12/24/2015	12241512	.00
CDP	SWEETSER, MICHAEL G. - DIR DEP	12/24/2015	12241513	.00
CDP	JONES, STEVEN B - DIR DEP	12/24/2015	12241514	.00
CDP	EAGAR, BRANNON ROSS - DIR DEP	12/24/2015	12241515	.00
CDP	STONESTREET, ROBERT M. - DIR DEP	12/24/2015	12241516	.00
CDP	GILLIAM, ZONA H. - DIR DEP	12/24/2015	12241517	.00
CDP	WITTING, SUMMER G. - DIR DEP	12/24/2015	12241518	.00
CDP	BEARD, PAT - DIR DEP	12/24/2015	12241519	.00
CDP	NUTTALL, MARY - DIR DEP	12/24/2015	12241520	.00
CDP	ADAMS, FRANK - DIR DEP	12/24/2015	12241521	.00
CDP	PHELPS, JOHN O. - DIR DEP	12/24/2015	12241522	.00
CDP	BROWNING, ELWIN - DIR DEP	12/24/2015	12241523	.00
CDP	NELSON, MILTON - DIR DEP	12/24/2015	12241524	.00
CDP	PETERS, SHAWN - DIR DEP	12/24/2015	12241525	.00
CDP	WELCH, RON - DIR DEP	12/24/2015	12241526	.00
CDP	HALL, KENNETH R. JR - DIR DEP	12/24/2015	12241527	.00
CDP	WHITING, "WESLON" RICHARD - DIR DEP	12/24/2015	12241528	.00
CDP	MCLAUGHLIN, FRANK - DIR DEP	12/24/2015	12241529	.00
CDP	WHITING, JACK - DIR DEP	12/24/2015	12241530	.00
CDP	WHITE, DOUGLAS R. - DIR DEP	12/24/2015	12241531	.00
CDP	SUTTON, JOSEPH C - DIR DEP	12/24/2015	12241532	.00
CDP	WILTBANK, BRIAN - DIR DEP	12/24/2015	12241533	.00
CDP	DIRECT DEPOSIT TOTAL	12/10/2015	92200121	41,938.15
CDP	DIRECT DEPOSIT TOTAL	12/24/2015	92200122	39,244.52

Total: 405,050.62

GL Acct No	Vendor	Vendor Name	Description	Invoice No	PO No	Inv Date	Amount
10-25110	GENERAL FUND - SURCHARGE TO COUNTY PAYABLE						
	340	APACHE COUNTY TREASURER	JAIL FEE/ASSESSMENT FEE	NOV15		12/17/2015	61.75
10-40-610	GENERAL FUND - MAYOR & COUNCIL - ECONOMIC DEVELOPMENT						
	1050	CITY OF SHOW LOW	CONTRIBUTION GEO TOUR	5/GEO TOUR		12/09/2015	3,113.47
10-40-695	GENERAL FUND - MAYOR & COUNCIL - EMPLOYEE/CITIZEN AWARDS						
	2380	NATIONAL BANK OF ARIZONA	2110/DOLLAR GENERAL	DEC15/2110		12/02/2015	39.28
Total MAYOR & COUNCIL							<u>3,152.75</u>
10-41-398	GENERAL FUND - GENERAL GOVERNMENT - COPY MACHINE LEASE						
	2020	KONICA MINOLTA BUSINESS SO	C652DS PRINTER/COLOR PRINTS	236941672		11/18/2015	42.50
	2020	KONICA MINOLTA BUSINESS SO	C652DS PRINTER COPIER	236951811		11/19/2015	84.22
	2020	KONICA MINOLTA BUSINESS SO	C652DS PRINTER COPIER	237391425		12/19/2015	84.22
							210.94 *
10-41-399	GENERAL FUND - GENERAL GOVERNMENT - OTHER						
	1050	CITY OF SHOW LOW	MOGOLLON CONSERVATION ASS	DEC2015		12/09/2015	17,319.18
10-41-572	GENERAL FUND - GENERAL GOVERNMENT - COMPUTER SUPPORT						
	1000	CASELLE, INC	COMPUTER SUPPORT	69289		12/01/2015	567.15
10-41-573	GENERAL FUND - GENERAL GOVERNMENT - AZ OPENBOOKS WEB AGREEMENT						
	570	AZ DEPT OF ADMINISTRATION	AZ OPENBOOKS	2013-018-16		12/11/2015	1,000.00
10-41-578	GENERAL FUND - GENERAL GOVERNMENT - SENIOR CITIZEN CENTER						
	2950	RV SENIOR CITIZENS CENTER	CONTRIBUTION SENIOR CENTER	DEC15		12/01/2015	2,083.33
Total GENERAL GOVERNMENT							<u>21,180.60</u>
10-42-399	GENERAL FUND - MAGISTRATE - OTHER						
	3550	US POSTAL SERVICE	MAGISTRATE PO BOX RENTAL FE 15/POB 1311			12/16/2015	56.00
Total MAGISTRATE							<u>56.00</u>
10-43-585	GENERAL FUND - TOWN MANAGER - TRAINING & TRAVEL						
	2530	NORTHLAND PIONEER COLLEGI	EMPLOYEE CPR TRAINING	-AED/DEC15	27193	12/22/2015	5.00
Total TOWN MANAGER							<u>5.00</u>
10-44-310	GENERAL FUND - TOWN CLERK - OFFICE SUPPLIES						
	2380	NATIONAL BANK OF ARIZONA	2110/FRANKLIN COVEY	DEC15/2110		12/02/2015	28.74
10-44-520	GENERAL FUND - TOWN CLERK - PRINTING & ADVERTISING						
	3700	WHITE MOUNTAIN PUBLISHING-	POLICE CHIEF RECRUITEMENT	93796901	27194	11/17/2015	167.99
	3700	WHITE MOUNTAIN PUBLISHING-	RESOLUTION 15-13	LEGAL#9453	27186	11/20/2015	46.18
	3700	WHITE MOUNTAIN PUBLISHING-	ORDINANCE 15-07	LEGAL#9454	27186	11/20/2015	242.42

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							456.59 *
10-44-525	GENERAL FUND - TOWN CLERK - POSTAGE & FREIGHT						
	2390 NATIONAL BANK OF ARIZONA	PETTY CASH/POSTAGE	DEC15			12/28/2015	6.74
	3700 WHITE MOUNTAIN PUBLISHING-	PUBLIC NOTICE/ORD. 2015-12	.EGAL #9514	27221		12/18/2015	169.31
							176.05 *
10-44-570	GENERAL FUND - TOWN CLERK - PROFESSIONAL & TECHNICAL SRV						
	2380 NATIONAL BANK OF ARIZONA	2110/FLOWER BOX	DEC15/2110			12/02/2015	97.74
	2380 NATIONAL BANK OF ARIZONA	2110/FLOWER BOX	DEC15/2110			12/02/2015	60.55
							158.29 *
10-44-571	GENERAL FUND - TOWN CLERK - CODE REVISIONS						
	2310 MUNICIPAL CODE CORPORATIO	ELECTRONIC UPDATE	00263636			11/25/2015	568.00
10-44-585	GENERAL FUND - TOWN CLERK - TRAINING & TRAVEL						
	2530 NORTHLAND PIONEER COLLEGI	EMPLOYEE CPR TRAINING	-AED/DEC15	27193		12/22/2015	5.00
	2530 NORTHLAND PIONEER COLLEGI	EMPLOYEE CPR TRAINING	-AED/DEC15	27193		12/22/2015	5.00
							10.00 *
<b>Total TOWN CLERK</b>							<b>1,397.67</b>
10-45-310	GENERAL FUND - COMMUNITY DEVELOPMENT - OFFICE SUPPLIES						
	910 BUSINESS SOLUTIONS GROUP I	ENVELOPES - BUSINESS LICENS	13454	27235		12/24/2015	135.57
10-45-580	GENERAL FUND - COMMUNITY DEVELOPMENT - DUES & SUBSCRIPTIONS						
	550 AZ BOARD OF TECHNICAL REGI	JEREMIAH LOYD - APPLICATION F	DEC15			12/15/2015	100.00
	2170 LOYD, JEREMIAH	REIMBURSE TESTING FEES	DEC15			12/14/2015	350.00
							450.00 *
<b>Total COMMUNITY DEVELOPMENT</b>							<b>585.57</b>
10-46-310	GENERAL FUND - FINANCE - OFFICE SUPPLIES						
	2830 QUILL CORPORATION	OFFICE SUPPLIES	1274189	27223		12/08/2015	1.63
	2830 QUILL CORPORATION	OFFICE SUPPLIES	1280137	27223		12/08/2015	15.88
	2830 QUILL CORPORATION	OFFICE SUPPLIES	1332562	27223		12/09/2015	35.30
							52.81 *
10-46-399	GENERAL FUND - FINANCE - OTHER						
	430 ARIZONA DEPT OF REVENUE	PENALTY/INTEREST	15016249903			12/05/2015	27.88
10-46-525	GENERAL FUND - FINANCE - POSTAGE, FREIGHT & FEES						
	2380 NATIONAL BANK OF ARIZONA	2615/USPS	DEC15/2615			12/02/2015	94.08
	2380 NATIONAL BANK OF ARIZONA	2615/USPS	DEC15/2615			12/02/2015	1.10
	2380 NATIONAL BANK OF ARIZONA	2615/USPS	DEC15/2615			12/02/2015	2.02
	2390 NATIONAL BANK OF ARIZONA	PETTY CASH/POSTAGE	DEC15			12/28/2015	.05
	3550 US POSTAL SERVICE	PO BOX SERVICE FEE/ANNUAL	FEE/DEC15			12/01/2015	28.84
							126.09 *
10-46-526	GENERAL FUND - FINANCE - BANKING FEES						
	2380 NATIONAL BANK OF ARIZONA	2813/PAYPALL	DEC15/2813			12/02/2015	4.20
10-46-571	GENERAL FUND - FINANCE - AUDIT						
	1780 HintonBurdick CPAs & Advisors	ANNUAL AUDIT	139811			11/30/2015	249.98
10-46-580	GENERAL FUND - FINANCE - DUES & SUBSCRIPTIONS						
	1030 CCH INCORPORATED	GOV. GAAP GUIDE	4802065183			08/20/2015	362.39
10-46-585	GENERAL FUND - FINANCE - TRAINING & TRAVEL						
	2530 NORTHLAND PIONEER COLLEGI	EMPLOYEE CPR TRAINING	-AED/DEC15	27193		12/22/2015	5.00
	2530 NORTHLAND PIONEER COLLEGI	EMPLOYEE CPR TRAINING	-AED/DEC15	27193		12/22/2015	5.00

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							10.00 *
Total FINANCE							833.35
10-50-310	GENERAL FUND - POLICE - OFFICE COMMODITIES						
	230	AMERICAN FLOOR MATS	CHAIR MAT - DESK	513831	27222	12/08/2015	158.08
	2830	QUILL CORPORATION	OFFCE SUPPLIES	1560395		12/16/2015	22.84
	2830	QUILL CORPORATION	OFFICE SUPPLIES	9963023	27210	11/25/2015	117.31
	2830	QUILL CORPORATION	OFFICE SUPPLIES	9966038	27210	11/27/2015	43.50
	2830	QUILL CORPORATION	OFFICE SUPPLIES	9971499	27210	11/25/2015	22.62
							364.35 *
10-50-325	GENERAL FUND - POLICE - OPERATING COSTS						
	2390	NATIONAL BANK OF ARIZONA	PETTY CASH/TITLE	DEC15		12/28/2015	24.00
	2390	NATIONAL BANK OF ARIZONA	PETTY CASH/TITLE	DEC15		12/28/2015	4.00
							28.00 *
10-50-327	GENERAL FUND - POLICE - HOSPITAL FEES						
	3720	WHITE MTN REG MED CNTR	MEDICAL CLEARANCE	5/TSINAJINIE		12/14/2015	100.00
10-50-350	GENERAL FUND - POLICE - AMMUNITION & GUN SUPPLIES						
	3660	WESTERN DRUG, INC.	RIFLE CLEANING EQUIPMENT	157866		11/24/2015	46.89
	3860	WOODLAND BUILDING CENTER	TOOL CHEST	A600278562		10/27/2015	43.63
							90.52 *
10-50-398	GENERAL FUND - POLICE - COPY MACHINE LEASE						
	2020	KONICA MINOLTA BUSINESS SO	C552 PRINTER/COPIER COLOR	237263369		12/05/2015	12.95
	2020	KONICA MINOLTA BUSINESS SO	C552 PRINTER/COPIER	23726707		12/06/2015	152.00
	2020	KONICA MINOLTA BUSINESS SO	C552 PRINTER/COPIER COLOR	237382887		12/18/2015	44.58
							209.53 *
10-50-400	GENERAL FUND - POLICE - VOLUNTEER UNIFORMS						
	1570	GALL'S/QUARTERMASTER	CVP UNIFORM ITEMS	004302585	27174	10/28/2015	86.84
10-50-525	GENERAL FUND - POLICE - POSTAGE & FREIGHT						
	2380	NATIONAL BANK OF ARIZONA	0810/USPS	DEC15/0610		12/02/2015	16.95
10-50-570	GENERAL FUND - POLICE - PROFESSIONAL & TECHNICAL SRV						
	2200	MATTHEW BENDER & CO.,INC.	LAW BOOKS	7798269X	27209	12/01/2015	202.11
	2200	MATTHEW BENDER & CO.,INC.	LAW BOOKS	77982703	27209	12/01/2015	149.25
							351.36 *
10-50-575	GENERAL FUND - POLICE - DISPATCH SERVICES						
	310	APACHE COUNTY FINANCE	DISPATCH SERVICES	DEC15		12/01/2015	1,425.00
10-50-585	GENERAL FUND - POLICE - TRAINING & TRAVEL						
	1600	GILLIAM, ZONA	PER-DIEM	EV#2015074		12/29/2015	80.00
	1610	GLEESON, WILL	PER-DIEM	EV#2015067		12/07/2015	140.00
	2380	NATIONAL BANK OF ARIZONA	2011/REGISTRATION - GLEESON	DEC15/2011	27181	12/02/2015	585.50
	3850	WITTING, SUMMER	PER-DIEM	EV#2015074		12/29/2015	80.00
							885.50 *
10-50-590	GENERAL FUND - POLICE - INVESTIGATION & EXTRADITION						
	740	BASHAS', INC.	FOOD FOR INVESTIGATORS	426467		11/25/2015	98.75
Total POLICE							3,656.80
10-51-300	GENERAL FUND - FIRE - CLOTHING ALLOWANCE						
	710	BACA, MICHELE	FIRE DEPT SHIRTS	463	27198	12/08/2015	1,183.00
	1570	GALL'S/QUARTERMASTER	CLOTHING ALLOWANCE	004431066		11/20/2015	40.44
	2380	NATIONAL BANK OF ARIZONA	2318/UNIFORM	DEC15/2318	27191	12/02/2015	271.50

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	3090	SONJA C. OWENS	FD/EMBROIDERY	513		12/09/2015	37.00
	3090	SONJA C. OWENS	FD/EMBROIDERY	514		12/09/2015	72.00
							1,603.94 *
10-51-310	GENERAL FUND - FIRE - OFFICE SUPPLIES						
	2380	NATIONAL BANK OF ARIZONA	2318/Amazon FLOOR MATS	DEC15/2318		12/02/2015	50.15
10-51-335	GENERAL FUND - FIRE - MACHINERY & EQUIPMENT SUPPLIES						
	160	ACTION COMMUNICATIONS INC	INTERCOM SYSTEMS	514632	27185	11/19/2015	2,287.11
	2250	MED-TECH RESOURCE INC	PAGER BATTERIES	53122		12/02/2015	86.58
	2380	NATIONAL BANK OF ARIZONA	2318/BOSS SAFETY	DEC15/2318		12/02/2015	86.07
	2890	RITCHIE BROS AUCTIONEERS IN	EQUIPMENT PURCHASE/ LIGHT T	01536425642	27216	12/02/2015	1,131.90
	3630	W. S. DARLEY & CO.	PARTS	17214070	27158	10/19/2015	1,099.63
	3860	WOODLAND BUILDING CENTER	BOW RAKE	A300245380		10/28/2015	21.81
							4,713.10 *
10-51-336	GENERAL FUND - FIRE - OSHA SAFETY EQUIPMENT CERT						
	1440	FDC RESCUE PRODUCTS LLC	SCBA MASKS/PACKS	5914	27138	11/30/2015	3,457.11
	1440	FDC RESCUE PRODUCTS LLC	SCBA COMPRESSOR SERVICE	5919	27138	12/03/2015	722.04
							4,179.15 *
10-51-350	GENERAL FUND - FIRE - SMALL TOOLS & HARDWARE						
	3860	WOODLAND BUILDING CENTER	MATERIALS	A300246084		11/17/2015	11.06
	3860	WOODLAND BUILDING CENTER	PULLEY	A300246352		11/24/2015	9.70
							20.76 *
10-51-399	GENERAL FUND - FIRE - OTHER						
	740	BASHAS', INC.	PAPER TOWELS	423712		11/05/2015	31.61
	1280	E & E SERVICES, INC.	GLOVES	A182336		12/01/2015	10.86
	2380	NATIONAL BANK OF ARIZONA	2318/TROPHY PARTNER.COM	DEC15/2318		12/02/2015	39.67
	3220	SWEAT SHOP	TROPHY PLATE/NAME	497883		12/01/2015	16.37
	3590	VALLEY AUTO PARTS	METAL POLISH	43964		11/03/2015	45.06
							143.57 *
10-51-570	GENERAL FUND - FIRE - PREVENTION & CLEAN-UP						
	2340	MYRON CORPORATION	POCKET CALENDARS	6125012	27014	10/27/2015	220.14
10-51-575	GENERAL FUND - FIRE - DISPATCHING						
	310	APACHE COUNTY FINANCE	DISPATCH SERVICES	DEC15		12/01/2015	1,425.00
10-51-580	GENERAL FUND - FIRE - DUES & SUBSCRIPTIONS						
	1300	EAGAR VOLUNTEER FIRE DEPT	INCIDENTAL PAYMENT TO DEPT	0V15/151209		12/09/2015	100.00
Total FIRE							12,455.81
10-55-610	GENERAL FUND - PARKS & RECREATION - OTHER SPECIAL EVENTS						
	740	BASHAS', INC.	RETURN	423432		11/03/2015	71.07 -
10-55-615	GENERAL FUND - PARKS & RECREATION - CHRISTMAS						
	740	BASHAS', INC.	WHITE PAPER BAGS - LUMINARIE	425064		11/17/2015	25.75
	740	BASHAS', INC.	WHITE PAPER BAGS - LUMINARIE	425421		11/19/2015	12.88
	740	BASHAS', INC.	PORK SHOULDERS	426310	27197	11/25/2015	125.22
	2380	NATIONAL BANK OF ARIZONA	2110/CHRISTMAS SANTA VISIT	DEC15/2110	27187	12/02/2015	1,562.73
	2380	NATIONAL BANK OF ARIZONA	2714/ORIENTAL TRADING CO TAB	DEC15/2714		12/02/2015	27.98
	2380	NATIONAL BANK OF ARIZONA	2714/CHRISTMAS SANTA VISIT	DEC15/2714	27187	12/02/2015	628.77
	2380	NATIONAL BANK OF ARIZONA	2714/WALMART CHRISTMAS LIGH	DEC15/2714		12/02/2015	58.63
	2380	NATIONAL BANK OF ARIZONA	2714/PAYPAL REFLECTIVE TAPE	DEC15/2714		12/02/2015	37.86
	2380	NATIONAL BANK OF ARIZONA	2714/CHRISTMAS SANTA VISIT	DEC15/2714	27187	12/02/2015	22.46
	2380	NATIONAL BANK OF ARIZONA	2813/ITUNES CHRISTMAS MUSIC	DEC15/2813		12/02/2015	9.20
	2390	NATIONAL BANK OF ARIZONA	PETTY CASH/CHRISTMAS LIGHTS	DEC15		12/28/2015	15.00
	2940	RV SCHOOLS	DINNER ROLLS	61		12/10/2015	34.00

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	3840	WILTBANK, MARION	REIMBURSE/CHRISTMAS DECO P	15DEC		12/09/2015	15.71
	3840	WILTBANK, MARION	REIMBURSE/CHRISTMAS DECO P	DEC15		12/07/2015	32.67
	3840	WILTBANK, MARION	REIMBURSE/CHRISTMAS DECO P	INAMMENTS		12/21/2015	34.94
	3840	WILTBANK, MARION	REIMBURSE/PICTUREFRAME PUF	DEC2015		12/08/2015	4.36
	3860	WOODLAND BUILDING CENTER	PAINT	A300246048		11/16/2015	16.54
	3860	WOODLAND BUILDING CENTER	PAINT	A500179355		11/16/2015	19.17
							2,683.87 *
Total PARKS & RECREATION							2,612.80
10-58-290	GENERAL FUND - FACILITIES - PRISON LABOR CHARGES						
	580	AZ DEPT OF CORRECTIONS	INTER/AGREE INMATE-MILEAGE	NOV15		12/04/2015	54.02
	590	AZ DEPT OF CORRECTIONS	INTERGOVEN/AGGREE INMATE L	/BATCH#104		12/28/2015	70.50
	590	AZ DEPT OF CORRECTIONS	INTERGOVEN/AGGREE INMATE L	/BATCH#103		11/27/2015	126.00
	590	AZ DEPT OF CORRECTIONS	INTERGOVEN/AGGREE INMATE L	/BATCH#104		12/11/2015	120.00
							370.52 *
10-58-320	GENERAL FUND - FACILITIES - CLEANING & SANITARY SUPPLIES						
	1280	E & E SERVICES, INC.	CLEANING SUPPLIES	A182530	27231	12/15/2015	24.93
	1280	E & E SERVICES, INC.	CLEANING SUPPLIES	A182530	27231	12/15/2015	24.93
	1280	E & E SERVICES, INC.	CLEANING SUPPLIES	A182530	27231	12/15/2015	69.93
	2270	MISSION LINEN SUPPLY	TWL-PPR-MLTIFLD/CANLINER-55C	501497893		12/11/2015	83.89
	2380	NATIONAL BANK OF ARIZONA	0917/D.G. CLEANING SUP	DEC15/0917		12/02/2015	32.73
	2380	NATIONAL BANK OF ARIZONA	0917/D.G. CLEANING SUP	DEC15/0917		12/02/2015	21.49
	2380	NATIONAL BANK OF ARIZONA	0917/D.G. CLEANING SUP	DEC15/0917		12/02/2015	43.64
	2830	QUILL CORPORATION	AIR FRESHENRS	1514833		12/15/2015	63.99
							365.53 *
10-58-350	GENERAL FUND - FACILITIES - SMALL TOOLS AND EQUIPMENT						
	970	CARQUEST OF SPRINGERVILLE	HOSE CLAMP	614671		11/30/2015	4.76
	1280	E & E SERVICES, INC.	CLEANING SUPPLIES	A182261	27206	11/24/2015	128.05
	3590	VALLEY AUTO PARTS	HOSE CLAMP	45186		11/30/2015	22.26
	3860	WOODLAND BUILDING CENTER	12TH ST PUMP	A300245370		10/28/2015	35.64
	3860	WOODLAND BUILDING CENTER	ICE MELT	A300245653		11/05/2015	63.24
	3860	WOODLAND BUILDING CENTER	MATERIALS	A300246112		11/18/2015	25.34
	3860	WOODLAND BUILDING CENTER	HOSE BIBB/ BULB	A600278515		10/26/2015	23.06
	3860	WOODLAND BUILDING CENTER	MATERIALS - CHRISTMAS BOOTH	S600279564		11/24/2015	50.21
							352.56 *
10-58-355	GENERAL FUND - FACILITIES - SAFETY EQUIPMENT						
	2380	NATIONAL BANK OF ARIZONA	0917/GLOVES	DEC15/0917		12/02/2015	11.61
	3590	VALLEY AUTO PARTS	GLOVES	44641		11/16/2015	9.36
	3590	VALLEY AUTO PARTS	GLOVES	44691		11/17/2015	7.92
							28.89 *
10-58-380	GENERAL FUND - FACILITIES - BUILDING REPAIR MATERIAL & SUP						
	2380	NATIONAL BANK OF ARIZONA	2318/HOME DEPOT	DEC15/2318		12/02/2015	82.65
	2380	NATIONAL BANK OF ARIZONA	2318/Amazon SINK FAUCETS	DEC15/2318		12/02/2015	82.94
	2810	QUALITY READYMIX INC	CONCRETE	9432327965	27213	12/03/2015	688.24
	3860	WOODLAND BUILDING CENTER	LIGHTS	A300244899		10/14/2015	97.98
	3860	WOODLAND BUILDING CENTER	LIGHTS	A300245607		11/03/2015	19.61
							971.42 *
10-58-510	GENERAL FUND - FACILITIES - TELEPHONE						
	1520	FRONTIER	333-4363/FIRE DPT	208-099-0069		12/15/2015	208.61
	1520	FRONTIER	333-2502/YARD	208-099-0069		12/15/2015	269.02
	1520	FRONTIER	333-1068/TOWN HALL	208-099-0069		12/15/2015	652.42
	1520	FRONTIER	TOWN HALL ETHERNET	DEC15/4000		12/07/2015	194.00
	1520	FRONTIER	PW ETHERNET	DEC15/4000		12/07/2015	194.00
	1520	FRONTIER	333-4000/DISPATCH - ETHERNET	DEC15/4000		12/07/2015	494.13
	1520	FRONTIER	333-4363/FIRE DPT	208-099-0069		11/15/2015	62.18
	1520	FRONTIER	333-2502/YARD	208-099-0069		11/15/2015	86.19

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	1520	FRONTIER	333-1068/TOWN HALL	208-099-0069		11/15/2015	101.99 -
	1530	FRONTIER - LONG DISTANCE	LONG DISTANCE/PUBLIC WORKS	4538206		12/10/2015	.97
	1530	FRONTIER - LONG DISTANCE	LONG DISTANCE/FIRE DEPT	4538206		12/10/2015	.40
	1530	FRONTIER - LONG DISTANCE	LONG DISTANCE/POLICE DEPT-TI	4538206		12/10/2015	38.65
							2,098.58 *
10-58-515	GENERAL FUND - FACILITIES - HEATING FUEL						
	1760	HIGH COUNTRY PROPANE INC	PROPANE - POLICE DEPT/TOWN	33051		12/01/2015	808.72
	1760	HIGH COUNTRY PROPANE INC	PROPANE - RACQUETBALL COUF	33057		12/01/2015	348.69
	1760	HIGH COUNTRY PROPANE INC	PROPANE - FIRE DEPT	33725		12/14/2015	452.92
	1760	HIGH COUNTRY PROPANE INC	PROPANE - PUBLIC WORKS	33754		12/15/2015	393.54
	1760	HIGH COUNTRY PROPANE INC	PROPANE - POLICE DEPT/TOWN	33846		12/18/2015	759.99
	1760	HIGH COUNTRY PROPANE INC	PROPANE - RACQUETBALL COUF	33898		12/22/2015	302.21
							3,066.07 *
10-58-545	GENERAL FUND - FACILITIES - MACHINE & EQUIPMENT RENTAL						
	830	BLUE HILLS ENVIRONMENTAL A	PORTABLE RESTROOM/SHOOTIN	9185518		11/17/2015	80.93
	830	BLUE HILLS ENVIRONMENTAL A	PORTABLE RESTROOM/SKATEPF	9185518		11/17/2015	40.46
	830	BLUE HILLS ENVIRONMENTAL A	PORTABLE RESTROOM/SKATEPF	9185518		11/17/2015	40.46
							161.85 *
10-58-573	GENERAL FUND - FACILITIES - TRASH/DEBRIS DISPOSAL						
	830	BLUE HILLS ENVIRONMENTAL A	OVERPAYMENT	38211PP		09/28/2015	.25 -
	830	BLUE HILLS ENVIRONMENTAL A	GARBAGE/REC CENTER	9185772		12/01/2015	56.65
	830	BLUE HILLS ENVIRONMENTAL A	GARBAGE/RAMSEY PARK	9185772		12/01/2015	112.22
	830	BLUE HILLS ENVIRONMENTAL A	GARBAGE/TOWN HALL	9185772		12/01/2015	42.07
	830	BLUE HILLS ENVIRONMENTAL A	GARBAGE/SEWER PONDS	9185772		12/01/2015	56.65
	830	BLUE HILLS ENVIRONMENTAL A	GARBAGE/MAINT. YARD	9185772		12/01/2015	76.07
							343.41 *
10-58-585	GENERAL FUND - FACILITIES - TRAINING & TRAVEL						
	2530	NORTHLAND PIONEER COLLEGI	EMPLOYEE CPR TRAINING	-AED/DEC15	27193	12/22/2015	5.00
Total FACILITIES							7,763.83
10-59-290	GENERAL FUND - FLEET MAINTENANCE - PRISON LABOR CHARGES						
	580	AZ DEPT OF CORRECTIONS	INTER/AGREE INMATE-MILEAGE	NOV15		12/04/2015	18.01
	590	AZ DEPT OF CORRECTIONS	INTERGOVEN/AGGREE INMATE L	/BATCH#104		12/28/2015	23.50
	590	AZ DEPT OF CORRECTIONS	INTERGOVEN/AGGREE INMATE L	/BATCH#103		11/27/2015	42.00
	590	AZ DEPT OF CORRECTIONS	INTERGOVEN/AGGREE INMATE L	/BATCH#104		12/11/2015	40.00
							123.51 *
10-59-300	GENERAL FUND - FLEET MAINTENANCE - CLOTHING ALLOWANCE						
	2270	MISSION LINEN SUPPLY	LINEN SERVICE	501393931		11/27/2015	16.44
	2270	MISSION LINEN SUPPLY	LINEN SERVICE	501434372		12/04/2015	16.35
	2270	MISSION LINEN SUPPLY	LINEN SERVICE	501481870		12/11/2015	16.35
	2270	MISSION LINEN SUPPLY	LINEN SERVICE	501527007		12/18/2015	16.24
							65.38 *
10-59-305	GENERAL FUND - FLEET MAINTENANCE - SHOP SUPPLIES						
	2270	MISSION LINEN SUPPLY	LINEN SERVICE	501393931		11/27/2015	16.53
	2270	MISSION LINEN SUPPLY	LINEN SERVICE	501434372		12/04/2015	15.01
	2270	MISSION LINEN SUPPLY	RETURN	501473260		12/11/2015	5.52 -
	2270	MISSION LINEN SUPPLY	LINEN SERVICE	501481870		12/11/2015	15.01
	2270	MISSION LINEN SUPPLY	LINEN SERVICE	501527007		12/18/2015	9.68
							50.71 *
10-59-330	GENERAL FUND - FLEET MAINTENANCE - TRUCK & AUTO SUPPLIES						
	2380	NATIONAL BANK OF ARIZONA	2318/PP GEARHEADENT	DEC15/2318		12/02/2015	31.40
	3590	VALLEY AUTO PARTS	DRYER / FIRE TRUCK	44014	27177	11/04/2015	294.57
	3860	WOODLAND BUILDING CENTER	BRASS COUPLING	A600278683		10/30/2015	5.22
	3860	WOODLAND BUILDING CENTER	BRASS PLUG	A600278686		10/30/2015	8.27

GL Acct No	Vendor	Vendor Name	Description	Invoice No	PO No	Inv Date	Amount
							339.46 *
10-59-335	GENERAL FUND - FLEET MAINTENANCE - Truck & Auto Tires						
	490 ASPEN TIRE & OIL	TIRES		5500-INV	27204	12/01/2015	443.57
10-59-336	GENERAL FUND - FLEET MAINTENANCE - WINDSHIELDS						
	2850 READY GLASS LLC	GLASS REPAIR		1092	27078	12/02/2015	195.00
	2850 READY GLASS LLC	GLASS REPAIR		1111	27202	11/24/2015	195.00
							390.00 *
10-59-337	GENERAL FUND - FLEET MAINTENANCE - MACHINERY/EQUIP SUPPLIES						
	970 CARQUEST OF SPRINGERVILLE	MOTOR		614012		11/19/2015	87.24
	970 CARQUEST OF SPRINGERVILLE	CABLE		614261		11/23/2015	38.72
	1370 EMPIRE SOUTHWEST	GLASS		MPS3758755	27188	11/24/2015	145.08
	2380 NATIONAL BANK OF ARIZONA	0917/OAKES RV		DEC15/0917		12/02/2015	38.73
	2890 RITCHIE BROS AUCTIONEERS IN	EQUIPMENT PURCHASE/LIGHT TR		01536425642	27216	12/02/2015	1,131.90
	3590 VALLEY AUTO PARTS	25FT HOSE/CONNECTORS		45025		11/24/2015	39.51
	3590 VALLEY AUTO PARTS	MAINTAINER		45242	27203	11/30/2015	109.05
							1,590.23 *
10-59-340	GENERAL FUND - FLEET MAINTENANCE - GF GAS						
	3870 WRIGHT EXPRESS FLEET SERV	FUEL ACCT#0403-00-652563-8		43128569		11/30/2015	1,730.16
	3870 WRIGHT EXPRESS FLEET SERV	FUEL ACCT#0403-00-652563-8		43128569		11/30/2015	371.15
	3870 WRIGHT EXPRESS FLEET SERV	FUEL ACCT#0403-00-652563-8		43128569		11/30/2015	90.88
							2,192.19 *
10-59-342	GENERAL FUND - FLEET MAINTENANCE - OIL & LIBRICANTS						
	970 CARQUEST OF SPRINGERVILLE	OIL		613368		11/12/2015	42.52
	970 CARQUEST OF SPRINGERVILLE	DIESEL FUEL SUPPLEMENT		613781		11/17/2015	42.96
	970 CARQUEST OF SPRINGERVILLE	CQ EPMLY 14oz		613803		11/17/2015	40.26
	970 CARQUEST OF SPRINGERVILLE	CQ EPMLY 14oz		613857		11/18/2015	40.26
	3860 WOODLAND BUILDING CENTER	STARTING FLUID/ WD40		A600278815		11/03/2015	12.31
							178.31 *
10-59-345	GENERAL FUND - FLEET MAINTENANCE - PW FUEL						
	3870 WRIGHT EXPRESS FLEET SERV	FUEL ACCT#0403-00-652563-8		43128569		11/30/2015	512.98
	3870 WRIGHT EXPRESS FLEET SERV	FUEL ACCT#0403-00-652563-8		43128569		11/30/2015	654.54
	3870 WRIGHT EXPRESS FLEET SERV	FUEL ACCT#0403-00-652563-8		43128569		11/30/2015	325.14
	3870 WRIGHT EXPRESS FLEET SERV	FUEL ACCT#0403-00-652563-8		43128569		11/30/2015	306.09
							1,798.75 *
10-59-350	GENERAL FUND - FLEET MAINTENANCE - SMALL TOOLS AND EQUIPMENT						
	970 CARQUEST OF SPRINGERVILLE	OIL		612513		11/02/2015	65.79
	970 CARQUEST OF SPRINGERVILLE	FUEL TRANSFER HOSE		613165		11/09/2015	46.89
	970 CARQUEST OF SPRINGERVILLE	FILTERS		613364		11/12/2015	57.63
	970 CARQUEST OF SPRINGERVILLE	OIL ABSORBENT		613370		11/12/2015	42.29
	970 CARQUEST OF SPRINGERVILLE	FILTER		613415		11/12/2015	49.63
	970 CARQUEST OF SPRINGERVILLE	FILTER		613416		11/12/2015	53.99
	970 CARQUEST OF SPRINGERVILLE	SS FUEL PMP KT		613690		11/16/2015	68.72
	970 CARQUEST OF SPRINGERVILLE	FILTER		613780		11/17/2015	16.04
	970 CARQUEST OF SPRINGERVILLE	FILTER		613859		11/18/2015	50.22
	970 CARQUEST OF SPRINGERVILLE	FILTER		614226		11/23/2015	27.25
	970 CARQUEST OF SPRINGERVILLE	CABLE		614465		11/25/2015	38.72
	970 CARQUEST OF SPRINGERVILLE	CABLE		614475		11/25/2015	38.72
	970 CARQUEST OF SPRINGERVILLE	12G-16MJ		614668		11/30/2015	29.61
	970 CARQUEST OF SPRINGERVILLE	AUTO PARTS		614691		11/30/2015	33.83
	3590 VALLEY AUTO PARTS	PRIMER BULB		44411		11/12/2015	3.35
	3590 VALLEY AUTO PARTS	10IN MAG TORPEDO		44996		11/23/2015	26.05
	3590 VALLEY AUTO PARTS	FITTINGS		45251		11/30/2015	64.48
	3590 VALLEY AUTO PARTS	4LOLA X50FT		45252		11/30/2015	61.53
	3860 WOODLAND BUILDING CENTER	OUTDOOR CORD		A300246159		11/19/2015	45.81
	3860 WOODLAND BUILDING CENTER	MATERIALS		A400209393		11/23/2015	11.22

GL Acct No	Vendor	Vendor Name	Description	Invoice No	PO No	Inv Date	Amount
10-59-555	GENERAL FUND - FLEET MAINTENANCE - VEHICLE & EQUIPMENT MAINTENANC						831.77 *
970	CARQUEST OF SPRINGERVILLE	MITCHELL REPAIR		MIT372		11/30/2015	24.99
970	CARQUEST OF SPRINGERVILLE	MITCHELL REPAIR		MIT372		11/30/2015	25.00
970	CARQUEST OF SPRINGERVILLE	MITCHELL REPAIR		MIT372		11/30/2015	24.99
970	CARQUEST OF SPRINGERVILLE	MITCHELL REPAIR		MIT372		11/30/2015	24.99
970	CARQUEST OF SPRINGERVILLE	MITCHELL REPAIR		MIT372		11/30/2015	24.99
970	CARQUEST OF SPRINGERVILLE	MITCHELL REPAIR		MIT372		11/30/2015	24.99
10-59-585	GENERAL FUND - FLEET MAINTENANCE - TRAINING & TRAVEL						149.95 *
2530	NORTHLAND PIONEER COLLEGI	EMPLOYEE CPR TRAINING		-AED/DEC15	27193	12/22/2015	5.00
10-59-790	GENERAL FUND - FLEET MAINTENANCE - IMPOUND TOWING						
3110	SPRINGERVILLE AUTO WRECKE	TOW - IMPOUND YARD		5434		12/03/2015	100.00
Total FLEET MAINTENANCE							8,258.83
Total GENERAL FUND							62,020.76
30-60-290	HIGHWAY USERS REVENUE FUND - HURF - PRISON LABOR CHARGES						
580	AZ DEPT OF CORRECTIONS	INTER/AGREE INMATE-MILEAGE		NOV15		12/04/2015	90.04
590	AZ DEPT OF CORRECTIONS	INTERGOVEN/AGGREE INMATE L		104		12/28/2015	117.50
590	AZ DEPT OF CORRECTIONS	INTERGOVEN/AGGREE INMATE L		103		11/27/2015	210.00
590	AZ DEPT OF CORRECTIONS	INTERGOVEN/AGGREE INMATE L		104		12/11/2015	200.00
30-60-310	HIGHWAY USERS REVENUE FUND - HURF - OFFICE SUPPLIES						617.54 *
2830	QUILL CORPORATION	OFFICE SUPPLIES		1274189	27223	12/08/2015	1.63
2830	QUILL CORPORATION	OFFICE SUPPLIES		1280137	27223	12/08/2015	15.88
2830	QUILL CORPORATION	OFFICE SUPPLIES		1332562	27223	12/09/2015	35.30
30-60-350	HIGHWAY USERS REVENUE FUND - HURF - SMALL TOOLS & HARDWARE						52.81 *
3860	WOODLAND BUILDING CENTER	MATERIALS		A300246394		11/25/2015	37.38
3860	WOODLAND BUILDING CENTER	MATERIALS		14002209402		11/23/2015	10.34
3860	WOODLAND BUILDING CENTER	135 HEAD HUSKY		R10020002		11/24/2015	31.80
30-60-355	HIGHWAY USERS REVENUE FUND - HURF - SAFETY EQUIPMENT						79.52 *
2380	NATIONAL BANK OF ARIZONA	0917/GLOVES		DEC15/0917		12/02/2015	37.59
3590	VALLEY AUTO PARTS	GLOVES		44641		11/16/2015	16.84
3590	VALLEY AUTO PARTS	GLOVES		44691		11/17/2015	7.92
30-60-365	HIGHWAY USERS REVENUE FUND - HURF - RIGHT-OF-WAY SUPPLIES						62.35 *
1140	COWBOY UP HAY & RANCH SUF	NYLON LINE		130431		11/24/2015	16.35
1140	COWBOY UP HAY & RANCH SUF	NYLON LINE		131159		12/07/2015	41.45
3860	WOODLAND BUILDING CENTER	2 STROKE OIL		A400209377		11/23/2015	29.98
3860	WOODLAND BUILDING CENTER	2 STROKE OIL		A600278478		10/26/2015	59.96
3860	WOODLAND BUILDING CENTER	TRIMMER LINE		A600279557		11/24/2015	31.60
3860	WOODLAND BUILDING CENTER	HUSKY T35		R10019982		11/18/2015	40.53
30-60-525	HIGHWAY USERS REVENUE FUND - HURF - POSTAGE, FREIGHT & FEES						219.87 *
2380	NATIONAL BANK OF ARIZONA	2615/USPS		DEC15/2615		12/02/2015	.88
2380	NATIONAL BANK OF ARIZONA	2615/USPS		DEC15/2615		12/02/2015	.47
2380	NATIONAL BANK OF ARIZONA	2615/USPS		DEC15/2615		12/02/2015	40.32
2390	NATIONAL BANK OF ARIZONA	PETTY CASH/POSTAGE		DEC15		12/28/2015	.03
3550	US POSTAL SERVICE	PO BOX SERVICE FEE/ANNUAL		1 FEE/DEC15		12/01/2015	12.36

GL Acct No	Vendor	Vendor Name	Description	Invoice No	PO No	Inv Date	Amount
							54.06 *
30-60-526	HIGHWAY USERS REVENUE FUND - HURF - BANKING FEES						
	2380 NATIONAL BANK OF ARIZONA	2813/PAYPALL		DEC15/2813		12/02/2015	1.80
30-60-560	HIGHWAY USERS REVENUE FUND - HURF - STREET LIGHT MAINT & REPAIR						
	3860 WOODLAND BUILDING CENTER	PHOTOCELL TWISTLOCK/BULBS		A300245660		11/05/2015	86.81
	3860 WOODLAND BUILDING CENTER	PHOTOCELL TWISTLOCK/BULBS		A600279237		11/16/2015	86.81
							173.62 *
30-60-571	HIGHWAY USERS REVENUE FUND - HURF - AUDIT						
	1780 HintonBurdick CPAs & Advisors	ANNUAL AUDIT		139811		11/30/2015	249.98
30-60-572	HIGHWAY USERS REVENUE FUND - HURF - COMPUTER SUPPORT						
	1000 CASELLE, INC	COMPUTER SUPPORT		69289		12/01/2015	573.23
30-60-585	HIGHWAY USERS REVENUE FUND - HURF - TRAINING & TRAVEL						
	2530 NORTHLAND PIONEER COLLEGE	EMPLOYEE CPR TRAINING		-AED/DEC15	27193	12/22/2015	5.00
30-60-720	HIGHWAY USERS REVENUE FUND - HURF - PC-VEHICLES						
	570 AZ DEPT OF ADMINISTRATION	PURCHASE/2001 DODGE		ICT#1495072	27214	12/07/2015	5,720.00
Total HURF							7,809.78
Total HIGHWAY USERS REVENUE FUND							7,809.78
35-32-904	GRANTS FUND - INTERGOVERNMENTAL REVENUE - ACCENT OFFICER						
	380 APACHE COUNTY/SHERIFF'S DEPT	OVER CHARGED-OCT 2015 PAYROLL		315/ACCENT		12/28/2015	184.55
35-81-370	GRANTS FUND - WATER CANYON/SCHOOL BUS CROSSING - MATERIALS/CONSTRUCTION						
	830 BLUE HILLS ENVIRONMENTAL AGENCY	GARBAGE DUMP AT SCALE		33643		11/10/2015	29.50
	970 CARQUEST OF SPRINGVILLE	ITASCA CHAIN SAW LUBE		612531		11/02/2015	13.63
	970 CARQUEST OF SPRINGVILLE	FILTER		612670		11/04/2015	10.07
	3860 WOODLAND BUILDING CENTER	FENCE STAYS		A300245394		10/28/2015	70.92
	3860 WOODLAND BUILDING CENTER	FENCE STAYS		A600278515		10/26/2015	70.92
	3860 WOODLAND BUILDING CENTER	RETURN		A600278517		10/26/2015	70.92 -
							124.12 *
Total WATER CANYON/SCHOOL BUS CROSSING							124.12
Total GRANTS FUND							308.67
50-81-310	UTILITY ENTERPRISE FUND - WATER - OFFICE SUPPLIES						
	2380 NATIONAL BANK OF ARIZONA	0917/AMAZON		DEC15/0917		12/02/2015	51.49
	2830 QUILL CORPORATION	OFFICE SUPPLIES		1274189	27223	12/08/2015	6.52
	2830 QUILL CORPORATION	OFFICE SUPPLIES		1280137	27223	12/08/2015	63.52
	2830 QUILL CORPORATION	OFFICE SUPPLIES		1332562	27223	12/09/2015	141.18
	2830 QUILL CORPORATION	OFFICE SUPPLIES		1515128		12/15/2015	24.42
							287.13 *
50-81-345	UTILITY ENTERPRISE FUND - WATER - SYSTEM PARTS						
	1040 CENTRAL ARIZONA SUPPLY	WATER PARTS FOR STOCK		3046705-00	27192	11/17/2015	61.72
	1040 CENTRAL ARIZONA SUPPLY	WATER PARTS FOR STOCK		3046705-01	27192	11/24/2015	1,311.90
	1040 CENTRAL ARIZONA SUPPLY	WATER PARTS FOR STOCK		3061758-00	27217	12/10/2015	1,863.75

GL Acct No	Vendor	Vendor Name	Description	Invoice No	PO No	Inv Date	Amount
	1210	DAVIS TRUE VALUE HDWRE, INC	2" GALV CAP	39879		11/03/2015	13.07
	1210	DAVIS TRUE VALUE HDWRE, INC	PARTS	39924		11/12/2015	15.83
							3,266.27 *
50-81-350		UTILITY ENTERPRISE FUND - WATER - SMALL TOOLS & HARDWARE					
	2380	NATIONAL BANK OF ARIZONA	0917/CONSOLIDATED PLASICS	DEC15/0917		12/02/2015	63.74
	3860	WOODLAND BUILDING CENTER	48" POINTED LATH BUNDLE	A600279518		11/23/2015	26.03
							89.77 *
50-81-355		UTILITY ENTERPRISE FUND - WATER - SAFETY EQUIPMENT					
	2380	NATIONAL BANK OF ARIZONA	0917/GLOVES	DEC15/0917		12/02/2015	12.99
	3590	VALLEY AUTO PARTS	GLOVES	44641		11/16/2015	33.69
							46.68 *
50-81-511		UTILITY ENTERPRISE FUND - WATER - CELL PHONES					
	3600	VERIZON WIRELESS	ON CALL CELL PHONE	9757181128		12/12/2015	15.49
50-81-525		UTILITY ENTERPRISE FUND - WATER - POSTAGE, FREIGHT & FEES					
	2380	NATIONAL BANK OF ARIZONA	2615/USPS	DEC15/2615		12/02/2015	5.78
	2380	NATIONAL BANK OF ARIZONA	2615/USPS	DEC15/2615		12/02/2015	3.16
	2380	NATIONAL BANK OF ARIZONA	2615/USPS	DEC15/2615		12/02/2015	268.80
	2390	NATIONAL BANK OF ARIZONA	PETTY CASH/POSTAGE	DEC15		12/28/2015	.18
	3550	US POSTAL SERVICE	PO BOX SERVICE FEE/ANNUAL	FEE/DEC15		12/01/2015	82.40
							360.32 *
50-81-526		UTILITY ENTERPRISE FUND - WATER - BANKING FEES					
	2380	NATIONAL BANK OF ARIZONA	2813/PAYPALL	DEC15/2813		12/02/2015	12.00
50-81-535		UTILITY ENTERPRISE FUND - WATER - MATERIAL TESTING					
	600	AZ DEPT OF ENVIRON. QUALITY	MAP - ANNUAL FEES	0000221801X		11/18/2015	5,287.20
	2290	MOHAVE ENVIRONMENTAL LAB	WATER TESTING	73845	27201	11/18/2015	160.00
							5,447.20 *
50-81-570		UTILITY ENTERPRISE FUND - WATER - PROFESSIONAL & TECHNICAL SRV					
	1780	HintonBurdick CPAs & Advisors	ANNUAL AUDIT	139811		11/30/2015	125.02
50-81-572		UTILITY ENTERPRISE FUND - WATER - COMPUTER SUPPORT					
	1000	CASELLE, INC	COMPUTER SUPPORT	69289		12/01/2015	303.45
50-81-585		UTILITY ENTERPRISE FUND - WATER - TRAINING & TRAVEL					
	2530	NORTHLAND PIONEER COLLEGI	EMPLOYEE CPR TRAINING	-AED/DEC15	27193	12/22/2015	5.00
	2530	NORTHLAND PIONEER COLLEGI	EMPLOYEE CPR TRAINING	-AED/DEC15	27193	12/22/2015	5.00
							10.00 *
Total WATER							9,963.33
50-82-290		UTILITY ENTERPRISE FUND - WASTEWATER - PRISON LABOR CHARGES					
	580	AZ DEPT OF CORRECTIONS	INTER/AGREE INMATE-MILEAGE	NOV15		12/04/2015	18.01
	590	AZ DEPT OF CORRECTIONS	INTERGOVEN/AGGREE INMATE L	/BATCH#104		12/28/2015	23.50
	590	AZ DEPT OF CORRECTIONS	INTERGOVEN/AGGREE INMATE L	/BATCH#103		11/27/2015	42.00
	590	AZ DEPT OF CORRECTIONS	INTERGOVEN/AGGREE INMATE L	/BATCH#104		12/11/2015	40.00
							123.51 *
50-82-310		UTILITY ENTERPRISE FUND - WASTEWATER - OFFICE SUPPLIES					
	2830	QUILL CORPORATION	OFFICE SUPPLIES	1274189	27223	12/08/2015	6.51
	2830	QUILL CORPORATION	OFFICE SUPPLIES	1280137	27223	12/08/2015	63.53
	2830	QUILL CORPORATION	OFFICE SUPPLIES	1332562	27223	12/09/2015	141.17
	2830	QUILL CORPORATION	OFFICE SUPPLIES	1515128		12/15/2015	24.41
							235.62 *
50-82-330		UTILITY ENTERPRISE FUND - WASTEWATER - SEWER TREATMENT SUPPLIES					
	2380	NATIONAL BANK OF ARIZONA	0511/COPPER STATE	DEC15/0511	27190	12/02/2015	121.09
50-82-331		UTILITY ENTERPRISE FUND - WASTEWATER - SEWER TRANSMISSION LINE					

3380	TOWN OF SPRINGERVILLE	SEWER TRANSMISSION LINE	:15/40424200		12/01/2015	115.00
3380	TOWN OF SPRINGERVILLE	SEWER TRANSMISSION LINE	:15/40424400		12/01/2015	150.75
3380	TOWN OF SPRINGERVILLE	SEWER TRANSMISSION LINE	:15/40424600		12/01/2015	229.23
3380	TOWN OF SPRINGERVILLE	SEWER TRANSMISSION LINE	:15/40424800		12/01/2015	48.72
3380	TOWN OF SPRINGERVILLE	SEWER TRANSMISSION LINE	:15/40425200		12/01/2015	149.45
						693.15
50-82-345	UTILITY ENTERPRISE FUND - WASTEWATER - SYSTEM PARTS					
1210	DAVIS TRUE VALUE HDWRE, INC	PARTS	39924		11/12/2015	24.41
1760	HIGH COUNTRY PROPANE INC	PROPANE BOTTLE FILLED	10303		12/07/2015	11.07
						35.48
50-82-350	UTILITY ENTERPRISE FUND - WASTEWATER - SMALL TOOLS & HARDWARE					
1210	DAVIS TRUE VALUE HDWRE, INC	HOLE SAW	40011		11/30/2015	48.31
50-82-355	UTILITY ENTERPRISE FUND - WASTEWATER - SAFETY EQUIPMENT					
2380	NATIONAL BANK OF ARIZONA	0917/GLOVES	DEC15/0917		12/02/2015	15.57
2380	NATIONAL BANK OF ARIZONA	0917/GALETON GLOVES	DEC15/0917		12/02/2015	61.55
2380	NATIONAL BANK OF ARIZONA	0917/GALETON GLOVES	DEC15/0917		12/02/2015	46.56
3590	VALLEY AUTO PARTS	GLOVES	44641		11/16/2015	33.69
3590	VALLEY AUTO PARTS	GLOVES	44691		11/17/2015	1.77
						159.14
50-82-511	UTILITY ENTERPRISE FUND - WASTEWATER - CELL PHONES					
3600	VERIZON WIRELESS	ON CALL CELL PHONE	9757181128		12/12/2015	15.49
50-82-525	UTILITY ENTERPRISE FUND - WASTEWATER - POSTAGE, FREIGHT & FEES					
2380	NATIONAL BANK OF ARIZONA	2615/USPS	DEC15/2615		12/02/2015	268.80
2380	NATIONAL BANK OF ARIZONA	2615/USPS	DEC15/2615		12/02/2015	3.16
2380	NATIONAL BANK OF ARIZONA	2615/USPS	DEC15/2615		12/02/2015	5.78
2390	NATIONAL BANK OF ARIZONA	PETTY CASH/POSTAGE	DEC15		12/28/2015	.18
3550	US POSTAL SERVICE	PO BOX SERVICE FEE/ANNUAL	FEE/DEC15		12/01/2015	82.40
						360.32
50-82-526	UTILITY ENTERPRISE FUND - WASTEWATER - BANKING FEES					
2380	NATIONAL BANK OF ARIZONA	2813/PAYPALL	DEC15/2813		12/02/2015	12.00
50-82-535	UTILITY ENTERPRISE FUND - WASTEWATER - MATERIAL TESTING					
2290	MOHAVE ENVIRONMENTAL LAB	WASTEWATER TESTING	73777	27201	11/16/2015	43.00
50-82-571	UTILITY ENTERPRISE FUND - WASTEWATER - AUDIT					
1780	HintonBurdick CPAs & Advisors	ANNUAL AUDIT	139811		11/30/2015	125.02
50-82-572	UTILITY ENTERPRISE FUND - WASTEWATER - COMPUTER SUPPORT					
1000	CASELLE, INC	COMPUTER SUPPORT	69289		12/01/2015	292.17
50-82-585	UTILITY ENTERPRISE FUND - WASTEWATER - TRAINING & TRAVEL					
2530	NORTHLAND PIONEER COLLEGE	EMPLOYEE CPR TRAINING	-AED/DEC15	27193	12/22/2015	5.00
2530	NORTHLAND PIONEER COLLEGE	EMPLOYEE CPR TRAINING	-AED/DEC15	27193	12/22/2015	5.00
						10.00
Total WASTEWATER						2,274.30
Total UTILITY ENTERPRISE FUND						12,237.63
Grand Total:						82,376.84

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GL Acct No	Vendor	Vendor Name	Description	Invoice No	PO No	Inv Date	Amount
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Dated: \_\_\_\_\_

Mayor: \_\_\_\_\_

City Council: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

City Recorder: \_\_\_\_\_

City Treasurer: \_\_\_\_\_

TOWN OF EAGAR  
REVENUE/EXPENDITURE SUMMARY  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2015

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	JNEARN/EXPEN	PCNT
<u>REVENUE</u>					
TAXES	120,258.42	599,662.98	1,299,929.00	700,266.02	46.1
INTERGOVERNMENTAL REVENUE	94,216.97	457,502.78	975,570.00	518,067.22	46.9
RENTS/ROYALTIES	14,399.67	35,144.19	52,010.00	16,865.81	67.6
CHARGE FOR SERVICE	2,188.76	7,759.70	23,630.00	15,870.30	32.8
RECREATION/EVENTS	100.00	6,994.11	3,600.00	( 3,394.11 )	194.3
FEES & PERMITS	7,352.30	39,356.07	82,458.00	43,101.93	47.7
FINES & FORFEITURES	1,803.84	9,399.18	32,305.00	22,905.82	29.1
DONATIONS	51.01	9,334.42	20,275.00	10,940.58	46.0
MISC. REVENUE	204.63	422,550.60	419,521.00	( 3,029.60 )	100.7
<b>TOTAL FUND REVENUE</b>	<b>240,575.60</b>	<b>1,587,704.03</b>	<b>2,909,298.00</b>	<b>1,321,593.97</b>	<b>54.6</b>
<u>EXPENDITURES</u>					
MAYOR & COUNCIL	4,229.25	19,271.20	30,579.00	11,307.80	63.0
GENERAL GOVERNMENT	36,841.43	557,553.20	708,672.00	151,118.80	78.7
MAGISTRATE	1,275.85	21,681.38	60,766.00	39,084.62	35.7
TOWN MANAGER	3,832.09	24,260.21	50,538.00	26,277.79	48.0
TOWN CLERK	5,707.08	40,832.27	69,020.00	28,187.73	59.2
COMMUNITY DEVELOPMENT	8,233.32	51,016.18	104,055.00	53,038.82	49.0
FINANCE	6,705.64	43,511.39	91,898.00	48,386.61	47.4
POLICE	68,573.09	434,759.38	877,181.00	442,421.62	49.6
FIRE	34,614.96	190,811.04	336,970.00	146,158.96	56.6
FIRE CONTINUED/WILDLAND	.00	63,965.20	71,832.00	7,866.80	89.1
POLICE CONT/ANIMAL CONTRO	4,327.46	27,610.90	64,359.00	36,748.10	42.9
PARKS & RECREATION	6,164.27	21,563.54	54,748.00	33,184.46	39.4
FACILITIES	45,736.00	162,155.23	221,383.00	59,227.77	73.3
FLEET MAINTENANCE	16,809.92	64,904.43	98,224.00	33,319.57	66.1
<b>TOTAL FUND EXPENDITURES</b>	<b>242,850.36</b>	<b>1,723,895.55</b>	<b>2,840,225.00</b>	<b>1,116,329.45</b>	<b>60.7</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 2,274.76 )</b>	<b>( 136,191.52 )</b>	<b>69,073.00</b>	<b>205,264.52</b>	<b>(197.2)</b>

TOWN OF EAGAR  
REVENUE/EXPENDITURE SUMMARY  
FOR THE 6 MONTHS ENDING DECEMBER 31, 2015

HIGHWAY USERS REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	JNEARN/EXPENI	PCNT
<u>REVENUE</u>					
INTERGOVERNMENTAL REVENUE	71,844.81	391,777.11	949,914.00	558,136.89	41.2
MISCELLANEOUS REVENUE	164.12	219.75	6,060.00	5,840.25	3.6
<b>TOTAL FUND REVENUE</b>	<b>72,008.93</b>	<b>391,996.86</b>	<b>955,974.00</b>	<b>563,977.14</b>	<b>41.0</b>
<u>EXPENDITURES</u>					
FACILITIES	.00	24,943.87	98,800.00	73,856.13	25.3
FLEET MAINTENANCE	.00	20,315.84	86,311.00	65,995.16	23.5
HURF	55,901.94	385,831.15	802,386.00	416,554.85	48.1
<b>TOTAL FUND EXPENDITURES</b>	<b>55,901.94</b>	<b>431,090.86</b>	<b>987,497.00</b>	<b>556,406.14</b>	<b>43.7</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>16,106.99</b>	<b>( 39,094.00 )</b>	<b>( 31,523.00 )</b>	<b>7,571.00</b>	<b>(124.0)</b>

TOWN OF EAGAR  
 REVENUE/EXPENDITURE SUMMARY  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2015

GRANTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	JNEARN/EXPENC	PCNT
<u>REVENUE</u>					
INTERGOVERNMENTAL REVENUE	1,371.40	68,399.62	1,000,000.00	931,600.38	6.8
<b>TOTAL FUND REVENUE</b>	<b>1,371.40</b>	<b>68,399.62</b>	<b>1,000,000.00</b>	<b>931,600.38</b>	<b>6.8</b>
<u>EXPENDITURES</u>					
100 CLUB GRANT	.00	322.21	.00 (	322.21 )	.0
FLATTOP TRAILHEAD PARKING	.00	.00	43,828.00	43,828.00	.0
ALTA VISTA DRAINAGE	.00	1,680.00	.00 (	1,680.00 )	.0
SCH BUS GRANT SUBMITTAL	.00	2,100.00	.00 (	2,100.00 )	.0
CDBG GRANT	.00	27,124.00	.00 (	27,124.00 )	.0
WATER CNYN/SCHOOL BUS CROSSING	2,290.63	171,368.85	180,905.00	9,536.15	94.7
ACCENT OFFICER	.00	35,508.97	101,110.00	65,601.03	35.1
AZ STATE PARKS-SPORTS COMPLEX	.00	.00	674,157.00	674,157.00	.0
<b>TOTAL FUND EXPENDITURES</b>	<b>2,290.63</b>	<b>238,104.03</b>	<b>1,000,000.00</b>	<b>761,895.97</b>	<b>23.8</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 919.23 )</b>	<b>( 169,704.41 )</b>	<b>.00</b>	<b>169,704.41</b>	<b>.0</b>

TOWN OF EAGAR  
 REVENUE/EXPENDITURE SUMMARY  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2015

CONTINGENCY FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>JNEARN/EXPENC</u>	<u>PCNT</u>
<u>REVENUE</u>					
CONTINGENCY REVENUE	.00	.00	750,000.00	750,000.00	.0
TOTAL FUND REVENUE	.00	.00	750,000.00	750,000.00	.0
<u>EXPENDITURES</u>					
CONTINGENCY EXPENSES	.00	.00	750,000.00	750,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	750,000.00	750,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

TOWN OF EAGAR  
 REVENUE/EXPENDITURE SUMMARY  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2015

UTILITY ENTERPRISE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	JNEARN/EXPEN	PCNT
<u>REVENUE</u>					
CHARGE FOR SERVICE	73,726.41	540,985.47	1,259,960.00	718,974.53	42.9
MISCELLANEOUS REVENUE	11,374.72	102,973.65	278,600.00	175,626.35	37.0
<b>TOTAL FUND REVENUE</b>	<b>85,101.13</b>	<b>643,959.12</b>	<b>1,538,560.00</b>	<b>894,600.88</b>	<b>41.9</b>
<u>EXPENDITURES</u>					
FACILITIES	.00	23,228.79	30,000.00	6,771.21	77.4
FLEET MAINTENANCE	.00	8,017.03	46,475.00	38,457.97	17.3
WATER	66,274.06	416,244.48	714,559.00	298,314.52	58.3
WASTEWATER	44,600.15	335,135.76	635,776.00	300,640.24	52.7
<b>TOTAL FUND EXPENDITURES</b>	<b>110,874.21</b>	<b>782,626.06</b>	<b>1,426,810.00</b>	<b>644,183.94</b>	<b>54.9</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 25,773.08 )</b>	<b>( 138,666.94 )</b>	<b>111,750.00</b>	<b>250,416.94</b>	<b>(124.1)</b>

TOWN OF EAGAR  
 REVENUE/EXPENDITURE SUMMARY  
 FOR THE 6 MONTHS ENDING DECEMBER 31, 2015

ENTERPRISE CAPITAL PROJECTS

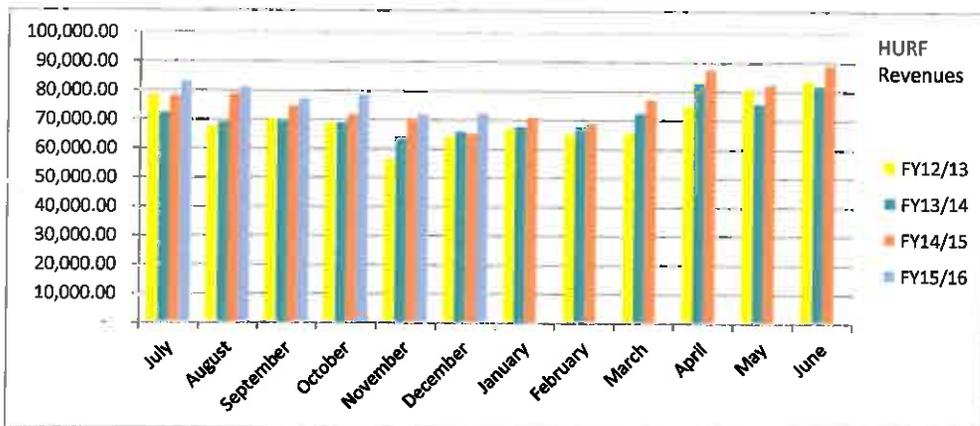
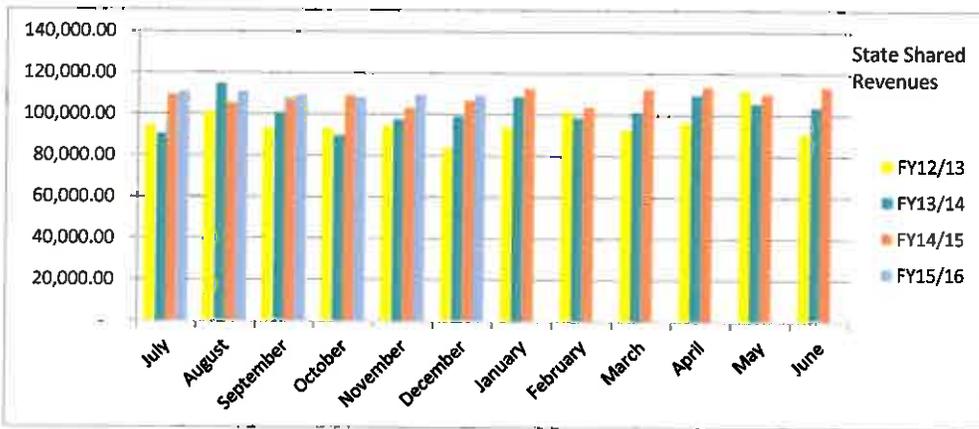
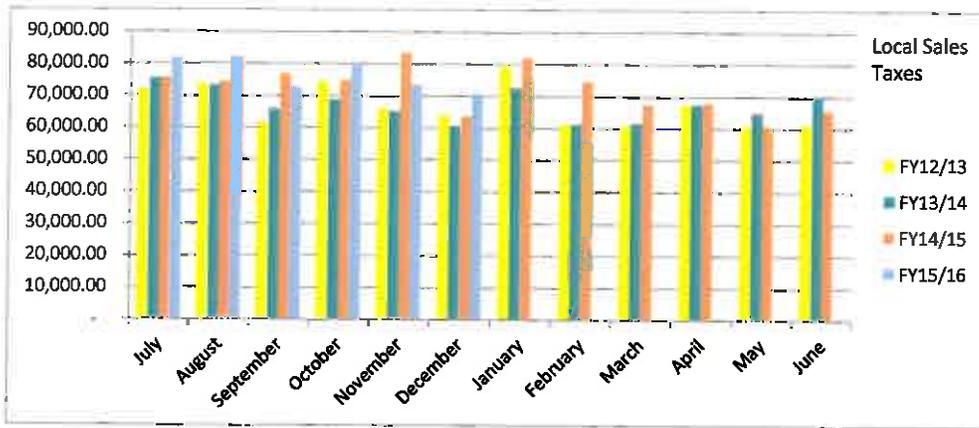
	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>JNEARN/EXPENC</u>	<u>PCNT</u>
<u>REVENUE</u>					
MISCELLANEOUS REVENUE	.00	22.20	.00	( 22.20 )	.0
TOTAL FUND REVENUE	.00	22.20	.00	( 22.20 )	.0
<u>EXPENDITURES</u>					
TOTAL FUND EXPENDITURES	.00	.00	.00	.00	.0
NET REVENUE OVER EXPENDITURES	.00	22.20	.00	( 22.20 )	.0

Town of Eagar  
FY15/16 Historical Revenue Report

	FY12/13	FY13/14	FY14/15	FY15/16	\$ Difference	% Difference
<b><u>Local Sales Taxes</u></b>						
<i>Budgeted</i>	875,000.00	825,000.00	825,000.00	833,250.00	\$ 8,250.00	1%
July	71,937.31	75,408.30	75,797.68	81,938.67	\$ 6,140.99	8%
August	73,661.41	73,288.22	74,411.17	81,680.01	\$ 7,268.84	10%
September	61,595.89	65,817.43	76,989.74	72,612.81	\$ (4,376.93)	-6%
October	74,405.39	68,775.35	75,084.55	80,041.07	\$ 4,956.52	7%
November	65,957.18	65,129.66	83,552.80	73,589.56	\$ (9,963.24)	-12%
December	63,727.91	60,654.55	63,725.91	70,759.55	\$ 7,033.64	11%
January	79,362.52	72,410.40	82,035.76			
February	61,074.34	61,238.41	74,624.13			
March	60,554.66	61,576.21	67,488.41			
April	67,180.85	67,511.74	68,102.58			
May	60,632.23	64,914.75	60,737.74			
June	61,038.49	70,226.52	65,764.33			
<b>Totals</b>	<b>\$ 801,128.18</b>	<b>\$ 806,951.54</b>	<b>\$ 868,314.80</b>	<b>\$ 460,621.67</b>	<b>\$ 11,059.82</b>	<b>2.5%</b>
<b>% Change</b>	<b>-2%</b>	<b>1%</b>	<b>8%</b>			

	FY12/13	FY13/14	FY14/15	FY15/16	\$ Difference	% Difference
<b><u>State Shared Revenues (Shared Sales, Income, VLT)</u></b>						
<i>Budgeted</i>	\$ 1,175,500.00	\$ 1,175,500.00	\$ 1,254,350.00	\$ 1,341,249.00	\$ 78,850.00	6%
July	94,396.67	90,588.34	109,540.19	110,983.17	\$ 1,442.98	1%
August	101,180.40	114,769.60	105,637.62	110,993.64	\$ 5,356.02	5%
September	93,354.76	100,722.29	107,710.80	109,256.54	\$ 1,545.74	1%
October	93,157.61	89,595.00	109,211.16	108,175.85	\$ (1,035.31)	-1%
November	94,574.65	97,636.35	103,218.16	109,693.85	\$ 6,475.69	6%
December	83,634.29	99,180.30	106,977.91	109,461.53	\$ 2,483.62	2%
January	93,523.09	108,628.36	112,863.23			
February	101,222.79	98,576.70	103,894.82			
March	92,445.59	101,220.15	112,570.30			
April	96,284.37	109,536.36	113,754.87			
May	111,964.30	105,459.03	110,273.94			
June	90,588.34	103,690.83	113,597.72			
<b>Totals</b>	<b>\$ 1,146,326.86</b>	<b>\$ 1,219,603.31</b>	<b>\$ 1,309,250.72</b>	<b>\$ 658,564.58</b>	<b>\$ 16,268.74</b>	<b>2.5%</b>
<b>% Change</b>	<b>5%</b>	<b>6%</b>	<b>7%</b>			

	FY12/13	FY13/14	FY14/15	FY15/16	\$ Difference	% Difference
<b><u>HURF Revenues</u></b>						
<i>Budgeted</i>	\$ 887,000.00	\$ 832,250.00	\$ 823,250.00	\$ 949,914.00	\$ 126,664.00	15%
July	78,342.18	72,260.83	78,266.25	83,083.71	\$ 4,817.46	6%
August	67,271.17	69,021.33	78,810.40	80,998.95	\$ 2,188.55	3%
September	70,276.34	69,381.62	74,686.28	77,252.50	\$ 2,566.22	3%
October	68,596.44	68,944.02	71,951.73	78,597.14	\$ 6,645.41	9%
November	56,361.41	64,292.70	70,338.12	71,844.81	\$ 1,506.69	2%
December	64,089.70	65,933.21	65,329.77	72,304.27	\$ 6,974.50	11%
January	66,850.39	67,631.65	70,945.13			
February	64,975.88	67,521.96	68,915.20			
March	65,287.91	72,368.30	77,230.49			
April	74,654.48	82,481.52	87,483.83			
May	80,711.17	75,631.48	82,390.14			
June	83,467.36	81,831.47	88,964.42			
<b>Totals</b>	<b>\$ 840,884.43</b>	<b>\$ 857,300.09</b>	<b>\$ 915,311.76</b>	<b>\$ 464,081.38</b>	<b>\$ 24,698.83</b>	<b>5.6%</b>
<b>% Change</b>	<b>7%</b>	<b>2%</b>	<b>7%</b>			



**TOWN OF EAGAR**

**M E M O R A N D U M**

**TO:** Eagar Town Council  
**FROM:** Eva Wilson, Town Clerk *EW*  
**DATE:** January 20, 2016  
**SUBJECT:** **Restatement of Employee's Optional 457 Plans**

Many Town of Eagar employees currently voluntarily contribute to two individual optional defined contribution 457 Plans. The Town has kept membership in the ICMA-RC since approximately 1984, and in 2004 entered into membership with Security Benefit. (The Town of Eagar joined the Arizona State Retirement System in 2002 which is a mandatory retirement plan for its employees).

From time to time the Internal Revenue Service makes changes to the regulatory guidelines of 457 Plans. Which in turn requires Plan members to adopt the Plan with the revisions in order to keep in regulatory compliance. The new plan documents attached for ICMA-RC and Security Benefit are consistent with all current applicable regulations. The 457 Plan providers have mapped our existing plan provisions into the new documents for regulatory compliance only and no other changes have been made. There is no fee for this restatement.

**RESOLUTION NO. 2016-01**

**A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF EAGAR ARIZONA ADOPTING 457 PLAN PROVIDED BY SECURITY BENEFIT IN COMPLIANCE WITH INTERNAL REVENUE SERVICE REGULATIONS.**

WHEREAS, the Town of Eagar desires its employees to take possession of their financial health for the future; and

WHEREAS, the Town of Eagar is in a legal capacity to provide local government employees an optional defined contribution 457 Plan; and

WHEREAS, many Town of Eagar employees have voluntarily taken advantage of a payroll deduction to make pre-tax contributions in the provided 457 Plan to enhance their financial future; and

WHEREAS, the Town of Eagar desires to continue to keep available the 457 Plan as an option for its employees to enhance their financial wellbeing in the future; and

WHEREAS, adoption of an amended 457 Plan is a requirement to continue to be in compliance with Internal Revenue Service (IRS) regulations; and

NOW THEREFORE, BE IT RESOLVED that the Eagar Town Council, at a properly called meeting of the Council, hereby authorizes the form of amended 475 Plan and Trust effective July 1, 2015, and that an authorized representative of the Employer is hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counter parts of the Plan.

The undersigned further certifies that attached hereto as Exhibits A and B, respectively, are true copies of the Town of Eagar, AZ 457 Defined Contribution Plan as amended and restated and the Summary of 457 Provisions, which are hereby approved and adopted.

PASSED, ADOPTED AND APPROVED by the Mayor and Town Council of Eagar, Arizona this 2<sup>nd</sup> day of February 2016.

ATTEST:

APPROVED:

\_\_\_\_\_  
Eva M. Wilson, Town Clerk

\_\_\_\_\_  
Bryce Hamblin, Mayor

APPROVED AS TO FORM:

\_\_\_\_\_  
Douglas E. Brown, Town Attorney

TOWN OF EAGAR, AZ 457 DC PLAN

PARTICIPANT LOAN POLICY

Town of Eagar, AZ 457 DC Plan permits loans to be made to Participants, their beneficiaries, and alternate payees pursuant to a written loan policy. All references to Participants in this loan policy include Participants who are active employees.

The Plan Administrator is authorized to administer the Participant loan policy. A Participant must apply to the Plan Administrator for a loan in the manner set forth by the Plan Administrator.

1. **LOAN APPLICATION/BORROWER QUALIFICATION.** Any Participant may apply for a loan from the Plan. A Participant must apply for each loan with an application which specifies the amount of the loan desired, the requested duration for the loan and the source of security for the loan.

All loan applications will be considered by the Plan Administrator within a reasonable time after the Participant applies for the loan.

2. **LOAN LIMITATIONS.** The Plan Administrator will not approve any loan to a Participant in an amount which exceeds 50% of his or her nonforfeitable account balance. The maximum aggregate dollar amount of loans outstanding to any Participant may not exceed \$50,000, reduced by the excess of the Participant's highest outstanding Participant loan balance during the 12-month period ending on the date of the loan over the Participant's current outstanding Participant loan balance on the date of the loan. With regard to any loan made pursuant to this loan policy, the following rule(s) and limitation(s) will apply, in addition to such other requirements set forth in the Plan:

- No loan in an amount less than \$1,000 will be granted to any Participant.
- A Participant can have One loan(s) currently outstanding from the Plan.
- Loan refinancing is not permitted.
- Loans will be permitted for any reasonable purpose.

3. **EVIDENCE AND TERMS OF LOAN.** The Plan Administrator will document every loan in the form of a promissory note signed by the Participant for the face amount of the loan, together with a commercially reasonable rate of interest.

Any loan granted or renewed under this policy will bear an interest rate equal to 2% above the prime rate.

The loan must provide at least quarterly payments under a level amortization schedule. If the Participant is currently employed by the Employer, the Plan Administrator will require the Participant receiving a loan from the Plan to enter into either a payroll deduction or an ACH agreement to repay the loan.

The Plan Administrator will fix the term for repayment of any loan, however, in no instance may the term of repayment be greater than five years, unless the loan qualifies as a home loan. A "home loan" is a loan used to acquire a dwelling unit which, within a reasonable time, the Participant will use as a principal residence. The term for a home loan will be 15 years.

All loans will be considered a directed investment from the account(s) of the Participant maintained under the Plan. As such, all payments of principal and interest made by the Participant will be credited only to the account(s) of such Participant.

A loan, if not otherwise due and payable, is due and payable on the date of the Participant's termination of employment with the Employer unless the Participant is a "party in interest" as described above.

A loan, if not otherwise due and payable, is due and payable on termination of the Plan, notwithstanding any contrary provision in the promissory note. Nothing in this loan policy restricts the Employer's right to terminate the Plan at any time.

Participants should note the law treats the amount of any loan (other than a "home loan") not repaid five years after the date of the loan as a taxable distribution on the last day of the five year period or, if sooner, at the time the loan is in default. If a Participant extends a non-home loan having a five year or less repayment term beyond five years, the balance of the loan at the time of the extension is a taxable distribution to the Participant.

4. **SECURITY FOR LOAN.** The Plan will require that adequate security be provided by the Participant before a loan is granted. For this purpose, the Plan will consider a Participant's interest under the Plan (account balance) to be adequate security. However, in no event will more than 50% of a Participant's vested interest in the Plan (determined immediately after origination of the loan) be used as security for the loan. Generally, it will be the policy of the Plan not to make loans which require security other than the Participant's vested interest in the Plan. However, if additional security is necessary to adequately secure the loan, then the Plan Administrator will require that such security be provided before the loan will be granted.

5. **FORM OF PLEDGE.** The pledge and assignment of a Participant's account balances will be in the form prescribed by the Plan Administrator.
6. **LEAVE OF ABSENCE/SUSPENSION OF PAYMENT.** The Plan Administrator will suspend loan repayments for a period not exceeding one year which occurs during an approved leave of absence, either without pay from the Employer or at a rate of pay (after applicable employment tax withholdings) that is less than the amount of the installment payments required under the terms of the loan. The Plan Administrator will provide the Participant with a written explanation of the effect of the leave of absence upon his or her Plan loan.
7. **PAYMENTS AFTER LEAVE OF ABSENCE.** When payments resume following a payment suspension in connection with a leave of absence authorized above, the Participant will select one of the following methods to repay the loan, plus accumulated interest:
- The Participant will increase the amount of the required installments to an amount sufficient to amortize the remaining balance of the loan, plus accrued interest, over the remaining term of the loan.
  - The Participant will pay a balloon payment of the remaining unpaid principal and interest, at the conclusion of the term of the loan as determined in the promissory note.
  - The Participant may extend the maturity of the loan and re-amortize the payments over the remaining term of the loan. In no event will the amount of the adjusted installment payment be less than the amount of the installment payment provided under the promissory note. In the case of a non-military leave of absence, the revised term of the loan will not exceed the maximum term permitted under item 3 above. In the case of a military leave of absence, the revised term of the loan will not exceed the maximum term permitted under item 3 above, augmented by the time the Participant was actually in United States military service.
8. **DEFAULT.** The Plan Administrator will treat a loan as in default if:
- any scheduled payment is missed (no grace period)
  - any scheduled payment remains unpaid beyond the last day of the calendar quarter following the calendar quarter in which the Participant missed the scheduled payment

Upon default, the Participant will have the opportunity to repay the loan, resume current status of the loan by paying any missed payment plus interest or, if distribution is available under the Plan, request distribution of the note. If the loan remains in default, the Plan Administrator will offset the Participant's vested account balances by the outstanding balance of the loan to the extent permitted by law. The Plan Administrator will treat the note as repaid to the extent of any permissible offset. Pending final disposition of the note, the Participant remains obligated for any unpaid principal and accrued interest.

9. **FEES.** If you apply for a loan, you will be charged for Plan expenses associated with the loan. The application fee (including processing and document preparation) is \$50.00. The annual maintenance fee is \$50.00. All fees are subject to change.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_. This loan policy may be amended from time to time.

\_\_\_\_\_  
Signature of Plan Administrator  
Town of Eagar, AZ 457 DC Plan

**ADOPTION AGREEMENT FOR  
ELIGIBLE GOVERNMENTAL 457 PLAN**

The undersigned Employer, by executing this Adoption Agreement, establishes an Eligible 457 Plan ("Plan"). The Employer, subject to the Employer's Adoption Agreement elections, adopts fully the Plan provisions. This Adoption Agreement, the basic plan document and any attached Appendices, amendments, or agreements permitted or referenced therein, constitute the Employer's entire plan document. All "Election" references within this Adoption Agreement or the basic plan document are Adoption Agreement Elections. All "Article" or "Section" references are basic plan document references. Numbers in parentheses which follow election numbers are basic plan document references. Where an Adoption Agreement election calls for the Employer to supply text, the Employer may lengthen any space or line, or create additional tiers. When Employer-supplied text uses terms substantially similar to existing printed options, all clarifications and caveats applicable to the printed options apply to the Employer-supplied text unless the context requires otherwise. The Employer makes the following elections granted under the corresponding provisions of the basic plan document.

1. **EMPLOYER (1.11).**

Name: Town of Eagar

Address: PO Box 1300  
Street

Eagar Arizona 82925-1300  
City State Zip

Telephone: 928-333-5140

Taxpayer Identification Number (TIN): 86-6007272

2. **PLAN NAME.**

Name: Town of Eagar, AZ 457 DC Plan

3. **PLAN YEAR (1.25).** Plan Year means the 12 consecutive month period (except for a short Plan Year) ending every (Choose one of a. or b. and choose c. if applicable): [Note: Complete any applicable blanks under Election c. with a specific date, e.g., "June 30" OR "the last day of February" OR "the first Tuesday in January." In the case of a Short Plan Year or a Short Limitation Year, include the year, e.g., "May 1, 2013."]

- a.  **December 31.**
- b.  **Plan Year:** ending: June 30.
- c.  **Short Plan Year:** commencing: \_\_\_\_\_ and ending: \_\_\_\_\_.

4. **EFFECTIVE DATE (1.08).** The Employer's adoption of the Plan is a (Choose one of a. or b. Complete c. if new plan OR complete c. and d. if an amendment and restatement. Choose e. if applicable):

- a.  **New Plan.**
- b.  **Restated Plan.** The Plan is a substitution and amendment of an existing 457 plan.

**Initial Effective Date of Plan**

c.  September 1, 2004 (enter month day, year; hereinafter called the "Effective Date" unless 4d is entered below)

**Restatement Effective Date (If this is an amendment and restatement, enter effective date of the restatement.)**

d.  July 1, 2015 (enter month day, year)

**Special Effective Dates: (optional)**

e.  **Describe:** \_\_\_\_\_

5. **CONTRIBUTION TYPES.** (If this is a frozen Plan (i.e., all contributions have ceased), choose a. only):

**Frozen Plan**

- a.  **Contributions cease.** All Contributions have ceased or will cease (Plan is frozen).
1. Effective date of freeze: \_\_\_\_\_ [Note: Effective date is optional unless this is the amendment or restatement to freeze the Plan.]

**Contributions.** The Employer and/or Participants, in accordance with the Plan terms, make the following Contribution Types to the Plan (Choose one or more of b. through d. if applicable):

- b.  **Pre-Tax Elective Deferrals.** The dollar or percentage amount by which each Participant has elected to reduce his/her Compensation, as provided in the Participant's Salary Reduction Agreement (Choose one or more as applicable.):

And will Matching Contributions be made with respect to Elective Deferrals?

1.  **Yes.** See Question 16.

2.  **No.**

And will **Roth Elective Deferrals** be made?

3.  **Yes.** [Note: The Employer may not limit Deferrals to Roth Deferrals only.]

4.  **No.**

- c.  **Nonelective Contributions.** See Question 17.

- d.  **Rollover Contributions.** See Question 30.

6. **EXCLUDED EMPLOYEE (1.10).** The following Employees are Excluded Employees and are not eligible to participate in the Plan (Choose one of a. or b.):

- a.  **No exclusions.** All Employees are eligible to participate.

- b.  **Exclusions.** The following Employees are Excluded Employees (Choose one or more of 1. through 4.):

1.  **Part-time Employees.** The Plan defines part-time Employees as Employees who normally work less than \_\_\_\_\_ hours per week.

2.  **Hourly-paid Employees.**

3.  **Leased Employees.** The Plan excludes Leased Employees.

4.  **Specify:** \_\_\_\_\_

7. **INDEPENDENT CONTRACTOR (1.16).** The Plan (Choose one of a., b. or c.):

- a.  **Participate.** Permits Independent Contractors to participate in the Plan.

- b.  **Not Participate.** Does not permit Independent Contractors to participate in the Plan.

- c.  **Specified Independent Contractors.** Permits the following specified Independent Contractors to participate:  
\_\_\_\_\_

[Note: If the Employer elects to permit any or all Independent Contractors to participate in the Plan, the term Employee as used in the Plan includes such participating Independent Contractors.]

8. **COMPENSATION (1.05).** Subject to the following elections, Compensation for purposes of allocation of Deferral Contributions means:

**Base Definition** (Choose one of a., b. or c.):

- a.  Wages, tips and other compensation on Form W-2.

- b.  Code §3401(a) wages (wages for withholding purposes).

- c.  415 safe harbor compensation.

[Note: The Plan provides that the base definition of Compensation includes amounts that are not included in income due to Code §§401(k), 125, 132(f)(4), 403(b), SEP, 414(h)(2), & 457. Compensation for an Independent Contractor means the amounts the Employer pays to the Independent Contractor for services, except as the Employer otherwise specifies below.]

**Modifications to Compensation definition.** The Employer elects to modify the Compensation definition as follows (Choose one of d. or e.):

- d.  **No modifications.** The Plan makes no modifications to the definition.

- e.  **Modifications** (Choose one or more of 1. through 5.):

1.  **Fringe benefits.** The Plan excludes all reimbursements or other expense allowances, fringe benefits (cash and noncash), moving expenses, deferred compensation and welfare benefits.

2.  **Elective Contributions.** [1.05(E)] The Plan excludes a Participant's Elective Contributions.

3.  **Bonuses.** The Plan excludes bonuses.

4.  **Overtime.** The Plan excludes overtime.

5.  **Specify:** \_\_\_\_\_

**Compensation taken into account.** For the Plan Year in which an Employee first becomes a Participant, the Plan Administrator will determine the allocation of matching and nonelective contributions by taking into account (*Choose one of f. or g.*):

f.  **Plan Year.** The Employee's Compensation for the entire Plan Year.

g.  **Compensation while a Participant.** The Employee's Compensation only for the portion of the Plan Year in which the Employee actually is a Participant.

9. **POST-SEVERANCE COMPENSATION (1.05(F)).** Compensation includes the following types of Post-Severance Compensation paid within any applicable time period as may be required (*Choose one of a. or b.*):

a.  **None.** The Plan does not take into account Post-Severance Compensation as to any Contribution Type except as required under the basic plan document.

b.  **Adjustments.** The following Compensation adjustments apply (*Choose one or more*):

1.  **Regular Pay.** Post-Severance Compensation will include Regular Pay and it will apply to all Contribution Types.

2.  **Leave-Cashouts.** Post-Severance Compensation will include Regular Pay and Leave Cashouts and it will apply to all Contribution Types.

3.  **Nonqualified Deferred Compensation.** Post-Severance Compensation will include Deferred Compensation and it will apply to all Contribution Types.

4.  **Salary Continuation for Disabled Participants.** Post-Severance Compensation will include Salary Continuation for Disabled Participants and it will apply to all Contribution Types.

5.  **Differential Wage Payments.** Post-Severance Compensation will include Differential Wage Payments (military continuation payments) and it will apply to all Contribution Types.

6.  **Describe alternative Post-Severance Compensation definition, limit by Contribution Type, or limit by Participant group:** \_\_\_\_\_

10. **NORMAL RETIREMENT AGE (1.20).** A Participant attains Normal Retirement Age under the Plan (*Choose one of a. or b.*):

a.  **Plan designation.** [Plan Section 3.05(B)] When the Participant attains age \_\_\_\_\_. [*Note: The age may not exceed age 70 1/2. The age may not be less than age 65, or, if earlier, the age at which a Participant may retire and receive benefits under the Employer's pension plan, if any.*]

b.  **Participant designation.** [Plan Section 3.05(B) and (B)(1)] When the Participant attains the age the Participant designates, which may not be earlier than age 65 and may not be later than age 70. [*Note: The age may not exceed age 70 1/2.*]

**Special Provisions for Police or Fire Department Employees** (*Choose c. and/or d. as applicable*):

c.  **Police department employees.** [Plan Section 3.05(B)(3)] (*Choose 1. or 2.*):

1.  **Plan designation.** [Plan Section 3.05(B)] When the Participant attains age \_\_\_\_\_. [*Note: The age may not exceed age 70 1/2 and may not be less than age 40.*]

2.  **Participant designation.** [Plan Section 3.05(B) and (B)(1)] When the Participant attains the age the Participant designates, which may not be earlier than age \_\_\_\_\_ (no earlier than age 40) and may not be later than age \_\_\_\_\_. [*Note: The age may not exceed age 70 1/2.*]

d.  **Fire department employees.** [Plan Section 3.05(B)(3)] (*Choose 1. or 2.*):

1.  **Plan designation.** [Plan Section 3.05(B)] When the Participant attains age \_\_\_\_\_. [*Note: The age may not exceed age 70 1/2 and may not be less than age 40.*]

2.  **Participant designation.** [Plan Section 3.05(B) and (B)(1)] When the Participant attains the age the Participant designates, which may not be earlier than age \_\_\_\_\_ (no earlier than age 40) and may not be later than age \_\_\_\_\_. [*Note: The age may not exceed age 70 1/2.*]

11. **ELIGIBILITY CONDITIONS (2.01).** (*Choose one of a. or b.*):

a.  **No eligibility conditions.** The Employee is eligible to participate in the Plan as of his/her first day of employment with the employer.

b.  **Eligibility conditions.** To become a Participant in the Plan, an Eligible Employee must satisfy the following eligibility conditions (*Choose one or more of 1., 2. or 3.*):

1.  **Age.** Attainment of age \_\_\_\_\_.

2.  **Service.** Service requirement (*Choose one of a. or b.*):
- a.  **Year of Service.** One year of Continuous Service.
- b.  **Months of Service.** \_\_\_\_\_ month(s) of Continuous Service.
3.  **Specify:** \_\_\_\_\_

12. **PLAN ENTRY DATE (1.24).** "Plan Entry Date" means the Effective Date and (*Choose one of a. through d.*):
- a.  **Monthly.** The first day of the month coinciding with or next following the Employee's satisfaction of the Plan's eligibility conditions.
- b.  **Annual.** The first day of the Plan Year coinciding with or next following the Employee's satisfaction of the Plan's eligibility conditions.
- c.  **Date of hire.** The Employee's employment commencement date with the Employer.
- d.  **Specify:** \_\_\_\_\_
13. **SALARY REDUCTION CONTRIBUTIONS (1.30).** A Participant's Salary Reduction Contributions under Election 5b. are subject to the following limitation(s) in addition to those imposed by the Code (*Choose one of a. or b.*):
- a.  **No limitations.**
- b.  **Limitations.** (*Choose one or more of 1., 2. or 3.*):
1.  **Maximum deferral amount.** A Participant's Salary Reductions may not exceed: \_\_\_\_\_ (*specify dollar amount or percentage of Compensation*).
2.  **Minimum deferral amount.** A Participant's Salary Reductions may not be less than: \_\_\_\_\_ (*specify dollar amount or percentage of Compensation*).
3.  **Specify:** \_\_\_\_\_

[Note: Any limitation the Employer elects in b.1. through b.3. will apply on a payroll basis unless the Employer otherwise specifies in b.3.]

**Special NRA Catch-Up Contributions (3.05).** The Plan (*Choose one of c. or d.*):

- c.  **Permits.** Participants may make NRA catch-up contributions.  
**AND, Special NRA Catch-Up Contributions** (*Choose one of 1. or 2.*):
1.  will be taken into account in applying any matching contribution under the Plan.
2.  will not be taken into account in applying any matching contribution under the Plan.
- d.  **Does not permit.** Participants may not make NRA catch-up contributions.

**Age 50 Catch-Up Contributions (3.06).** The Plan (*Choose one of e. or f.*):

- e.  **Permits.** Participants may make age 50 catch-up contributions.
- f.  **Does not permit.** Participants may not make age 50 catch-up contributions.

14. **SICK, VACATION AND BACK PAY (3.02(A)).** The Plan (*Choose one of a. or b.*):

- a.  **Permits.** Participants may make Salary Reduction Contributions from accumulated sick pay, from accumulated vacation pay or from back pay.
- b.  **Does Not Permit.** Participants may not make Salary Reduction Contributions from accumulated sick pay, from accumulated vacation pay or from back pay.

15. **AUTOMATIC ENROLLMENT (3.02(B)).** Does the Plan provide for automatic enrollment (*Choose one of the following*) [Note: if Eligible Automatic Contribution Arrangement (EACA), select 15c and complete AMENDMENT FOR ELIGIBLE AUTOMATIC CONTRIBUTION ARRANGEMENT (EACA)]:

- a.  **Does not apply.** Does not apply the Plan's automatic enrollment provisions.
- b.  **Applies.** Applies the Plan's automatic enrollment provisions. The Employer as a Pre-Tax Elective Deferral will withhold \_\_\_\_\_% from each Participant's Compensation unless the Participant elects a different percentage (including zero) under his/her Salary Reduction Agreement. The automatic election will apply to (*Choose one of 1. through 3.*):
1.  **All Participants.** All Participants who as of \_\_\_\_\_ are not making Pre-Tax Elective Deferrals at least equal to the automatic amount.
2.  **New Participants.** Each Employee whose Plan Entry Date is on or following: \_\_\_\_\_

3.  Describe Application of Automatic Deferrals: \_\_\_\_\_

c.  EACA. The Plan will provide an Eligible Automatic Contribution Arrangement (EACA). Complete amendment.

16. **MATCHING CONTRIBUTIONS (3.03).** The Employer Matching Contributions is (Choose one or more of a. through d.):

a.  **Fixed formula.** An amount equal to \_\_\_\_\_ of each Participant's Salary Reduction Contributions.

b.  **Discretionary formula.** An amount (or additional amount) equal to a matching percentage the Employer from time to time may deem advisable of each Participant's Salary Reduction Contributions.

c.  **Tiered formula.** The Employer will make matching contributions equal to a uniform percentage of each tier of each Participant's Salary Reduction Contributions, determined as follows:

**NOTE:** Fill in only percentages or dollar amounts, but not both. If percentages are used, each tier represents the amount of the Participant's applicable contributions that equals the specified percentage of the Participant's Compensation (add additional tiers if necessary):

Tiers of Contributions (indicate \$ or %)	Matching Percentage
First _____	_____ %
Next _____	_____ %
Next _____	_____ %
Next _____	_____ %

d.  **Specify:** \_\_\_\_\_

**Time Period for Matching Contributions.** The Employer will determine its Matching Contribution based on Salary Reduction Contributions made during each (Choose one of e. through h.):

e.  **Plan Year.**

f.  **Plan Year quarter.**

g.  **Payroll period.**

h.  **Specify:** \_\_\_\_\_

**Salary Reduction Contributions Taken into Account.** In determining a Participant's Salary Reduction Contributions taken into account for the above-specified time period under the Matching Contribution formula, the following limitations apply (Choose one of i. through l.):

i.  **All Salary Reduction Contributions.** The Plan Administrator will take into account all Salary Reduction Contributions.

j.  **Specific limitation.** The Plan Administrator will disregard Salary Reduction Contributions exceeding \_\_\_\_\_% of the Participant's Compensation.

k.  **Discretionary.** The Plan Administrator will take into account the Salary Reduction Contributions as a percentage of the Participant's Compensation as the Employer determines.

l.  **Specify:** \_\_\_\_\_

**Allocation Conditions.** To receive an allocation of Matching Contributions, a Participant must satisfy the following allocation condition(s) (Choose one of m. or n.):

m.  **No allocation conditions.**

n.  **Conditions.** The following allocation conditions apply to Matching Contributions (Choose one or more of 1. through 4.):

1.  **Service condition.** The Participant must complete the following number of months of Continuous Service during the Plan Year: \_\_\_\_\_.

2.  **Employment condition.** The Participant must be employed by the Employer on the last day of the Plan Year.

3.  **Limited Severance Exception.** Any condition specified in 1. or 2. does not apply if the Participant incurs a Severance from Employment during the Plan Year on account of death, disability or attainment of Normal Retirement Age in the current Plan Year or in a prior Plan Year.

4.  **Specify:** \_\_\_\_\_

17. **NONELECTIVE CONTRIBUTIONS (1.19).** The Nonelective Contributions under Election 5c. are made as follows: (*Choose one*):
- Discretionary - Pro-Rata.** An amount the Employer in its sole discretion may determine.
  - Fixed - Pro Rata.** \_\_\_\_\_ % of Compensation.
  - Other.** A Nonelective Contribution may be made as follows:  
\_\_\_\_\_

**Allocation Conditions. (3.08).** To receive an allocation of Nonelective Contributions, a Participant must satisfy the following allocation condition(s) (*Choose one of d. or e.*):

- No allocation conditions.**
- Conditions.** The following allocation conditions apply to Nonelective Contributions (*Choose one or more of 1. through 4.*):
  - Service condition.** The Participant must complete the following number of months of Continuous Service during the Plan Year: \_\_\_\_\_.
  - Employment condition.** The Participant must be employed by the Employer on the last day of the Plan Year.
  - Limited Severance Exception.** Any condition specified in 1. or 2. does not apply if the Participant incurs a Severance from Employment during the Plan Year on account of death, disability or attainment of Normal Retirement Age in the current Plan Year or in a prior Plan Year.
  - Specify:** \_\_\_\_\_

18. **TIME AND METHOD OF PAYMENT OF ACCOUNT (4.02).** The Plan will distribute to a Participant who incurs a Severance from Employment his/her Vested Account as follows:

**Timing.** The Plan, in the absence of a permissible Participant election to commence payment later, will pay the Participant's Account (*Choose one of a. through e.*):

- Specified Date.** \_\_\_\_\_ days after the Participant's Severance from Employment.
- Immediate.** As soon as administratively practicable following the Participant's Severance from Employment.
- Designated Plan Year.** As soon as administratively practicable in the \_\_\_\_\_ Plan Year beginning after the Participant's Severance from Employment.
- Normal Retirement Age.** As soon as administratively practicable after the close of the Plan Year in which the Participant attains Normal Retirement Age.
- Specify:** \_\_\_\_\_

**Method.** The Plan, in the absence of a permissible Participant election, will distribute the Participant's Account under one of the following method(s) of distribution (*Choose one or more of f. through j. as applicable*):

- Lump sum.** A single payment.
- Installments.** Multiple payments made as follows: \_\_\_\_\_
- Installments for required minimum distributions only.** Annual payments, as necessary under Plan Section 4.03.
- Annuity distribution option(s):** \_\_\_\_\_
- Specify:** \_\_\_\_\_

**Participant Election.** [Plan Sections 4.02(A) and (B)] The Plan (*Choose one of k., l. or m.*):

- Permits.** Permits a Participant, with Plan Administrator approval of the election, to elect to postpone distribution beyond the time the Employer has elected in a. through e. and also to elect the method of distribution (including a method not described in f. through j. above).
- Does not permit.** Does not permit a Participant to elect the timing and method of Account distribution.
- Specify:** \_\_\_\_\_

**Mandatory Distributions.** Notwithstanding any other distribution election, following Severance from Employment (*Choose n. or o.*):

- No Mandatory Distributions.** The Plan will not make a Mandatory Distribution.
- Mandatory Distribution.** If the Participant's Vested Account is not in excess of \$5,000 (unless a different amount selected below) as of the date of distribution, the Plan will make a Mandatory Distribution following Severance from Employment.
  - Mandatory Distribution.** If the Participant's Vested Account is not in excess of \$ 1000 as of the date of distribution, the Plan will make a Mandatory Distribution following Severance from Employment.

**Exclusion of rollovers in determination of \$5,000 threshold.** In determining the \$5,000 threshold (or other dollar threshold above), rollover contributions will be:

- p.  included.  
 q.  excluded.

19. **BENEFICIARY DISTRIBUTION ELECTIONS.** Distributions following a Participant's death will be made as follows (*Choose one of a. through d.*):

- a.  **Immediate.** As soon as practical following the Participant's death.  
 b.  **Next Calendar Year.** At such time as the Beneficiary may elect, but in any event on or before the last day of the calendar year which next follows the calendar year of the Participant's death.  
 c.  **As Beneficiary elects.** At such time as the Beneficiary may elect, consistent with Section 4.03.  
 d.  **Describe:** \_\_\_\_\_

[Note: The Employer under Election 19d. may describe an alternative distribution timing or afford the Beneficiary an election which is narrower than that permitted under Election 19c., or include special provisions related to certain beneficiaries, (e.g., a surviving spouse). However, any election under Election 19d. must require distribution to commence no later than the Section 4.03 required date.]

20. **DISTRIBUTIONS PRIOR TO SEVERANCE FROM EMPLOYMENT (4.05).** A Participant prior to Severance from Employment may elect to receive a distribution of his/her Vested Account under the following distribution options (*Choose one of a. or b.*):

- a.  **None.** A Participant may not receive a distribution prior to Severance from Employment.  
 b.  **Distributions.** Prior to Severance from Employment are permitted as follows (*Choose one or more of 1. through 4.*):  
 1.  **Unforeseeable emergency.** A Participant may elect a distribution from his/her Account in accordance with Plan Section 4.05(A).  
 2.  **De minimis exception.** [Plan Section 4.05(B)] If the Participant: (i) has an Account that does not exceed \$5,000; (ii) has not made or received an allocation of any Deferral Contributions under the Plan during the two-year period ending on the date of distribution; and (iii) has not received a prior Plan distribution under this de minimis exception, then (*Choose one of a., b. or c.*):  
 a.  **Participant election.** The Participant may elect to receive all or any portion of his/her Account.  
 b.  **Mandatory distribution.** The Plan Administrator will distribute the Participant's entire Account.  
 c.  **Hybrid.** The Plan Administrator will distribute a Participant's Account that does not exceed \$\_\_\_\_\_ and the Participant may elect to receive all or any portion of his/her Account that exceeds \$\_\_\_\_\_ but that does not exceed \$5,000.  
 3.  **Age 70 1/2.** A Participant who attains age 70 1/2 prior to Severance from Employment may elect distribution of any or all of his/her Account.  
 4.  **Specify:** \_\_\_\_\_

[Note: An Employer need not permit any in-service distributions. Any election must comply with the distribution restrictions of Code Section 457(d).]

21. **QDRO (4.06).** The QDRO provisions (*Choose one of a., b. or c.*):

- a.  **Apply.**  
 b.  **Do not apply.**  
 c.  **Specify:** \_\_\_\_\_

22. **ALLOCATION OF EARNINGS (5.07(B)).** The Plan allocates Earnings using the following method (*Choose one or more of a. through f.*):

- a.  **Daily.** See Section 5.07(B)(4)(a).  
 b.  **Balance forward.** See Section 5.07(B)(4)(b).  
 c.  **Balance forward with adjustment.** See Section 5.07(B)(4)(c). Allocate pursuant to the balance forward method, except treat as part of the relevant Account at the beginning of the Valuation Period \_\_\_\_\_% of the contributions made during the following Valuation Period: \_\_\_\_\_.  
 d.  **Weighted average.** See Section 5.07(B)(4)(d). If not a monthly weighting period, the weighting period is \_\_\_\_\_.  
 e.  **Directed Account method.** See Section 5.07(B)(4)(e).

f.  Describe Earnings allocation method: \_\_\_\_\_

[Note: The Employer under Election 22f. may describe Earnings allocation methods from the elections available under Election 22 and/or a combination thereof as to any: (i) Participant group (e.g., Daily applies to Division A Employees OR to Employees hired after "x" date. Balance forward applies to Division B Employees OR to Employees hired on/before "x" date.); (ii) Contribution Type (e.g., Daily applies as to Discretionary Nonelective Contribution Accounts. Participant-Directed Account applies to Fixed Nonelective Contribution Accounts); (iii) investment type, investment vendor or Account type (e.g., Balance forward applies to investments placed with vendor A and Participant-Directed Account applies to investments placed with vendor B OR Daily applies to Participant-Directed Accounts and balance forward applies to pooled Accounts).]

23. **HEART ACT PROVISIONS (1.31(C)(3)/3.13).** The Employer elects to (Choose one of a. or b. and c. or d.):

**Continued Benefit Accruals.**

- a.  Not apply the benefit accrual provisions of Section 3.13.
- b.  Apply the benefit accrual provisions of Section 3.13.

**Distributions for deemed severance of employment (1.31(C)(3))**

- c.  The Plan does NOT permit distributions for deemed severance of employment
- d.  The Plan permits distributions for deemed severance of employment

24. **VESTING/SUBSTANTIAL RISK OF FORFEITURE (5.11).** A Participant's Deferral Contributions are [Note: If a Participant incurs a Severance from Employment before the specified events or conditions, the Plan will forfeit the Participant's non-vested Account. Caution: if a Deferral is subject to vesting schedule or other substantial risk of forfeiture, it does not count as a deferral for purposes of the annual deferral limit until the year it is fully vested.] (Choose all that apply of a. through d.):

- a.  **100% Vested/No Risk of Forfeiture.** Immediately Vested without regard to additional Service and no Substantial Risk of Forfeiture. The following contributions are 100% Vested:
  - 1.  **All Contributions.** (skip to 25.)
  - 2.  **Only the following contributions.** (select all that apply):
    - a.  **Salary Reduction Contributions.**
    - b.  **Nonelective Contributions.**
    - c.  **Matching Contributions.**
- b.  **Forfeiture under Vesting Schedule.** Vested according to the following:

**Contributions affected.** The following contributions are subject to the vesting schedule (Choose one or more of 1., 2. or 3.):

- 1.  **Salary Reduction Contributions.**
- 2.  **Nonelective Contributions.**
- 3.  **Matching Contributions.**
- 4.  **Vesting Schedule.**

Years of Service	Vested Percentage
_____	_____%
_____	_____%
_____	_____%
_____	_____%
_____	_____%

**For vesting purposes, a "Year of Service" means:**

5. \_\_\_\_\_

[Note: It is extremely rare to apply a vesting schedule to Salary Reduction Contributions.]

- c.  **Substantial Risk of Forfeiture.** Vested only when no longer subject to the following Substantial Risk of Forfeiture as follows:

**Contributions affected.** The following contributions are subject to the substantial risk of forfeiture under c. (Choose one or more of 1., 2. or 3.):

- 1.  **Salary Reduction Contributions.**
- 2.  **Nonelective Contributions.**

3.  **Matching Contributions.**

**Risk Provisions:** Vested only when no longer subject to the following Substantial Risk of Forfeiture as follows (*Choose one of 4. or 5.*):

4.  The Participant must remain employed by the Employer until \_\_\_\_\_, unless earlier Severance from Employment occurs on account of death or disability, as the Plan Administrator shall establish.

5.  **Specify:** \_\_\_\_\_

**Additional Provisions** (*Choose d. if applicable*)

d.  **Specify:** \_\_\_\_\_

**FORFEITURE ALLOCATION.** [Plan Sections 5.11(A) and 5.14] The Plan Administrator will allocate any Plan forfeitures (*Choose one of the following*):

e.  **Additional Contributions.** As the following contribution type (*Choose one of 1. or 2.*):

1.  **Nonelective.** As an additional Nonelective Contribution.

2.  **Matching.** As an additional Matching Contribution.

f.  **Reduce Fixed Contributions.** To reduce the following fixed contribution (*Choose one of 1. or 2.*):

1.  **Nonelective.** To reduce the Employer's fixed Nonelective Contribution.

2.  **Matching.** To reduce the Employer's fixed Matching Contribution.

g.  **Specify:** \_\_\_\_\_

25. **TRUST PROVISIONS.** The following provisions apply to Article VIII of the Plan (*Choose as applicable; leave blank if not applicable*):

a.  **Modifications.** The Employer modifies the Article VIII Trust provisions as follows: \_\_\_\_\_. The remaining Article VIII provisions apply.

b.  **Substitution.** The Employer replaces the Trust with the Trust Agreement attached to the Plan.

26. **CUSTODIAL ACCOUNT/ANNUITY CONTRACT (8.16).** The Employer will hold all or part of the Deferred Compensation in one or more custodial accounts or annuity contracts which satisfy the requirements of Code §457(g) (*Choose a. or b., c. if applicable*):

a.  **Custodial account(s).**

b.  **Annuity contract(s).**

c.  **Specify:** \_\_\_\_\_

[*Note: The Employer under c. may wish to identify the custodial accounts or annuity contracts or to designate a portion of the Deferred Compensation to be held in such vehicles versus held in the Trust.*]

27. **VALUATION.** In addition to the last day of the Plan Year, the Trustee (or Plan Administrator as applicable) must value the Trust Fund (or Accounts) on the following Valuation Date(s) (*Choose one of a. or b.*):

a.  **No additional Valuation Dates.**

b.  **Additional Valuation Dates.** (*Choose one or more of 1., 2. or 3.*):

1.  **Daily Valuation Dates.** Each business day of the Plan Year on which Plan assets for which there is an established market are valued and the Trustee is conducting business.

2.  **Last day of a specified period.** The last day of each \_\_\_\_\_ of the Plan Year.

3.  **Specified Valuation Dates:** \_\_\_\_\_

[*Note: The Employer under Election 26b.3. may describe Valuation Dates from the elections available under Election 26b. and/or a combination thereof as to any: (i) Participant group (e.g., No additional Valuation Dates apply to Division A Employees OR to Employees hired after "x" date. Daily Valuation Dates apply to Division B Employees OR to Employees hired on/before "x" date.); (ii) Contribution Type (e.g., No additional Valuation Dates apply as to Discretionary Nonelective Contribution Accounts. The last day of each Plan Year quarter applies to Fixed Nonelective Contribution Accounts); (iii) investment type, investment vendor or Account type (e.g., No additional Valuation Dates apply to investments placed with vendor A and Daily Valuation Dates apply to investments placed with vendor B OR Daily Valuation Dates apply to Participant-Directed Accounts and no additional Valuation Dates apply to pooled Accounts).]*

28. **TRUSTEE** (Select all that apply; leave blank if not applicable.):

- a.  Individual Trustee(s) who serve as Trustee(s) over assets not subject to control by a corporate Trustee. (Add additional Trustees as necessary.)

Name(s)	Title(s)
_____	_____
_____	_____
_____	_____
_____	_____

**Address and Telephone number** (Choose one of 1. or 2.):

- 1.  Use Employer address and telephone number.
- 2.  Use address and telephone number below:

Address: \_\_\_\_\_  
Street

\_\_\_\_\_

City State Zip

Telephone: \_\_\_\_\_

- b.  Corporate Trustee

Name: UMB Bank, n.a. c/o Security Benefit

Address: 30 Dan Road Suite 55976  
Street

Canton Massachusetts 02021-2809  
City State Zip

Telephone: (800) 747-3942

AND, the Corporate Trustee shall serve as:

- c.  a Directed (nondiscretionary) Trustee over all Plan assets except for the following:

\_\_\_\_\_

- d.  a Discretionary Trustee over all Plan assets except for the following:

\_\_\_\_\_

29. **PLAN LOANS (5.02(A))**. The Plan permits or does not permit Participant Loans (Choose one of a. or b.):

- a.  Does not permit.
- b.  Permitted pursuant to the Loan Policy.

30. **ROLLOVER CONTRIBUTIONS (3.09)**. The Plan permits Rollover Contributions subject to approval by the Plan Administrator and as further described below:

Who may roll over (Choose one of a. or b.):

- a.  Participants only.
- b.  Eligible Employees or Participants.

Sources/Types. The Plan will accept a Rollover Contribution (Choose one of c. or d.):

- c.  All. From any Eligible Retirement Plan and as to all Contribution Types eligible to be rolled into this Plan.
- d.  Limited. Only from the following types of Eligible Retirement Plans and/or as to the following Contribution Types:

\_\_\_\_\_

**Distribution of Rollover Contributions** (*Choose one of e., f. or g.*):

- e.  **Distribution without restrictions.** May elect distribution of his/her Rollover Contributions Account in accordance with Plan Section 4.05(C) at any time.
- f.  **No distribution.** May not elect to receive distribution of his/her Rollover Contributions Account until the Plan has a distributable event under Plan Section 4.01.
- g.  **Specify:** \_\_\_\_\_

*[Faint, illegible handwritten text]*

This Plan is executed on the date(s) specified below:

**Use of Adoption Agreement.** Failure to complete properly the elections in this Adoption Agreement may result in disqualification of the Employer's Plan. The Employer only may use this Adoption Agreement only in conjunction with the corresponding basic plan document.

EMPLOYER: Town of Eagar

By: \_\_\_\_\_

UMB Bank, n.a. c/o Security Benefit  
*Ken M. Watt*  
TRUSTEE

\_\_\_\_\_  
DATE SIGNED  
12-9-15  
DATE SIGNED

**RESOLUTION NO. 2016-02**

**A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF EAGAR ARIZONA ADOPTING 457 PLAN PROVIDED BY ICMA-RC IN COMPLIANCE WITH INTERNAL REVENUE SERVICE REGULATIONS.**

WHEREAS, the Town of Eagar desires its employees to take possession of their financial health for the future; and

WHEREAS, the Town of Eagar is in a legal capacity to provide local government employees an optional defined contribution 457 Plan; and

WHEREAS, many Town of Eagar employees have voluntarily taken advantage of a payroll deduction to make pre-tax contributions in the provided 457 Plan to enhance their financial future; and

WHEREAS, the Town of Eagar desires to continue to keep available the 457 Plan as an option for its employees to enhance their financial wellbeing in the future; and

WHEREAS, adoption of an amended 457 Plan is a requirement to continue to be in compliance with Internal Revenue Service (IRS) regulations; and

NOW THEREFORE, BE IT RESOLVED that the Eagar Town Council, at a properly called meeting of the Council, hereby authorizes the form of amended 475 Plan, and that an authorized representative of the Employer is hereby authorized and directed to execute and deliver to the Administrator of the Plan one or more counter parts of the Plan.

The undersigned further certifies that attached hereto as Exhibit A, is a true copy of the Town of Eagar, AZ 457 Defined Contribution Plan as amended and restated.

PASSED, ADOPTED AND APPROVED by the Mayor and Town Council of Eagar, Arizona this 2<sup>nd</sup> day of February 2016.

ATTEST:

APPROVED:

\_\_\_\_\_  
Eva M. Wilson, Town Clerk

\_\_\_\_\_  
Bryce Hamblin, Mayor

APPROVED AS TO FORM:

\_\_\_\_\_  
Douglas E. Brown, Town Attorney

# DEFERRED COMPENSATION PLAN AND TRUST

As Amended and Restated Effective January 1, 2006

## Article I. Purpose

The Employer hereby establishes and maintains the Employer's Deferred Compensation Plan and Trust, hereafter referred to as the "Plan." The Plan consists of the provisions set forth in this document.

The primary purpose of this Plan is to provide retirement income and other deferred benefits to the Employees of the Employer and the Employees' Beneficiaries in accordance with the provisions of Section 457 of the Internal Revenue Code of 1986, as amended (the "Code").

This Plan shall be an agreement solely between the Employer and participating Employees. The Plan and Trust forming a part hereof are established and shall be maintained for the exclusive benefit of Participants and their Beneficiaries. No part of the corpus or income of the Trust shall revert to the Employer or be used for or diverted to purposes other than the exclusive benefit of Participants and their Beneficiaries.

## Article II. Definitions

- 2.01 Account.** The bookkeeping account maintained for each Participant reflecting the cumulative amount of the Participant's Deferred Compensation, including any income, gains, losses, or increases or decreases in market value attributable to the Employer's investment of the Participant's Deferred Compensation, and further reflecting any distributions to the Participant or the Participant's Beneficiary and any fees or expenses charged against such Participant's Deferred Compensation.
- 2.02 Accounting Date.** Each business day that the New York Stock Exchange is open for trading, as provided in Section 6.06 for valuing the Trust's assets.
- 2.03 Administrator.** The person or persons named in writing to carry out certain nondiscretionary administrative functions under the Plan, as hereinafter described. The Employer may remove any person as Administrator upon 75 days' advance notice in writing to such person, in which case the Employer shall name another person or persons to act as Administrator. The Administrator may resign upon 75 days' advance notice in writing to the Employer, in which case the Employer shall name another person or persons to act as Administrator.
- 2.04 Automatic Distribution Date.** April 1 of the calendar year after the Plan Year the Participant attains age 70½ or, if later, has a Severance Event.
- 2.05 Beneficiary.** The person or persons designated by the Participant in his or her Joinder Agreement who shall receive any benefits payable hereunder in the event of the Participant's death. In the event that the Participant names two or more Beneficiaries, each Beneficiary shall be entitled to equal shares of the benefits payable at the Participant's death, unless otherwise provided in the Participant's Joinder Agreement. If no beneficiary is designated in the Joinder Agreement, if the Designated Beneficiary predeceases the Participant, or if the designated Beneficiary does not survive the Participant for a period of fifteen (15) days, then the estate of the Participant shall be the Beneficiary. If a married Participant resides in a community or marital property state, the Participant shall be responsible for obtaining appropriate consent of his or her spouse in the event the Participant designates someone other than his or her spouse as Beneficiary. The preceding sentence shall not apply with respect to a Deemed IRA under Article IX.
- 2.06 Deemed IRA.** A separate account or annuity established under the Plan that complies with the requirements of Section 408(q) of the Code, the Income Tax Regulations thereunder, and any other IRS guidance.

- 2.07 Deferred Compensation.** The amount of Includible Compensation otherwise payable to the Participant which the Participant and the Employer mutually agree to defer hereunder, any amount credited to a Participant's Account by reason of a transfer under Section 6.09 or 6.10, a rollover under Section 6.11, or any other amount which the Employer agrees to credit to a Participant's Account.
- 2.08 Dollar Limitation.** The applicable dollar amount within the meaning of Section 457(b)(2)(A) of the Code, as adjusted for the cost-of-living in accordance with Section 457(e)(15) of the Code.
- 2.09 Employee.** Any individual who provides services for the Employer, whether as an employee of the Employer or as an independent contractor, and who has been designated by the Employer as eligible to participate in the Plan.
- 2.10 Employer.** \_\_\_\_\_, which is a political subdivision, agency or instrumentality of the [State/Commonwealth] of \_\_\_\_\_, described in Section 457(e)(1)(A) of the Code.
- 2.11 457 Catch-Up Dollar Limitation.** Twice the Dollar Limitation.
- 2.12 Includible Compensation.** Includible Compensation of a Participant means "compensation," as defined in Section 415(c)(3) of the Code, for services performed for the Employer. Includible Compensation shall be determined without regard to any community property laws. For purposes of a Participant's Joinder Agreement only and not for purposes of the limitations in Article V, Includible Compensation shall include pre-tax contributions (excluding direct employer contributions) to an integral part trust of the employer providing retiree health care benefits.
- 2.13 Joinder Agreement.** An agreement entered into between an Employee and the Employer, including any amendments or modifications thereof. Such agreement shall fix the amount of Deferred Compensation, specify a preference among the investment alternatives designated by the Employer, designate the Employee's Beneficiary or Beneficiaries, and incorporate the terms, conditions, and provisions of the Plan by reference.
- 2.14 Normal Limitation.** The maximum amount of Deferred Compensation for any Participant for any taxable year (other than amounts referred to in Sections 6.09, 6.10, and 6.11).
- 2.15 Normal Retirement Age.** Age 70½, unless the Participant has elected an alternate Normal Retirement Age by written instrument delivered to the Administrator prior to a Severance Event. A Participant's Normal Retirement Age determines the period during which a Participant may utilize the 457 Catch-Up Dollar Limitation of Section 5.02(b) hereunder. Once a Participant has to any extent utilized the catch-up limitation of Section 5.02(b), his Normal Retirement Age may not be changed.

A Participant's alternate Normal Retirement Age may not be earlier than the earliest date that the Participant will become eligible to retire and receive immediate, unreduced retirement benefits under the Employer's basic defined benefit retirement plan covering the Participant (or a money purchase pension plan in which the Participant also participates if the Participant is not eligible to participate in a defined benefit plan), and may not be later than the date the Participant will attain age 70½. If the Participant will not become eligible to receive benefits under a basic defined benefit retirement plan (or money purchase pension plan, if applicable) maintained by the Employer, the Participant's alternate Normal Retirement Age may not be earlier than 65 and may not be later than age 70½. In no event may a Participant's normal retirement age be different than the normal retirement age under the Employer's other 457(b) plans, if any.

In the event the Plan has Participants that include qualified police or firefighters (as defined under Section 415(b)(2)(H)(ii)(I) of the Code), a normal retirement age may be designated for such qualified police or firefighters that is not earlier than age 40 or later than age 70½. Alternatively, qualified police or firefighters may be permitted to designate a normal retirement age that is between age 40 and age 70½.

- 2.16 Participant.** Any Employee who has joined the Plan pursuant to the requirements of Article IV. For purposes of section 6.11 of the Plan, the term Participant includes an employee or former Employee of the Employer who has not yet received all of the payments of benefits to which he/she is entitled under the Plan.
- 2.17 Percentage Limitation.** 100 percent of the participant's Includible Compensation available to be contributed as Deferred Compensation for the taxable year.
- 2.18 Plan Year.** The calendar year.
- 2.19 Retirement.** The first date upon which both of the following shall have occurred with respect to a participant: Severance Event and attainment of age 65.
- 2.20 Severance Event.** A severance of the Participant's employment with the Employer within the meaning of Section 457(d)(1)(A)(ii) of the Code.

In general, a Participant shall be deemed to have experienced a Severance Event for purposes of this Plan when, in accordance with the established practices of the Employer, the employment relationship is considered to have actually terminated. In the case of a Participant who is an independent contractor of the Employer, a Severance Event shall be deemed to have occurred when the Participant's contract under which services are performed has completely expired and terminated, there is no foreseeable possibility that the Employer will renew the contract or enter into a new contract for the Participant's services, and it is not anticipated that the Participant will become an Employee of the Employer, or such other events as may be permitted under the Code.

- 2.21 Trust.** The Trust created under Article VI of the Plan which shall consist of all compensation deferred under the Plan, plus any income and gains thereon, less any losses, expenses and distributions to Participants and Beneficiaries.

### **Article III. Administration**

- 3.01 Duties of the Employer.** The Employer shall have the authority to make all discretionary decisions affecting the rights or benefits of Participants which may be required in the administration of this Plan. The Employer's decisions shall be afforded the maximum deference permitted by applicable law.
- 3.02 Duties of Administrator.** The Administrator, as agent for the Employer, shall perform nondiscretionary administrative functions in connection with the Plan, including the maintenance of Participants' Accounts, the provision of periodic reports of the status of each Account, and the disbursement of benefits on behalf of the Employer in accordance with the provisions of this Plan.

### **Article IV. Participation in the Plan**

- 4.01 Initial Participation.** An Employee may become a Participant by entering into a Joinder Agreement prior to the beginning of the calendar month in which the Joinder Agreement is to become effective to defer compensation not yet earned, or such other date as may be permitted under the Code. A new employee may defer compensation in the calendar month during which he or she first becomes an employee if a Joinder Agreement is entered into on or before the first day on which the employee performs services for the Employer.
- 4.02 Amendment of Joinder Agreement.** A Participant may amend an executed Joinder Agreement to change the amount of Includible Compensation not yet earned which is to be deferred (including the reduction of such future deferrals to zero). Such amendment shall become effective as of the beginning of the calendar month commencing after the date the amendment is executed, or such other date as may be permitted under the Code. A Participant may at any time amend his or her Joinder Agreement to change the designated Beneficiary, and such amendment shall become effective immediately.

## Article V. Limitations on Deferrals

**5.01 Normal Limitation.** Except as provided in Section 5.02, the maximum amount of Deferred Compensation for any Participant for any taxable year, shall not exceed the lesser of the Dollar Limitation or the Percentage Limitation.

### 5.02 Catch-Up Limitations.

- (a) *Catch-up Contributions for Participants Age 50 and Over.* A Participant who has attained the age of 50 before the close of the Plan Year, and with respect to whom no other elective deferrals may be made to the Plan for the Plan Year by reason of the Normal Limitation of Section 5.01, may enter into a Joinder Agreement to make elective deferrals in addition to those permitted by the Normal Limitation in an amount not to exceed the lesser of:
- (1) The applicable dollar amount as defined in Section 414(v)(2)(B) of the Code, as adjusted for the cost-of-living in accordance with Section 414(v)(2)(C) of the Code; or
  - (2) The excess (if any) of
    - (i) The Participant's Includible Compensation for the year, or
    - (ii) Any other elective deferrals of the Participant for such year which are made without regard to this Section 5.02(a).

An additional contribution made pursuant to this Section 5.02(a) shall not, with respect to the year in which the contribution is made, be subject to any otherwise applicable limitation contained in Section 5.01 above, or be taken into account in applying such limitation to other contributions or benefits under the Plan or any other plan. This Section 5.02(a) shall not apply in any year to which a higher limit under Section 5.02(b) applies.

- (b) *Last Three Years Catch-up Contribution:* For each of the last three (3) taxable years for a Participant ending before his or her attainment of Normal Retirement Age, the maximum amount of Deferred Compensation shall be the lesser of:
- (1) The 457 Catch-Up Dollar Limitation, or
  - (2) The sum of
    - (i) The Normal Limitation for the taxable year, and
    - (ii) The Normal Limitation for each prior taxable year of the Participant commencing after 1978 less the amount of the Participant's Deferred Compensation for such prior taxable years. A prior taxable year shall be taken into account under the preceding sentence only if (x) the Participant was eligible to participate in the Plan for such year, and (y) compensation (if any) deferred under the Plan (or such other plan) was subject to the Normal Limitation.

**5.03 Sick, Vacation and Back Pay.** If the Employer so elects, a Participant may defer all or a portion of the value of the Participant's accumulated sick pay, accumulated vacation pay and/or back pay, provided that such deferral does not cause total deferrals on behalf of the Participant to exceed the Dollar Limitation or Percentage Limitation (including any Catch-up Dollar Limitation) for the year of deferral. The election to defer such sick, vacation and/or back pay must be made in a manner and at a time permitted under Section 1.457-4(d) of the Income Tax Regulations.

For Plan Years beginning before January 1, 2009, pursuant to proposed IRS regulations issued under Section 415 of the Code, the Plan may permit deferrals from compensation, including sick, vacation and back pay, so long as the amounts are paid within 2½ months following severance from employment and the other requirements of Sections

457(b) and 415 of the Code are met. For Plan Years beginning on or after January 1, 2009, pursuant to final IRS regulations issued under Section 415 of the Code, the Plan may permit deferrals from compensation, including sick, vacation and back pay, so long as the amounts are paid by the later of: (i) 2½ months following severance from employment, and (ii) the end of the calendar year that includes the date of such severance from employment, and the other requirements of Sections 457(b) and 415 of the Code are met. Additionally, the agreement to defer such amounts must be entered into prior to the first day of the month in which the amounts otherwise would be paid or made available.

- 5.04 Other Plans.** Notwithstanding any provision of the Plan to the contrary, the amount excludible from a Participant's gross income under this Plan or any other eligible deferred compensation plan under Section 457(b) of the Code shall not exceed the limits set forth in Sections 457(b) and 414(v) of the Code.
- 5.05 Excess Deferrals.** Any amount that exceeds the maximum Dollar Limitation or Percentage Limitation (including any applicable Catch-Up Dollar Limitation) for a taxable year, shall constitute an excess deferral for that taxable year. Any excess deferral shall be distributed in accordance with the requirements for excess deferrals under the Code and Section 1.457-4(e) of the Income Tax Regulations or other applicable Internal Revenue Service guidance.
- 5.06 Protection of Person Who Serves in a Uniformed Service.** An Employee whose employment is interrupted by qualified military service under Section 414(u) of the Code or who is on leave of absence for qualified military service under Section 414(u) of the Code may elect to contribute additional Deferred Compensation upon resumption of employment with the Employer equal to the maximum Deferred Compensation that the Employee could have elected during that period if the Employee's employment with the Employer had continued (at the same level of Includible Compensation) without the interruption or leave, reduced by Deferred Compensation, if any, actually made for the Employee during the period of the interruption or leave. This right applies for five years following the resumption of employment (or, if sooner, for a period equal to three times the period of the interruption or leave).

## Article VI. Trust and Investment of Accounts

- 6.01 Investment of Deferred Compensation.** A Trust is hereby created to hold all the assets of the Plan (except Deemed IRA contributions and earnings thereon held pursuant to Article IX) for the exclusive benefit of Participants and Beneficiaries, except that expenses and taxes may be paid from the Trust as provided in Section 6.03. The trustee shall be the Employer or such other person that agrees to act in that capacity hereunder.
- 6.02 Investment Powers.** The trustee or the Administrator, acting as agent for the trustee, shall have the powers listed in this Section with respect to investment of Trust assets, except to the extent that the investment of Trust assets is directed by Participants, pursuant to Section 6.05 or to the extent that such powers are restricted by applicable law.
- (a) To invest and reinvest the Trust without distinction between principal and income in common or preferred stocks, shares of regulated investment companies and other mutual funds, bonds, loans, notes, debentures, certificates of deposit, contracts with insurance companies including but not limited to insurance, individual or group annuity, deposit administration, guaranteed interest contracts, and deposits at reasonable rates of interest at banking institutions including but not limited to savings accounts and certificates of deposit. Assets of the Trust may be invested in securities that involve a higher degree of risk than investments that have demonstrated their investment performance over an extended period of time.
  - (b) To invest and reinvest all or any part of the assets of the Trust in any common, collective or commingled trust fund that is maintained by a bank or other institution and that is available to Employee plans described under Sections 457 or 401 of the Code, or any successor provisions thereto, and during the period of time that an investment through any such medium shall exist, to the extent of participation of the Plans the declaration of trust of such commonly collective, or commingled trust fund shall constitute a part of this Plan.
  - (c) To invest and reinvest all or any part of the assets of the Trust in any group annuity, deposit administration or guaranteed interest contract issued by an insurance company or other financial institution on a commingled

or collective basis with the assets of any other 457 plan or trust qualified under Section 401(a) of the Code or any other plan described in Section 401(a)(24) of the Code, and such contract may be held or issued in the name of the Administrator, or such custodian as the Administrator may appoint, as agent and nominee for the Employer. During the period that an investment through any such contract shall exist, to the extent of participation of the Plan, the terms and conditions of such contract shall constitute a part of the Plan.

- (d) To hold cash awaiting investment and to keep such portion of the Trust in cash or cash balances, without liability for interest, in such amounts as may from time to time be deemed to be reasonable and necessary to meet obligations under the Plan or otherwise to be in the best interests of the Plan.
- (e) To hold, to authorize the holding of, and to register any investment to the Trust in the name of the Plan, the Employer, or any nominee or agent of any of the foregoing, including the Administrator, or in bearer form, to deposit or arrange for the deposit of securities in a qualified central depository even though, when so deposited, such securities may be merged and held in bulk in the name of the nominee of such depository with other securities deposited therein by any other person, and to organize corporations or trusts under the laws of any jurisdiction for the purpose of acquiring or holding title to any property for the Trust, all with or without the addition of words or other action to indicate that property is held in a fiduciary or representative capacity but the books and records of the Plan shall at all times show that all such investments are part of the Trust.
- (f) Upon such terms as may be deemed advisable by the Employer or the Administrator, as the case may be, for the protection of the interests of the Plan or for the preservation of the value of an investment, to exercise and enforce by suit for legal or equitable remedies or by other action, or to waive any right or claim on behalf of the Plan or any default in any obligation owing to the Plan, to renew, extend the time for payment of, agree to a reduction in the rate of interest on, or agree to any other modification or change in the terms of any obligation owing to the Plan, to settle, compromise, adjust, or submit to arbitration any claim or right in favor of or against the Plans to exercise and enforce any and all rights of foreclosure, bid for property in foreclosure, and take a deed in lieu of foreclosure with or without paying consideration therefor, to commence or defend suits or other legal proceedings whenever any interest of the Plan requires it, and to represent the Plan in all suits or legal proceedings in any court of law or equity or before any body or tribunal.
- (g) To employ suitable consultants, depositories, agents, and legal counsel on behalf of the Plan.
- (h) To open and maintain any bank account or accounts in the name of the Plan, the Employer, or any nominee or agent of the foregoing, including the Administrator, in any bank or banks.
- (i) To do any and all other acts that may be deemed necessary to carry out any of the powers set forth herein.

**6.03 Taxes and Expenses.** All taxes of any and all kinds whatsoever that may be levied or assessed under existing or future laws upon the Plan, or in respect to the Trust, or the income thereof, and all commissions or acquisitions or dispositions of securities and similar expenses of investment and reinvestment of the Trust, shall be paid from the Trust. Such reasonable compensation of the Administrator, as may be agreed upon from time to time by the Employer and the Administrator, and reimbursement for reasonable expenses incurred by the Administrator in performance of its duties hereunder (including but not limited to fees for legal, accounting, investment and custodial services) shall also be paid from the Trust.

**6.04 Payment of Benefits.** The payment of benefits from the Trust in accordance with the terms of the Plan may be made by the Administrator, or by any custodian or other person so authorized by the Employer to make such disbursement. The Administrator, custodian or other person shall not be liable with respect to any distribution of Trust assets made at the direction of the Employer.

**6.05 Investment Funds.** In accordance with uniform and nondiscriminatory rules established by the Employer and the Administrator, the Participant may direct his or her Accounts to be invested in one (1) or more investment

funds available under the Plan; provided, however, that the Participant's investment directions shall not violate any investment restrictions established by the Employer. Neither the Employer, the Administrator, nor any other person shall be liable for any losses incurred by virtue of following such directions or with any reasonable administrative delay in implementing such directions.

- 6.06 Valuation of Accounts.** As of each Accounting Date, the Plan assets held in each investment fund offered shall be valued at fair market value and the investment income and gains or losses for each fund shall be determined. Such investment income and gains or losses shall be allocated proportionately among all Account balances on a fund-by-fund basis. The allocation shall be in the proportion that each such Account balance as of the immediately preceding Accounting Date bears to the total of all such Account balances as of that Accounting Date. For purposes of this Article, all Account balances include the Account balances of all Participants and Beneficiaries.
- 6.07 Participant Loan Accounts.** Participant loan accounts shall be invested in accordance with Section 8.03 of the Plan. Such Accounts shall not share in any investment income and gains or losses of the investment funds described in Sections 6.05 and 6.06.
- 6.08 Crediting of Accounts.** The Participant's Account shall reflect the amount and value of the investments or other property obtained by the Employer through the investment of the Participant's Deferred Compensation pursuant to Sections 6.05 and 6.06. It is anticipated that the Employer's investments with respect to a Participant will conform to the investment preference specified in the Participant's Joinder Agreement, but nothing herein shall be construed to require the Employer to make any particular investment of a Participant's Deferred Compensation. Each Participant shall receive periodic reports, not less frequently than annually, showing the then current value of his or her Account.
- 6.09 Post-Severance Transfers Among Eligible Deferred Compensation Plans.**

- (a) *Incoming Transfers:* A transfer may be accepted from an eligible deferred compensation plan maintained by another employer and credited to a Participant's or Beneficiary's Account under the Plan if:
- (1) In the case of a transfer for a Participant, the Participant has had a Severance Event with that employer and become an Employee of the Employer;
  - (2) The other employer's plan provides that such transfer will be made; and
  - (3) The Participant or Beneficiary whose deferred amounts are being transferred will have an amount immediately after the transfer at least equal to the deferred amount immediately before the transfer.

The Employer may require such documentation from the predecessor plan as it deems necessary to effectuate the transfer in accordance with Section 457(e)(10) of the Code, to confirm that such plan is an eligible deferred compensation plan within the meaning of Section 457(b) of the Code, and to assure that transfers are provided for under such plan. The Employer may refuse to accept a transfer in the form of assets other than cash, unless the Employer and the Administrator agree to hold such other assets under the Plan.

- (b) *Outgoing Transfers:* An amount may be transferred to an eligible deferred compensation plan maintained by another employer, and charged to a Participant's or Beneficiary's Account under this Plan, if:
- (1) In the case of a transfer for a Participant, the Participant has a Severance Event with the Employer and becomes an employee of the other employer;
  - (2) The other employer's plan provides that such transfer will be accepted;
  - (3) The Participant or Beneficiary and the employers have signed such agreements as are necessary to assure that the Employer's liability to pay benefits to the Participant has been discharged and assumed by the other employer; and

- (4) The Participant or Beneficiary whose deferred amounts are being transferred will have an amount immediately after the transfer at least equal to the deferred amount immediately before the transfer.

The Employer may require such documentation from the other plan as it deems necessary to effectuate the transfer, to confirm that such plan is an eligible deferred compensation plan within the meaning of Section 457(b) of the Code, and to assure that transfers are provided for under such plan. Such transfers shall be made only under such circumstances as are permitted under Section 457 of the Code and the regulations thereunder.

## 6.10 Transfers Among Eligible Deferred Compensation Plans of the Employer.

- (a) *Incoming Transfers.* A transfer may be accepted from another eligible deferred compensation plan maintained by the Employer and credited to a Participant's or Beneficiary's Account under the Plan if:
  - (1) The Employer's other plan provides that such transfer will be made;
  - (2) The Participant or Beneficiary whose deferred amounts are being transferred will have an amount immediately after the transfer at least equal to the deferred amount immediately before the transfer; and
  - (3) The Participant or Beneficiary whose deferred amounts are being transferred is not eligible for additional annual deferrals in the Plan unless the Participant or Beneficiary is performing services for the Employer.
- (b) *Outgoing Transfers.* A transfer may be accepted from another eligible deferred compensation plan maintained by the Employer and credited to a Participant's or Beneficiary's Account under the Plan if:
  - (1) The Employer's other plan provides that such transfer will be accepted;
  - (2) The Participant or Beneficiary whose deferred amounts are being transferred will have an amount immediately after the transfer at least equal to the deferred amount immediately before the transfer; and
  - (3) The Participant or Beneficiary whose deferred amounts are being transferred is not eligible for additional annual deferrals in the Employer's other eligible deferred compensation plan unless the Participant or Beneficiary is performing services for the Employer.

## 6.11 Eligible Rollover Distributions.

- (a) *Incoming Rollovers:* An eligible rollover distribution may be accepted from an eligible retirement plan and credited to a Participant's Account under the Plan. The Employer may require such documentation from the distributing plan as it deems necessary to effectuate the rollover in accordance with Section 402 of the Code and to confirm that such plan is an eligible retirement plan within the meaning of Section 402(c)(8)(B) of the Code. The Plan shall separately account (in one or more separate accounts) for eligible rollover distributions from any eligible retirement plan.
- (b) *Outgoing Rollovers:* Notwithstanding any provision of the Plan to the contrary that would otherwise limit a distributee's election under this Section, a distributee may elect, at the time and in the manner prescribed by the Administrator, to have any portion of an eligible rollover distribution paid directly to an eligible retirement plan specified by the distributee in a direct rollover.
- (c) *Definitions:*
  - (1) *Eligible Rollover Distribution:* An eligible rollover distribution is any distribution of all or any portion of the balance to the credit of the distributee, except that an eligible rollover distribution does not

include: any distribution that is one of a series of substantially equal periodic payments (not less frequently than annually) made for the life (or life expectancy) of the distributee or the joint lives (or joint life expectancies) of the distributee and the distributee's designated beneficiary, or for a specified period of ten years or more; any distribution to the extent such distribution is required under Sections 401(a)(9) and 457(d)(2) of the Code; and any distribution made as a result of an unforeseeable emergency of the employee. For purposes of distributions from other eligible retirement plans rolled over into this Plan, the term eligible rollover distribution shall not include the portion of any distribution that is not includible in gross income (determined without regard to the exclusion for net unrealized appreciation with respect to employer securities), such as after-tax contributions.

- (2) *Eligible Retirement Plan:* An eligible retirement plan is an individual retirement account described in Section 408(a) of the Code, an individual retirement annuity described in Section 408(b) of the Code, an annuity plan described in Sections 403(a) or 403(b) of the Code, a qualified trust described in Section 401(a) of the Code, or an eligible deferred compensation plan described in Section 457(b) of the Code which is maintained by an eligible governmental employer described in Section 457(e)(1)(A) of the Code, that accepts the distributee's eligible rollover distribution.
- (3) *Distributee:* A distributee includes an employee or former employee. In addition, the employee's or former employee's surviving spouse and the employee's or former employee's spouse or former spouse who is the alternate payee under a qualified domestic relations order, as defined in Section 414(p) of the Code, are distributees with regard to the interest of the spouse or former spouse.
- (4) *Direct Rollover:* A direct rollover is a payment by the plan to the eligible retirement plan specified by the distributee.

**6.12 Trustee-to-Trustee Transfers to Purchase Permissive Service Credit.** All or a portion of a Participant's Account may be transferred directly to the trustee of a defined benefit governmental plan (as defined in Section 414(d) of the Code) if such transfer is (a) for the purchase of permissive service credit (as defined in Section 415(n)(3)(A) of the Code) under such plan, or (b) a repayment to which Section 415 of the Code does not apply by reason of subsection (k)(3) thereof, within the meaning of Section 457(e)(17) of the Code.

**6.13 Treatment of Distributions of Amounts Previously Rolled Over From 401(a) and 403(b) Plans and IRAs.** For purposes of Section 72(t) of the Code, a distribution from this Plan shall be treated as a distribution from a qualified retirement plan described in Section 4974(c)(1) of the Code to the extent that such distribution is attributable to an amount transferred to an eligible deferred compensation plan from a qualified retirement plan (as defined in Section 4974(c) of the Code).

**6.14 Employer Liability.** In no event shall the Employer's liability to pay benefits to a Participant under this Plan exceed the value of the amounts credited to the Participant's Account; neither the Employer nor the Administrator shall be liable for losses arising from depreciation or shrinkage in the value of any investments acquired under this Plan.

## Article VII. Benefits

### 7.01 Retirement Benefits and Election on Severance Event.

- (a) *General Rule:* Except as otherwise provided in this Article VII, the distribution of a Participant's Account shall commence as of a Participant's Automatic Distribution Date, and the distribution of such benefits shall be made in accordance with one of the payment options described in Section 7.02. Notwithstanding the foregoing, but subject to the following paragraphs of this Section 7.01, the Participant may elect following a Severance Event to have the distribution of benefits commence on a fixed determinable date other than that described in the preceding sentence, but not later than April 1 of the year following the year of the Participant's Retirement or attainment of age 70½, whichever is later. The Participant's right to change his or her election with respect to commencement of the distribution of benefits shall not be restrained by this Section 7.01.

Notwithstanding the foregoing, the Administrator, in order to ensure the orderly administration of this provision, may establish a deadline after which such election to defer the commencement of distribution of benefits shall not be allowed.

- (b) *Loans*: Notwithstanding the foregoing provisions of this Section 7.01, no election to defer the commencement of benefits after a Severance Event shall operate to defer the distribution of any amount in the Participant's loan account in the event of a default of the Participant's loan.

**7.02 Payment Options.** As provided in Sections 7.01, 7.04 and 7.05, a Participant may elect to have value of the Participant's Account distributed in accordance with one of the following payment options, provided that such option is consistent with the limitations set forth in Section 7.03:

- (a) Equal monthly, quarterly, semi-annual or annual payments in an amount chosen by the Participant, continuing until his or her Account is exhausted;
- (b) One lump-sum payment;
- (c) Approximately equal monthly, quarterly, semi-annual or annual payments, calculated to continue for a period certain chosen by the Participant;
- (d) Annual Payments equal to the minimum distributions required under Section 401(a)(9) of the Code, including the incidental death benefit requirements of Section 401(a)(9)(G), over the life expectancy of the Participant or over the life expectancies of the Participant and his or her Beneficiary;
- (e) Payments equal to payments made by the issuer of a retirement annuity policy acquired by the Employer;
- (f) A split distribution under which payments under options (a), (b), (c) or (e) commence or are made at the same time, as elected by the Participant under Section 7.01, provided that all payments commence (or are made) by the latest benefit commencement date permitted under Section 7.01;
- (g) Any other payment option elected by the Participant and agreed to by the Employer and Administrator.

A Participant's selection of a payment option under Subsections (a), (c), or (g) above may include the selection of an automatic annual cost-of-living increase. Such increase will be based on the rise in the Consumer Price Index for All Urban Consumers (CPI-U) from the third quarter of the last year in which a cost-of-living increase was provided to the third quarter of the current year. Any increase will be made in periodic payment checks beginning the following January.

**7.03 Limitation on Options.** No payment option may be selected by a Participant under subsections 7.02(a) or (c) unless the amount of any installment is not less than \$100. No payment option may be selected by a Participant under Sections 7.02, 7.04, or 7.05 unless it satisfies the requirements of Sections 401(a)(9) and 457(d)(2) of the Code, including that payments commencing before the death of the Participant shall satisfy the incidental death benefit requirements under Section 401(a)(9)(G) of the Code.

**7.04 Minimum Required Distributions.** Notwithstanding any provision of the Plan to the contrary, the Plan shall comply with the minimum required distribution rules set forth in Sections 457(d)(2) and 401(a)(9) of the Code, including the incidental death benefit requirements of Section 401(a)(9)(G) of the Code.

**7.05 Post-Retirement Death Benefits.**

- (a) Should the Participant die after he or she has begun to receive benefits under a payment option, the remaining payments, if any, under the payment option shall continue until the Administrator receives notice of the Participant's death. Upon notification of the Participant's death, benefits shall be payable to the Participant's Beneficiary commencing not later than December 31 of the year following the year of the Participant's death, provided that the Beneficiary may elect to begin benefits earlier than that date.

- (b) In the event that the Beneficiary dies before the payment of death benefits has commenced or been completed, the remaining benefits payable under the payment option applicable to the Beneficiary shall, subject to the requirements set forth in Section 7.04, be paid to an additional beneficiary designated by the Beneficiary. If no additional beneficiary is named, payment shall be made to the Beneficiary's estate in a lump sum.
- (c) In the event that the Participant's estate is the Beneficiary, payment shall be made to the estate in a lump sum.

**7.06 Pre-Retirement Death Benefits.**

- (a) Should the Participant die before he or she has begun to receive the benefits provided by Section 7.01, the value of the Participant's Account shall be payable to the Beneficiary commencing not later than December 31 of the year following the year of the Participant's death, provided that the Beneficiary may elect to begin benefits earlier than that date.
- (b) In the event that the Beneficiary dies before the payment of death benefits has commenced or been completed, the remaining value of the Participant's Account shall be paid to the estate of the Beneficiary in a lump sum. In the event that the Participant's estate is the Beneficiary, payment shall be made to the estate in a lump sum.

**7.07 Unforeseeable Emergencies.**

- (a) In the event an unforeseeable emergency occurs, a Participant or Beneficiary may apply to the Employer to receive that part of the value of his or her Account that is reasonably needed to satisfy the emergency need. If such an application is approved by the Employer, the Participant or Beneficiary shall be paid only such amount as the Employer deems necessary to meet the emergency need, but payment shall not be made to the extent that the financial hardship may be relieved through cessation of deferral under the Plan, insurance or other reimbursement, or liquidation of other assets to the extent such liquidation would not itself cause severe financial hardship.
- (b) An unforeseeable emergency shall be deemed to involve only circumstances of severe financial hardship of a Participant or Beneficiary resulting from an illness or accident of the participant or beneficiary, the Participant's or Beneficiary's spouse, or the Participant's or Beneficiary's dependent (as defined in Section 152 of the Code, and, for taxable years beginning on or after January 1, 2005, without regard to Sections 152(b)(1), (b)(2), and (d)(1)(B) of the Code); loss of the Participant's or Beneficiary's property due to casualty (including the need to rebuild a home following damage to a home not otherwise covered by homeowner's insurance, e.g., as a result of a natural disaster); or other similar extraordinary and unforeseeable circumstances arising as a result of events beyond the control of the Participant or the Beneficiary. For example, the imminent foreclosure of or eviction from the Participant's or Beneficiary's primary residence may constitute an unforeseeable emergency. In addition, the need to pay for medical expenses, including non-refundable deductibles, as well as for the cost of prescription drug medication, may constitute an unforeseeable emergency. Finally, the need to pay for the funeral expenses of a spouse or a dependent (as defined in section 152 of the Code, and, for taxable years beginning on or after January 1, 2005, without regard to Sections 152(b)(1), (b)(2), and (d)(1)(B) of the Code) may also constitute an unforeseeable emergency. Except as otherwise specifically provided in this Section 7.07(b), the purchase of a home and the payment of college tuition are not unforeseeable emergencies.

**7.08 In-Service Distribution of Rollover Contributions.** Effective January 1, 2006, the Employer may elect to allow Participants to receive an in-service distribution of amounts attributable to rollover contributions to the Plan. If the Employer has elected to make such distributions available, a Participant that has a separate account attributable to rollover contributions to the Plan may at any time elect to receive a distribution of all or any portion of the amount held in the rollover account.

**7.09 In-Service Distribution to Participants Age 70½ or Older.** A Participant who has reached age 70½ and has not yet had a Severance Event, may, at any time, request a distribution of all or a part of his or her Account. A Participant may only receive two (2) such distributions pursuant to this Section 7.09 in any calendar year.

**7.10 Distribution De Minimis Accounts.** Notwithstanding the foregoing provisions of this Article VII:

- (a) *Mandatory Distribution.* If the value of a Participant's Account is less than \$1,000, the Participant's Account shall be paid to the Participant in a single lump sum distribution, provided that:
  - (1) No amount has been deferred under the Plan with respect to the Participant during the 2-year period ending on the date of the distribution; and
  - (2) There has been no prior distribution under the Plan to the Participant pursuant to this Section 7.10.
- (b) *Voluntary Distribution.* If the value of the Participant's Account is at least \$1,000 but not more than the dollar limit under Section 411(a)(11)(A) of the Code, the Participant may elect to receive his or her entire Account in a lump sum payment if:
  - (1) No amount has been deferred under the Plan with respect to the Participant during the 2-year period ending on the date of the distribution; and
  - (2) There has been no prior distribution under the Plan to the Participant pursuant to this Section 7.10.

**Article VIII. Loans to Participants**

**8.01 Availability of Loans to Participants.**

- (a) The Employer may elect to make loans available to Participants in this Plan. If the Employer has elected to make loans available to Participants, a Participant may apply for a loan from the Plan subject to the limitations and other provisions of this Article. However, no loans are available from Deemed IRAs.
- (b) The Employer shall establish written guidelines governing the granting of loans, provided that such guidelines are approved by the Administrator and are not inconsistent with the provisions of this Article, and that loans are made available to all Participants on a reasonably equivalent basis.

**8.02 Terms and Conditions of Loans to Participants.** Any loan by the Plan to a Participant under Section 8.01 of the Plan shall satisfy the following requirements:

- (a) *Availability.* Loans shall be made available to all Participants on a reasonably equivalent basis.
- (b) *Interest Rate.* Loans must be adequately secured and bear a reasonable interest rate.
- (c) *Loan Limit.* No Participant loan shall exceed the present value of the Participant's Account.
- (d) *Foreclosure.* In the event of default on any installment payment, the outstanding balance of the loan shall be a deemed distribution. In such event, an actual distribution of a plan loan offset amount will not occur until a distributable event occurs in the Plan.
- (e) *Reduction of Account.* Notwithstanding any other provision of this Plan, the portion of the Participant's Account balance used as a security interest held by the Plan by reason of a loan outstanding to the Participant shall be taken into account for purposes of determining the amount of the Account balance payable at the time of death or distribution, but only if the reduction is used as repayment of the loan.
- (f) *Amount of Loan.* At the time the loan is made, the principal amount of the loan plus the outstanding balance (principal plus accrued interest) due on any other outstanding loans to the Participant from the Plan and from all other plans of the Employer that are either eligible deferred compensation plans described in section 457(b) of the Code or qualified employer plans under Section 72(p)(4) of the Code shall not exceed the lesser of:

- (1) \$50,000, reduced by the excess (if any) of
  - (i) The highest outstanding balance of loans from the Plan during the one (1) year period ending on the day before the date on which the loan is made; or
  - (ii) The outstanding balance of loans from the Plan on the date on which such loan is made; or
- (2) One-half of the value of the Participant's interest in all of his or her Accounts under this Plan.
- (g) *Application for Loan.* The Participant must give the Employer adequate written notice, as determined by the Employer, of the amount and desired time for receiving a loan. No more than one (1) loan may be made by the Plan to a Participant's in any calendar year. No loan shall be approved if an existing loan from the Plan to the Participant is in default to any extent.
- (h) *Length of Loan.* Any loan issued shall require the Participant to repay the loan in substantially equal installments of principal and interest, at least monthly, over a period that does not exceed five (5) years from the date of the loan; provided, however, that if the proceeds of the loan are applied by the Participant to acquire any dwelling unit that is to be used within a reasonable time (determined at the time of the loan is made) after the loan is made as the principal residence of the Participant, the five (5) year limit shall not apply. In this event, the period of repayment shall not exceed a reasonable period determined by the Employer. Principal installments and interest payments otherwise due may be suspended for up to one (1) year during an authorized leave of absence, if the promissory note so provides, but not beyond the original term permitted under this subsection (h), with a revised payment schedule (within such term) instituted at the end of such period of suspension.
- (i) *Prepayment.* The Participant shall be permitted to repay the loan in whole or in part at any time prior to maturity, without penalty.
- (j) *Promissory Note.* The loan shall be evidenced by a promissory note executed by the Participant and delivered to the Employer, and shall bear interest at a reasonable rate determined by the Employer.
- (k) *Security.* The loan shall be secured by an assignment of the participant's right, title and interest in and to his or her Account.
- (l) *Assignment or Pledge.* For the purposes of paragraphs (f) and (g), assignment or pledge of any portion of the Participant's interest in the Plan and a loan, pledge, or assignment with respect to any insurance contract purchased under the Plan, will be treated as a loan.
- (m) *Other Terms and Conditions.* The Employer shall fix such other terms and conditions of the loan as it deems necessary to comply with legal requirements, to maintain the qualification of the Plan and Trust under Section 457 of the Code, or to prevent the treatment of the loan for tax purposes as a distribution to the Participant. The Employer, in its discretion for any reason, may also fix other terms and conditions of the loan, including, but not limited to, the provision of grace periods following an event of default, not inconsistent with the provisions of this Article and Section 72(p) of the Code, and any applicable regulations thereunder.

### **8.03 Participant Loan Accounts.**

- (a) Upon approval of a loan to a Participant by the Employer, an amount not in excess of the loan shall be transferred from the Participant's other investment fund(s), described in Section 6.05 of the Plan, to the Participant's loan account as of the Accounting Date immediately preceding the agreed upon date on which the loan is to be made.

- (b) The assets of a Participant's loan account may be invested and reinvested only in promissory notes received by the Plan from the Participant as consideration for a loan permitted by Section 8.01 of the Plan or in cash. Uninvested cash balances in a Participant's loan account shall not bear interest. Neither the Employer, the Administrator, nor any other person shall be liable for any loss, or by reason of any breach, that results from the Participant's exercise of such control.
- (c) Repayment of principal and payment of interest shall be made by payroll deduction or, where repayment cannot be made by payroll deduction, by check, and shall be invested in one (1) or more other investment funds, in accordance with Section 6.05 of the Plan, as of the next Accounting Date after payment thereof to the Trust. The amount so invested shall be deducted from the Participant's loan account.
- (d) The Employer shall have the authority to establish other reasonable rules, not inconsistent with the provisions of the Plan, governing the establishment and maintenance of Participant loan accounts.

## Article IX. Deemed IRAs

**9.01 General.** This Article IX of the Plan reflects section 602 of the Economic Growth and Tax Relief Reconciliation Act of 2001 ("EGTRRA"), as amended by the Job Creation and Worker Assistance Act of 2002. This Article is intended as good faith compliance with the requirements of EGTRRA and is to be construed in accordance with EGTRRA and guidance issued thereunder. This Article IX shall supersede the provisions of the Plan to the extent that those provisions are inconsistent with the provisions of this Article IX.

Effective for Plan Years beginning after December 31, 2002, the Employer may elect to allow Employees to make voluntary employee contributions to a separate account or annuity established under the Plan that complies with the requirements of Section 408(q) of the Code and any regulations promulgated thereunder (a "Deemed IRA"). The Plan shall establish a separate account for the designated Deemed IRA contributions of each Employee and any earnings properly allocable to the contributions, and maintain separate recordkeeping with respect to each such Deemed IRA.

**9.02 Voluntary Employee Contributions.** For purposes of this Article, a voluntary employee contribution means any contribution (other than a mandatory contribution within the meaning of Section 411(c)(2) of the Code) that is made by the Employee and which the Employee has designated, at or prior to the time of making the contribution, as a contribution to which this Article applies.

**9.03 Deemed IRA Trust Requirements.** This Article shall satisfy the trust requirement under Section 408(q) of the Code and the regulations thereto. IRAs established pursuant to this Article shall be held in one or more trusts or custodial accounts (the "Deemed IRA Trusts"), which shall be separate from the Trust established under the Plan to hold contributions other than Deemed IRA contributions. The Deemed IRA Trusts shall satisfy the applicable requirements of Sections 408 and 408A of the Code, which requirements are set forth in section 9.05 and 9.06, respectively, and shall be established with a trustee or custodian meeting the requirements of Section 408(a)(2) of the Code ("Deemed IRA Trustee"). To the extent that the assets of any Deemed IRAs established pursuant to this Article are held in a Deemed IRA Trust satisfying the requirements of this Section 9.03, such Deemed IRA Trust, and any amendments thereto, is hereby adopted as a trust maintained under this Plan with respect to the assets held therein, and the provisions of such Deemed IRA Trust shall control so long as any assets of any Deemed IRA are held thereunder.

**9.04 Reporting Duties.** The Deemed IRA Trustee shall be subject to the reporting requirements of Section 408(i) of the Code with respect to all Deemed IRAs that are established and maintained under the Plan.

**9.05 Deemed Traditional IRA Requirements.** Deemed IRAs established in the form of traditional IRAs shall satisfy the following requirements:

- (a) *Exclusive Benefit.* The Deemed IRA account shall be established for the exclusive benefit of an Employee or his or her Beneficiaries.

(b) *Maximum Annual Contributions.*

- (1) Except in the case of a rollover contribution (as permitted by Sections 402(c), 402(e)(6), 403(a)(4), 403(b)(8), 403(b)(10), 408(d)(3) and 457(e)(16) of the Code), no contributions will be accepted unless they are in cash, and the total of such contributions shall not exceed:

\$3,000 for any taxable year beginning in 2002 through 2004;

\$4,000 for any taxable year beginning in 2005 through 2007; and

\$5,000 for any taxable year beginning in 2008 and years thereafter.

After 2008, the limit will be adjusted by the Secretary of the Treasury for cost-of-living-increases under Section 219(b)(5)(C) of the Code. Such adjustments will be in multiples of \$500.

- (2) In the case of an Employee who is 50 or older, the annual cash contribution limit is increased by:

\$500 for any taxable year beginning in 2002 through 2005; and

\$1,000 for any taxable year beginning in 2006 and thereafter.

- (3) No contributions will be accepted under a SIMPLE IRA plan established by any employer pursuant to Section 408(p) of the Code. Also, no transfer or rollover of funds attributable to contributions made by a particular employer under its SIMPLE IRA plan will be accepted from a SIMPLE IRA, that is an IRA used in conjunction with a SIMPLE IRA plan, prior to the expiration of the 2-year period beginning on the date the Employee first participated in that employer's SIMPLE IRA plan.

- (c) *Collectibles.* If the Deemed IRA Trust acquires collectibles with within the meaning of Section 408(m) of the Code after December 31, 1981, Deemed IRA Trust assets will be treated as a distribution in an amount equal to the cost of such collectibles.

- (d) *Life Insurance Contracts.* No part of the Deemed IRA Trust funds will be invested in life insurance contracts.

(e) *Minimum Required Distributions.*

- (1) Notwithstanding any provision of this Deemed IRA to the contrary, the distribution of the Employee's interest in the account shall be made in accordance with the requirements of Section 408(a)(6) of the Code and the Income Tax Regulations thereunder, the provisions of which are herein incorporated by reference. If distributions are made from an annuity contract purchased from an insurance company, distributions thereunder must satisfy the requirements of Q&A-4 of Section 1.401(a)(9)-6T of the Income Tax Regulations (or Section 1.401(a)(9)-6 of the Income Tax Regulations, as applicable), rather than paragraphs (2), (3) and (4) below and Section 9.05(f). The minimum required distributions calculated for this IRA may be withdrawn from another IRA of the Employee in accordance with Q&A-9 of Section 1.408-8 of the Income Tax Regulations.
- (2) The entire value of the account of the Employee for whose benefit the account is maintained will commence to be distributed no later than the first day of April following the calendar year in which such Employee attains age 70½ (the "required beginning date") over the life of such Employee or the lives of such Employee and his or her Beneficiary.
- (3) The amount to be distributed each year, beginning with the calendar year in which the Employee attains age 70½ and continuing through the year of death shall not be less than the quotient obtained by dividing the value of the IRA (as determined under section 9.05(f)(3)) as of the end of the preceding year by the distribution period in the Uniform Lifetime Table in Q&A-2 of Section 401(a)(9)-9 of the Income Tax Regulations, using the Employee's age of his or her birthday in the year. However, if the Employee's sole Beneficiary is his or her surviving spouse and such spouse is more than 10 years younger than the Employee, then the distribution period is determined under the Joint

and Last Survivor Table in Q&A-3 of Section 1.401(a)(9)-9 of the Income Tax Regulations, using the ages as of the Employee's and spouse's birthdays in the year.

- (4) The required minimum distribution for the year the Employee attains age 70½ can be made as late as April 1 of the following year. The required minimum distribution for any other year must be made by the end of such year.
- (f) *Distribution Upon Death.*
- (1) *Death On or After Required Beginning Date.* If the Employee dies on or after the required beginning date, the remaining portion of his or her interest will be distributed at least as rapidly as follows:
- (i) If the Beneficiary is someone other than the Employee's surviving spouse, the remaining interest will be distributed over the remaining life expectancy of the Beneficiary, with such life expectancy determined using the Beneficiary's age as of his or her birthday in the year following the year of the Employee's death, or over the period described in paragraph (1)(iii) below if longer.
  - (ii) If the Employee's sole Beneficiary is the Employee's surviving spouse, the remaining interest will be distributed over such spouse's life or over the period described in paragraph (1)(iii) below if longer. Any interest remaining after such spouse's death will be distributed over such spouse's remaining life expectancy determined using the spouse's age as of his or her birthday in the year of the spouse's death, or, if the distributions are being made over the period described in paragraph (1)(iii) below, over such period.
  - (iii) If there is no Beneficiary, or if applicable by operation of paragraph (1)(i) or (1)(ii) above, the remaining interest will be distributed over the Employee's remaining life expectancy determined in the year of the Employee's death.
  - (iv) The amount to be distributed each year under paragraph (1)(i), (ii), or (iii), beginning with the calendar year following the calendar year of the Employee's death, is the quotient obtained by dividing the value of the IRA as of the end of the preceding year by the remaining life expectancy specified in such paragraph. Life expectancy is determined using the Single Life Table in Q&A-1 of Section 1.401(a)(9)-9 of the Income Tax Regulations. If distributions are being made to a surviving spouse as the sole Beneficiary, such spouse's remaining life expectancy for a year is the number in the Single Life Table corresponding to such spouse's age in the year. In all other cases, remaining life expectancy for a year is the number in the Single Life Table corresponding to the Beneficiary's or Employee's age in the year specified in paragraph 1 (i), (ii), or (iii) and reduced by 1 for each subsequent year.
- (2) *Death Before Required Beginning Date.* If the Employee dies before the required beginning date, his or her entire interest will be distributed at least as rapidly as follows:
- (i) If the Beneficiary is someone other than the Employee's surviving spouse, the entire interest will be distributed, starting by the end of the calendar year following the calendar year of the Employee's death, over the remaining life expectancy of the Beneficiary, with such life expectancy determined using the age of the Beneficiary as of his or her birthday in the year following the year of the Employee's death, or, if elected, in accordance with paragraph (2)(iii) below.
  - (ii) If the Employee's sole Beneficiary is the Employee's surviving spouse, the entire interest will be distributed, starting by the end of the calendar year following the calendar year of the Employee's death (or by the end of the calendar year in which the Employee would have attained age 70½, if later), over such spouse's life, or, if elected, in accordance with paragraph (2)(iii) below. If the surviving spouse dies before distributions are required to begin, the

remaining interest will be distributed, starting by the end of the calendar year following the calendar year of the spouse's death, over the spouse's Beneficiary's remaining life expectancy determined using such Beneficiary's age as of his or her birthday in the year following the death of the spouse, or, if elected, will be distributed in accordance with paragraph (2)(iii) below. If the surviving spouse dies after distributions are required to begin, any remaining interest will be distributed over the spouse's remaining life expectancy determined using the spouse's age as of his or her birthday in the year of the spouse's death.

- (iii) If there is no Beneficiary, or if applicable by operation of paragraph (2)(i) or (2)(ii) above, the entire interest will be distributed by the end of the calendar year containing the fifth anniversary of the Beneficiary's death (or of the spouse's death in the case of the surviving spouse's death before distributions are required to begin under paragraph (2)(ii) above).
  - (iv) The amount to be distributed each year under paragraph (2)(i) or (ii) is the quotient to be obtained by dividing the value of the IRA as of the end of the preceding year by the remaining life expectancy specified in such paragraph. Life expectancy is determined using the Single Life Table in Q&A-1 of Section 1.401(a)(9)-9 of the Income Tax Regulations. If distributions are being made to a surviving spouse as the sole Beneficiary, such spouse's remaining life expectancy for a year is the number in the Single Life Table corresponding to the Beneficiary's age in the year specified in paragraph (2)(i) or (ii) and reduced by 1 for each subsequent year.
  - (v) The "value" of the IRA includes the amount of any outstanding rollover, transfer and recharacterization under Q&As-7 and -8 of Section 1.408-8 of the Income Tax Regulations.
  - (vi) If the sole Beneficiary is the Employee's surviving spouse, the spouse may elect to treat the IRA as his or her own IRA. This election will be deemed to have been made if such surviving spouse makes a contribution to the IRA or fails to take required distributions as a Beneficiary.
- (g) *Nonforfeitable.* The interest of an Employee in the balance in his or her Deemed IRA account is nonforfeitable at all times.
- (h) *Reporting.* The Deemed IRA Trustee of a Deemed Traditional IRA shall furnish annual calendar-year reports concerning the status of the Deemed IRA account and such information concerning required minimum distributions as is prescribed by the Commissioner of Internal Revenue.
- (i) *Substitution of Deemed IRA Trustee.* If the Deemed IRA Trustee is a non-bank trustee or custodian, the non-bank trustee or custodian shall substitute another trustee or custodian if the non-bank trustee or custodian receives notice from the Commissioner of Internal Revenue that such substitution is required because it has failed to comply with the requirements of Section 1.408-2(e) of the Income Tax Regulations and Section 1.408-2T of the Income Tax Regulations.

**9.06 Deemed Roth IRA Requirements.** Deemed IRAs established in the form of Roth IRAs shall satisfy the following requirements:

- (a) *Exclusive Benefit.* The Deemed Roth IRA shall be established for the exclusive benefit of an Employee or his or her Beneficiaries.
- (b) *Maximum Annual Contributions.*
  - (1) *Maximum Permissible Amount.* Except in the case of a qualified rollover contribution or recharacterization (as defined in (6) below), no contribution will be accepted unless it is in cash and the total of such contributions to all the Employee's Roth IRAs for a taxable year does not exceed

the applicable amount (as defined in (2) below), or the Employee's compensation (as defined in (8) below) if less, for that taxable year. The contribution described in the previous sentence that may not exceed the lesser of the applicable amount or the Employee's compensation is referred to as a "regular contribution." A "qualified rollover contribution" is a rollover contribution that meets the requirements of Section 408(d)(3) of the Code, except the one-rollover-per-year rule of Section 408(d)(3)(B) does not apply if the rollover contribution is from another IRA other than a Roth IRA (a "nonRoth IRA"). Contributions may be limited under (3) through (5) below.

(2) *Applicable Amount.* The applicable amount is determined under (i) or (ii) below:

- (i) If the Employee is under age 50, the applicable amount is:
  - \$3,000 for any taxable year beginning in 2002 through 2004;
  - \$4,000 for any taxable year beginning in 2005 through 2007; and
  - \$5,000 for any taxable year beginning in 2008 and years thereafter.
- (ii) If the Employee is 50 or older, the applicable amount is:
  - \$3,500 for any taxable year beginning in 2002 through 2004;
  - \$4,500 for any taxable year beginning in 2005;
  - \$5,000 for any taxable year beginning in 2006 through 2007; and
  - \$6,000 for any taxable year beginning in 2008 and years thereafter.

After 2008, the limits in paragraph (2)(i) and (ii) above will be adjusted by the Secretary of the Treasury for cost-of-living increases under Section 219(b)(5)(C) of the Code. Such adjustments will be in multiples of \$500.

(3) If (i) and/or (ii) below apply, the maximum regular contribution that can be made to all the Employee's Roth IRAs for the taxable year is the smaller amount determined under (i) or (ii).

- (i) The maximum regular contribution is phased out ratably between certain levels of modified adjusted gross income ("modified AGI," defined in (7) below) in accordance with the following table:

Filing Status	Modified AGI		
	Full Contribution	Phase-out Range	No Contribution
Single or Head of Household	\$95,000 or less	Between \$95,000 and \$110,000	\$110,000 or more
Joint Return or Qualifying Widower	\$150,000 or less	Between \$150,000 and \$160,000	\$160,000 or more
Married-Separate Return	\$0	Between \$0 and \$10,000	\$10,000 or more

If the Employee's modified AGI for a taxable year is in the phase-out range, the maximum regular contribution determined under this table for that taxable year is rounded up to the next multiple of \$10 and not reduced below \$200.

- (ii) If the Employee makes regular contributions to both Roth and nonRoth IRAs for a taxable year, the maximum regular contribution that can be made to all the Employee's Roth IRAs for that taxable year is reduced by the regular contributions made to the Employee's nonRoth IRAs for the taxable year.
- (4) *Qualified Rollover Contribution Limit.* A rollover from a nonRoth IRA cannot be made to this IRA if, for the year the amount is distributed from the nonRoth IRA, (i) the Employee is married and files a separate return, (ii) the Employee is not married and has modified AGI in excess of \$100,000 or (iii) the Employee is married and together the Employee and the Employee's spouse have modified AGI in excess of \$100,000. For purposes of the preceding sentence, a husband and wife are not treated as married for a taxable year if they have lived apart at all times during that taxable year and file separate returns for the taxable year.
- (5) *SIMPLE IRA Limits.* No contributions will be accepted under a SIMPLE IRA plan established by any employer pursuant to Section 408(p) of the Code. Also, no transfer or rollover of funds attributable to contributions made by a particular employer under its SIMPLE IRA plan will be accepted from a SIMPLE IRA, that is, an IRA used in conjunction with a SIMPLE IRA plan, prior to the expiration of the 2-year period beginning on the date the Employee first participated in that employer's SIMPLE IRA plan.
- (6) *Recharacterization.* A regular contribution to a nonRoth IRA may be recharacterized pursuant to the rules in Section 1.408A-5 of the Income Tax Regulations as a regular contribution to this IRA, subject to the limits in (3) above.
- (7) *Modified AGI.* For purposes of (3) and (4) above, an Employee's modified AGI for a taxable year is defined in Section 408A(c)(3)(C)(i) of the Code and does not include any amount included in adjusted gross income as a result of a rollover from a nonRoth IRA (a "conversion").
- (8) *Compensation.* For purposes of (1) above, compensation is defined as wages, salaries, professional fees, or other amounts derived from or received for personal services actually rendered (including, but not limited to, commissions paid salesmen, compensation for services on the basis of a percentage of profits, commissions on insurance premiums, tips and bonuses) and includes earned income, as defined in Section 401(c)(2) of the Code (reduced by the deduction the self-employed individual takes for contributions made to a self-employed retirement plan). For purposes of this definition, Section 401(c)(2) of the Code shall be applied as if the term trade or business for purposes of Section 1402 of the Code included service described in subsection (c)(6). Compensation does not include amounts derived from or received as earnings or profits from property (including but not limited to interest and dividends) or amounts not includible in gross income. Compensation also does not include any amount received as a pension or annuity or as deferred compensation. The term "compensation" shall include any amount includible in the Employee's gross income under Section 71 of the Code with respect to a divorce or separation instrument described in subparagraph (A) of Section 71(b)(2) of the Code. In the case of a married Employee filing a joint return, the greater compensation of his or her spouse is treated as his or her own compensation but only to the extent that such spouse's compensation is not being used for purposes of the spouse making a contribution to a Roth IRA or a deductible contribution to a nonRoth IRA.
- (c) *Collectibles.* If the Deemed IRA Trust acquires collectibles within the meaning of Section 408(m) of the Code after December 31, 1981, Deemed IRA Trust assets will be treated as a distribution in an amount equal to the cost of such collectibles.

- (d) *Life Insurance Contracts.* No part of the Deemed IRA Trust funds will be invested in life insurance contracts.
- (e) *Distributions Before Death.* No amount is required to be distributed prior to the death of the Employee for whose benefit the account was originally established.
- (f) *Minimum Required Distributions.*
  - (1) Notwithstanding any provision of this IRA to the contrary, the distribution of the Employee's interest in the account shall be made in accordance with the requirements of Section 408(a)(6) of the Code, as modified by section 408A(c)(5), and the regulations thereunder, the provisions of which are herein incorporated by reference. If distributions are made from an annuity contract purchased from an insurance company, distributions thereunder must satisfy the requirements of section 1.401(a)(9)-6T of the Temporary Income Tax Regulations (taking into account Section 408A(c)(5) of the Code) (or Section 1.401(a)(9)-6 of the Income Tax Regulations, as applicable), rather than the distribution rules in paragraphs (2), (3) and (4) below.
  - (2) Upon the death of the Employee, his or her entire interest will be distributed at least as rapidly as follows:
    - (i) If the Beneficiary is someone other than the Employee's surviving spouse, the entire interest will be distributed, starting by the end of the calendar year following the year of the Employee's death, over the remaining life expectancy of the Beneficiary, with such life expectancy determined using the age of the beneficiary as of his or her birthday in the year following the year of the Employee's death, or, if elected, in accordance with paragraph (2)(iii) below.
    - (ii) If the Employee's sole Beneficiary is the Employee's surviving spouse, the entire interest will be distributed starting by the end of the calendar year following the calendar year of the Employee's death (or by the end of the calendar year in which the Employee would have attained age 70½, if later), over such spouse's life, or, if elected, in accordance with paragraph (2)(iii) below. If the surviving spouse dies before distributions are required to begin, the remaining interest will be distributed, starting by the end of the calendar year following the calendar year of the spouse's death, over the spouse's Beneficiary's remaining life expectancy determined using such Beneficiary's age as of his or her birthday in the year following the death of the spouse, or, if elected, will be distributed in accordance with paragraph (2)(iii) below. If the surviving spouse dies after distributions are required to begin, any remaining interest will be distributed over the spouse's remaining life expectancy determined using the spouse's age as of his or her birthday in the year of the spouse's death.
    - (iii) If there is no Beneficiary, or if applicable by operation of paragraph (2)(i) or (2)(ii) above, the entire interest will be distributed the end of the calendar year containing the fifth anniversary of the Employee's death (or of the spouse's death in the case of the surviving spouse's death before distributions are required to begin under paragraph 2(ii) above).
    - (iv) The amount to be distributed each year under paragraph (2)(i) or (ii) is the quotient obtained by dividing the value of the IRA as of the end of the preceding year by the remaining life expectancy specified in such paragraph. Life expectancy is determined using the Single Life Table in Q&A-1 of Section 1.401(a)(9)-9 of the Income Tax Regulations. If distributions are being made to a surviving spouse as the sole Beneficiary, such spouse's remaining life expectancy for a year is the number in the Single Life Table corresponding to such spouse's age in the year. In all other cases, remaining life expectancy for a year is the number in the Single Life Table corresponding to the Beneficiary's age in the year specified in paragraph (2)(i) or (ii) and reduced by 1 for each subsequent year.

- (3) The “value” of the IRA includes the amount of any outstanding rollover, transfer and recharacterization under Q&As-7 and -8 of Section 1.408-8 of the Income Tax Regulations.
- (4) If the sole Beneficiary is the Employee’s surviving spouse, the spouse may elect to treat the IRA as his or her own IRA. This election will be deemed to have been made if such surviving spouse makes a contribution to the IRA or fails to take required distributions as a Beneficiary.
- (g) *Nonforfeitable.* The interest of an Employee in the balance in his or her account is nonforfeitable at all times.
- (h) *Reporting.* The Deemed IRA Trustee of a Deemed Roth IRA shall furnish annual calendar-year reports concerning the status of the Deemed IRA account and such information concerning required minimum distributions as is prescribed by the Commissioner of Internal Revenue.
- (i) *Substitution of Deemed IRA Trustee.* If the Deemed IRA Trustee is a non-bank trustee or custodian, the non-bank trustee or custodian shall substitute another trustee or custodian if the non-bank trustee or custodian receives notice from the Commissioner of Internal Revenue that such substitution is required because it has failed to comply with the requirements of Section 1.408-2(e) of the Income Tax Regulations and Section 1.408-2T of the Income Tax Regulations.

## Article X. Non-Assignability

**10.01 General.** Except as provided in Article VIII and Section 10.02, no Participant or Beneficiary shall have any right to commute, sell, assign, pledge, transfer or otherwise convey or encumber the right to receive any payments hereunder, which payments and rights are expressly declared to be non-assignable and non-transferable.

### 10.02 Domestic Relations Orders.

- (a) *Allowance of Transfers:* To the extent required under a final judgment, decree, or order (including approval of a property settlement agreement) that (1) relates to the provision of child support, alimony payments, or marital property rights and (2) is made pursuant to a state domestic relations law, and (3) is permitted under Sections 414(p)(11) and (12) of the Code, any portion of a Participant’s Account may be paid or set aside for payment to a spouse, former spouse, child, or other dependent of the Participant (an “Alternate Payee”). Where necessary to carry out the terms of such an order, a separate Account shall be established with respect to the Alternate Payee who shall be entitled to make investment selections with respect thereto in the same manner as the Participant. Any amount so set aside for an Alternate Payee shall be paid in accordance with the form and timing of payment specified in the order. Nothing in this Section shall be construed to authorize any amount to be distributed under the Plan at a time or in a form that is not permitted under Section 457(b) of the Code and is explicitly permitted under the uniform procedures described in Section 10.2(d) below. Notwithstanding the foregoing sentence, if a judgment, decree or order (including approval of a property settlement agreement) that relates to the provision of child support, alimony payments, or the marital property rights of a spouse or former spouse, child, or other dependent of a Participant is made pursuant to the domestic relations law of any State, then the amount of the Participant’s Account shall be paid in the manner and to the person or persons so directed in the domestic relations order. Such payment shall be made without regard to whether the Participant is eligible for a distribution of benefits under the Plan. The Administrator shall establish reasonable procedures for determining the status of any such decree or order and for effectuating distribution pursuant to the domestic relations order. Any payment made to a person pursuant to this Section shall be reduced by any required income tax withholding.
- (b) *Release from Liability to Participant:* The Employer’s liability to pay benefits to a Participant shall be reduced to the extent that amounts have been paid or set aside for payment to an Alternate Payee to paragraph (a) of this Section and the Participant and his or her Beneficiaries shall be deemed to have released the Employer and the Plan Administrator from any claim with respect to such amounts.

- (c) *Participation in Legal Proceedings:* The Employer and Administrator shall not be obligated to defend against or set aside any judgment, decree, or order described in paragraph (a) or any legal order relating to the garnishment of a Participant's benefits, unless the full expense of such legal action is borne by the Participant. In the event that the Participant's action (or inaction) nonetheless causes the Employer or Administrator to incur such expense, the amount of the expense may be charged against the Participant's Account and thereby reduce the Employer's obligation to pay benefits to the Participant. In the course of any proceeding relating to divorce, separation, or child support, the Employer and Administrator shall be authorized to disclose information relating to the Participant's Account to the Alternate Payee (including the legal representatives of the Alternate Payee), or to a court.
- (d) *Determination of Validity of Domestic Relations Orders:* The Administrator shall establish uniform procedures for determining the validity of any domestic relations order. The Administrator's determinations under such procedures shall be conclusive and binding on all parties and shall be afforded the maximum amount of deference permitted by law.

**10.03 IRS Levy.** Notwithstanding Section 10.01, the Administrator may pay from a Participant's or Beneficiary's Account balance the amount that the Administrator finds is lawfully demanded under a levy issued by the Internal Revenue Service with respect to that Participant or Beneficiary or is sought to be collected by the United States Government under a judgment resulting from an unpaid tax assessment against the Participant or Beneficiary.

**10.04 Mistaken Contribution.** To the extent permitted by applicable law, if any contribution (or any portion of a contribution) is made to the Plan by a good faith mistake of fact, then after the payment of the contribution, and upon receipt in good order of a proper request approved by the Administrator, the amount of the mistaken contribution (adjusted for any income or loss in value, if any, allocable thereto) shall be returned directly to the Participant or, to the extent required or permitted by the Administrator, to the Employer.

**10.05 Payments to Minors and Incompetents.** If a Participant or Beneficiary entitled to receive any benefits hereunder is a minor or is adjudged to be legally incapable of giving valid receipt and discharge for such benefits, or is deemed so by the Administrator, benefits will be paid to such persons as the Administrator may designate for the benefit of such Participant or Beneficiary. Such payments shall be considered a payment to such Participant or Beneficiary and shall, to the extent made, be deemed a complete discharge of any liability for such payments under the Plan.

**10.06 Procedure When Distributee Cannot Be Located.** The Administrator shall make all reasonable attempts to determine the identity and address of a Participant or a Participant's Beneficiary entitled to benefits under the Plan. For this purpose, a reasonable attempt means (a) the mailing by certified mail of a notice to the last known address shown on the Employer or Administrator's records, (b) notification sent to the Social Security Administration or the Pension Benefit Guarantee Corporation (under their program to identify payees under retirement plans), and (c) the payee has not responded within 6 months. If the Administrator is unable to locate such a person entitled to benefits hereunder, or if there has been no claim made for such benefits, the Trust shall continue to hold the benefits due such person.

## **Article XI. Relationship to Other Plans and Employment Agreements**

This Plan serves in addition to any other retirement, pension, or benefit plan or system presently in existence or hereinafter established for the benefit of the Employer's employees, and participation hereunder shall not affect benefits receivable under any such plan or system. Nothing contained in this Plan shall be deemed to constitute an employment contract or agreement between any Participant and the Employer or to give any Participant the right to be retained in the employ of the Employer. Nor shall anything herein be construed to modify the terms of any employment contract or agreement between a Participant and the Employer.

## **Article XII. Amendment or Termination of Plan**

The Employer may at any time amend this Plan provided that it transmits such amendment in writing to the Administrator at least 30 days prior to the effective date of the amendment. The consent of the Administrator shall not be required in order for

such amendment to become effective, but the Administrator shall be under no obligation to continue acting as Administrator hereunder if it disapproves of such amendment.

The Administrator may at any time propose an amendment to the Plan by an instrument in writing transmitted to the Employer at least 30 days before the effective date of the amendment. Such amendment shall become effective unless, within such 30-day period, the Employer notifies the Administrator in writing that it disapproves such amendment, in which case such amendment shall not become effective. In the event of such disapproval, the Administrator shall be under no obligation to continue acting as Administrator hereunder.

The Employer may at any time terminate this Plan. In the event of termination, assets of the Plan shall be distributed to Participants and Beneficiaries as soon as administratively practicable following termination of the Plan. Alternatively, assets of the Plan may be transferred to an eligible deferred compensation plan maintained by another eligible governmental employer within the same State if (a) all assets held by the Plan (other than Deemed IRAs) are transferred; (b) the receiving plan provides for the receipt of transfers; (c) the Participants and Beneficiaries whose deferred amounts are being transferred will have an amount immediately after the transfer at least equal to the deferred amount immediately before the transfer; and (d) the Participants or Beneficiaries whose deferred amounts are being transferred is not eligible for additional annual deferrals in the receiving plan unless the Participants or Beneficiaries are performing services for the employer maintaining the receiving plan.

Except as may be required to maintain the status of the Plan as an eligible deferred compensation plan under Section 457(b) of the Code or to comply with other applicable laws, no amendment or termination of the Plan shall divest any Participant of any rights with respect to compensation deferred before the date of the amendment or termination.

### **Article XIII. Applicable Law**

This Plan and Trust shall be construed under the laws of the state where the Employer is located and is established with the intent that it meet the requirements of an "eligible deferred compensation plan" under Section 457(b) of the Code, as amended. The provisions of this Plan and Trust shall be interpreted wherever possible in conformity with the requirements of that Section of the Code.

In addition, notwithstanding any provision of the Plan to the contrary, the Plan shall be administered in compliance with the requirements of Section 414(u) of the Code.

### **Article XIV. Gender and Number**

The masculine pronoun, whenever used herein, shall include the feminine pronoun, and the singular shall include the plural, except where the context requires otherwise.

## DECLARATION OF TRUST

This Declaration of Trust (the "Group Trust Agreement") is made as of the 19th day of May, 2001, by VantageTrust Company, which declares itself to be the sole Trustee of the trust hereby created.

WHEREAS, the ICMA Retirement Trust was created as a vehicle for the commingling of the assets of governmental plans and governmental units described in Section 818(a)(6) of the Internal Revenue Code of 1986, as amended, pursuant to a Declaration of Trust dated October 4, 1982, as subsequently amended, a copy of which is attached hereto and incorporated by reference as set out below (the "ICMA Declaration"); and

WHEREAS, the trust created hereunder (the "Group Trust") is intended to meet the requirements of Revenue Ruling 81-100, 1981-1 C.B. 326, and is established as a common trust fund within the meaning of Section 391:1 of Title 35 of the New Hampshire Revised Statutes Annotated, to accept and hold for investment purposes the assets of the Deferred Compensation and Qualified Plans held by and through the ICMA Retirement Trust.

NOW, THEREFORE, the Group Trust is created by the execution of this Declaration of Trust by the Trustee and is established with respect to each Deferred Compensation and Qualified Plan by the transfer to the Trustee of such Plan's assets in the ICMA Retirement Trust, by the Trustees thereof, in accord with the following provisions:

- (a) *Incorporation of ICMA Declaration by Reference; ICMA By-Laws.* Except as otherwise provided in this Group Trust Agreement, and to the extent not inconsistent herewith, all provisions of the ICMA Declaration are incorporated herein by reference and made a part hereof, to be read by substituting the Group Trust for the Retirement Trust and the Trustee for the Board of Trustees referenced therein. In this respect, unless the context clearly indicates otherwise, all capitalized terms used herein and defined in the ICMA Declaration have the meanings assigned to them in the ICMA Declaration. In addition, the By-Laws of the ICMA Retirement Trust, as the same may be amended from time-to-time, are adopted as the By-Laws of the Group Trust to the extent not inconsistent with the terms of this Group Trust Agreement.

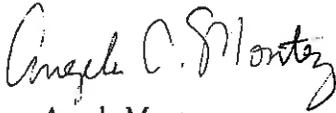
Notwithstanding the foregoing, the terms of the ICMA Declaration and By-Laws are further modified with respect to the Group Trust created hereunder, as follows:

1. any reporting, distribution, or other obligation of the Group Trust vis-à-vis any Deferred Compensation Plan, Qualified Plan, Public Employer, Public Employer Trustee, or Employer Trust shall be deemed satisfied to the extent that such obligation is undertaken by the ICMA Retirement Trust (in which case the obligation of the Group Trust shall run to the ICMA Retirement Trust); and
  2. all provisions dealing with the number, qualification, election, term and nomination of Trustees shall not apply, and all other provisions relating to trustees (including, but not limited to, resignation and removal) shall be interpreted in a manner consistent with the appointment of a single corporate trustee.
- (b) *Compliance with Revenue Procedure 81-100.* The requirements of Revenue Procedure 81-100 are applicable to the Group Trust as follows:
1. Pursuant to the terms of this Group Trust Agreement and Article X of the By-Laws, investment in the Group Trust is limited to assets of Deferred Compensation and Qualified Plans, investing through the ICMA Retirement Trust.
  2. Pursuant to the By-Laws, the Group Trust is adopted as a part of each Qualified Plan that invests herein through the ICMA Retirement Trust.
  3. In accord with the By-Laws, that part of the Group Trust's corpus or income which equitably belongs to any Deferred Compensation and Qualified Plan may not be used for or diverted to any purposes other than for the exclusive benefit of the Plan's employees or their beneficiaries who are entitled to benefits under such Plan.

4. In accord with the By-Laws, no Deferred Compensation Plan or Qualified Plan may assign any or part of its equity or interest in the Group Trust, and any purported assignment of such equity or interest shall be void.
- (c) *Governing Law.* Except as otherwise required by federal, state or local law, this Declaration of Trust (including the ICMA Declaration to the extent incorporated herein) and the Group Trust created hereunder shall be construed and determined in accordance with applicable laws of the State of New Hampshire.
- (d) *Judicial Proceedings.* The Trustee may at any time initiate an action or proceeding in the appropriate state or federal courts within or outside the state of New Hampshire for the settlement of its accounts or for the determination of any question of construction which may arise or for instructions.

IN WITNESS WHEREOF, the Trustee has executed this Declaration of Trust as of the day and year first above written.

VANTAGETRUST COMPANY

By: 

Name: Angela Montez

Title: Assistant Secretary

# ***Eagar Public Works Department***

## Memorandum

**To:** Mayor and Town Council  
**From:** Bruce Ray  
**Through:** Tami Ryall  
**Date:** February 2, 2015  
**Re:** Bid for 3/8" and 1/2" Chips and Oil, to Chip Seal the following Street: South Juniper St.

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Mayor and Council,

After doing the last chip seal in September the project was completed well under budget due to the lower cost of oil. I am requesting approval to put out a bid request for 3/8" and 1/2" chips and oil for the chip sealing of South Juniper Street. If approved the chip seal will be done in late May or early June 2016. The Juniper Street chip seal was originally scheduled for September 2016 but there is a surplus in this year's HURF budget and I would request that we move it up.

In the bid request (see attached) it will specify that we inspect the rock prior to delivery to verify that the rock meets the bid specifications.

I am requesting approval to advertise a bid request for 3/8" and 1/2" and chips and oil needed for the chip seal. The cost of this project is estimated at approximately \$35,000 for materials.

When we do receive bids, I request that Council give approval to staff to accept the lowest responsible bidder.

Bruce Ray  
Public Works Director



The Town of Eagar will be accepting sealed bids for the following two solicitations:

- 1) Fractured Basalt Chips for road maintenance (Materials & Delivery Only)  
Specification will be per MAG Section 330. Quantities for Fractured Chips for chip seal paving are as follows:

	Unit Price	Subtotal
140 CY of 3/8" Basalt Chips	_____ CY/Ton	_____
140 CY of 1/2" Fractured Chips	_____ CY/Ton	_____

Chips need to be screened and washed.  
Include freight and tax in your bid.  
The Town reserves the right to inspect chips prior to delivery.

- 2) Furnish and install CRS-2LM Oil for chip seal paving road maintenance

Specification will be per MAG Section 330. Triple layer chip seal application.

	Unit Price	Subtotal
Triple Layer Roadway (2500 LF 24' wide @1.6 Shot Rate .6, .5 and .5)	_____ TN	_____
Mobilization (1 QTY)	_____ EA	_____
Overnight Stay (1 QTY)	_____ EA	_____
Spreader Hrs (min Daily)	_____ EA	_____

Include tax in your bid.

If you have any questions please contact us at (928) 333-4223 ext, 25 or email [info@eagaraz.gov](mailto:info@eagaraz.gov).

The Town of Eagar reserves the right to change footages, quantities, and plans without prior notice. All bids must be good for 90 days.

Bids must be received by **3:30pm** Monday March 7, 2016 and will be opened that same day. The bid will be awarded to the lowest responsible bidder. Bids may be hand delivered to 22 W. 2<sup>nd</sup> Street or mailed to PO Box 1300 Eagar, AZ 85925, Bids MUST specify attention to "Eva Wilson, Town Clerk –Chip and or Oil Bid".



The Town of Eagar will be accepting **sealed** bids for the following two solicitations:

- 1) Fractured Chips for road maintenance (Materials & Delivery Only)
- 2) Furnish and apply CRS-2LM Oil for road maintenance

To get a complete list of specifications go to [www.eagaraz.gov](http://www.eagaraz.gov)

If you have any questions please contact us at (928) 333-4223 ext, 25 or email [info@eagaraz.gov](mailto:info@eagaraz.gov).

The Town of Eagar reserves the right to change footages, quantities, and plans without prior notice. All bids must be good for a 90 day period.

Bids must be received by **3:30pm** Monday, March 7, 2016 and will be opened immediately afterwards that same day. The bid will be awarded to the lowest responsible bidder. Bids may be hand delivered to 22 W. 2<sup>nd</sup> Street or mailed to PO Box 1300 – Eagar AZ 85925, Bids **MUST** specify attention to Eva Wilson, Town Clerk– and the project you are bidding.



## MEMORANDUM

**To:** Honorable Mayor & Council  
**From:** Tami Ryall  
**Date:** 25 January 2016  
**Subject:** Boys & Girls Club Lease Renewal

Since 2011, the Boys and Girls Club of Round Valley has been housed in a building owned by the Town of Eagar located at the northeast corner of 2<sup>nd</sup> Street and Butler. The building and grounds are provided to the Boys and Girls Club by the Town for a nominal fee of \$1.00 per year as a public service and benefit the youth of our area.

The original lease was for five years. The renewal agreement attached extends this lease for an additional five years with the option of a second five year extension at the end of the term. The content of this renewal is the same as the previous agreement with only minor changes to update the names of the signatories and the mailing address for the Boys and Girls Club.

## Lease and Service Agreement

Town of Eagar, AZ

and

Boys and Girls Club of Round Valley

THIS LEASE and Service agreement is entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2016 between the Town of Eagar, AZ, an Arizona Municipality, (hereinafter referred to as "Lessor") and the Boys and Girls Club of Round Valley (hereinafter referred to as "Lessee"). The Lessor and the Lessee may be collectively referred to herein as "parties."

WHEREAS, the Lessor is planning to house the Boys and Girls Club of Round Valley in the building and grounds located at the Northeast corner of 2<sup>nd</sup> Street and Butler, more particularly the property addressed as 216 E. 2<sup>nd</sup> Avenue, Eagar, AZ 85925,

WHEREAS the parties wish to enter into an agreement whereby the Lessor leases the property to the Lessee in return for the Lessee's covenants to operate the center for the benefit of the youth of the Round Valley School District,

NOW THEREFORE, in consideration of the covenants and conditions set forth herein, the receipt and adequacy of which are hereby acknowledged, the parties agree as follows:

1. Premises:

Lessor hereby leases to the property attached as Exhibit A, after approved by the Town of Eagar Council, to the entity known as Boys and Girls Club of Round Valley. If for any reason the Boys and Girls Club of Round Valley does not come to fruition as planned, both parties agree this agreement is voided.

2. Terms:

Lessee shall lease the property for five (5) years. This Lease may be extended for an additional term of five (5) years, unless the Lessor notifies the Lessee in writing, at least ninety (90) days prior to the expiration of the original term, of their intent to terminate the lease. The decision of the Lessor to extend this lease agreement shall be subject to the terms of provision number Nine (9) of this Agreement.

3. Consideration:

Lessee shall pay Lessor One Dollar (\$1.00) per year for adequate rent, as well as care and maintenance of the building, as outlined in Section Five (5) of this Lease, operating the building for the benefit of the youth of the Round Valley School District, and other considerations the Lessor has received or will receive, which the Lessor deems appropriate.

4. Use of Premises:

Lessee will use the leased premises for the operation of a Boys and Girls Club of Round Valley, which is to be operated on the following conditions:

- A. Lessee agrees to employ or contract professional full time and part time staff to create and administer all programs.
- B. The program will be available to all users regardless of race, creed, national origin, sex, or economic status and will be available in accordance with and not in violation of any applicable federal, state or local law or ordinance. The facilities shall be operated within the framework of applicable government regulations.
- C. Membership fees are required for program participation; the Lessee must provide a scholarship program or similar program approved by the Lessor to insure that no youth is denied access to Lessee's services.
- D. In general, the Lessee's broad based programs and activities shall meet the needs and interest of youth and utilize three (3) basic approaches: Individual services, organize small group activities and drop in or large group activities. The Lessee shall provide broad base programs and activities that will help youth grow into responsible citizens, provide behavior guidance to promote health, physical, social, educational, vocational improvement and character. The Lessee shall seek out unserved and unreached youth and initiate such programs as will meet their needs.
- E. In the event that the Lessee's programs and activities do not utilize the entire leased property, the Lessor reserves the right to administer such unused space. Lessor agrees to utilize any unused space in a manner compatible with Lessee's use of other portions of the building. In this event, the Lessor will pay a prorated share of Lessee's building operational costs including liability coverage for space utilized by Lessor under this provision.

5. Care and Repair of Premises:

- A. Lessee shall, at its own cost and expense, maintain and repair the premises in good condition, subject only to ordinary wear and tear. Lessee will be responsible for maintaining the mechanical, heating/ventilation, air conditioning, plumbing and electrical systems in good condition and repair. Lessee will also maintain and replace as necessary the interior of the premises, including, but not limited to walls, floor covering, electrical fixtures and bulbs, window glass, etc. Lessor and Lessee will negotiate for repair or replacement of building structure, mechanical, plumbing or electrical systems caused by a failure due to age, mechanical failure (i.e. compressor failure, etc.) or a design or construction defect. Lessee will also maintain the exterior of the building, including landscaped and parking areas for the 5 year term.
- B. Lessee shall keep the building clean and free of accumulation of garbage, rubbish or other waste in or around the demised premises and shall be responsible for providing trash removal service to the premises.
- C. Lessee will not make any structural changes or alterations to the premises without the advance written approval of the Lessor. The parties understand that the Lessee intends on filling in the swimming pool.

6. Utilities:

All utilities to the building will be paid by the Lessee, unless otherwise paid by the Lessor as per provision 4-E of this agreement.

**7. Insurance Liability-Indemnity:**

Lessee agrees to and shall indemnify, defend and hold Lessor harmless from and against all liability, loss, damage, costs or expenses (including attorney fees and court costs) arising from or as a result of the death, bodily injury, personal injury, or property damage of any kind or description which may directly or indirectly arise out of Lessee's operation of the leased premises and which may be directly or indirectly caused by any acts or omissions of Lessee or its agents or employees. Lessor agrees to and shall indemnify, defend and hold Lessee harmless from and against all liability, loss, damage, costs or expenses (including attorney fees and court costs) arising from or as a result of the death, bodily injury, personal injury, or property damage of any kind or description which may directly or indirectly arise out of Lessor's activities upon the leased premises and which may be directly or indirectly caused by any acts or omissions of Lessor or its agents or employees. Any liability incurred in connection with this Agreement is subject to the immunities and limitations of the appropriate AZ Revised Statute.

Lessee shall, at Lessee's cost and expense, at all times during the term of this Lease (including any extension or renewal hereof), maintain insurance for the protection and benefit of Lessor and Lessee as follows:

- A. Each party shall be solely responsible for fiscal or other sanctions occasioned as a result of its own violation or alleged violation or requirements applicable to the performance of this Agreement. Each party shall be liable for its actions according to this Agreement subject to the immunities and limitations of the appropriate AZ Revised Statute.
- B. The parties shall fully cooperate in making claims and furnishing information to the insurer or insurers, and obtaining settlements and payments from the insurer or insurers.
- C. All personal property of any kind that may be on the premises during the term of this Lease shall be at the sole risk of Lessee, and except for any negligence on the part of the Lessor, its agents, the Lessor shall not be liable to the Lessee or any other person for any injury, loss, or damage to property or to any person on the premises.

**8. Subletting and Assignment:**

Lessee shall not assign its interest under this Lease or sublet all or any part of the Premises without Lessor's prior written consent. The Lessor may require reasonable identification, financial or other pertinent information reasonably required to determine the qualifications of the proposed assignee and/or sub-lessee. This provision shall not be applicable to fundraising activities or events sponsored by the Lessee, but prior written notification must be given to the Lessor.

**9. Default and Termination:**

The following events shall be deemed to be a default pursuant to this Lease Agreement:

- A. Lessee shall be in default in the observance or performance of any term, covenant or condition of this lease on Lessee's part to be observed or performed.

- B. Lessee shall liquidate or cease to exist, admit insolvency, seek relief under law for the relief of debtors, make an assignment for the benefit of creditors, or to be the subject of a voluntary or involuntary petition in bankruptcy or receivership or in the event of any like occurrence which come in the sole judgment of the Lessor, evidence as serious financial insecurity of Lessee.
- C. Lessee abandons the premises or ceases using the premises for a Boys and Girls Club of Round Valley substantially in the manner as presently conducted at its existing location. In the event of default according to any of the foregoing provisions the Lessor may, at the Lessor's option immediately give the Lessee a written notice of intention to end the term of this Lease on the date specified in such notice with the same effect as if the notice date were the expiration of this Lease Agreement. Any notice to terminate as given pursuant to this paragraph, shall give the Lessee an opportunity to cure the default within thirty (30) days of the date of the notice. A failure on the part of the Lessee to cure the default will allow the Lease to be terminated on the date of the notice as provided in the notice.
- D. All personal property, including, but not limited to furnishings and equipment, belonging to the Lessee upon taking possession of leased property, and all subsequent equipment acquired after taking possession of the leased property shall remain the property of the Lessee at the time of termination or expiration of this Agreement.

10. Miscellaneous Provisions:

- A. Any notice required to be sent pursuant to this Agreement shall be sent to the following addresses:

Lessor: Tami Ryall, Town Manager  
Town of Eagar  
PO Box 1300  
Eagar, AZ 85925

Lessee: Steve Christensen, Chair  
Boys and Girls Club of Round Valley  
PO Box 1606  
Eagar, AZ 85925

- B. Both parties agree to notify the other in the event of a substitute or alternate address in the event the above addresses are no longer appropriate.
- C. In the event of partial or total destruction of the leased premises, the Lessor shall not be under any responsibility or obligation to reconstruct the facility. The decision whether or not to reconstruct the leased premises will be entirely with the Lessor.
- D. This Agreement constitutes the full agreement between the parties relating to the subject of this Agreement. This Agreement may not be waived or modified in any manner except in writing executed by all of the parties.
- E. The parties acknowledge that this Agreement supersedes all prior and contemporaneous, oral and written agreements and discussions.

- F. The captions to the sections of this Lease Agreement are inserted only as a matter of convenience for reference only, and in no way confine, limit or prescribe the scope or intent of any section of this Lease nor in a way affect this Lease Agreement.
- G. The failure of Lessor to insist in any instance upon the strict performance of any term of the Lease or to exercise any right herein contained, shall not be construed as a waiver or relinquishment for the future of the performance of such obligations of this Lease or the right of the Lessor to exercise any such right, but the same shall continue and remain in full force and effect as respect to any subsequent breach, act or omission.
- H. If any provision of this Lease or the application thereof to any person or circumstances shall, to any extent, be invalid or unenforceable, the remainder of this Lease Agreement, or the application of such terms or provision to persons who circumstances are other than those to which is held invalid or unenforceable, shall not be affected thereby.
- I. This Lease shall be construed in accordance with the laws of the State of Arizona and any action to enforce the terms hereof shall be filed in the Apache County Superior Court.

Lessor:

Lessee:

\_\_\_\_\_  
Bryce Hamblin, Mayor

\_\_\_\_\_  
Steve Christensen, Chair

Attest:

Attest:

\_\_\_\_\_  
Eva Wilson, Town Clerk

\_\_\_\_\_  
Secretary

Approved as to form:

\_\_\_\_\_  
Douglas E. Brown, Town Attorney

**TOWN OF EAGAR**

**MEMORANDUM**

**TO:** Eagar Town Council

**FROM:** Eva Wilson, Town Clerk 

**DATE:** January 20, 2016

**SUBJECT:** **2016 Meetings of the Eagar Town Council and Various Boards and Committees**

The Clerk's office desires to make notice of the meetings of the Eagar Town Council and the meetings of the various Town Boards and Committees as accessible as possible to the public. Thus, as allowed by A.R.S. § 38-431.092(F) it is requested that the Eagar Town Council adopt the attached schedule of regular meetings of the Eagar Town Council, Planning and Zoning Commission, Eagar Utilities Board, Eagar Municipal Property Corporation, Eagar Local Board of the Public Safety Personnel Retirement System, and other Boards and Committees meetings as needed for the calendar year 2016.

**EAGAR TOWN COUNCIL  
SCHEDULE OF REGULAR MEETINGS**

First Tuesday of Month

Tuesday, January 5, 2016  
Tuesday, February 2, 2016  
Tuesday, March 1, 2016  
Tuesday, April 5, 2016  
Tuesday, May 3, 2016  
Tuesday, June 7, 2016  
Tuesday, July 5, 2016  
Tuesday, August 2, 2016  
Tuesday, September 6, 2016  
Tuesday, October 4, 2016  
Tuesday, November 1, 2016  
Tuesday, December 6, 2016

Third Tuesday of Month (optional)

Tuesday, January 19, 2016  
Tuesday, February 16, 2016  
Tuesday, March 15, 2016  
Tuesday, April 19, 2016  
Tuesday, May 17, 2016 (Election Day)  
Tuesday, June 21, 2016  
Tuesday, July 19, 2016  
Tuesday, August 16, 2016  
Tuesday, September 20, 2016  
Tuesday, October 18, 2016  
Tuesday, November 15, 2016  
Tuesday, December 20, 2016

Regular Town Council meetings are held on the first and third Tuesdays of the month at 7:00 p.m. in the Eagar Town Council Chambers, 22 W. 2<sup>nd</sup> Street, Eagar (some dates are subject to change due to holidays, elections, or other unforeseen circumstances). The second regular meeting of the month may be cancelled depending on whether there is business to be conducted.

**PLANNING AND ZONING COMMISSION**

Regular meetings of the P & Z are held the second Tuesday of the month at 6:00 p.m. when there is business to be conducted.

**EAGAR UTILITIES BOARD**

Regular meetings of the Eagar Utilities Board are held the first Monday of the month at 12:00 p.m. when there is business to be conducted.

**EAGAR MUNICIPAL PROPERTY CORPORATION**

The regular meeting of the Eagar Municipal Property Corporation is the first Tuesday in November at 12:00 p.m.

**EAGAR LOCAL BOARD – PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM**

The regular meetings of the Eagar Local Board of the PSPRS are the fourth Thursday of July and the fourth Thursday of January at 7:00 a.m.

**FIRE DEPARTMENT PENSION BOARD**

The Fire Department Pension Board meets at least two times a year as needed.

The **BOARD OF ADJUSTMENTS, CEMETERY COMMITTEE, DESIGN REVIEW BOARD, and EAGAR BEAUTIFICATION COMMITTEE** meet on an as needed basis.

The postings of all meeting agendas of the Town of Eagar are normally posted 48-96 hours prior to a meeting, well before the State Law requiring 24-hour notice. The Town postings can be found at the bulletin board at the Eagar Post Office, the bulletin board at the Round Valley Library, the display case in front of the Eagar Town Hall, and at [www.eagaraz.gov](http://www.eagaraz.gov).

**TOWN of EAGAR**  
**Community Development Department**  
Staff Report

October 15 2015

**Manufactured Homes, Building Pad Requirements**

§: 18.20.050.H, 18.24.050.H, 18.28.050.H, 18.32.050.H, 18.36.050.H & 18.40.050.H

The current zoning ordinance for mobile home installations requires that a 4 inch complete concrete pad with 6 inch turndowns or ribbon concrete be constructed prior to placement of a mobile home. This requirement is peculiar to the Town of Eagar and presents an added cost to potential homeowners. The Office of Manufactured Housing requires that all concrete pads have an engineered plan, again adding to the cost of the manufactured home installation. However, the Office of Manufactured Housing does not require that all manufactured homes be set on a concrete pad.

An additional requirement imposed by the building code requires 6 inch eaves on all mobile homes. Mobile homes come from the factory with 4 inch eaves. The Office of Manufactured Housing requires that any modifications to the manufactures installation necessitate an engineered design, because the 6 inch eaves would increase the dead load on the roof.

The cost to benefit ratio for this methodology is substantially below an acceptable threshold. I would ask that the commission consider that people who purchase mobile homes are on a strict budget and that with little perceived benefit the current ordinance presents an undue burden upon homeowners and residents of Eagar.

As a final amendment to the building code I recommend that the current plan review time for mobile homes be reduced to 7 days. This has multiple effects of meeting the states requirements and improving customer service.

Jeremiah Loyd  
Community Development Director

**ORDINANCE NO 2016-01**

**AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF EAGAR, ARIZONA AMENDING THE EAGAR TOWN ZONING CODE TITLE 18 GENERAL PROVISIONS REFERRING TO MANUFACTURED HOUSING PLACEMENT.**

WHEREAS, the Planning and Zoning Commission has considered an update of Title 18, General Provisions of the Town of Eagar Zoning Code; and

WHEREAS, The Town of Eagar Planning and Zoning Commission held a public meeting on January 26, 2016, and voted 5/0 in favor of recommending to the Eagar Town Council that Title 18 General Provisions of the Town of Eagar Zoning Code be amended as shown in Exhibit "A"; and

WHEREAS, the Town Council of the Town of Eagar, Arizona has determined that it is in the best interest of the health, safety and welfare of the Town of Eagar and its residents, that Title 18 General Provisions of the Town of Eagar Zoning Code be amended as shown in Exhibit "A"; and

NOW THEREFORE, BE IT ORDAINED by the Mayor and Town Council of the Town of Eagar, Apache County, Arizona, that Title 18 General Provisions, Town of Eagar Zoning Code is hereby amended as shown in attached Exhibit "A".

PASSED AND ADOPTED by the Mayor and Town Council of Eagar, Arizona this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_\_.

ATTEST:

APPROVED:

\_\_\_\_\_  
Eva M. Wilson, Town Clerk

\_\_\_\_\_  
Bryce Hamblin, Mayor

Approved as to Form:

\_\_\_\_\_  
Douglas E. Brown, Town Attorney

**EXHIBIT "A"**

Chapter 18.20

AG Agricultural Zone

18.20.050 General provisions.

H. Manufactured Home Placement.

3. Manufactured homes meeting the above guideline shall be permitted in this zoning district provided that it conforms to the following additional requirements:

a. Be attached to a foundation providing for vertical loads, uplift and lateral forces. ~~The foundation shall be a complete slab or ribbon concrete. The slab or ribbon shall be a minimum of four inches thick with turn downs on the edges.~~ There shall also be a concrete masonry unit (CMU) skirting or other approved skirting material; the design review board shall approve such other material. In all installations the finished floor will be a minimum of six inches above the finished grade at any point and be in compliance with Eagar's floodplain damage prevention ordinance. The finished floor is defined as the bottom of the lowest I-beam;

g. Manufactured homes with a 3-12 pitch or greater in the roof, will have eaves of ~~six inches~~ FOUR INCHES or greater. Manufactured homes with Spanish-style architecture (a home built with a parapet wall at the termination of the roof) will be exempt from the eave requirements;

Chapter 18.24

AR-43 Agricultural-Residential Zone

18.24.050 General provisions.

H. Manufactured Home Placement.

3. Manufactured homes meeting the above guideline shall be permitted in this zoning district; provided that it conforms to the following additional requirements:

a. Be attached to a foundation providing for vertical loads, uplift and lateral forces. ~~The foundation shall be a complete slab or~~

~~ribbon concrete. The slab or ribbon shall be a minimum of four inches thick with turn downs on the edges.~~ There shall also be a concrete masonry unit (CMU) skirting or other approved skirting material, the design review board shall approve such other material. In all installations the finished floor will be a minimum of six inches above the finished grade at any point and be in compliance with Eagar's floodplain damage prevention ordinance. The finished floor is defined as the bottom of the lowest I-beam;

g. Manufactured homes with 3-12 pitch or greater IN THE ROOF, will have eaves of ~~six inches~~ FOUR INCHES or greater. Manufactured homes with Spanish-style architecture (a home built with a parapet wall at the termination of the roof) will be exempt from the eave requirements;

#### Chapter 18.28

#### AR-20 Agricultural-Residential Zone

#### 18.28.050 General provisions.

##### H. Manufactured Home Placement.

3. Manufactured homes meeting the above guideline shall be permitted in this zoning district provided that it conforms the following additional requirements:

a. Be attached to a foundation providing for vertical loads, uplift and lateral forces. ~~The foundation shall be a complete slab or ribbon concrete. The slab or ribbon shall be a minimum of four inches thick with turn downs on the edges.~~ There shall also be a concrete masonry unit (CMU) skirting or other approved skirting material, the design review board shall approve such other material. In all installations the finished floor will be a minimum of six inches above the finished grade at any point and be in compliance with Eagar's floodplain damage prevention ordinance. The finished floor is defined as the bottom of the lowest I-beam;

g. Manufactured homes with 3-12 pitch or greater IN THE ROOF, will have eaves of ~~six inches~~ FOUR INCHES or greater. Manufactured homes with Spanish-style architecture (a home built with a parapet wall at the termination of the roof) will be exempt from the eave requirements;

Chapter 18.32

R1-10 Single-Family Residential Zone

18.32.050 General Provisions.

H. Manufactured Home Placement.

3. Manufactured homes meeting the above guideline shall be permitted in this zoning district provided that it conforms to the following additional requirements:

a. Be attached to a foundation providing for vertical loads, uplift and lateral forces. ~~The foundation shall be a complete slab or ribbon concrete. The slab or ribbon shall be a minimum of four inches thick with turn-downs on the edges.~~ There shall also be a concrete masonry unit (CMU) skirting or other approved skirting material; the design review board shall approve such other material. In all installations the finished floor will be a minimum of six inches above the finished grade at any point and be in compliance with Eagar's floodplain damage prevention ordinance. The finished floor is defined as the bottom of the lowest I-beam;

g. Manufactured homes with 3-12 pitch OR GREATER IN THE ROOF, will have eaves of ~~six inches~~ FOUR INCHES or greater. Manufactured homes with Spanish-style architecture (a home built with a parapet wall at the termination of the roof) will be exempt from the eave requirements;

Chapter 18.36

R2-7 Single-Family and Multiple-Family Residential Zone

18.36.050 General provisions.

H. Manufactured Home Placement.

3. Manufactured homes meeting the above guideline shall be permitted in this zoning district provided that it conforms to the following additional requirements:

a. Be attached to a foundation providing for vertical loads, uplift and lateral forces. ~~The foundation shall be a complete slab or ribbon concrete. The slab or ribbon shall be a minimum of four inches thick with turn-downs on the edges.~~ There shall also be a concrete masonry unit (CMU) skirting or other approved skirting material; the

design review board shall approve such other material. In all installations the finished floor will be a minimum of six inches above the finished grade at any point and be in compliance with Eagar's floodplain damage prevention ordinance. The finished floor is defined as the bottom of the lowest I-beam;

g. Manufactured homes with 3-12 pitch or greater IN THE ROOF, will have eaves of ~~six inches~~ FOUR INCHES or greater. Manufactured homes with Spanish-style architecture (a home built with a parapet wall at the termination of the roof) will be exempt from the eave requirements;

#### Chapter 18.40

##### RMH-7 Single-Family and Multi-Family Residential Zone

##### 18.40.050 General provisions.

###### H. Manufactured Home Placement.

3. Manufactured homes meeting the above guideline shall be permitted in this zoning provided that it conforms to the following additional requirements:

a. Be attached to a foundation providing for vertical loads, uplift and lateral forces. ~~The foundation shall be a complete slab or ribbon concrete. The slab or ribbon shall be a minimum of four inches thick with turn-downs on the edges.~~ There shall also be a concrete masonry unit (CMU) skirting or other approved skirting material, the design review board shall approve such other material. In all installations the finished floor will be a minimum of six inches above the finished grade at any point and be in compliance with Eagar's floodplain damage prevention ordinance. The finished floor is defined as the bottom of the lowest I-beam;

g. Manufactured homes with 3-12 pitch or greater IN THE ROOF, will have eaves of ~~six inches~~ FOUR INCHES or greater. Manufactured homes with Spanish-style architecture (a home built with a parapet wall at the termination of the roof) will be exempt from the eave requirements;