

OFFICIAL BUDGET FORMS

**TOWN OF EAGAR
FINAL BUDGET
Fiscal Year 2020**

TOWN OF EAGAR
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Fiscal Year 2020

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RESOLUTION NO. 2019-07

TOWN OF EAGAR, APACHE COUNTY, ARIZONA A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF EAGAR, ARIZONA FOR THE ADOPTION OF THE BUDGET FOR FISCAL YEAR 2019-2020.

WHEREAS, in accordance with the provisions of Arizona Revised Statutes (A.R.S.) § 42-17101 et. seq., the Town did, on May 21, 2019 make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from sources of the Town of Eagar, and

WHEREAS, in accordance with said article of said title, and following due public notice, the Council met on the 4th day of June, 2019 at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses, and

WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the Town of Eagar would meet on the 4th day of June, 2019 , 2019 at the Eagar Town Council Chambers for the purpose of hearing taxpayers, therefore be it

RESOLVED, that the said estimates of revenues and expenditures/expense shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of the Town of Eagar for the fiscal year 2019-2020.

Passed by the Mayor and Town Council, of the Town of Eagar this 4th day of June, 2019 .

Attest:

Approved:

Jessica Vaughan, Deputy Clerk

Bryce Hamblin, Mayor

Approved as to form:

Brett Rigg, Town Attorney

TOWN OF EAGAR
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2020

Fiscal Year	S c h	FUNDS									
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds		
2019	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	3,024,763	2,441,980	0	0	0	2,355,283	0	7,822,026
2019	Actual Expenditures/Expenses**	E	2	2,596,198	1,089,725	0	0	0	2,252,964	0	5,938,887
2020	Fund Balance/Net Position at July 1***		3								0
2020	Primary Property Tax Levy	B	4								0
2020	Secondary Property Tax Levy	B	5								0
2020	Estimated Revenues Other than Property Taxes	C	6	2,736,588	2,545,399	0	0	0	1,281,000	0	6,562,987
2020	Other Financing Sources	D	7	0	0	0	0	0	0	0	0
2020	Other Financing (Uses)	D	8	0	0	0	0	0	0	0	0
2020	Interfund Transfers In	D	9	0	0	0	0	0	0	0	0
2020	Interfund Transfers (Out)	D	10	0	0	0	0	0	0	0	0
2020	Reduction for Amounts Not Available:		11								
LESS:	Amounts for Future Debt Retirement:										0
	Future Capital Projects										0
	Maintained Fund Balance for Financial Stability										0
											0
											0
2020	Total Financial Resources Available		12	2,736,588	2,545,399	0	0	0	1,281,000	0	6,562,987
2020	Budgeted Expenditures/Expenses	E	13	2,889,371	3,057,513	0	0	0	1,532,541	0	7,479,425

EXPENDITURE LIMITATION COMPARISON

1	Budgeted expenditures/expenses
2	Add/subtract: estimated net reconciling items
3	Budgeted expenditures/expenses adjusted for reconciling items
4	Less: estimated exclusions
5	Amount subject to the expenditure limitation
6	EEC expenditure limitation

	2019	2020
	\$ 7,822,026	\$ 7,479,425
	7,822,026	7,479,425
	\$ 7,822,026	\$ 7,479,425
	\$ 7,822,026	\$ 7,479,425

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
Revenues Other Than Property Taxes
Fiscal Year 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
GENERAL FUND			
Local taxes			
TOWN SALES & USE TAX	\$ 885,447	\$ 1,052,734	\$ 925,000
Licenses and permits			
FEES & PERMITS	91,791	133,013	104,050
Intergovernmental			
STATE SALES TAX	495,054	509,675	512,934
URBAN REVENUE	612,331	656,764	646,038
AUTO LIEU	338,988	351,049	357,616
STATE/FED WILDLAND FIRE			
Charges for services			
CHARGE FOR SERVICES	23,701	37,783	24,500
Fines and forfeits			
COURT FINES	25,048	19,787	12,500
Interest on investments			
In-lieu property taxes			
Contributions			
VOLUNTARY CONTRIBUTIONS			
Miscellaneous			
MISC REVENUE	219,021	143,427	80,600
RENTS/ROYALTIES	45,430	36,520	35,400
RECREATION & EVENTS	13,700	4,693	13,700
DONATIONS	24,261	30,900	24,250
CONTINGENCY/USE OF FUND BALANCE	500,000		
Total General Fund	\$ 3,274,772	\$ 2,976,345	\$ 2,736,588

* 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 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
SPECIAL REVENUE FUNDS			
HURF	\$ 1,029,580	\$ 1,095,916	\$ 1,118,399
MISC HURF REVENUE	6,182	6,687	3,000
HURF CONTINGENCY/USE OF FUND BALANCE	250,000		
	\$ 1,285,762	\$ 1,102,603	\$ 1,121,399
UNSCHEDULED GRANT FUNDING	\$ 1,300,000	\$ 350,676	\$ 1,424,000
	\$ 1,300,000	\$ 350,676	\$ 1,424,000
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
Total Special Revenue Funds	\$ 2,585,762	\$ 1,453,279	\$ 2,545,399

* 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 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
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 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
PERMANENT FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total Permanent Funds	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS			
UTILITY INCOME	\$ 1,254,382	\$ 1,220,963	\$ 1,264,000
MISC UTILITY INCOME	207,110	200,223	17,000
CONTINGENCY/USE OF FUND BALANCE	500,000		
_____	\$ 1,961,492	\$ 1,421,186	\$ 1,281,000
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total Enterprise Funds	\$ 1,961,492	\$ 1,421,186	\$ 1,281,000

* 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 2020

SOURCE OF REVENUES	ESTIMATED REVENUES 2019	ACTUAL REVENUES* 2019	ESTIMATED REVENUES 2020
INTERNAL SERVICE FUNDS			
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
Total Internal Service Funds	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ <u>7,822,026</u>	\$ <u>5,850,810</u>	\$ <u>6,562,987</u>

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

TOWN OF EAGAR
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2020

FUND	OTHER FINANCING 2020		INTERFUND TRANSFERS 2020	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND	\$	\$	\$	\$
Total General Fund	\$	\$	\$	\$
SPECIAL REVENUE FUNDS	\$	\$	\$	\$
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	\$	\$	\$	\$
Total Enterprise Funds	\$	\$	\$	\$
INTERNAL SERVICE FUNDS	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$	\$

TOWN OF EAGAR
Expenditures/Expenses by Fund
Fiscal Year 2020

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2019	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2019	ACTUAL EXPENDITURES/ EXPENSES* 2019	BUDGETED EXPENDITURES/ EXPENSES 2020
GENERAL FUND				
Mayor & Council	\$ 29,738	\$	\$ 29,676	\$ 29,978
General Government	214,821		192,374	216,600
Magistrate	27,577		44,334	46,564
Town Manager	24,579		23,402	50,276
Town Clerk	78,645		48,203	53,456
Community Development	121,527		133,898	133,155
Finance	81,001		81,312	78,184
Police	839,555		846,122	987,962
Fire	314,640		337,422	290,623
Fire Cont/Wildland Fire			294	1,092
Police cont/Muni Code Officer	66,300		68,405	69,717
Parks & Recreation	69,615		31,456	92,429
Facilities	579,523		661,452	244,137
Fleet	77,242		97,848	95,198
Contingency/Fund Balance	500,000			500,000
Total General Fund	\$ 3,024,763	\$	\$ 2,596,198	\$ 2,889,371
SPECIAL REVENUE FUNDS				
HURF-Highway User Revenue Fi	\$ 891,980	\$	\$ 739,049	\$ 1,096,013
HURF Contingency/Use of Fund Balance	250,000			500,000
Grants	1,300,000		350,676	1,461,500
Total Special Revenue Funds	\$ 2,441,980	\$	\$ 1,089,725	\$ 3,057,513
DEBT SERVICE FUNDS				
Contingency	\$	\$	\$	\$
Total Debt Service Funds	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS				
Contingency	\$	\$	\$	\$
Total Capital Projects Funds	\$	\$	\$	\$
PERMANENT FUNDS				
Contingency	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water	\$ 1,008,678	\$	\$ 1,373,932	\$ 650,680
Wastewater	753,805		786,232	381,861
Facilities	52,800		52,800	
Fleet	40,000		40,000	
Contingency	500,000			500,000
Total Enterprise Funds	\$ 2,355,283	\$	\$ 2,252,964	\$ 1,532,541
INTERNAL SERVICE FUNDS				
Contingency	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 7,822,026	\$	\$ 5,938,887	\$ 7,479,425

* 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 2020

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES	EXPENDITURE/EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/EXPENSES*	BUDGETED EXPENDITURES/EXPENSES
	2019	2019	2019	2020
General Fund:				
Mayor & Council	\$ 29,738	\$	\$ 29,676	\$ 29,978
General Government	214,821		192,374	216,600
Magistrate	27,577		44,334	46,564
Town Manager	24,579		23,402	50,276
Town Clerk	78,645		48,203	53,456
Community Development	121,527		133,898	133,155
Finance	81,001		81,312	78,184
Police	839,555		846,122	987,962
Fire	314,640		337,422	290,623
Fire Cont/Wildland Fire			294	1,092
Police cont/Animal Control	66,300		68,405	69,717
Parks & Recreation	69,615		31,456	92,429
Facilities	579,523		661,452	244,137
Fleet	77,242		97,848	95,198
Contingency	500,000			500,000
Department Total	\$ 3,024,763	\$	\$ 2,596,198	\$ 2,889,371
List Department:				
Special Revenue Funds:				
HURF-Highway User Revenue Fi	\$ 891,980	\$	\$ 739,049	\$ 1,096,013
HURF Contingency/Use of Fund Balance	250,000			500,000
Grants	1,300,000		350,676	1,461,500
Department Total	\$ 2,441,980	\$	\$ 1,089,725	\$ 3,057,513
List Department:				
Enterprise Fund:				
Water	\$ 1,008,678	\$	\$ 1,373,932	\$ 650,680
Wastewater	753,805		786,232	381,861
Facilities	52,800		52,800	
Fleet	40,000		40,000	
Contingency	500,000			500,000
Department Total	\$ 2,355,283	\$	\$ 2,252,964	\$ 1,532,541

* 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 2020

FUND	Full-Time Equivalent (FTE)	Employee Salaries and Hourly Costs	Retirement Costs	Healthcare Costs	Other Benefit Costs	Total Estimated Personnel Compensation
	2020	2020	2020	2020	2020	2020
GENERAL FUND	17	\$ 991,029	\$ 305,111	\$ 185,424	\$ 126,781	\$ 1,608,345
SPECIAL REVENUE FUNDS						
HURF-Highway User Revenue Fund	6	\$ 264,482	\$ 30,281	\$ 66,750	\$ 44,338	\$ 405,851
Total Special Revenue Funds	6	\$ 264,482	\$ 30,281	\$ 66,750	\$ 44,338	\$ 405,851
DEBT SERVICE FUNDS						
		\$	\$	\$	\$	\$
Total Debt Service Funds		\$	\$	\$	\$	\$
CAPITAL PROJECTS FUNDS						
		\$	\$	\$	\$	\$
Total Capital Projects Funds		\$	\$	\$	\$	\$
PERMANENT FUNDS						
		\$	\$	\$	\$	\$
Total Permanent Funds		\$	\$	\$	\$	\$
ENTERPRISE FUNDS						
WATER	4	\$ 159,515	\$ 19,009	\$ 28,663	\$ 18,228	\$ 225,415
WASTEWATER	4	159,515	19,009	28,663	18,228	225,415
Total Enterprise Funds	8	\$ 319,030	\$ 38,018	\$ 57,326	\$ 36,456	\$ 450,830
INTERNAL SERVICE FUND						
		\$	\$	\$	\$	\$
Total Internal Service Fund		\$	\$	\$	\$	\$
TOTAL ALL FUNDS	31	\$ 1,574,541	\$ 373,410	\$ 309,500	\$ 207,575	\$ 2,465,026