

**TOWN OF EAGAR**  
**Standard Financial Report**  
**10 General Fund - 09/01/2023 to 09/30/2023**  
**25.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	4,227,409.53	352,038.81	4,606,800.52
Receivables	1,058,439.69	(64,420.92)	949,457.96
Other current assets	(0.15)	0.00	0.69
<b>Total Current Assets</b>	<u>5,285,849.07</u>	<u>287,617.89</u>	<u>5,556,259.17</u>
<b>Total Assets:</b>	<u>5,285,849.07</u>	<u>287,617.89</u>	<u>5,556,259.17</u>
<b>Liabilites and Fund Equity:</b>			
<b>Liabilities:</b>			
Current liabilities	(238,617.96)	46,088.30	(154,594.12)
Payroll liabilities	(59,678.24)	(110,748.38)	(166,999.42)
Deferred revenue	(87,942.34)	0.00	(87,942.34)
<b>Total Liabilities:</b>	<u>(386,238.54)</u>	<u>(64,660.08)</u>	<u>(409,535.88)</u>
Equity - Paid In / Contributed	(4,899,610.53)	(222,957.81)	(5,146,723.29)
<b>Total Liabilites and Fund Equity:</b>	<u>(5,285,849.07)</u>	<u>(287,617.89)</u>	<u>(5,556,259.17)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**TOWN OF EAGAR**  
**Standard Financial Report**  
**10 General Fund - 09/01/2023 to 09/30/2023**  
**25.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Change In Net Position</b>					
<b>Revenue:</b>					
Taxes	2,365,856.02	149,354.99	572,407.12	2,097,954.00	2,097,954.00
Intergovernmental revenue	1,273,982.06	127,574.54	455,281.17	1,436,315.00	1,436,315.00
Rents/Royalties	47,435.52	118,424.87	129,371.23	113,300.00	113,300.00
Charges for services	25,880.00	4,680.00	10,750.00	33,800.00	33,800.00
Recreation/Events	3,335.00	0.00	215.00	1,000.00	1,000.00
Fees and permits	104,616.73	10,018.32	28,395.53	92,200.00	92,200.00
Fines and forfeitures	20,378.07	284.22	4,998.31	10,500.00	10,500.00
Donations	101,748.83	28,129.54	85,624.70	15,000.00	15,000.00
Interest	165,185.01	0.00	0.00	75,000.00	75,000.00
Miscellaneous revenue	864,784.96	5,063.30	5,354.93	508,150.00	508,150.00
<b>Total Revenue:</b>	<b>4,973,202.20</b>	<b>443,529.78</b>	<b>1,292,397.99</b>	<b>4,383,219.00</b>	<b>4,383,219.00</b>
<b>Expenditures:</b>					
<b>General government</b>					
Mayor & Council	26,619.89	1,406.67	12,449.13	27,021.00	27,021.00
General Government	4,403,246.65	8,006.92	32,329.64	1,042,786.00	1,042,786.00
Magistrate	51,967.12	5,083.18	13,363.64	55,020.00	55,020.00
Town Manager	78,989.57	7,788.57	19,400.59	71,142.00	71,142.00
Town Clerk	48,558.72	4,979.65	15,414.21	51,664.00	51,664.00
Community Development	134,004.52	22,772.91	62,876.04	210,599.00	210,599.00
Finance	106,609.75	13,715.80	33,732.16	135,049.00	135,049.00
<b>Total General government</b>	<b>4,849,996.22</b>	<b>63,753.70</b>	<b>189,565.41</b>	<b>1,593,281.00</b>	<b>1,593,281.00</b>
<b>Public safety</b>					
Police	790,968.76	4,643.84	308,910.98	1,140,646.00	1,140,646.00
Fire	403,019.69	58,233.10	139,684.43	781,350.00	781,350.00
Fire Continued/Wildland	3,300.55	4,667.15	28,028.18	0.00	0.00
Code Enforcement/Animal Control	59,154.33	0.00	0.00	45,437.00	45,437.00
<b>Total Public safety</b>	<b>1,256,443.33</b>	<b>67,544.09</b>	<b>476,623.59</b>	<b>1,967,433.00</b>	<b>1,967,433.00</b>
<b>Parks, recreation, and public property</b>					
Parks & Recreation	50,009.41	625.14	58,839.86	47,500.00	47,500.00
<b>Total Parks, recreation, and public property</b>	<b>50,009.41</b>	<b>625.14</b>	<b>58,839.86</b>	<b>47,500.00</b>	<b>47,500.00</b>
Facilities	1,366,544.83	67,997.16	270,389.88	450,497.00	450,497.00
Fleet Maintenance	212,699.09	20,651.88	47,668.99	283,437.00	283,437.00
Transfers out	0.00	0.00	0.00	500,000.00	500,000.00
<b>Total Expenditures:</b>	<b>7,735,692.88</b>	<b>220,571.97</b>	<b>1,043,087.73</b>	<b>4,842,148.00</b>	<b>4,842,148.00</b>
<b>Total Change In Net Position</b>	<b>(2,762,490.68)</b>	<b>222,957.81</b>	<b>249,310.26</b>	<b>(458,929.00)</b>	<b>(458,929.00)</b>

**TOWN OF EAGAR**  
**Standard Financial Report**  
**30 Highway User Revenue Fund - 09/01/2023 to 09/30/2023**  
**25.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	1,068,645.85	(214,870.70)	(105,167.06)
Receivables	121,277.67	0.00	121,277.67
<b>Total Current Assets</b>	<u>1,189,923.52</u>	<u>(214,870.70)</u>	<u>16,110.61</u>
<b>Total Assets:</b>	<u>1,189,923.52</u>	<u>(214,870.70)</u>	<u>16,110.61</u>
<b>Liabilities and Fund Equity:</b>			
<b>Liabilities:</b>			
Current liabilities	(230,825.81)	(5,610.15)	(11,125.88)
Payroll liabilities	(6,900.59)	0.00	(6,900.59)
Deferred revenue	(46,862.70)	0.00	(46,862.70)
<b>Total Liabilities:</b>	<u>(284,589.10)</u>	<u>(5,610.15)</u>	<u>(64,889.17)</u>
Equity - Paid In / Contributed	(905,334.42)	220,480.85	48,778.56
<b>Total Liabilities and Fund Equity:</b>	<u>(1,189,923.52)</u>	<u>214,870.70</u>	<u>(16,110.61)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**TOWN OF EAGAR**  
**Standard Financial Report**  
**30 Highway User Revenue Fund - 09/01/2023 to 09/30/2023**  
**25.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Change In Net Position</b>					
<b>Revenue:</b>					
Intergovernmental revenue	1,175,635.92	100,441.26	307,240.91	1,786,988.00	1,786,988.00
Miscellaneous revenue	1,618.53	0.00	0.00	3,000.00	3,000.00
Contributions and transfers in	2,799,808.00	0.00	0.00	0.00	0.00
<b>Total Revenue:</b>	<b>3,977,062.45</b>	<b>100,441.26</b>	<b>307,240.91</b>	<b>1,789,988.00</b>	<b>1,789,988.00</b>
<b>Expenditures:</b>					
<b>Highways and public improvements</b>					
HURF	3,966,679.21	320,922.11	1,261,353.89	2,540,313.00	2,540,313.00
HURF Exchange	46,862.70	0.00	0.00	500,000.00	500,000.00
<b>Total Highways and public improvements</b>	<b>4,013,541.91</b>	<b>320,922.11</b>	<b>1,261,353.89</b>	<b>3,040,313.00</b>	<b>3,040,313.00</b>
Transfers out	0.00	0.00	0.00	500,000.00	500,000.00
<b>Total Expenditures:</b>	<b>4,013,541.91</b>	<b>320,922.11</b>	<b>1,261,353.89</b>	<b>3,540,313.00</b>	<b>3,540,313.00</b>
<b>Total Change In Net Position</b>	<b>(36,479.46)</b>	<b>(220,480.85)</b>	<b>(954,112.98)</b>	<b>(1,750,325.00)</b>	<b>(1,750,325.00)</b>

**TOWN OF EAGAR**  
**Standard Financial Report**  
**34 General Fund Impact Fees - 09/01/2023 to 09/30/2023**  
**25.00% of the fiscal year has expired**

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	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	5,267.90	0.00	5,267.90
<b>Total Current Assets</b>	<u>5,267.90</u>	<u>0.00</u>	<u>5,267.90</u>
<b>Total Assets:</b>	<u>5,267.90</u>	<u>0.00</u>	<u>5,267.90</u>
<b>Liabilites and Fund Equity:</b>			
Equity - Paid In / Contributed	(5,267.90)	0.00	(5,267.90)
<b>Total Liabilites and Fund Equity:</b>	<u>(5,267.90)</u>	<u>0.00</u>	<u>(5,267.90)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**TOWN OF EAGAR**  
**Standard Financial Report**  
**35 Grants Fund - 09/01/2023 to 09/30/2023**  
**25.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	(25,445.67)	124,609.50	103,634.53
Receivables	49,706.86	0.00	49,706.86
<b>Total Current Assets</b>	<u>24,261.19</u>	<u>124,609.50</u>	<u>153,341.39</u>
<b>Total Assets:</b>	<u>24,261.19</u>	<u>124,609.50</u>	<u>153,341.39</u>
<b>Liabilites and Fund Equity:</b>			
<b>Liabilities:</b>			
Current liabilities	(50,311.91)	0.00	(50,000.00)
Deferred revenue	(285.78)	0.00	(285.78)
<b>Total Liabilities:</b>	<u>(50,597.69)</u>	<u>0.00</u>	<u>(50,285.78)</u>
Equity - Paid In / Contributed	26,336.50	(124,609.50)	(103,055.61)
<b>Total Liabilites and Fund Equity:</b>	<u>(24,261.19)</u>	<u>(124,609.50)</u>	<u>(153,341.39)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**TOWN OF EAGAR**  
**Standard Financial Report**  
**35 Grants Fund - 09/01/2023 to 09/30/2023**  
**25.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Change In Net Position</b>					
<b>Revenue:</b>					
Intergovernmental revenue	53,801.33	124,609.50	129,392.11	5,245,599.00	5,245,599.00
<b>Total Revenue:</b>	<b>53,801.33</b>	<b>124,609.50</b>	<b>129,392.11</b>	<b>5,245,599.00</b>	<b>5,245,599.00</b>
<b>Expenditures:</b>					
CDBG Grant	10,000.00	0.00	0.00	219,855.00	219,855.00
Tree Grant	12,479.73	0.00	0.00	0.00	0.00
Other Grants	3,680.14	0.00	0.00	5,025,744.00	5,025,744.00
<b>Total Expenditures:</b>	<b>26,159.87</b>	<b>0.00</b>	<b>0.00</b>	<b>5,245,599.00</b>	<b>5,245,599.00</b>
<b>Total Change In Net Position</b>	<b>27,641.46</b>	<b>124,609.50</b>	<b>129,392.11</b>	<b>0.00</b>	<b>0.00</b>

**TOWN OF EAGAR**  
**Standard Financial Report**  
**50 Utility Enterprise Fund - 09/01/2023 to 09/30/2023**  
**25.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	3,569,284.42	13,153.28	3,663,172.11
Receivables	158,460.55	1,805.45	138,391.36
Other current assets	94,426.55	0.00	94,426.55
<b>Total Current Assets</b>	<b>3,822,171.52</b>	<b>14,958.73</b>	<b>3,895,990.02</b>
<b>Non-Current Assets</b>			
<b>Capital assets</b>			
Property	17,555,351.93	0.00	17,555,351.93
Accumulated depreciation	(12,764,089.83)	0.00	(12,764,089.83)
<b>Total Capital assets</b>	<b>4,791,262.10</b>	<b>0.00</b>	<b>4,791,262.10</b>
Other non-current assets	131,324.00	0.00	131,324.00
<b>Total Non-Current Assets</b>	<b>4,922,586.10</b>	<b>0.00</b>	<b>4,922,586.10</b>
<b>Total Assets:</b>	<b>8,744,757.62</b>	<b>14,958.73</b>	<b>8,818,576.12</b>
<b>Liabilities and Fund Equity:</b>			
<b>Liabilities:</b>			
Current liabilities	(1,573,371.98)	(8,502.54)	(1,532,847.47)
Payroll liabilities	(33,656.64)	0.00	(33,656.64)
Deferred revenue	(192,745.00)	0.00	(192,745.00)
Long-term liabilities	(431,745.00)	0.00	(431,745.00)
<b>Total Liabilities:</b>	<b>(2,231,518.62)</b>	<b>(8,502.54)</b>	<b>(2,190,994.11)</b>
Equity - Paid In / Contributed	(6,513,239.00)	(6,456.19)	(6,627,582.01)
<b>Total Liabilities and Fund Equity:</b>	<b>(8,744,757.62)</b>	<b>(14,958.73)</b>	<b>(8,818,576.12)</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**TOWN OF EAGAR**  
**Standard Financial Report**  
**50 Utility Enterprise Fund - 09/01/2023 to 09/30/2023**  
**25.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
<b>Income or Expense</b>					
<b>Income From Operations:</b>					
Operating income	3,220,832.36	148,208.19	505,193.76	1,713,000.00	1,713,000.00
<b>Operating expense</b>					
Water	1,024,467.18	92,769.71	276,269.46	1,759,545.00	1,759,545.00
Wastewater	453,192.49	48,982.29	114,581.29	698,101.00	698,101.00
<b>Total Operating expense</b>	<u>1,477,659.67</u>	<u>141,752.00</u>	<u>390,850.75</u>	<u>2,457,646.00</u>	<u>2,457,646.00</u>
<b>Total Income From Operations:</b>	<u>1,743,172.69</u>	<u>6,456.19</u>	<u>114,343.01</u>	<u>(744,646.00)</u>	<u>(744,646.00)</u>
<b>Non-Operating Items:</b>					
Non-operating expense	0.00	0.00	0.00	500,000.00	500,000.00
<b>Total Non-Operating Items:</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(500,000.00)</u>	<u>(500,000.00)</u>
<b>Total Income or Expense</b>	<u>1,743,172.69</u>	<u>6,456.19</u>	<u>114,343.01</u>	<u>(1,244,646.00)</u>	<u>(1,244,646.00)</u>

**TOWN OF EAGAR**  
**Standard Financial Report**  
**60 Enterprise Capital Projects - 09/01/2023 to 09/30/2023**  
**25.00% of the fiscal year has expired**

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	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Current Assets</b>			
Cash and cash equivalents	6,152.28	0.00	6,152.28
<b>Total Current Assets</b>	<u>6,152.28</u>	<u>0.00</u>	<u>6,152.28</u>
<b>Total Assets:</b>	<u>6,152.28</u>	<u>0.00</u>	<u>6,152.28</u>
<b>Liabilites and Fund Equity:</b>			
Equity - Paid In / Contributed	(6,152.28)	0.00	(6,152.28)
<b>Total Liabilites and Fund Equity:</b>	<u>(6,152.28)</u>	<u>0.00</u>	<u>(6,152.28)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**TOWN OF EAGAR**  
**Standard Financial Report**  
**91 Governmental Capital Assets - 09/01/2023 to 09/30/2023**  
**25.00% of the fiscal year has expired**

	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Assets:</b>			
<b>Non-Current Assets</b>			
<b>Capital assets</b>			
Work in Process	251,989.95	0.00	251,989.95
Property	25,505,868.62	0.00	25,505,868.62
Accumulated depreciation	(15,335,816.10)	0.00	(15,335,816.10)
<b>Total Capital assets</b>	<b>10,422,042.47</b>	<b>0.00</b>	<b>10,422,042.47</b>
<b>Total Non-Current Assets</b>	<b>10,422,042.47</b>	<b>0.00</b>	<b>10,422,042.47</b>
<b>Total Assets:</b>	<b>10,422,042.47</b>	<b>0.00</b>	<b>10,422,042.47</b>
<b>Liabilites and Fund Equity:</b>			
Equity - Paid In / Contributed	(10,422,042.47)	0.00	(10,422,042.47)
<b>Total Liabilites and Fund Equity:</b>	<b>(10,422,042.47)</b>	<b>0.00</b>	<b>(10,422,042.47)</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**TOWN OF EAGAR**  
**Standard Financial Report**  
**95 Governmental Long-Term Liabilities - 09/01/2023 to 09/30/2023**  
**25.00% of the fiscal year has expired**

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	Prior Year Actual	Current Period Actual	Current Year Actual
<b>Net Position</b>			
<b>Liabilites and Fund Equity:</b>			
<b>Liabilities:</b>			
Long-term liabilities	(3,748,165.17)	0.00	(3,748,165.17)
<b>Total Liabilities:</b>	(3,748,165.17)	0.00	(3,748,165.17)
Equity - Paid In / Contributed	3,748,165.17	0.00	3,748,165.17
<b>Total Liabilites and Fund Equity:</b>	0.00	0.00	0.00
<b>Total Net Position</b>	0.00	0.00	0.00

**Town of Eagar**  
**FY23/24 Historical Revenue Report**

	FY20/21	FY21/22	FY22/23	FY23/24	\$ Difference	% Difference
<i>Local Sales Taxes</i>						
<i>Budgeted</i>	1,000,000	1,150,000	1,438,268	1,429,711	(8,557)	-1%
July	118,110	127,138	137,305	164,018	26,713	19%
August	117,827	146,861	149,548	151,156	1,608	1%
September	116,880	124,440	148,131			0%
October	109,516	148,393	127,994			0%
November	90,413	122,510	131,137			0%
December	123,400	132,396	146,457			0%
January	157,093	159,314	120,247			0%
February	110,098	96,743	130,497			0%
March	111,664	125,546	136,382			0%
April	127,476	137,672	144,228			0%
May	109,937	131,274	176,896			0%
June	128,052	123,832	165,253			0%
Totals	\$ 1,420,467.59	\$ 1,576,119.48	\$ 1,714,074.79	\$ 315,173.21	\$ 28,320.46	3.0%
% Change	20%	11%	9%	-82%		

	FY20/21	FY21/22	FY22/23	FY23/24	\$ Difference	% Difference
<i>State Shared Revenues (Shared Sales, Income, VLT)</i>						
<i>Budgeted</i>	\$ 1,634,575	\$ 1,656,472	\$ 1,935,314	\$ 2,100,058	164,744	9%
July	\$ 144,284	\$ 144,488	\$ 158,799	\$ 182,013	\$ 23,213	15%
August	\$ 148,054	\$ 135,610	\$ 162,042	\$ 192,132	\$ 30,090	19%
September	\$ 143,670	\$ 128,715	\$ 156,934	\$ 180,744	\$ 23,810	15%
October	\$ 139,323	\$ 126,932	\$ 155,460			0%
November	\$ 134,464	\$ 132,450	\$ 156,865			0%
December	\$ 137,256	\$ 125,840	\$ 153,112			0%
January	\$ 144,105	\$ 141,854	\$ 165,096			0%
February	\$ 133,001	\$ 130,595	\$ 153,021			0%
March	\$ 151,292	\$ 138,775	\$ 162,931			0%
April	\$ 153,625	\$ 143,159	\$ 165,539			0%
May	\$ 147,165	\$ 136,165	\$ 162,788			0%
June	\$ 148,246	\$ 137,311	\$ 163,562			0%
Totals	\$ 1,724,485.39	\$ 1,621,892.73	\$ 1,916,150.00	\$ 554,888.30	\$ 77,113.86	6.9%
% Change	15%	-6%	18%	-71%		

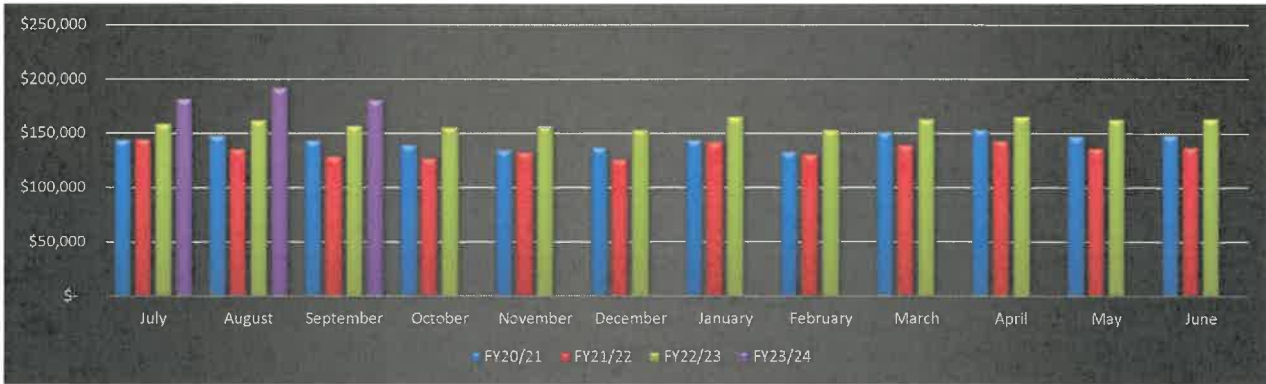
	FY20/21	FY21/22	FY22/23	FY23/24	\$ Difference	% Difference
<i>HURF Revenues</i>						
<i>Budgeted</i>	\$ 1,180,717	\$ 1,140,785	\$ 1,302,580	\$ 1,286,988	(15,592)	-1%
July	\$ 96,303	\$ 114,829	\$ 95,511	\$ 107,203	\$ 11,692	12%
August	\$ 103,896	\$ 116,412	\$ 98,106	\$ 99,597	\$ 1,490	2%
September	\$ 104,388	\$ 107,395	\$ 102,185	\$ 100,441	\$ (1,744)	-2%
October	\$ 105,844	\$ 103,761	\$ 91,167			0%
November	\$ 92,301	\$ 92,500	\$ 100,378			0%
December	\$ 90,364	\$ 112,981	\$ 109,220			0%
January	\$ 96,888	\$ 95,512	\$ 95,728			0%
February	\$ 85,132	\$ 89,762	\$ 85,810			0%
March	\$ 92,892	\$ 102,911	\$ 92,396			0%
April	\$ 115,463	\$ 107,758	\$ 110,548			0%
May	\$ 101,036	\$ 93,578	\$ 77,134			0%
June	\$ 104,413	\$ 121,278	\$ 117,453			0%
Totals	\$ 1,188,919.39	\$ 1,258,675.69	\$ 1,175,635.92	\$ 307,240.91	\$ 11,438.34	1.5%
% Change	-9%	6%	-7%	-74%		

	FY21	FY22	FY23
\$	4,333,872	4,456,688	4,590,389
%	9%	3%	3%

### Local Sales Tax



### State Shared Revenues



### HURF Revenues

