

TOWN OF EAGAR
 COMBINED CASH INVESTMENT
 APRIL 30, 2023

COMBINED CASH ACCOUNTS

01-10600	CASH IN BANK	2,183,126.67
01-10750	CASH CLEARING UTILITY	(60.00)
01-10800	XPRESS DEPOSIT ACCOUNT	25,758.90
01-11200	LGIP ACCOUNT	5,892,175.11
01-11400	RETURNED CHECKS	2,575.57
01-11900	RESTRICTED CASH	(59,709.21)
	TOTAL COMBINED CASH	8,043,867.04
01-10100	CASH ALLOCATION TO OTHER FUNDS	(8,020,080.37)
	TOTAL UNALLOCATED CASH	23,786.67

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	6,536,989.84
30	ALLOCATION TO HIGHWAY USERS REVENUE FUND	(577,615.78)
34	ALLOCATION TO GENERAL FUND IMPACT FEES	5,267.90
35	ALLOCATION TO GRANTS FUND	186,184.99
50	ALLOCATION TO UTILITY ENTERPRISE FUND	1,863,101.14
60	ALLOCATION TO ENTERPRISE CAPITAL PROJECTS	6,152.28
	TOTAL ALLOCATIONS TO OTHER FUNDS	8,020,080.37
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	(8,020,080.37)
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

TOWN OF EAGAR
BALANCE SHEET
APRIL 30, 2023

GENERAL FUND

ASSETS

10-10100	CASH ALLOCATED - COMBINED FUND	6,536,989.84	
10-10500	CASH WITH PAYING AGENT	.24	
10-10800	PETTY CASH	75.00	
10-13100	ACCOUNTS RECEIVABLE	258,121.54	
10-13105	ACCOUNTS RECEIVABLE - ACCRUAL	119,394.15	
10-13200	DUE FROM OTHER FUNDS	1,660,356.48	
10-17400	PREPAID EXPENSE	(.15)	
	TOTAL ASSETS		8,574,937.10

LIABILITIES AND EQUITY

LIABILITIES

10-20100	ACCOUNTS PAYABLE	(698,501.89)	
10-20120	WAGES PAYABLE	63,363.93	
10-20140	MISC DEDUCTION PAYABLE	30.85	
10-20141	CHILD SUPPORT/GARNISHMENTS	799.57	
10-20150	SEC125 UNREIMB MED&DPNDT CARE	(567.89)	
10-20175	ARIZONA STATE RETIREMENT	12,567.16	
10-22100	FICA PAYABLE	20,805.10	
10-22110	FEDERAL WITHHOLDING PAYABLE	(6,051.39)	
10-22120	STATE WITHHOLDING PAYABLE	1,473.15	
10-22200	457 PAYABLE	4,915.02	
10-22210	PUBLIC SAFETY RET. PAYABLE	.12	
10-22300	MEDICAL INSURANCE PAYABLE	21,006.35	
10-22310	LIFE INSURANCE PAYABLE	114.62	
10-22315	VOLUNTARY LIFE INS PYBLE	546.23	
10-22320	DENTAL INSURANCE PAYABLE	784.70	
10-22330	AFLAC INS PAYABLE (PRE & POST)	512.98	
10-22340	VISION INSURANCE PAYABLE	99.45	
10-22400	LEGALSHIELD	214.83	
10-23100	WORKMENS COMPENSATION PAYABLE	22,647.32	
10-23200	STATE UNEMPLOYMENT PAYABLE	110.99	
10-23300	EFD PAYABLE	360.00	
10-23501	UNAVAILABLE REVENUE	119,394.15	
10-25100	SURCHARGE TO STATE PAYABLE	149.95	
10-25110	SURCHARGE TO COUNTY PAYABLE	13.21	
10-25200	PASS THROUGH PAYABLES	6,818.02	
10-25500	DEFERRED REVENUE	825,097.93	
	TOTAL LIABILITIES		396,704.46

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
10-30100	FUND BALANCE	6,718,723.58	
	REVENUE OVER EXPENDITURES - YTD	1,372,754.80	
	BALANCE - CURRENT DATE		8,091,478.38

TOWN OF EAGAR
BALANCE SHEET
APRIL 30, 2023

GENERAL FUND

TOTAL FUND EQUITY	<u>8,091,478.38</u>
TOTAL LIABILITIES AND EQUITY	<u><u>8,488,182.84</u></u>

TOWN OF EAGAR
BALANCE SHEET
APRIL 30, 2023

HIGHWAY USERS REVENUE FUND

ASSETS

30-10100	CASH ALLOCATED - COMBINED FUND	(577,615.78)	
30-13200	DUE FROM OTHER FUNDS	(.41)	
	TOTAL ASSETS			(577,616.19)

LIABILITIES AND EQUITY

LIABILITIES

30-20100	ACCOUNT PAYABLE		659,052.95	
30-22300	MEDICAL INSURANCE PAYABLE		6,900.59	
30-25500	DEFERRED REVENUE		120,000.00	
	TOTAL LIABILITIES			785,953.54

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
30-30100	FUND BALANCE		813,206.59	
	REVENUE OVER EXPENDITURES - YTD	(2,066,228.62)	
	BALANCE - CURRENT DATE	(1,253,022.03)	
	TOTAL FUND EQUITY			(1,253,022.03)
	TOTAL LIABILITIES AND EQUITY			(467,068.49)

TOWN OF EAGAR
BALANCE SHEET
APRIL 30, 2023

GENERAL FUND IMPACT FEES

<u>ASSETS</u>			
34-10100	CASH ALLOCATED - COMBINED FUND	5,267.90	
	TOTAL ASSETS		5,267.90
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
34-30100	FUND BALANCE	5,267.90	
	BALANCE - CURRENT DATE	5,267.90	
	TOTAL FUND EQUITY		5,267.90
	TOTAL LIABILITIES AND EQUITY		5,267.90

TOWN OF EAGAR
 BALANCE SHEET
 APRIL 30, 2023

GRANTS FUND

ASSETS

35-10100	CASH ALLOCATED - COMBINED FUND	186,184.99	
35-13105	ACCOUNTS RECEIVABLE - ACCRUAL	1,434.86	
	TOTAL ASSETS		<u>187,619.85</u>

LIABILITIES AND EQUITY

LIABILITIES

35-20100	ACCOUNT PAYABLE	1,750.00	
35-20110	DUE TO OTHER FUNDS	198,037.97	
35-23500	DEFERRED REVENUE	285.78	
35-23501	UNAVAILABLE REVENUE	1,728.00	
	TOTAL LIABILITIES		201,801.75

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
35-30100	FUND BALANCE	(53,978.23)	
	REVENUE OVER EXPENDITURES - YTD	39,796.33	
	BALANCE - CURRENT DATE	(14,181.90)	
	TOTAL FUND EQUITY		(14,181.90)
	TOTAL LIABILITIES AND EQUITY		<u>187,619.85</u>

TOWN OF EAGAR
BALANCE SHEET
APRIL 30, 2023

UTILITY ENTERPRISE FUND

ASSETS

50-10100	CASH ALLOCATED - COMBINED FUND	1,863,101.14	
50-10900	RESTRICTED CASH-CUST DEPOSITS	59,709.21	
50-13100	ACCOUNTS RECEIVABLE	78,602.17	
50-15100	INVENTORY	106,918.55	
50-16100	DEFERRED OUTFLOW - PENSION	52,170.00	
50-18100	LAND	19,730.00	
50-18300	MACHINERY	325,382.23	
50-18400	OTHER IMPROVEMENTS	8,940,390.10	
50-18450	WASTEWATER SYSTEM	7,891,696.19	
50-18500	ACCUMULATED DEPRECIATION	(11,939,072.14)	
50-18900	CIP - WATER PROJECT	118,167.94	
	TOTAL ASSETS		7,516,795.39

LIABILITIES AND EQUITY

LIABILITIES

50-20100	ACCOUNTS PAYABLE	37,698.94	
50-20110	DUE TO OTHER FUNDS	1,462,318.10	
50-20120	WAGES PAYABLE	.03	
50-20125	COMPENSATED ABSENCES	27,450.80	
50-21200	UTILITY ACCTS AT COLLECTIONS	(4,751.98)	
50-21300	AMOUNTS WRITTEN OFF	(2,380.05)	
50-22300	MEDICAL INSURANCE PAYABLE	6,205.81	
50-24100	CUSTOMER DEPOSITS	54,126.63	
50-25100	ACCRUED SALES TAX PAYABLE	3,315.97	
50-26075	NET OPEB(LIAB) ASSET	(906.00)	
50-26210	NET PENSION LIABILITY	504,069.00	
50-26220	DEFERRED INFLOW - PENSION	91,784.00	
	TOTAL LIABILITIES		2,178,931.25

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
50-30100	RETAINED EARNINGS (FUND BALANC	5,314,773.43	
	REVENUE OVER EXPENDITURES - YTD	23,083.94	
	BALANCE - CURRENT DATE		5,337,857.37
	TOTAL FUND EQUITY		5,337,857.37
	TOTAL LIABILITIES AND EQUITY		7,516,788.62

TOWN OF EAGAR
BALANCE SHEET
APRIL 30, 2023

ENTERPRISE CAPITAL PROJECTS

ASSETS

60-10100 CASH ALLOCATED - COMBINED FUND

6,152.28

TOTAL ASSETS

6,152.28

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:

60-30100 FUND BALANCE

6,152.28

BALANCE - CURRENT DATE

6,152.28

TOTAL FUND EQUITY

6,152.28

TOTAL LIABILITIES AND EQUITY

6,152.28

TOWN OF EAGAR
BALANCE SHEET
APRIL 30, 2023

FUND 91

ASSETS

91-18100	LAND	2,096,006.67	
91-18110	LAND IMPROVEMENTS	1,211,198.03	
91-18200	BUILDINGS	3,702,448.29	
91-18300	MACHINERY	2,520,885.20	
91-18501	ACCUMULATED DEPR-LAND IMPR	(687,583.86)	
91-18502	ACCULATED DEPR-BUILDING	(1,757,593.97)	
91-18503	ACCEMULATED DEPR-FUR,EQ	(2,214,989.49)	
91-18504	ACCUMULATED DEPR-INFRAST	(9,228,763.99)	
91-18800	INFRASTRUCTURE	11,776,575.88	
91-18900	CIP - GFA	692,400.19	
	TOTAL ASSETS		<u>8,110,582.95</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
91-30100	INVESTMENT IN GENERAL FIXED	<u>8,110,582.95</u>	
	BALANCE - CURRENT DATE		<u>8,110,582.95</u>
	TOTAL FUND EQUITY		<u>8,110,582.95</u>
	TOTAL LIABILITIES AND EQUITY		<u>8,110,582.95</u>

TOWN OF EAGAR
BALANCE SHEET
APRIL 30, 2023

FUND 95

ASSETS

95-18100	AMOUNT TO PROVIDED FOR LTC	3,748,165.17	
	TOTAL ASSETS		<u>3,748,165.17</u>

LIABILITIES AND EQUITY

LIABILITIES

95-20125	COMPENSATED ABSENCES	59,657.17	
95-26050	NET PENSION LIABILITY	3,779,235.00	
95-26075	NET OPEB(LIAB) ASSET	(90,727.00)	
	TOTAL LIABILITIES		<u>3,748,165.17</u>
	TOTAL LIABILITIES AND EQUITY		<u>3,748,165.17</u>

TOWN OF EAGAR
REVENUE/EXPENDITURE SUMMARY
FOR THE 10 MONTHS ENDING APRIL 30, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARN/EXPEN	PCNT
<u>REVENUE</u>					
TAXES	99,269.89	1,810,656.72	2,067,346.00	256,689.28	87.6
INTERGOVERNMENTAL REVENUE	104,681.92	1,051,780.01	1,310,736.00	258,955.99	80.2
RENTS/ROYALTIES	5,141.84	151,548.33	113,300.00	(38,248.33)	133.8
CHARGE FOR SERVICE	960.00	18,685.00	33,800.00	15,115.00	55.3
RECREATION/EVENTS	110.00	1,560.00	300.00	(1,260.00)	520.0
FEES & PERMITS	5,904.71	88,081.93	88,100.00	18.07	100.0
FINES & FORFEITURES	1,303.26	16,802.80	9,600.00	(7,202.80)	175.0
DONATIONS	2,500.00	37,384.99	15,000.00	(22,384.99)	249.2
MISC. REVENUE	23,943.93	1,023,741.89	843,250.00	(180,491.89)	121.4
	<u>243,815.55</u>	<u>4,200,241.67</u>	<u>4,481,432.00</u>	<u>281,190.33</u>	<u>93.7</u>
<u>EXPENDITURES</u>					
MAYOR & COUNCIL	1,814.34	21,669.84	26,109.00	4,439.16	83.0
GENERAL GOVERNMENT	6,836.76	144,275.06	5,252,008.00	5,107,732.94	2.8
MAGISTRATE	3,694.82	43,742.96	42,797.00	(945.96)	102.2
TOWN MANAGER	5,465.61	57,431.75	68,366.00	10,934.25	84.0
TOWN CLERK	2,852.71	41,740.34	46,039.00	4,298.66	90.7
COMMUNITY DEVELOPMENT	14,083.00	105,366.61	84,949.00	(20,417.61)	124.0
FINANCE	6,669.24	88,909.70	121,493.00	32,583.30	73.2
POLICE	996.51	709,620.13	1,091,877.00	382,256.87	65.0
FIRE	35,651.32	261,139.10	471,578.00	210,438.90	55.4
CODE ENFORCEMENT/ANIMAL CONT	.00	59,154.33	120,302.00	61,147.67	49.2
PARKS & RECREATION	2,094.86	8,368.30	42,000.00	33,631.70	19.9
FACILITIES	161,003.21	1,098,930.14	1,474,385.00	375,454.86	74.5
FLEET MAINTENANCE	15,665.98	187,138.61	216,022.00	28,883.39	86.6
CONTINGENCY EXPENDITURES	.00	.00	500,000.00	500,000.00	.0
	<u>256,828.36</u>	<u>2,827,486.87</u>	<u>9,557,925.00</u>	<u>6,730,438.13</u>	<u>29.6</u>
	<u>(13,012.81)</u>	<u>1,372,754.80</u>	<u>(5,076,493.00)</u>	<u>(6,449,247.80)</u>	<u>27.0</u>

TOWN OF EAGAR
 REVENUE/EXPENDITURE SUMMARY
 FOR THE 10 MONTHS ENDING APRIL 30, 2023

HIGHWAY USERS REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARN/EXPEN	PCNT
<u>REVENUE</u>					
INTERGOVERNMENTAL REVENUE	110,547.70	981,049.10	1,459,580.00	478,530.90	67.2
MISCELLANEOUS REVENUE	.00	.00	2,802,808.00	2,802,808.00	.0
	<u>110,547.70</u>	<u>981,049.10</u>	<u>4,262,388.00</u>	<u>3,281,338.90</u>	<u>23.0</u>
<u>EXPENDITURES</u>					
HURF	1,255,425.66	3,000,415.02	4,459,758.00	1,459,342.98	67.3
HURF EXCHANGE	.00	46,862.70	157,000.00	110,137.30	29.9
CONTINCENCY EXPENDITURES	.00	.00	500,000.00	500,000.00	.0
	<u>1,255,425.66</u>	<u>3,047,277.72</u>	<u>5,116,758.00</u>	<u>2,069,480.28</u>	<u>59.6</u>
	<u>(1,144,877.96)</u>	<u>(2,066,228.62)</u>	<u>(854,370.00)</u>	<u>1,211,858.62</u>	<u>(241.8)</u>

TOWN OF EAGAR
REVENUE/EXPENDITURE SUMMARY
FOR THE 10 MONTHS ENDING APRIL 30, 2023

GRANTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARN/EXPEN	PCNT
<u>REVENUE</u>					
INTERGOVERNMENTAL REVENUE	553.19	49,796.33	3,695,355.00	3,645,558.67	1.4
	553.19	49,796.33	3,695,355.00	3,645,558.67	1.4
<u>EXPENDITURES</u>					
HIGHWAY SAFETY IMPROVEMENTS	.00	.00	975,000.00	975,000.00	.0
CDBG GRANT	10,000.00	10,000.00	219,855.00	209,855.00	4.6
BVP - SAFETY VESTS GRANT	.00	.00	500.00	500.00	.0
ROBERTSON HOLLOW DRAINAGE	.00	.00	1,500,000.00	1,500,000.00	.0
DEPARTMENT 99	.00	.00	1,000,000.00	1,000,000.00	.0
	10,000.00	10,000.00	3,695,355.00	3,685,355.00	.3
	(9,446.81)	39,796.33	.00	(39,796.33)	.0

TOWN OF EAGAR
REVENUE/EXPENDITURE SUMMARY
FOR THE 10 MONTHS ENDING APRIL 30, 2023

UTILITY ENTERPRISE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARN/EXPEN	PCNT
<u>REVENUE</u>					
CHARGE FOR SERVICE	93,364.35	1,110,611.97	1,497,078.00	386,466.03	74.2
MISCELLANEOUS REVENUE	980.00	15,796.00	2,319,000.00	2,303,204.00	.7
	<u>94,344.35</u>	<u>1,126,407.97</u>	<u>3,816,078.00</u>	<u>2,689,670.03</u>	<u>29.5</u>
<u>EXPENDITURES</u>					
WATER	77,676.43	728,526.23	1,515,764.00	787,237.77	48.1
WASTEWATER	36,284.74	374,797.80	1,197,863.00	823,065.20	31.3
WATER - GRANTS	.00	.00	952,129.00	952,129.00	.0
CONTINCENCY EXPENDITURES	.00	.00	500,000.00	500,000.00	.0
	<u>113,961.17</u>	<u>1,103,324.03</u>	<u>4,165,756.00</u>	<u>3,062,431.97</u>	<u>26.5</u>
	<u>(19,616.82)</u>	<u>23,083.94</u>	<u>(349,678.00)</u>	<u>(372,761.94)</u>	<u>6.6</u>

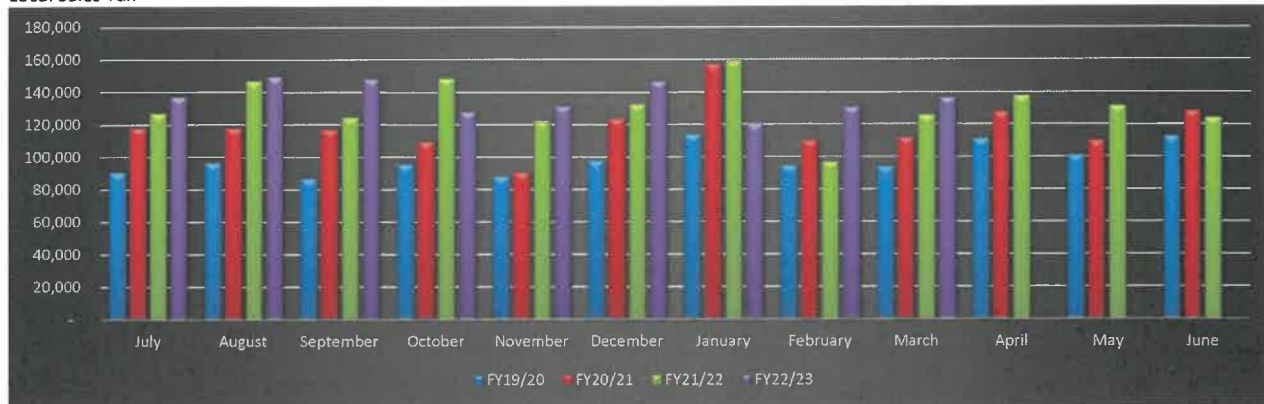
Town of Eagar
FY22/23 Historical Revenue Report

	FY19/20	FY20/21	FY21/22	FY22/23	\$ Difference	% Difference
<i>Local Sales Taxes</i>						
<i>Budgeted</i>	925,000	1,000,000	1,150,000	1,438,268	288,268	29%
July	90,656	118,110	127,138	137,305	10,167	9%
August	96,491	117,827	146,861	149,548	2,687	2%
September	86,736	116,880	124,440	148,131	23,691	20%
October	95,554	109,516	148,393	127,994	(20,398)	-19%
November	88,098	90,413	122,510	131,137	8,627	10%
December	97,693	123,400	132,396	146,457	14,061	11%
January	113,732	157,093	159,314	120,247	(39,067)	-25%
February	94,298	110,098	96,743	130,497	33,754	31%
March	93,747	111,664	125,546	136,382	10,836	10%
April	111,025	127,476	137,672			0%
May	100,938	109,937	131,274			0%
June	112,535	128,052	123,832			0%
Totals	\$ 1,181,503.39	\$ 1,420,467.59	\$ 1,576,119.48	\$ 1,227,698.35	\$ 44,357.16	3.6%
% Change	18%	20%	11%	-22%		

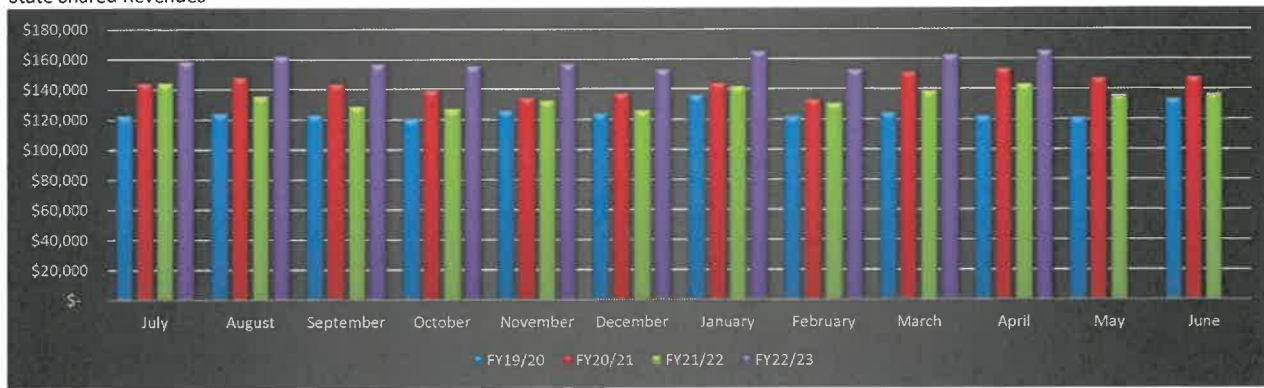
	FY19/20	FY20/21	FY21/22	FY22/23	\$ Difference	% Difference
<i>State Shared Revenues (Shared Sales, Income, VLT)</i>						
<i>Budgeted</i>	\$ 1,516,588	\$ 1,634,575	\$ 1,656,472	\$ 1,935,314	\$ 278,842	17%
July	\$ 122,728	\$ 144,284	\$ 144,488	\$ 158,799	\$ 14,311	9.9%
August	\$ 124,174	\$ 148,054	\$ 135,610	\$ 162,042	\$ 26,431	17.9%
September	\$ 123,153	\$ 143,670	\$ 128,715	\$ 156,934	\$ 28,219	19.6%
October	\$ 120,284	\$ 139,323	\$ 126,932	\$ 155,460	\$ 28,528	20.5%
November	\$ 125,758	\$ 134,464	\$ 132,450	\$ 156,865	\$ 24,415	18.2%
December	\$ 123,834	\$ 137,256	\$ 125,840	\$ 153,112	\$ 27,272	19.9%
January	\$ 136,024	\$ 144,105	\$ 141,854	\$ 165,096	\$ 23,243	16.1%
February	\$ 122,006	\$ 133,001	\$ 130,595	\$ 153,021	\$ 22,425	16.9%
March	\$ 124,220	\$ 151,292	\$ 138,775	\$ 162,931	\$ 24,157	16.0%
April	\$ 122,007	\$ 153,625	\$ 143,159	\$ 165,539	\$ 22,380	14.6%
May	\$ 121,118	\$ 147,165	\$ 136,165			0.0%
June	\$ 133,585	\$ 148,246	\$ 137,311			0.0%
Totals	\$ 1,498,891.93	\$ 1,724,485.39	\$ 1,621,892.73	\$ 1,589,799.39	\$ 241,382.10	17.3%
% Change	6%	15%	-6%	-2%		

	FY19/20	FY20/21	FY21/22	FY22/23	\$ Difference	% Difference
<i>HURF Revenues</i>						
<i>Budgeted</i>	\$ 1,118,399	\$ 1,180,717	\$ 1,140,785	\$ 1,302,580	\$ 161,795	13.7%
July	\$ 105,005	\$ 96,303	\$ 114,829	\$ 95,511	\$ (19,318)	-20.1%
August	\$ 292,316	\$ 103,896	\$ 116,412	\$ 98,106	\$ (18,306)	-17.6%
September	\$ 98,434	\$ 104,388	\$ 107,395	\$ 102,185	\$ (5,210)	-5.0%
October	\$ 95,975	\$ 105,844	\$ 103,761	\$ 91,167	\$ (12,594)	-11.9%
November	\$ 103,151	\$ 92,301	\$ 92,500	\$ 100,378	\$ 7,878	8.5%
December	\$ 92,516	\$ 90,364	\$ 112,981	\$ 109,220	\$ (3,761)	-4.2%
January	\$ 98,360	\$ 96,888	\$ 95,512	\$ 95,728	\$ 216	0.2%
February	\$ 90,695	\$ 85,132	\$ 89,762	\$ 85,810	\$ (3,951)	-4.6%
March	\$ 87,438	\$ 92,892	\$ 102,911	\$ 92,396	\$ (10,514)	-11.3%
April	\$ 84,406	\$ 115,463	\$ 107,758	\$ 110,548	\$ 2,790	2.4%
May	\$ 73,186	\$ 101,036	\$ 93,578			0.0%
June	\$ 90,178	\$ 104,413	\$ 121,278			0.0%
Totals	\$ 1,311,659.99	\$ 1,188,919.39	\$ 1,258,675.69	\$ 981,049.10	\$ (62,770.52)	-7.1%
% Change	18%	-9%	6%	-22%		
	FY20	FY21	FY22	FY23		
	\$ 3,992,055	\$ 4,333,872	\$ 4,456,688	\$ 4,590,389		
	13%	9%	3%	3%		

Local Sales Tax



State Shared Revenues



HURF Revenues

