

OFFICIAL BUDGET FORMS

Town of Eagar

Fiscal Year 2018

Town of Eagar
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Town of Eagar

Resolution for the Adoption of the Budget

Fiscal Year 2018

SAMPLE

WHEREAS, in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the City/Town Council did, on _____, _____, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the City/Town of _____, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Council met on _____, _____, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies, and

WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the City/Town Council would meet on _____, _____, at the office of the Council for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in A.R.S. §42-17051(A), therefore be it

RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of the City/Town of _____ for the fiscal year _____.

Passed by the _____ City/Town Council, this _____ day of _____.

APPROVED:

Mayor

ATTEST:

Clerk

Town of Eagar
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2018

Fiscal Year	Description	FUNDS										Total All Funds
		General Fund	Special Revenue Fund	Debt Services Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds				
2017	Adopted/Adjusted Budgeted Expenditures/Expenses*	2,461,253	2,762,612	0	0	0	1,404,910	0				6,628,775
2017	Actual Expenditures/Expenses**	2,390,039	1,212,612	0	0	0	1,398,435	0				5,001,086
2018	Fund Balance/Net Position at July 1***											0
2018	Primary Property Tax Levy	0										0
2018	Secondary Property Tax Levy											0
2018	Estimated Revenues Other than Property Taxes	3,141,047	2,414,832	0	0	0	2,427,057	0				7,982,936
2018	Other Financing Sources	0	0	0	0	0	0	0				0
2018	Other Financing (Uses)	0	0	0	0	0	0	0				0
2018	Interfund Transfers In	0	0	0	0	0	0	0				0
2018	Interfund Transfers (Out)	0	0	0	0	0	0	0				0
2018	Reduction for Amounts Not Available:											
LESS:	Amounts for Future Debt Retirement:											
2018	Total Financial Resources Available	3,141,047	2,414,832	0	0	0	2,427,057	0				7,982,936
2018	Budgeted Expenditures/Expenses	3,104,678	2,414,832	0	0	0	2,496,653	0				8,016,163

EXPENDITURE LIMITATION COMPARISON

	2017	2018
1. Budgeted expenditures/expenses	\$ 6,628,775	\$ 8,016,163
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	6,628,775	8,016,163
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 6,628,775	\$ 8,016,163
6. EEC expenditure limitation	\$ 6,628,775	\$ 8,016,163

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

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

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

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

**Town of Eagar
Tax Levy and Tax Rate Information
Fiscal Year 2018**

	2017	2018
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ _____	\$ _____
B. Secondary property taxes	\$ _____	\$ _____
C. Total property tax levy amounts	\$ _____	\$ _____
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	\$ _____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) Current year's levy	\$ _____	
(2) Prior years' levies	\$ _____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ _____	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	_____	_____
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating _____ special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

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

**Town of Eagar
Revenues Other Than Property Taxes
Fiscal Year 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
GENERAL FUND			
Local taxes			
TOWN SALES & USE TAX	\$ 868,000	\$ 881,450	\$ 876,680
Licenses and permits			
FEES & PERMITS	82,458	82,450	90,185
Intergovernmental			
STATE SALES TAX	458,620	458,620	462,791
URBAN REVENUE	596,107	596,107	611,116
AUTO LIEU	299,203	299,203	326,050
STATE/FED WILDLAND FIRE	90,000	105,000	110,000
Charges for services			
CHARGE FOR SERVICES	16,230	20,000	19,700
Fines and forfeits			
COURT FINES	21,650	21,000	24,800
Interest on investments			
In-lieu property taxes			
Contributions			
Voluntary contributions			
Miscellaneous			
MISC REVENUE	6,969	305,000	29,345
RENTS/ROYALTIES	41,835	35,000	41,520
RECREATION & EVENTS	17,000	17,000	14,300
DONATIONS	16,675	45,000	34,560
CONTINGENCY/USE OF FUND BALANCE			500,000
Total General Fund	\$ 2,514,747	\$ 2,865,830	\$ 3,141,047

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

**Town of Eagar
Revenues Other Than Property Taxes
Fiscal Year 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
SPECIAL REVENUE FUNDS			
HURF	\$ 974,120	\$ 1,047,179	\$ 1,046,811
MISC HURF REVENUE	6,060	98,000	6,120
HURF CONTINGENCY/USE OF FUND BALANCE			361,901
	\$ 980,180	\$ 1,145,179	\$ 1,414,832
UNSCCHEDULED GRANT FUNDING	\$ 1,000,000	\$ 200,000	\$ 1,000,000
	\$ 1,000,000	\$ 200,000	\$ 1,000,000
CONTINGENCY	\$ 750,000	\$	\$
	\$ 750,000	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Special Revenue Funds	\$ 2,730,180	\$ 1,345,179	\$ 2,414,832

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

**Town of Eagar
Revenues Other Than Property Taxes
Fiscal Year 2018**

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2017</u>	<u>ACTUAL REVENUES* 2017</u>	<u>ESTIMATED REVENUES 2018</u>
DEBT SERVICE FUNDS			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Debt Service Funds	\$	\$	\$
CAPITAL PROJECTS FUNDS			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$

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

**Town of Eagar
Revenues Other Than Property Taxes
Fiscal Year 2018**

SOURCE OF REVENUES	ESTIMATED REVENUES 2017	ACTUAL REVENUES* 2017	ESTIMATED REVENUES 2018
PERMANENT FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS			
UTILITY INCOME	\$ 1,259,960	\$ 1,175,000	\$ 1,251,483
MISC UTILITY INCOME	283,050	258,000	675,574
CONTINGENCY/USE OF FUND BALANCE			500,000
_____	\$ 1,543,010	\$ 1,433,000	\$ 2,427,057
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total Enterprise Funds	\$ 1,543,010	\$ 1,433,000	\$ 2,427,057

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

**Town of Eagar
Revenues Other Than Property Taxes
Fiscal Year 2018**

<u>SOURCE OF REVENUES</u>	<u>ESTIMATED REVENUES 2017</u>	<u>ACTUAL REVENUES* 2017</u>	<u>ESTIMATED REVENUES 2018</u>
INTERNAL SERVICE FUNDS			
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Internal Service Funds	\$	\$	\$
TOTAL ALL FUNDS	\$ 6,787,937	\$ 5,644,009	\$ 7,982,936

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

**Town of Eagar
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2018**

FUND	OTHER FINANCING 2018		INTERFUND TRANSFERS 2018	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
CONTINGENCY	\$	\$	\$	\$
ENTERPRISE PAYMENT				
Total General Fund	\$	\$	\$	\$
SPECIAL REVENUE FUNDS				
CONTINGENCY	\$	\$	\$	\$
HURF				
Total Special Revenue Funds	\$	\$	\$	\$
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
CONTINGENCY	\$	\$	\$	\$
Total Enterprise Funds	\$	\$	\$	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$	\$

**Town of Eagar
Expenditures/Expenses by Fund
Fiscal Year 2018**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
GENERAL FUND				
Mayor & Council	\$ 30,434	\$	\$ 30,000	\$ 30,289
General Government	252,212		230,000	252,190
Magistrate	52,785		49,100	52,803
Town Manager	53,461		50,000	55,139
Town Clerk	83,283		79,120	78,274
Community Development	113,170		107,515	110,000
Finance	93,885		89,200	92,866
Police	884,851		867,200	1,005,980
Fire	338,131		338,131	356,600
Fire Cont/Wildland Fire	71,260		67,700	71,374
Police cont/Muni Code Officer	61,091		61,000	61,790
Parks & Recreation	56,192		50,575	66,980
Facilities	290,084		290,084	275,481
Fleet	80,414		80,414	94,912
Contingency/Fund Balance				500,000
Total General Funds	\$ 2,461,253	\$	\$ 2,390,039	\$ 3,104,678
SPECIAL REVENUE FUNDS				
HURF	\$ 1,012,612	\$	\$ 1,012,612	\$ 1,164,832
HURF Contingency/Use of Fund Balance				250,000
Contingency	750,000			
Grants	1,000,000		200,000	1,000,000
Total Special Revenue Funds	\$ 2,762,612	\$	\$ 1,212,612	\$ 2,414,832
DEBT SERVICE FUNDS				
	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water	\$ 707,385	\$	\$ 707,385	\$ 1,379,504
Wastewater	621,050		621,050	524,349
Facilities	30,000		35,000	52,800
Fleet	46,475		35,000	40,000
Contingency				500,000
Total Enterprise Funds	\$ 1,404,910	\$	\$ 1,398,435	\$ 2,496,653
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 6,628,775	\$	\$ 5,001,086	\$ 8,016,163

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

**Town of Eagar
Expenditures/Expenses by Department
Fiscal Year 2018**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2017	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2017	ACTUAL EXPENDITURES/ EXPENSES* 2017	BUDGETED EXPENDITURES/ EXPENSES 2018
General Fund:				
Mayor & Council	\$ 30,434	\$	\$ 30,000	\$ 30,289
General Government	252,212		230,000	252,190
Magistrate	52,785		49,100	52,803
Town Manager	53,461		50,000	55,139
Town Clerk	83,283		79,120	78,274
Community Development	113,170		107,515	110,000
Finance	93,885		89,200	92,866
Police	884,851		867,200	1,005,980
Fire	338,131		338,131	356,600
Fire Cont/Wildland Fire	71,260		67,700	71,374
Police cont/Animal Control	61,091		61,000	61,790
Parks & Recreation	56,192		50,575	66,980
Facilities	290,084		290,084	275,481
Fleet	80,414		80,414	94,912
Contingency				500,000
Department Total	\$ 2,461,253	\$	\$ 2,390,039	\$ 3,104,678
List Department:				
Special Revenue Funds				
HURF	\$ 1,012,612	\$	\$ 1,012,612	\$ 1,164,832
HURF Contingency/Use of Fund Balance				250,000
Contingency Fund	750,000			
Grants	1,000,000		200,000	1,000,000
Department Total	\$ 2,762,612	\$	\$ 1,212,612	\$ 2,414,832
List Department:				
Enterprise				
Water	\$ 707,385	\$	\$ 707,385	\$ 1,379,504
Wastewater	621,050		621,050	524,349
Facilities	30,000		35,000	52,800
Fleet	46,475		35,000	40,000
Contingency				500,000
Department Total	\$ 1,404,910	\$	\$ 1,398,435	\$ 2,496,653

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

**Town of Eagar
Full-Time Employees and Personnel Compensation
Fiscal Year 2018**

FUND	Full-Time Equivalent (FTE) 2018	Employee Salaries and Hourly Costs 2018	Retirement Costs 2018	Healthcare Costs 2018	Other Benefit Costs 2018	Total Estimated Personnel Compensation 2018
GENERAL FUND	21	\$ 1,141,536	\$ 377,647	\$ 197,009	\$ 131,145	\$ 1,847,337
SPECIAL REVENUE FUNDS						
HURF GRANTS	6	\$ 307,375	\$ 34,535	\$ 61,531	\$ 41,637	\$ 445,078
Total Special Revenue Funds	6	\$ 307,375	\$ 34,535	\$ 61,531	\$ 41,637	\$ 445,078
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
WATER	5	\$ 216,535	\$ 24,495	\$ 34,982	\$ 28,546	\$ 304,558
WASTEWATER	5	\$ 236,226	\$ 26,759	\$ 45,611	\$ 31,947	\$ 340,543
Total Enterprise Funds	10	\$ 452,761	\$ 51,254	\$ 80,593	\$ 60,493	\$ 645,101
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	37	\$ 1,901,672	\$ 463,436	\$ 339,133	\$ 233,275	\$ 2,937,516