

TOWN OF EAGAR
Standard Financial Report
10 General Fund - 12/01/2023 to 12/31/2023
50.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents	4,101,036.30	179,779.90	4,805,982.59
Receivables	1,119,758.52	9,012.12	893,753.65
Other current assets	(0.15)	0.00	0.69
Total Current Assets	<u>5,220,794.67</u>	<u>188,792.02</u>	<u>5,699,736.93</u>
Total Assets:	<u>5,220,794.67</u>	<u>188,792.02</u>	<u>5,699,736.93</u>
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities	(225,025.61)	2,256.02	(24,895.02)
Payroll liabilities	(57,452.55)	5,123.65	(47,051.56)
Deferred revenue	(913,040.27)	0.00	(913,040.27)
Total Liabilities:	<u>(1,195,518.43)</u>	<u>7,379.67</u>	<u>(984,986.85)</u>
Equity - Paid In / Contributed	(4,025,276.24)	(196,171.69)	(4,714,750.08)
Total Liabilites and Fund Equity:	<u>(5,220,794.67)</u>	<u>(188,792.02)</u>	<u>(5,699,736.93)</u>
Total Net Position	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

TOWN OF EAGAR
Standard Financial Report
10 General Fund - 12/01/2023 to 12/31/2023
50.00% 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	2,319,939.94	150,333.67	1,119,550.10	2,097,954.00	2,097,954.00
Intergovernmental revenue	1,273,982.06	131,957.84	863,672.26	1,436,315.00	1,436,315.00
Rents/Royalties	163,789.88	5,333.80	29,002.97	113,300.00	113,300.00
Charges for services	25,880.00	460.00	14,040.00	33,800.00	33,800.00
Recreation/Events	3,335.00	150.00	595.00	1,000.00	1,000.00
Fees and permits	104,616.73	5,354.87	48,807.26	92,200.00	92,200.00
Fines and forfeitures	20,378.07	606.95	8,003.47	10,500.00	10,500.00
Donations	50,871.12	0.00	6,944.00	15,000.00	15,000.00
Interest	216,062.72	30,757.20	173,406.29	75,000.00	75,000.00
Miscellaneous revenue	864,779.67	160.93	6,746.44	508,150.00	508,150.00
Total Revenue:	5,043,635.19	325,115.26	2,270,767.79	4,383,219.00	4,383,219.00
Expenditures:					
General government					
Mayor & Council	26,619.89	1,439.26	17,635.37	27,021.00	27,021.00
General Government	4,403,580.46	6,035.83	85,086.18	1,042,786.00	1,042,786.00
Magistrate	51,967.12	4,428.57	25,787.92	55,020.00	55,020.00
Town Manager	78,989.57	5,063.54	33,142.32	71,142.00	71,142.00
Town Clerk	48,558.72	3,051.18	31,622.20	51,664.00	51,664.00
Community Development	134,004.52	20,127.02	112,811.72	210,599.00	210,599.00
Finance	106,609.75	11,491.12	69,776.37	135,049.00	135,049.00
Total General government	4,850,330.03	51,636.52	375,862.08	1,593,281.00	1,593,281.00
Public safety					
Police	1,015,559.26	96.82	492,460.87	1,140,646.00	1,140,646.00
Fire	292,972.87	41,822.63	176,365.05	781,350.00	781,350.00
Fire Continued/Wildland	3,300.55	0.00	35,197.79	0.00	0.00
Code Enforcement/Animal Control	59,154.33	0.00	0.00	45,437.00	45,437.00
Total Public safety	1,370,987.01	41,919.45	704,023.71	1,967,433.00	1,967,433.00
Parks, recreation, and public property					
Parks & Recreation	50,009.41	3,216.66	65,644.03	47,500.00	47,500.00
Total Parks, recreation, and public property	50,009.41	3,216.66	65,644.03	47,500.00	47,500.00
Facilities	1,368,472.11	17,734.38	345,904.90	450,497.00	450,497.00
Fleet Maintenance	212,699.09	14,436.56	87,661.73	283,437.00	283,437.00
Transfers out	0.00	0.00	0.00	500,000.00	500,000.00
Total Expenditures:	7,852,497.65	128,943.57	1,579,096.45	4,842,148.00	4,842,148.00
Total Change In Net Position	(2,808,862.46)	196,171.69	691,671.34	(458,929.00)	(458,929.00)

TOWN OF EAGAR
Standard Financial Report
30 Highway User Revenue Fund - 12/01/2023 to 12/31/2023
50.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents	1,189,923.52	57,751.47	76,847.11
Total Current Assets	<u>1,189,923.52</u>	<u>57,751.47</u>	<u>76,847.11</u>
Total Assets:	<u>1,189,923.52</u>	<u>57,751.47</u>	<u>76,847.11</u>
Liabilities and Fund Equity:			
Liabilities:			
Current liabilities	(234,007.24)	7,853.08	(3,181.43)
Payroll liabilities	(12,049.48)	0.00	(6,900.59)
Total Liabilities:	<u>(246,056.72)</u>	<u>7,853.08</u>	<u>(10,082.02)</u>
Equity - Paid In / Contributed	(943,866.80)	(65,604.55)	(66,765.09)
Total Liabilities and Fund Equity:	<u>(1,189,923.52)</u>	<u>(57,751.47)</u>	<u>(76,847.11)</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 - 12/01/2023 to 12/31/2023
50.00% 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	1,222,498.62	124,609.80	632,387.22	1,786,988.00	1,786,988.00
Miscellaneous revenue	1,618.53	0.00	652.50	3,000.00	3,000.00
Contributions and transfers in	2,799,808.00	0.00	0.00	0.00	0.00
Total Revenue:	4,023,925.15	124,609.80	633,039.72	1,789,988.00	1,789,988.00
Expenditures:					
Highways and public improvements					
HURF	3,975,009.53	59,005.25	1,510,141.43	2,540,313.00	2,540,313.00
HURF Exchange	46,862.70	0.00	0.00	500,000.00	500,000.00
Total Highways and public improvements	4,021,872.23	59,005.25	1,510,141.43	3,040,313.00	3,040,313.00
Transfers out	0.00	0.00	0.00	500,000.00	500,000.00
Total Expenditures:	4,021,872.23	59,005.25	1,510,141.43	3,540,313.00	3,540,313.00
Total Change In Net Position	2,052.92	65,604.55	(877,101.71)	(1,750,325.00)	(1,750,325.00)

TOWN OF EAGAR
Standard Financial Report
34 General Fund Impact Fees - 12/01/2023 to 12/31/2023
50.00% 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>
Liabilites and Fund Equity:			
Equity - Paid In / Contributed	(5,267.90)	0.00	(5,267.90)
Total Liabilites 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 - 12/01/2023 to 12/31/2023
50.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents	(22,581.09)	50,859.59	253,612.73
Receivables	(293.14)	0.00	(293.14)
Total Current Assets	<u>(22,874.23)</u>	<u>50,859.59</u>	<u>253,319.59</u>
Total Assets:	<u>(22,874.23)</u>	<u>50,859.59</u>	<u>253,319.59</u>
Liabilites and Fund Equity:			
Liabilities:			
Current liabilities	(311.91)	8,423.03	0.00
Deferred revenue	(285.78)	0.00	(285.78)
Total Liabilities:	<u>(597.69)</u>	<u>8,423.03</u>	<u>(285.78)</u>
Equity - Paid In / Contributed	23,471.92	(59,282.62)	(253,033.81)
Total Liabilites and Fund Equity:	<u>22,874.23</u>	<u>(50,859.59)</u>	<u>(253,319.59)</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 - 12/01/2023 to 12/31/2023
50.00% 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	53,801.33	61,717.39	288,039.63	5,245,599.00	5,245,599.00
Total Revenue:	53,801.33	61,717.39	288,039.63	5,245,599.00	5,245,599.00
Expenditures:					
CDBG Grant	10,000.00	0.00	423.05	219,855.00	219,855.00
Tree Grant	12,479.73	2,434.77	2,687.82	0.00	0.00
Other Grants	3,680.14	0.00	8,423.03	5,025,744.00	5,025,744.00
Total Expenditures:	26,159.87	2,434.77	11,533.90	5,245,599.00	5,245,599.00
Total Change In Net Position	27,641.46	59,282.62	276,505.73	0.00	0.00

TOWN OF EAGAR
Standard Financial Report
50 Utility Enterprise Fund - 12/01/2023 to 12/31/2023
50.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Current Assets			
Cash and cash equivalents	2,608,411.32	3,601.59	2,737,581.84
Receivables	158,460.55	(14,927.00)	69,201.58
Other current assets	97,463.97	0.00	97,463.97
Total Current Assets	<u>2,864,335.84</u>	<u>(11,325.41)</u>	<u>2,904,247.39</u>
Non-Current Assets			
Capital assets			
Work in Process	213,790.05	0.00	213,790.05
Property	17,576,201.93	0.00	17,576,201.93
Accumulated depreciation	(13,158,695.44)	0.00	(13,158,695.44)
Total Capital assets	<u>4,631,296.54</u>	<u>0.00</u>	<u>4,631,296.54</u>
Other non-current assets	131,324.00	0.00	131,324.00
Total Non-Current Assets	<u>4,762,620.54</u>	<u>0.00</u>	<u>4,762,620.54</u>
Total Assets:	<u>7,626,956.38</u>	<u>(11,325.41)</u>	<u>7,666,867.93</u>
Liabilities and Fund Equity:			
Liabilities:			
Current liabilities	(617,376.85)	4,602.31	(550,829.56)
Payroll liabilities	(44,305.73)	0.00	(37,224.17)
Deferred revenue	(192,745.00)	0.00	(192,745.00)
Long-term liabilities	(431,745.00)	0.00	(431,745.00)
Total Liabilities:	<u>(1,286,172.58)</u>	<u>4,602.31</u>	<u>(1,212,543.73)</u>
Equity - Paid In / Contributed	(6,340,783.80)	6,723.10	(6,454,324.20)
Total Liabilities and Fund Equity:	<u>(7,626,956.38)</u>	<u>11,325.41</u>	<u>(7,666,867.93)</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 - 12/01/2023 to 12/31/2023
50.00% 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	3,200,049.78	97,147.49	853,764.56	1,713,000.00	1,713,000.00
Operating expense					
Water	1,010,715.63	70,264.93	518,826.45	1,759,545.00	1,759,545.00
Wastewater	635,700.85	33,605.66	221,397.71	698,101.00	698,101.00
Total Operating expense	1,646,416.48	103,870.59	740,224.16	2,457,646.00	2,457,646.00
Total Income From Operations:	1,553,633.30	(6,723.10)	113,540.40	(744,646.00)	(744,646.00)
Non-Operating Items:					
Non-operating expense	3,248.88	0.00	0.00	500,000.00	500,000.00
Total Non-Operating Items:	(3,248.88)	0.00	0.00	(500,000.00)	(500,000.00)
Total Income or Expense	1,550,384.42	(6,723.10)	113,540.40	(1,244,646.00)	(1,244,646.00)

TOWN OF EAGAR
Standard Financial Report
60 Enterprise Capital Projects - 12/01/2023 to 12/31/2023
50.00% 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	6,152.28	0.00	6,152.28
Total Assets:	6,152.28	0.00	6,152.28
Liabilites and Fund Equity:			
Equity - Paid In / Contributed	(6,152.28)	0.00	(6,152.28)
Total Liabilites and Fund Equity:	(6,152.28)	0.00	(6,152.28)
Total Net Position	0.00	0.00	0.00

TOWN OF EAGAR
Standard Financial Report
91 Governmental Capital Assets - 12/01/2023 to 12/31/2023
50.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Assets:			
Non-Current Assets			
Capital assets			
Work in Process	3,743,467.12	0.00	3,743,467.12
Property	26,183,341.58	0.00	26,183,341.58
Accumulated depreciation	(15,118,079.09)	0.00	(15,118,079.09)
Total Capital assets	14,808,729.61	0.00	14,808,729.61
Total Non-Current Assets	14,808,729.61	0.00	14,808,729.61
Total Assets:	14,808,729.61	0.00	14,808,729.61
Liabilites and Fund Equity:			
Equity - Paid In / Contributed	(14,808,729.61)	0.00	(14,808,729.61)
Total Liabilites and Fund Equity:	(14,808,729.61)	0.00	(14,808,729.61)
Total Net Position	0.00	0.00	0.00

TOWN OF EAGAR
Standard Financial Report
91 Governmental Capital Assets - 12/01/2023 to 12/31/2023
50.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual	Original Budget	Revised Budget
Change In Net Position					
Expenditures:					
Miscellaneous	341,063.92	0.00	0.00	0.00	0.00
Total Expenditures:	<u>341,063.92</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Change In Net Position	<u>(341,063.92)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

TOWN OF EAGAR
Standard Financial Report
95 Governmental Long-Term Liabilities - 12/01/2023 to 12/31/2023
50.00% of the fiscal year has expired

	Prior Year Actual	Current Period Actual	Current Year Actual
Net Position			
Liabilities and Fund Equity:			
Liabilities:			
Long-term liabilities	(3,736,257.70)	0.00	(3,736,257.70)
Total Liabilities:	(3,736,257.70)	0.00	(3,736,257.70)
Equity - Paid In / Contributed	3,736,257.70	0.00	3,736,257.70
Total Liabilities and Fund Equity:	0.00	0.00	0.00
Total Net Position	0.00	0.00	0.00

Town of Eagar
FY23/24 Historical Revenue Report

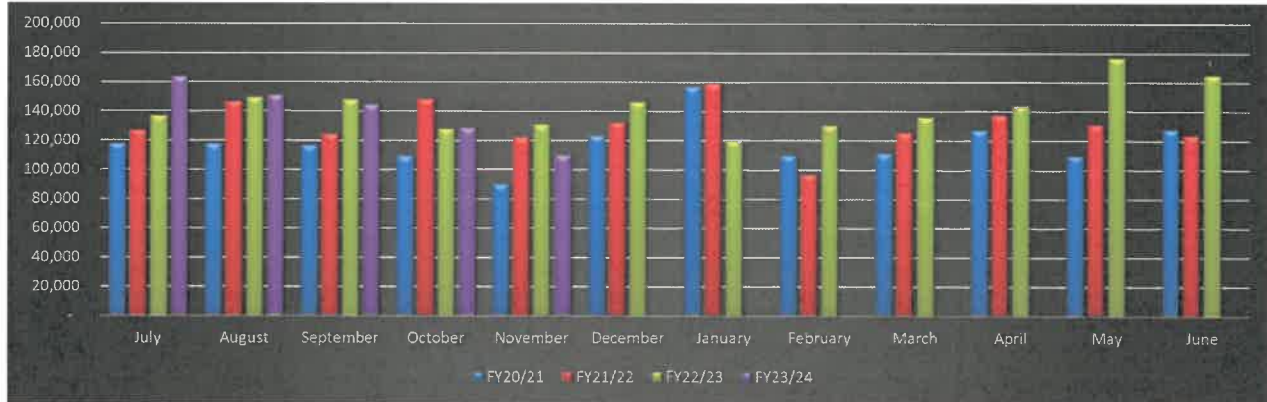
	FY20/21	FY21/22	FY22/23	FY23/24	\$ Difference	% Difference
<i>Local Sales Taxes</i>						
<i>Budgeted</i>	1,000,000	1,150,000	1,438,268	1,429,711	(8,557)	-1%
July	118,110	127,138	137,305	164,018	26,713	19%
August	117,827	146,861	149,548	151,156	1,608	1%
September	116,880	124,440	148,131	144,823	(3,308)	-2%
October	109,516	148,393	127,994	128,957	963	1%
November	90,413	122,510	131,137	110,206	(20,931)	-16%
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	\$ 699,159.18	\$ 5,044.12	0.5%
% Change	20%	11%	9%	-59%		

	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	\$ 187,925	\$ 32,465	21%
November	\$ 134,464	\$ 132,450	\$ 156,865	\$ 182,463	\$ 25,598	16%
December	\$ 137,256	\$ 125,840	\$ 153,112	\$ 183,884	\$ 30,772	20%
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	\$ 1,109,160.59	\$ 165,948.50	14.8%
% Change	15%	-6%	18%	-42%		

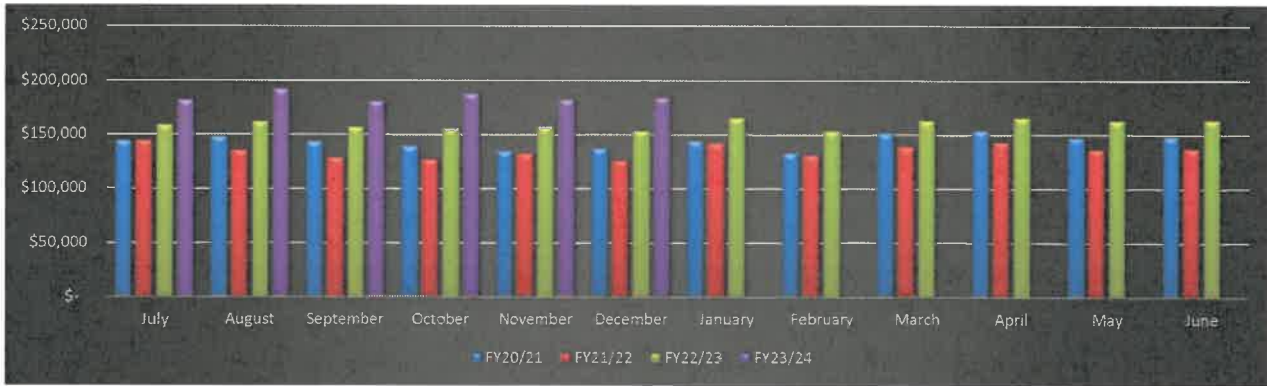
	FY20/21	FY21/22	FY22/23	FY23/24	\$ Difference	% Difference
<i>HURF Revenues</i>						
<i>Budgeted</i>	\$ 1,180,717	\$ 1,140,785	\$ 1,302,580	\$ 1,286,988	(15,592)	-1%
July	\$ 96,303	\$ 114,829	\$ 95,511	\$ 107,203	\$ 11,692	12%
August	\$ 103,896	\$ 116,412	\$ 98,106	\$ 99,597	\$ 1,490	2%
September	\$ 104,388	\$ 107,395	\$ 102,185	\$ 100,441	(1,744)	-2%
October	\$ 105,844	\$ 103,761	\$ 91,167	\$ 105,254	\$ 14,087	15%
November	\$ 92,301	\$ 92,500	\$ 100,378	\$ 95,283	(5,095)	-5%
December	\$ 90,364	\$ 112,981	\$ 109,220	\$ 124,610	\$ 15,390	14%
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	\$ 632,387.22	\$ 35,820.16	4.6%
% Change	-9%	6%	-7%	-46%		

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

Local Sales Tax



State Shared Revenues



HURF Revenues

