

TOWN OF EAGAR
 COMBINED CASH INVESTMENT
 MAY 31, 2023

COMBINED CASH ACCOUNTS

01-10600	CASH IN BANK	2,120,452.63
01-10750	CASH CLEARING UTILITY	(102.55)
01-10800	XPRESS DEPOSIT ACCOUNT	25,894.37
01-11200	LGIP ACCOUNT	5,967,175.11
01-11400	RETURNED CHECKS	2,575.57
01-11900	RESTRICTED CASH	(59,709.21)
	TOTAL COMBINED CASH	8,056,285.92
01-10100	CASH ALLOCATION TO OTHER FUNDS	(8,056,285.92)
	TOTAL UNALLOCATED CASH	<u>.00</u>

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	3,419,463.28
30	ALLOCATION TO HIGHWAY USERS REVENUE FUND	1,593,175.94
34	ALLOCATION TO GENERAL FUND IMPACT FEES	5,267.90
35	ALLOCATION TO GRANTS FUND	185,232.40
50	ALLOCATION TO UTILITY ENTERPRISE FUND	2,846,994.12
60	ALLOCATION TO ENTERPRISE CAPITAL PROJECTS	6,152.28
	TOTAL ALLOCATIONS TO OTHER FUNDS	8,056,285.92
	ALLOCATION FROM COMBINED CASH FUND - 01-10100	(8,056,285.92)
	ZERO PROOF IF ALLOCATIONS BALANCE	<u>.00</u>

TOWN OF EAGAR
 BALANCE SHEET
 MAY 31, 2023

GENERAL FUND

ASSETS

10-10100	CASH ALLOCATED - COMBINED FUND	3,419,463.28	
10-10500	CASH WITH PAYING AGENT	.24	
10-10800	PETTY CASH	75.00	
10-13100	ACCOUNTS RECEIVABLE	19,039.26	
10-13200	DUE FROM OTHER FUNDS	1,660,356.48	
10-17400	PREPAID EXPENSE	(.15)	
	TOTAL ASSETS		5,098,934.11

LIABILITIES AND EQUITY

LIABILITIES

10-20120	WAGES PAYABLE	67,564.04	
10-20140	MISC DEDUCTION PAYABLE	30.85	
10-20141	CHILD SUPPORT/GARNISHMENTS	748.97	
10-20150	SEC125 UNREIMB MED&DPNDT CARE	45.71	
10-20175	ARIZONA STATE RETIREMENT	13,794.92	
10-22100	FICA PAYABLE	21,639.12	
10-22110	FEDERAL WITHHOLDING PAYABLE	(5,700.25)	
10-22120	STATE WITHHOLDING PAYABLE	1,603.04	
10-22200	457 PAYABLE	5,173.86	
10-22210	PUBLIC SAFETY RET. PAYABLE	.12	
10-22300	MEDICAL INSURANCE PAYABLE	22,898.27	
10-22310	LIFE INSURANCE PAYABLE	124.37	
10-22315	VOLUNTARY LIFE INS PYBLE	568.91	
10-22320	DENTAL INSURANCE PAYABLE	967.31	
10-22330	AFLAC INS PAYABLE (PRE & POST)	528.58	
10-22340	VISION INSURANCE PAYABLE	127.43	
10-22400	LEGALSHIELD	214.87	
10-23100	WORKMENS COMPENSATION PAYABLE	27,099.22	
10-23200	STATE UNEMPLOYMENT PAYABLE	128.35	
10-23300	EFD PAYABLE	360.00	
10-23501	UNAVAILABLE REVENUE	119,394.15	
10-25100	SURCHARGE TO STATE PAYABLE	56.00	
10-25200	PASS THROUGH PAYABLES	6,818.02	
	TOTAL LIABILITIES		284,185.86

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
10-30100	FUND BALANCE	7,539,276.85	
	REVENUE OVER EXPENDITURES - YTD	(2,724,528.60)	
	BALANCE - CURRENT DATE		4,814,748.25
	TOTAL FUND EQUITY		4,814,748.25
	TOTAL LIABILITIES AND EQUITY		5,098,934.11

TOWN OF EAGAR
 BALANCE SHEET
 MAY 31, 2023

HIGHWAY USERS REVENUE FUND

ASSETS

30-10100	CASH ALLOCATED - COMBINED FUND	1,593,175.94	
30-13200	DUE FROM OTHER FUNDS	(.41)	
	TOTAL ASSETS		<u>1,593,175.53</u>

LIABILITIES AND EQUITY

LIABILITIES

30-22300	MEDICAL INSURANCE PAYABLE	6,900.59	
	TOTAL LIABILITIES		6,900.59

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
30-30100	FUND BALANCE	933,206.59	
	REVENUE OVER EXPENDITURES - YTD	653,068.35	
	BALANCE - CURRENT DATE	1,586,274.94	
	TOTAL FUND EQUITY		<u>1,586,274.94</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,593,175.53</u>

TOWN OF EAGAR
 BALANCE SHEET
 MAY 31, 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
 MAY 31, 2023

GRANTS FUND

ASSETS

35-10100	CASH ALLOCATED - COMBINED FUND	185,232.40	
35-13105	ACCOUNTS RECEIVABLE - ACCRUAL	(293.14)	
	TOTAL ASSETS		<u>184,939.26</u>

LIABILITIES AND EQUITY

LIABILITIES

35-20110	DUE TO OTHER FUNDS	198,037.97	
35-23500	DEFERRED REVENUE	285.78	
	TOTAL LIABILITIES		198,323.75

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
35-30100	FUND BALANCE	(53,978.23)	
	REVENUE OVER EXPENDITURES - YTD	40,593.74	
	BALANCE - CURRENT DATE	(13,384.49)	
	TOTAL FUND EQUITY		<u>(13,384.49)</u>
	TOTAL LIABILITIES AND EQUITY		<u>184,939.26</u>

TOWN OF EAGAR
BALANCE SHEET
MAY 31, 2023

UTILITY ENTERPRISE FUND

ASSETS

50-10100	CASH ALLOCATED - COMBINED FUND	2,846,994.12	
50-10900	RESTRICTED CASH-CUST DEPOSITS	59,709.21	
50-13100	ACCOUNTS RECEIVABLE	110,663.49	
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		8,532,749.69

LIABILITIES AND EQUITY

LIABILITIES

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	53,069.25	
50-25100	ACCRUED SALES TAX PAYABLE	7,991.47	
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		2,144,850.43

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
50-30100	RETAINED EARNINGS (FUND BALANC	5,314,773.43	
	REVENUE OVER EXPENDITURES - YTD	1,073,125.83	
	BALANCE - CURRENT DATE		6,387,899.26
	TOTAL FUND EQUITY		6,387,899.26
	TOTAL LIABILITIES AND EQUITY		8,532,749.69

TOWN OF EAGAR
BALANCE SHEET
MAY 31, 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
MAY 31, 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	
		8,110,582.95	
	TOTAL ASSETS		8,110,582.95

LIABILITIES AND EQUITY

FUND EQUITY

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

TOWN OF EAGAR
BALANCE SHEET
MAY 31, 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 11 MONTHS ENDING MAY 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARN/EXPEN	PCNT
<u>REVENUE</u>					
TAXES	24,635.68	1,941,107.41	2,067,346.00	126,238.59	93.9
INTERGOVERNMENTAL REVENUE	88,351.14	1,140,131.15	1,310,736.00	170,604.85	87.0
RENTS/ROYALTIES	5,298.60	41,997.44	113,300.00	71,302.56	37.1
CHARGE FOR SERVICE	3,130.00	21,815.00	33,800.00	11,985.00	64.5
RECREATION/EVENTS	735.00	2,295.00	300.00	(1,995.00)	765.0
FEES & PERMITS	8,401.68	96,483.61	88,100.00	(8,383.61)	109.5
FINES & FORFEITURES	3,055.27	19,858.07	9,600.00	(10,258.07)	206.9
DONATIONS	.00	37,384.99	15,000.00	(22,384.99)	249.2
MISC. REVENUE	1,748.53	1,025,490.42	843,250.00	(182,240.42)	121.6
	<u>135,355.90</u>	<u>4,326,563.09</u>	<u>4,481,432.00</u>	<u>154,868.91</u>	<u>96.5</u>
<u>EXPENDITURES</u>					
MAYOR & COUNCIL	1,560.69	23,230.53	26,109.00	2,878.47	89.0
GENERAL GOVERNMENT	70,272.46	4,134,355.52	5,252,008.00	1,117,652.48	78.7
MAGISTRATE	4,269.46	48,012.42	42,797.00	(5,215.42)	112.2
TOWN MANAGER	7,506.47	64,938.22	68,366.00	3,427.78	95.0
TOWN CLERK	3,212.42	44,952.76	46,039.00	1,086.24	97.6
COMMUNITY DEVELOPMENT	14,212.71	119,579.32	84,949.00	(34,630.32)	140.8
FINANCE	8,554.20	97,463.90	121,493.00	24,029.10	80.2
POLICE	618.56	710,238.69	1,091,877.00	381,638.31	65.1
FIRE	34,822.56	295,356.66	471,578.00	176,221.34	62.6
FIRE CONTINUED/WILDLAND	3,300.55	3,300.55	.00	(3,300.55)	.0
CODE ENFORCEMENT/ANIMAL CONT	.00	59,154.33	120,302.00	61,147.67	49.2
PARKS & RECREATION	.00	8,368.30	42,000.00	33,631.70	19.9
FACILITIES	142,261.06	1,241,191.20	1,474,385.00	233,193.80	84.2
FLEET MAINTENANCE	13,810.68	200,949.29	216,022.00	15,072.71	93.0
CONTINCENCY EXPENDITURES	.00	.00	500,000.00	500,000.00	.0
	<u>304,401.82</u>	<u>7,051,091.69</u>	<u>9,557,925.00</u>	<u>2,506,833.31</u>	<u>73.8</u>
	<u>(169,045.92)</u>	<u>(2,724,528.60)</u>	<u>(5,076,493.00)</u>	<u>(2,351,964.40)</u>	<u>(53.7)</u>

TOWN OF EAGAR
REVENUE/EXPENDITURE SUMMARY
FOR THE 11 MONTHS ENDING MAY 31, 2023

HIGHWAY USERS REVENUE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARN/EXPEN	PCNT
<u>REVENUE</u>					
INTERGOVERNMENTAL REVENUE	.00	981,049.10	1,459,580.00	478,530.90	67.2
MISCELLANEOUS REVENUE	1,618.53	2,801,426.53	2,802,808.00	1,381.47	100.0
	<u>1,618.53</u>	<u>3,782,475.63</u>	<u>4,262,388.00</u>	<u>479,912.37</u>	<u>88.7</u>
<u>EXPENDITURES</u>					
HURF	82,129.56	3,082,544.58	4,459,758.00	1,377,213.42	69.1
HURF EXCHANGE	.00	46,862.70	157,000.00	110,137.30	29.9
CONTINGENCY EXPENDITURES	.00	.00	500,000.00	500,000.00	.0
	<u>82,129.56</u>	<u>3,129,407.28</u>	<u>5,116,758.00</u>	<u>1,987,350.72</u>	<u>61.2</u>
	<u>(80,511.03)</u>	<u>653,068.35</u>	<u>(854,370.00)</u>	<u>(1,507,438.35)</u>	<u>76.4</u>

TOWN OF EAGAR
REVENUE/EXPENDITURE SUMMARY
FOR THE 11 MONTHS ENDING MAY 31, 2023

GRANTS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARN/EXPEN	PCNT
<u>REVENUE</u>					
INTERGOVERNMENTAL REVENUE	4,005.00	53,801.33	3,695,355.00	3,641,553.67	1.5
	4,005.00	53,801.33	3,695,355.00	3,641,553.67	1.5
<u>EXPENDITURES</u>					
HIGHWAY SAFETY IMPROVEMENTS	.00	.00	975,000.00	975,000.00	.0
CDBG GRANT	.00	10,000.00	219,855.00	209,855.00	4.6
TREE GRANT	2,602.59	2,602.59	.00	(2,602.59)	.0
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
AZ STATE FORESTRY	.00	605.00	.00	(605.00)	.0
DEPARTMENT 99	.00	.00	1,000,000.00	1,000,000.00	.0
	2,602.59	13,207.59	3,695,355.00	3,682,147.41	.4
	1,402.41	40,593.74	.00	(40,593.74)	.0

TOWN OF EAGAR
REVENUE/EXPENDITURE SUMMARY
FOR THE 11 MONTHS ENDING MAY 31, 2023

UTILITY ENTERPRISE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARN/EXPEN	PCNT
<u>REVENUE</u>					
CHARGE FOR SERVICE	144,592.87	1,255,204.84	1,497,078.00	241,873.16	83.8
MISCELLANEOUS REVENUE	5,833.58	1,141,629.58	2,319,000.00	1,177,370.42	49.2
	<u>150,426.45</u>	<u>2,396,834.42</u>	<u>3,816,078.00</u>	<u>1,419,243.58</u>	<u>62.8</u>
<u>EXPENDITURES</u>					
WATER	183,107.88	911,634.11	1,515,764.00	604,129.89	60.1
WASTEWATER	37,276.68	412,074.48	1,197,863.00	785,788.52	34.4
WATER - GRANTS	.00	.00	952,129.00	952,129.00	.0
CONTINCENCY EXPENDITURES	.00	.00	500,000.00	500,000.00	.0
	<u>220,384.56</u>	<u>1,323,708.59</u>	<u>4,165,756.00</u>	<u>2,842,047.41</u>	<u>31.8</u>
	<u>(69,958.11)</u>	<u>1,073,125.83</u>	<u>(349,678.00)</u>	<u>(1,422,803.83)</u>	<u>306.9</u>

Town of Eagar
FY22/23 Historical Revenue Report

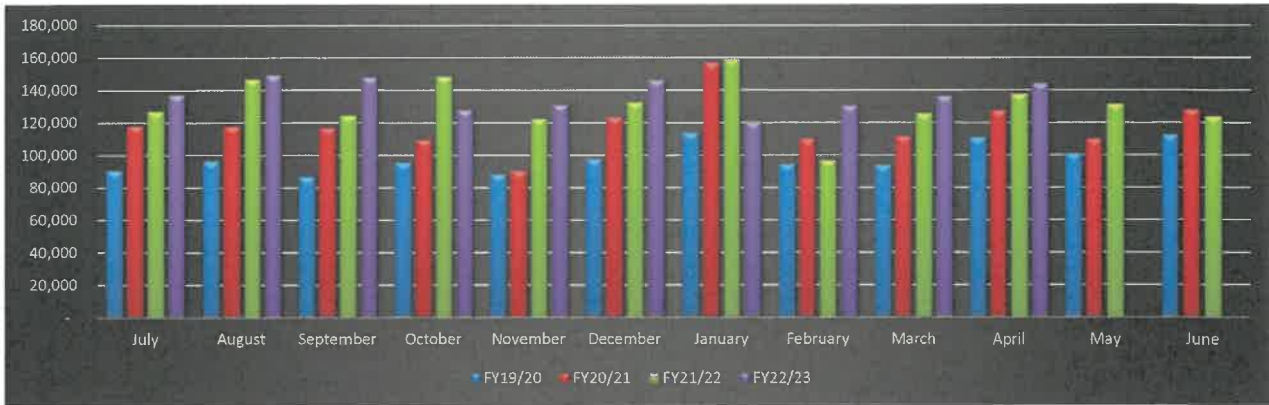
	FY19/20	FY20/21	FY21/22	FY22/23	\$ Difference	% Difference
<i>Local Sales Taxes</i>						
<i>Budgeted</i>	925,000	1,000,000	1,150,000	1,438,268	288,268	29%
July	90,656	118,110	127,138	137,305	10,167	9%
August	96,491	117,827	146,861	149,548	2,687	2%
September	86,736	116,880	124,440	148,131	23,691	20%
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			0%
June	112,535	128,052	123,832			0%
Totals	\$ 1,181,503.39	\$ 1,420,467.59	\$ 1,576,119.48	\$ 1,371,926.20	\$ 50,912.74	3.6%
% Change	18%	20%	11%	-13%		

	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			
Totals	\$ 1,498,891.93	\$ 1,724,485.39	\$ 1,621,892.73	\$ 1,752,587.59	\$ 268,005.71	17.3%
% Change	6%	15%	-6%	8%		

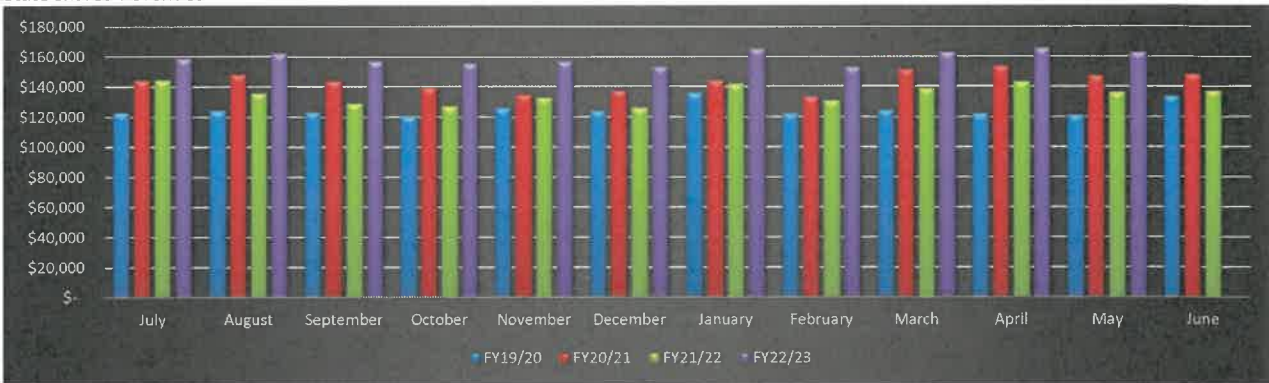
	FY19/20	FY20/21	FY21/22	FY22/23	\$ Difference	% Difference
<i>HURF Revenues</i>						
<i>Budgeted</i>	\$ 1,118,399	\$ 1,180,717	\$ 1,140,785	\$ 1,302,580	\$ 161,795	13.7%
July	\$ 105,005	\$ 96,303	\$ 114,829	\$ 95,511	\$ (19,318)	-20.1%
August	\$ 292,316	\$ 103,896	\$ 116,412	\$ 98,106	\$ (18,306)	-17.6%
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			0.0%
Totals	\$ 1,311,659.99	\$ 1,188,919.39	\$ 1,258,675.69	\$ 1,058,182.70	\$ (79,215.32)	-7.1%
% Change	18%	-9%	6%	-16%		

	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

