

TOWN OF EAGAR
Standard Financial Report
10 General Fund - 06/01/2023 to 06/30/2023
100.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents	6,915,056.55	(404,820.78)	4,082,608.01
Receivables	838,764.20	60,338.01	884,653.28
Other current assets	(0.15)	0.00	(0.15)
Total Current Assets	<u>7,753,820.60</u>	<u>(344,482.77)</u>	<u>4,967,261.14</u>
Total Assets:	<u>7,753,820.60</u>	<u>(344,482.77)</u>	<u>4,967,261.14</u>
Liabilities and Fund Equity:			
Liabilities:			
Current liabilities	(235,090.02)	(47,280.63)	(203,657.98)
Payroll liabilities	(29,297.13)	96,939.56	(41,888.87)
Total Liabilities:	<u>(264,387.15)</u>	<u>49,658.93</u>	<u>(245,546.85)</u>
Equity - Paid In / Contributed	(7,514,433.45)	294,823.84	(4,746,714.29)
Total Liabilities and Fund Equity:	<u>(7,778,820.60)</u>	<u>344,482.77</u>	<u>(4,992,261.14)</u>
Total Net Position	<u>(25,000.00)</u>	<u>0.00</u>	<u>(25,000.00)</u>

TOWN OF EAGAR
Standard Financial Report
10 General Fund - 06/01/2023 to 06/30/2023
100.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Taxes	2,309,337.09	191,080.80	2,340,199.71	2,067,346.00	2,067,346.00
Intergovernmental revenue	1,007,479.06	115,165.00	1,273,982.06	1,310,736.00	1,310,736.00
Rents/Royalties	121,713.74	5,455.56	47,435.52	113,300.00	113,300.00
Charges for services	53,364.00	3,565.00	25,880.00	33,800.00	33,800.00
Recreation/Events	1,945.00	1,040.00	3,335.00	300.00	300.00
Fees and permits	99,483.78	8,133.12	104,616.73	88,100.00	88,100.00
Fines and forfeitures	9,225.60	520.00	20,378.07	9,600.00	9,600.00
Donations	7,227.95	13,486.13	76,328.54	15,000.00	15,000.00
Interest	12,278.17	0.00	165,185.01	4,500.00	4,500.00
Miscellaneous revenue	839,199.95	374.44	864,784.96	838,750.00	838,750.00
Total Revenue:	4,461,254.34	338,820.05	4,922,125.60	4,481,432.00	4,481,432.00
Expenditures:					
General government					
Mayor & Council	24,740.33	3,389.36	26,619.89	26,109.00	26,109.00
General Government	450,683.04	262,697.65	4,397,053.17	5,252,008.00	5,252,008.00
Magistrate	38,999.14	3,954.70	51,967.12	42,797.00	42,797.00
Town Manager	64,801.91	14,051.35	78,989.57	68,366.00	68,366.00
Town Clerk	40,762.17	3,605.96	48,558.72	46,039.00	46,039.00
Community Development	93,412.44	14,425.20	134,004.52	84,949.00	84,949.00
Finance	114,574.55	9,145.85	106,609.75	121,493.00	121,493.00
Total General government	827,973.58	311,270.07	4,843,802.74	5,641,761.00	5,641,761.00
Public safety					
Police	913,276.71	80,730.07	790,968.76	1,091,877.00	1,091,877.00
Fire	185,534.03	102,553.85	403,019.69	471,578.00	471,578.00
Fire Continued/Wildland	0.00	0.00	3,300.55	0.00	0.00
Code Enforcement/Animal Control	68,244.95	0.00	59,154.33	120,302.00	120,302.00
Total Public safety	1,167,055.69	183,283.92	1,256,443.33	1,683,757.00	1,683,757.00
Parks, recreation, and public property					
Parks & Recreation	10,320.47	14,247.11	22,615.41	42,000.00	42,000.00
Total Parks, recreation, and public property	10,320.47	14,247.11	22,615.41	42,000.00	42,000.00
Facilities	304,772.60	113,242.99	1,354,434.19	1,474,385.00	1,474,385.00
Fleet Maintenance	92,469.08	11,749.80	212,699.09	216,022.00	216,022.00
Transfers out	0.00	0.00	0.00	500,000.00	500,000.00
Total Expenditures:	2,402,591.42	633,793.89	7,689,994.76	9,557,925.00	9,557,925.00
Total Change In Net Position	2,058,662.92	(294,973.84)	(2,767,869.16)	(5,076,493.00)	(5,076,493.00)

TOWN OF EAGAR
Standard Financial Report
30 Highway User Revenue Fund - 06/01/2023 to 06/30/2023
100.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents	995,577.17	(535,855.60)	1,189,923.52
Total Current Assets	<u>995,577.17</u>	<u>(535,855.60)</u>	<u>1,189,923.52</u>
Total Assets:	<u>995,577.17</u>	<u>(535,855.60)</u>	<u>1,189,923.52</u>
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities	0.00	(627,264.84)	(627,358.49)
Payroll liabilities	(813.66)	0.00	(813.66)
Total Liabilities:	<u>(813.66)</u>	<u>(627,264.84)</u>	<u>(628,172.15)</u>
Equity - Paid In / Contributed	(994,763.51)	1,163,120.44	(561,751.37)
Total Liabilites and Fund Equity:	<u>(995,577.17)</u>	<u>535,855.60</u>	<u>(1,189,923.52)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

TOWN OF EAGAR
Standard Financial Report
30 Highway User Revenue Fund - 06/01/2023 to 06/30/2023
100.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Intergovernmental revenue	1,705,300.28	117,453.22	1,175,635.92	1,459,580.00	1,459,580.00
Miscellaneous revenue	3,972.87	0.00	1,618.53	3,000.00	3,000.00
Contributions and transfers in	0.00	0.00	2,799,808.00	2,799,808.00	2,799,808.00
Total Revenue:	1,709,273.15	117,453.22	3,977,062.45	4,262,388.00	4,262,388.00
Expenditures:					
Highways and public improvements					
HURF	1,641,606.75	1,280,573.66	4,363,211.89	4,459,758.00	4,459,758.00
HURF Exchange	864.40	0.00	46,862.70	157,000.00	157,000.00
Total Highways and public improvements	1,642,471.15	1,280,573.66	4,410,074.59	4,616,758.00	4,616,758.00
Transfers out	0.00	0.00	0.00	500,000.00	500,000.00
Total Expenditures:	1,642,471.15	1,280,573.66	4,410,074.59	5,116,758.00	5,116,758.00
Total Change In Net Position	66,802.00	(1,163,120.44)	(433,012.14)	(854,370.00)	(854,370.00)

TOWN OF EAGAR
Standard Financial Report
34 General Fund Impact Fees - 06/01/2023 to 06/30/2023
100.00% of the fiscal year has expired

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

TOWN OF EAGAR
Standard Financial Report
35 Grants Fund - 06/01/2023 to 06/30/2023
100.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents	(53,399.04)	(12,640.37)	(25,445.67)
Receivables	(293.14)	0.00	(293.14)
Total Current Assets	<u>(53,692.18)</u>	<u>(12,640.37)</u>	<u>(25,738.81)</u>
Total Assets:	<u>(53,692.18)</u>	<u>(12,640.37)</u>	<u>(25,738.81)</u>
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities	0.00	(311.91)	(311.91)
Deferred revenue	(285.78)	0.00	(285.78)
Total Liabilities:	<u>(285.78)</u>	<u>(311.91)</u>	<u>(597.69)</u>
Equity - Paid In / Contributed	53,977.96	12,952.28	26,336.50
Total Liabilites and Fund Equity:	<u>53,692.18</u>	<u>12,640.37</u>	<u>25,738.81</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

TOWN OF EAGAR
Standard Financial Report
35 Grants Fund - 06/01/2023 to 06/30/2023
100.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Revenue:					
Intergovernmental revenue	137,114.84	0.00	53,801.33	3,695,355.00	3,695,355.00
Total Revenue:	137,114.84	0.00	53,801.33	3,695,355.00	3,695,355.00
Expenditures:					
CDBG Grant	292.42	0.00	10,000.00	219,855.00	219,855.00
AZDOHS - RAC Grant	60,400.00	0.00	0.00	0.00	0.00
Tree Grant	0.00	9,877.14	12,479.73	0.00	0.00
GILA River Grant	123,737.83	0.00	0.00	0.00	0.00
BVP - Safety Vests Grant	498.98	0.00	0.00	500.00	500.00
Robertson Hollow Drainage	7,587.65	0.00	0.00	1,500,000.00	1,500,000.00
Other Grants	0.00	3,075.14	3,680.14	1,975,000.00	1,975,000.00
Total Expenditures:	192,516.88	12,952.28	26,159.87	3,695,355.00	3,695,355.00
Total Change In Net Position	(55,402.04)	(12,952.28)	27,641.46	0.00	0.00

TOWN OF EAGAR
Standard Financial Report
50 Utility Enterprise Fund - 06/01/2023 to 06/30/2023
100.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents	806,577.44	678,419.80	2,618,821.71
Receivables	174,830.08	54,594.66	154,263.44
Other current assets	94,426.55	0.00	94,426.55
Total Current Assets	<u>1,075,834.07</u>	<u>733,014.46</u>	<u>2,867,511.70</u>
Non-Current Assets			
Capital assets			
Property	17,505,700.29	0.00	17,505,700.29
Accumulated depreciation	(12,371,186.97)	0.00	(12,371,186.97)
Total Capital assets	<u>5,134,513.32</u>	<u>0.00</u>	<u>5,134,513.32</u>
Other non-current assets	102,859.00	0.00	102,859.00
Total Non-Current Assets	<u>5,237,372.32</u>	<u>0.00</u>	<u>5,237,372.32</u>
Total Assets:	<u>6,313,206.39</u>	<u>733,014.46</u>	<u>8,104,884.02</u>
Liabilities and Fund Equity:			
Liabilities:			
Current liabilities	(557,912.26)	(58,652.29)	(607,510.34)
Payroll liabilities	(25,095.80)	0.00	(25,095.80)
Deferred revenue	(50,684.00)	0.00	(50,684.00)
Long-term liabilities	(540,782.00)	0.00	(540,782.00)
Total Liabilities:	<u>(1,174,474.06)</u>	<u>(58,652.29)</u>	<u>(1,224,072.14)</u>
Equity - Paid In / Contributed	(5,138,732.33)	(674,362.17)	(6,880,811.88)
Total Liabilities and Fund Equity:	<u>(6,313,206.39)</u>	<u>(733,014.46)</u>	<u>(8,104,884.02)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

TOWN OF EAGAR
Standard Financial Report
50 Utility Enterprise Fund - 06/01/2023 to 06/30/2023
100.00% of the fiscal year has expired

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>	<u>Original Budget</u>	<u>Revised Budget</u>
Income or Expense					
Income From Operations:					
Operating income	1,911,282.15	827,418.23	3,219,287.40	3,816,078.00	3,816,078.00
Operating expense					
Water	648,517.33	112,163.95	1,024,241.26	1,515,764.00	1,515,764.00
Wastewater	478,044.07	40,892.11	452,966.59	1,197,863.00	1,197,863.00
Water - Grants	0.00	0.00	0.00	952,129.00	952,129.00
Total Operating expense	<u>1,126,561.40</u>	<u>153,056.06</u>	<u>1,477,207.85</u>	<u>3,665,756.00</u>	<u>3,665,756.00</u>
Total Income From Operations:	<u>784,720.75</u>	<u>674,362.17</u>	<u>1,742,079.55</u>	<u>150,322.00</u>	<u>150,322.00</u>
Non-Operating Items:					
Non-operating expense	0.00	0.00	0.00	500,000.00	500,000.00
Total Non-Operating Items:	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>(500,000.00)</u>	<u>(500,000.00)</u>
Total Income or Expense	<u>784,720.75</u>	<u>674,362.17</u>	<u>1,742,079.55</u>	<u>(349,678.00)</u>	<u>(349,678.00)</u>

TOWN OF EAGAR
Standard Financial Report
60 Enterprise Capital Projects - 06/01/2023 to 06/30/2023
100.00% of the fiscal year has expired

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

TOWN OF EAGAR
Standard Financial Report
91 Governmental Capital Assets - 06/01/2023 to 06/30/2023
100.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Non-Current Assets			
Capital assets			
Property	23,381,313.33	0.00	23,381,313.33
Accumulated depreciation	(14,662,408.74)	0.00	(14,662,408.74)
Total Capital assets	<u>8,718,904.59</u>	<u>0.00</u>	<u>8,718,904.59</u>
Total Non-Current Assets	<u>8,718,904.59</u>	<u>0.00</u>	<u>8,718,904.59</u>
Total Assets:	<u>8,718,904.59</u>	<u>0.00</u>	<u>8,718,904.59</u>
Liabilites and Fund Equity:			
Equity - Paid In / Contributed	(8,718,904.59)	0.00	(8,718,904.59)
Total Liabilites and Fund Equity:	<u>(8,718,904.59)</u>	<u>0.00</u>	<u>(8,718,904.59)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

TOWN OF EAGAR
Standard Financial Report
95 Governmental Long-Term Liabilities - 06/01/2023 to 06/30/2023
100.00% of the fiscal year has expired

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

Town of Eagar
FY22/23 Historical Revenue Report

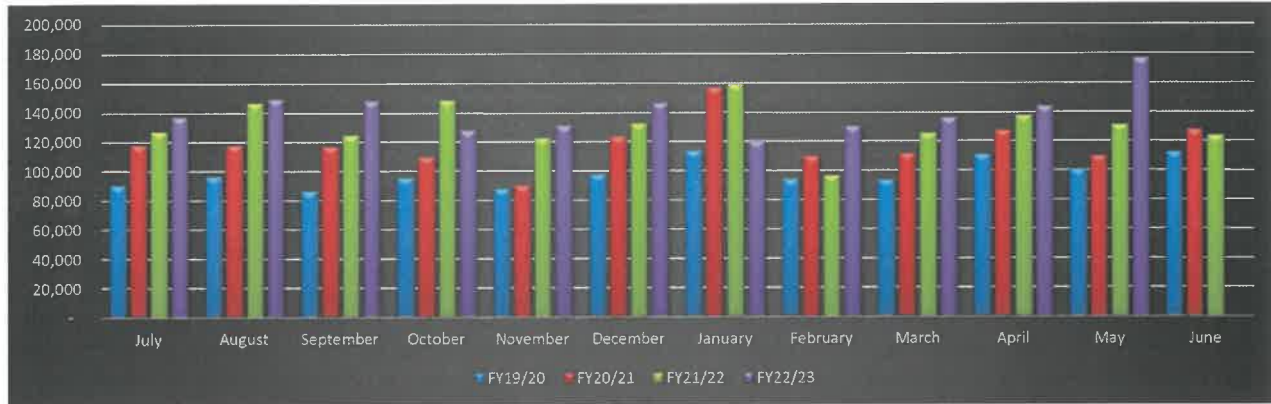
	FY19/20	FY20/21	FY21/22	FY22/23	\$ Difference	% Difference
<i>Local Sales Taxes</i>						
<i>Budgeted</i>	925,000	1,000,000	1,150,000	1,438,268	288,268	29%
July	90,656	118,110	127,138	137,305	10,167	9%
August	96,491	117,827	146,861	149,548	2,687	2%
September	86,736	116,880	124,440	148,131	23,691	20%
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	144,228	6,556	5%
May	100,938	109,937	131,274	176,896	45,622	41%
June	112,535	128,052	123,832			0%
Totals	\$ 1,181,503.39	\$ 1,420,467.59	\$ 1,576,119.48	\$ 1,548,822.23	\$ 96,534.88	3.6%
% Change	18%	20%	11%	-2%		

	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	\$ 162,788	\$ 26,624	18.1%
June	\$ 133,585	\$ 148,246	\$ 137,311	\$ 163,562	\$ 26,252	17.7%
Totals	\$ 1,498,891.93	\$ 1,724,485.39	\$ 1,621,892.73	\$ 1,916,150.00	\$ 294,257.27	17.3%
% Change	6%	15%	-6%	18%		

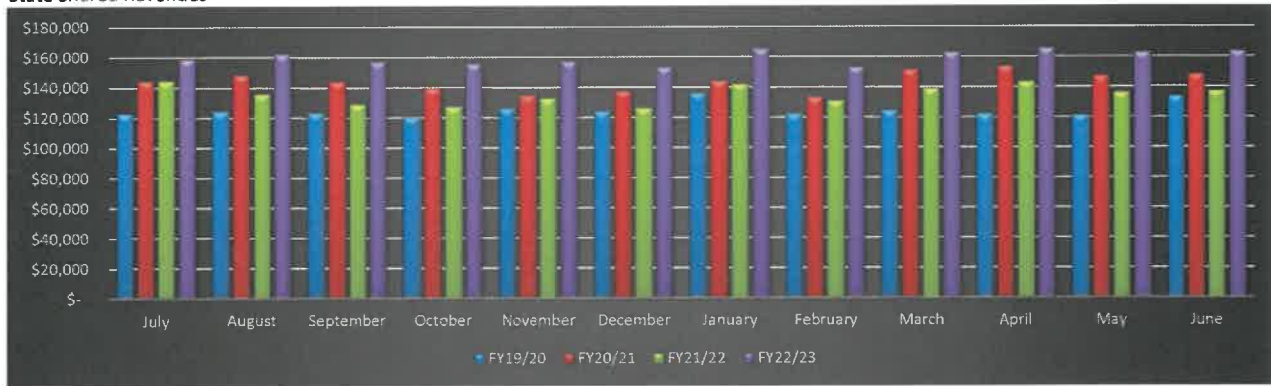
	FY19/20	FY20/21	FY21/22	FY22/23	\$ Difference	% Difference
<i>HURF Revenues</i>						
<i>Budgeted</i>	\$ 1,118,399	\$ 1,180,717	\$ 1,140,785	\$ 1,302,580	\$ 161,795	13.7%
July	\$ 105,005	\$ 96,303	\$ 114,829	\$ 95,511	\$ (19,318)	-20.1%
August	\$ 292,316	\$ 103,896	\$ 116,412	\$ 98,106	\$ (18,306)	-17.6%
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	\$ 77,134	\$ (16,445)	-16.3%
June	\$ 90,178	\$ 104,413	\$ 121,278	\$ 117,453	\$ (3,824)	-3.7%
Totals	\$ 1,311,659.99	\$ 1,188,919.39	\$ 1,258,675.69	\$ 1,175,635.92	\$ (83,039.77)	-7.1%
% Change	18%	-9%	6%	-7%		

	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

