



**TOWN OF EAGAR**  
**REGULAR TOWN COUNCIL MEETING**

**NOVEMBER 07, 2023 at 6:00 PM**

**COUNCIL CHAMBER, 22 WEST 2ND STREET**

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**AGENDA**

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PURSUANT TO A.R.S. 38-431.02, NOTICE IS HEREBY GIVEN TO THE MEMBERS OF THE TOWN COUNCIL OF THE TOWN OF EAGAR AND THE GENERAL PUBLIC THAT THE TOWN COUNCIL WILL HOLD A **REGULAR MEETING OPEN TO THE PUBLIC ON TUESDAY, NOVEMBER 7, 2023, BEGINNING AT 6:00 P.M., IN THE COUNCIL CHAMBERS LOCATED AT 22 W, 2ND STREET, EAGAR, ARIZONA.**

- 1. WELCOME AND CALL MEETING TO ORDER**
- 2. ROLL CALL**
- 3. PLEDGE OF ALLEGIANCE**
- 4. INVOCATION**
- 5. SUMMARY OF CURRENT EVENTS**
  - A. MAYOR
  - B. COUNCIL
  - C. STAFF
- 6. OPEN CALL TO THE PUBLIC**

ANY CITIZEN DESIRING TO SPEAK ON A MATTER THAT IS NOT SCHEDULED ON THE AGENDA MAY DO SO AT THIS TIME. COMMENTS SHALL BE LIMITED TO 3 MINUTES PER PERSON AND SHALL BE ADDRESSED TO THE TOWN COUNCIL AS A WHOLE, AND NOT TO ANY INDIVIDUAL MEMBER. ISSUES RAISED SHALL BE LIMITED TO THOSE WITHIN THE JURISDICTION OF THE TOWN COUNCIL. PURSUANT TO THE ARIZONA OPEN MEETING LAW, THE TOWN COUNCIL CANNOT DISCUSS OR ACT ON ITEMS PRESENTED AT THIS TIME. AT THE CONCLUSION OF THE CALL TO THE PUBLIC, INDIVIDUAL TOWN COUNCIL MEMBERS MAY (1) RESPOND TO CRITICISM MADE BY THOSE WHO HAVE ADDRESSED THE PUBLIC BODY; (2) ASK STAFF TO REVIEW A MATTER AND (3) ASK THAT A MATTER BE PLACED ON A FUTURE AGENDA.

## 7. CONSENT AGENDA

- A. DISCUSSION AND POSSIBLE ACTION TO APPROVE THE MEETING MINUTES FROM OCTOBER 2023 (JESSICA VAUGHAN)
- B. APPROVAL OF SEPTEMBER 2023 NATIONAL BANK OF ARIZONA TRANSMITTALS, CHECKS WRITTEN, PAYROLL DIRECT DEPOSIT VOUCHERS, AND CREDIT CARD PURCHASES (DAVID LAMM)
- C. ACCEPTANCE OF SEPTEMBER 2023 FINANCIAL REPORT AND SALES TAX REPORT (DAVID LAMM)

## 8. NEW BUSINESS

- A. DISCUSSION AND CONSIDERATION TO APPROVE THE INTERGOVERNMENTAL AGREEMENT BETWEEN THE TOWN OF EAGAR AND ARIZONA DEPARTMENT OF REVENUE (DAVID LAMM)
- B. DISCUSSION AND POSSIBLE ACTION TO APPROVE THE MUTUAL AID AGREEMENT BETWEEN ROUND VALLEY FIRE & MEDICAL DEPARTMENT AND GREER FIRE DEPARTMENT (ROBERT PENA)
- C. DISCUSSION AND POSSIBLE ACTION TO APPROVE THE CHURCH WELL ENGINEERING BY EPS ENGINEERING NOT TO EXCEED \$50,000 (WES WHITING)
- D. DISCUSSION AND POSSIBLE ACTION TO APPROVE ELECTRICAL CONNECTION AT THE CHURCH WELL NOT TO EXCEED \$30,000 (JOHN PEDRONCELLI)
- E. DISCUSSION AND POSSIBLE ACTION TO APPROVE THE PURCHASE OF CHURCH WELL PARTS NOT TO EXCEED \$10,000 (WES WHITING)
- F. DISCUSSION AND POSSIBLE ACTION TO APPROVE A WATER CONNECTION FOR A COUNTY RESIDENT AT 313 E APACHE DR. (BRITNEY REYNOLDS)

## 9. SIGNING OF DOCUMENTS

## 10. ADJOURNMENT

THE PUBLIC IS WELCOME TO PLACE ITEMS ON THE COUNCIL AGENDAS WITH THE APPROVAL OF THE MAYOR OR TOWN MANAGER. A "PROPOSED AGENDA ITEM" REQUEST FORM IS AVAILABLE IN THE TOWN CLERK'S OFFICE OR AT [WWW.EAGARAZ.GOV](http://WWW.EAGARAZ.GOV) UNDER THE COUNCIL AND CLERK LINKS. ALL REQUESTS ARE DUE INTO THE TOWN CLERK'S OFFICE BY WEDNESDAY AT 12:00 NOON THE WEEK PROCEEDING THE COUNCIL MEETING. REGULAR COUNCIL MEETINGS ARE HELD ON THE 1ST TUESDAY, AND 3RD TUESDAY OF THE MONTH AS BUSINESS ALLOWS.

IF ANYONE WISHING TO ATTEND THIS MEETING HAS SPECIAL NEEDS DUE TO A DISABILITY, PLEASE CONTACT THE TOWN CLERK AT 928-333-4128 TWENTY-FOUR HOURS PRIOR TO THE MEETING AND ACCOMMODATIONS WILL BE PROVIDED. ANYONE NEEDING INFORMATION ON THE CURRENT MEETING, PLEASE CONTACT THE TOWN CLERK AT 928-333-4128.

**POSTED BY:** JESSICA VAUGHAN

**Date:** NOVEMBER 3, 2023

**Time:** 1:00 P.M.



**TOWN OF EAGAR  
REGULAR TOWN COUNCIL MEETING**

**OCTOBER 03, 2023 at 6:00 PM**

**COUNCIL CHAMBER, 22 WEST 2ND STREET**

**MINUTES**

Mayor Steve Erhart called the regular meeting to order and welcomed those present. Mayor Erhart requested that the record show all Councilmembers are present except for councilman Burnham. Mayor Steve Erhart led the Pledge of Allegiance and Councilman John Phelps offered the invocation.

**5. SUMMARY OF CURRENT EVENTS**

Town Manager, Brannon Eagar updated that we are waiting on pipe and then we will be able to start pumping.

Community Development Director, Britney Reynolds stated that we should be hearing from WIFA at the end of September to upgrade the entire system and software. WIFA awarded \$1.3 million with a 25% match. We're waiting on two utility grants for \$25k from Tucson Electric Power, Salt River Project, & EPS for a grant writer, the match for WIFA, and for Fire Department training two of them are sounding promising. Short Stop and Circle K will be closing for construction. The Short Stop will still be open in their store and closed for fuel for approximately 45 days and Circle K could be closed up to a year.

Manager Eagar stated that he met up with the Town Manager of Springerville and they went and talked with the fuel stations, and they are getting prepared for the extra customers. He also noted that Bradco does take cards for everyone, you do not have to have a membership.

Town Clerk, Jessica Vaughan stated that the school brought a poster by as a thank you to council for Butler St and the crosswalks. The grand opening for the pond we were going to do October 14<sup>th</sup> but found out today that it is TEP family fun day that day. If the council is ok with it we will do the grand opening on October 13<sup>th</sup>. Halloween-ie at the end of the month and scarecrow contest winners announced today.

Fire Chief, Levi Penrod stated that they have received half of the payment from Gila River, and that a grant for turnouts has been approved. Rebranding is finally done all trucks, helmets, uniforms, and the signs are all updated to Round Valley Fire & Medical.

**6. OPEN CALL TO THE PUBLIC**

Slade Morgan and Cass Pond thanked both towns for letting them present the bond. Since the school threat parents have asked for more security. We have upped that budget to 25%, looking to add front security and putting 1<sup>st</sup> grade at the Primary School. We are looking to redesign the High School to keep students and staff safe. New lighting at the dome and auditorium, new asphalt in the student parking lot. We are wanting to put the weight room in the gym to minimize the foot traffic across the street. We will be updating the HVAC system and some minor upgrades in the dome.

Mayor, Steve Erhart "Rec"

**7. CONSENT AGENDA**

- A. DISCUSSION AND POSSIBLE ACTION TO APPROVE THE MEETING MINUTES FROM SEPTEMBER 2023
- B. APPROVAL OF AUGUST 2023 NATIONAL BANK OF ARIZONA TRANSMITTALS, CHECKS WRITTEN, PAYROLL DIRECT DEPOSIT VOUCHERS, AND CREDIT CARD PURCHASES
- C. ACCEPTANCE OF AUGUST 2023 FINANCIAL REPORT AND SALES TAX REPORT

Councilwoman Debra Seeley made a motion to approve the consent agenda. Vice-mayor Marsha Tucker seconded; all were in favor, motion carried unanimously. 5-0

Vote: Ayes: Steve Erhart  
 Marsha Tucker  
 Debra Seeley  
 John Phelps  
 Ray Hamblin

**8. NEW BUSINESS**

- A. DISCUSSION AND POSSIBLE ACTION TO APPROVE INTERGOVERNMENTAL AGREEMENT WITH THE TOWN OF SPRINGERVILLE FOR SEWER LINE AT HIGHWAY 180 / 191 & 260 JUNCTION

Manager Eagar stated that the IGA was presented to Springerville’s council, and they approved the IGA.

Councilman, John Phelps asked when Valley View hooks in will everyone be on sewer? Manager Eagar stated that yes, the agreement states that everyone will be hooked into the sewer.

Councilwoman Debra Seeley made a motion to approve Intergovernmental Agreement with the Town of Springerville for the sewer line at Highway 180 / 191 & 260 Junction. Vice-mayor Marsha Tucker seconded; all were in favor, motion carried unanimously. 5-0

Vote: Ayes: Steve Erhart  
 Marsha Tucker  
 Debra Seeley

John Phelps  
Ray Hamblin

**B. DISCUSSION AND SECOND READING OF ORDINANCE 2023-02 COUNCIL APPROVAL PRIOR TO SOLICITAION FOR BIDS/QUOTES**

Mayor Erhart stated that this has been presented to council before this will help with the bid process.

Ms. Vaughan read the Ordinance.

Councilwoman Debra Seeley made a motion to Ordinance 2023-02 council approval prior to solicitation for bids/quotes. Vice-mayor Marsha Tucker seconded; all were in favor, motion carried unanimously. 5-0

Vote: Ayes: Steve Erhart  
Marsha Tucker  
Debra Seeley  
John Phelps  
Ray Hamblin

**C. DISCUSSION AND POSSIBLE ACTION TO APPROVE A REQUEST FOR PROPOSAL FOR PROPANE SERVICES**

Manager Eagar stated that we sent out an RFQ from November 2023 to June 2024. We received 3 bids and the lowest was Sierra Propane.

Councilman Phelps asked if the price would stay the same in that time frame? Manager Hamblin stated that yes it will and in June we will go out to bid again.

Vice- mayor Marsha Tucker made a motion to approve Sierra Propane for propane services. Councilman Ray Hamblin seconded; all were in favor, motion carried unanimously. 5-0

Vote: Ayes: Steve Erhart  
Marsha Tucker  
Debra Seeley  
John Phelps  
Ray Hamblin

**D. DISCUSSION AND POSSIBLE ACTION TO APPROVE THE SALE OF MUNICIPAL PROPERTY TO HIGHEST BIDDER**

Manager Eagar stated that we received one bid \$1000 over the asking price from the owners that live behind the property.

Vice- mayor Marsha Tucker made a motion to approve the sale of municipal property to the highest bidder. Councilman Ray Hamblin seconded; all were in favor, motion carried unanimously. 5-0

Vote: Ayes: Steve Erhart

Marsha Tucker  
Debra Seeley  
John Phelps  
Ray Hamblin

E. DISCUSSION AND POSSIBLE ACTION TO APPROVE A REQUEST FOR QUALIFICATIONS FOR ENGINEERING OF THE SEWER PROJECT

Manager Eagar stated that we sent the RFQ to 5 companies and received 1 bid from EPS.

Councilman Phelps asked if they are a good company? Manager Eagar stated that yes they are a reputable company.

Councilman John Phelps made a motion to approve the request for qualifications for engineering to EPS for the sewer project. Councilman Ray Hamblin seconded; all were in favor, motion carried unanimously. 5-0

Vote: Ayes: Steve Erhart  
Marsha Tucker  
Debra Seeley  
John Phelps  
Ray Hamblin

F. DISCUSSION AND POSSIBLE ACTION TO APPROVE THE TOWN MANAGER TO PURCHASE A BUCKET TRUCK ON AN AUCTION PLATFORM NOT TO EXCEED \$75,000

Manager Eagar stated that we've been needing a bucket truck and that the current one is not certifiable. For a brand new one it is \$160k to \$180k before taxes and that a good used bucket truck for \$35k to \$75k.

Vice-mayor Marsha Tucker made a motion to approve the Town Manager to purchase a bucket truck on a auction platform not to exceed \$75,000. Councilwoman Debra Seeley seconded; all were in favor, motion carried unanimously. 5-0

Vote: Ayes: Steve Erhart  
Marsha Tucker  
Debra Seeley  
John Phelps  
Ray Hamblin

G. DISCUSSION AND POSSIBLE ACTION TO APPROVE JOHN CLARK TO THE FIRE PENSION BOARD FOR A TERM OF 4 YEARS

Councilman Ray Hamblin made a motion to approve John Clark to the Fire Pension Board for a term of 4 year. Councilwoman Debra Seeley seconded; all were in favor, motion carried unanimously. 5-0

Vote: Ayes: Steve Erhart  
Marsha Tucker

Debra Seeley  
John Phelps  
Ray Hamblin

**H. DISCUSSION AND RATIFICATION OF EMERGENCY PURCHASE TO REHAB  
TRANSFER SITE WELL PUMP, MOTOR, AND CONTROLS**

Manager Eagar stated that a lightning strike hit the well and fried a lot of stuff. We had to get Richie on it and it should not exceed \$12k.

Councilman Ray Hamblin made a motion to approve the ratification of emergency purchase to rehab transfer site well pump, motor, and controls. Vice-mayor Marsha Tucker seconded; all were in favor, motion carried unanimously. 5-0

Vote: Ayes: Steve Erhart  
Marsha Tucker  
Debra Seeley  
John Phelps  
Ray Hamblin

**9. SIGNING OF DOCUMENTS**

**10. ADJOURNMENT**

Councilwoman Debra Seeley made a motion to adjourn at [at 6:45 p.m.]. Councilman Ray Hamblin seconded; all were in favor, motion carried unanimously. 5-0

Vote: Ayes: Steve Erhart  
Marsha Tucker  
Debra Seeley  
John Phelps  
Ray Hamblin



**TOWN OF EAGAR**  
**Disbursement Listing**  
**Checking - 0680000425 - 09/01/2023 to 09/30/2023**

Payee Name	Reference Number	Payment Date	Payment Amount	Void Date	Void Amount	Source
WRIGHT EXPRESS FLEET SERVICES	EFT#2271	09/05/2023	\$3,821.69			Purchasing
Xpress Bill Pay	EFT#2269	09/05/2023	\$854.31			Purchasing
Aflac	49458	09/06/2023	\$205.34			Purchasing
American Heritage Life Insurance	49459	09/06/2023	\$168.77			Purchasing
NATIONAL BANK OF AZ -Bank Fees	EFT#2270	09/11/2023	\$330.53			Purchasing
AMAZON CAPITAL SERVICES	49460	09/13/2023	\$1,609.53			Purchasing
ARIZONA SECRETARY OF STATE	49461	09/13/2023	\$50.00			Purchasing
AZ DEPT OF CORRECTIONS	49462	09/13/2023	\$130.00			Purchasing
BROWN & BROWN LAW OFFICES,P.C.	49463	09/13/2023	\$24,734.58			Purchasing
CITY OF SHOW LOW	49464	09/13/2023	\$196.30			Purchasing
DAVIS ACE HARDWARE	49465	09/13/2023	\$725.73			Purchasing
EAGAR WELDING LLC	49466	09/13/2023	\$11,299.78			Purchasing
ERHART, JEFFERY LANCE	49467	09/13/2023	\$100.00			Purchasing
HATCH CONST. & PAVING, INC.	49468	09/13/2023	\$232,987.31			Purchasing
INLAND KENWORTH (US) INC	49469	09/13/2023	\$143.61			Purchasing
JARMCO LLC	49470	09/13/2023	\$1,325.01			Purchasing
NAPA AUTO PARTS	49471	09/13/2023	\$446.42			Purchasing
NATIONAL BANK OF ARIZONA	49472	09/13/2023	\$6,774.91			Purchasing
O'REILLY AUTO PARTS	49473	09/13/2023	\$1,114.49			Purchasing
SPEEDTECH LIGHTS INC	49474	09/13/2023	\$49.37			Purchasing
THE RIGG LAW FIRM PLLC	49475	09/13/2023	\$6,076.80			Purchasing
TOWN OF SPRINGERVILLE	49476	09/13/2023	\$854.37			Purchasing
UDALL, NOLAN	49477	09/13/2023	\$360.00			Purchasing
VALLEY AUTO PARTS	49478	09/13/2023	\$275.50			Purchasing
ZESK, WILLOW	49479	09/13/2023	\$74.65			Purchasing
ADVANCED AIR SYSTEMS LLC	49488	09/20/2023	\$5,975.00			Purchasing
APACHE COUNTY TREASURER	49489	09/20/2023	\$53.78			Purchasing
ARIZONA CORRECTIONAL IND.	49490	09/20/2023	\$12,520.16			Purchasing
ARIZONA DEPT OF REVENUE	EFT#2273	09/20/2023	\$10,461.38			Purchasing
AZ DEPT OF CORRECTIONS	49491	09/20/2023	\$141.96			Purchasing
AZ STATE TREASURER	49492	09/20/2023	\$616.00			Purchasing
BLUE HILLS ENVIRONMENTAL ASSOC	49493	09/20/2023	\$628.22			Purchasing
CASABELLA PYROTECHNICS LLC	49494	09/20/2023	\$27,394.00			Purchasing
Chase Paymentech	EFT#2267	09/20/2023	\$59.05			Purchasing
Chase Paymentech	EFT#2268	09/20/2023	\$877.32			Purchasing
DOG WASTE DEPOT	49495	09/20/2023	\$549.97			Purchasing
EMPIRE SOUTHWEST LLC	49496	09/20/2023	\$28.99			Purchasing
ERHART, EDWARD G	49497	09/20/2023	\$62.00			Purchasing
FRONTIER	49498	09/20/2023	\$831.42			Purchasing
NAVOPACHE ELEC COOP, INC	49499	09/20/2023	\$15,610.73			Purchasing
PATH-CO, PC	49500	09/20/2023	\$2,900.00			Purchasing
PELORUS METHODS INC	49501	09/20/2023	\$2,900.00			Purchasing
QUILL CORPORATION	49502	09/20/2023	\$38.07			Purchasing
R.A.G.H.T	EFT#2272	09/20/2023	\$37,727.53			Purchasing
RHINEHART OIL CO.	49503	09/20/2023	\$4,065.82			Purchasing
SOLAR LIGHTING INTERNATIONAL, IN	49504	09/20/2023	\$2,932.00			Purchasing
SOLAR SECURED SOLUTIONS LLC	49505	09/20/2023	\$39.90			Purchasing
STAPLES	49506	09/20/2023	\$691.43			Purchasing
VAUGHAN, JESSICA	49507	09/20/2023	\$438.95			Purchasing
VERIZON WIRELESS	49508	09/20/2023	\$1,776.02			Purchasing
VERTICOMM - ALL COPY PRODUCTS	49509	09/20/2023	\$4,022.00			Purchasing
WHITE MTN REG MED CNTR	49510	09/20/2023	\$75.00			Purchasing
WOODLAND BUILDING CENTER HOL	49511	09/20/2023	\$1,970.39			Purchasing
ZUMAR INDUSTRIES, INC	49512	09/20/2023	\$3,622.12			Purchasing
SPEEDTECH LIGHTS INC	49513	09/21/2023	\$640.34			Purchasing
SPEEDTECH LIGHTS INC	STOPPYMNT	09/21/2023	(\$640.34)			Purchasing
AZ DEPT OF CORRECTIONS	49514	09/27/2023	\$85.00			Purchasing
BEGAY, SARAH MAE	49515	09/27/2023	\$180.00			Purchasing
EMPIRE SOUTHWEST LLC	49516	09/27/2023	\$3,024.31			Purchasing
EPS GROUP INC	49517	09/27/2023	\$3,495.00			Purchasing
FRONTIER	49518	09/27/2023	\$264.67			Purchasing
INTERSTATE BATTERIES	49519	09/27/2023	\$161.81			Purchasing
LAW OFFICE OF MICHAEL S PENROD	49520	09/27/2023	\$269.50			Purchasing
OCCUPATIONAL SAFETY SERVICES	49521	09/27/2023	\$62.00			Purchasing
ROGERS, JAMES	49522	09/27/2023	\$66.81			Purchasing
SLADE, MEAGAN	49523	09/27/2023	\$42.84			Purchasing
STAPLES BUSINESS CREDIT	49524	09/27/2023	\$108.85			Purchasing
TREAD MASTERS TIRE & LUBE	49525	09/27/2023	\$771.70			Purchasing
ULINE, INC	49526	09/27/2023	\$466.28			Purchasing
UNITED RENTALS INC	49527	09/27/2023	\$759.39			Purchasing
VERTICOMM - ALL COPY PRODUCTS	49528	09/27/2023	\$470.40			Purchasing
WALKER, REX W	49529	09/27/2023	\$375.00			Purchasing
ZUMAR INDUSTRIES, INC	49530	09/27/2023	\$309.84			Purchasing

**TOWN OF EAGAR**  
**Disbursement Listing**  
**Checking - 0680000425 - 09/01/2023 to 09/30/2023**

<u>Payee Name</u>	<u>Reference Number</u>	<u>Payment Date</u>	<u>Payment Amount</u>	<u>Void Date</u>	<u>Void Amount</u>	<u>Source</u>
INDUSTRIAL COMMISSION OF ARIZO	49531	09/28/2023	\$11,237.16			Purchasing
			<b>\$455,868.77</b>		<b>\$0.00</b>	

**TOWN OF EAGAR  
Payment Approval**

Section 7, Item B.

Vendor	Invoice No.	PO Number	Activity No.	Description	Date	Amount
<b>10.20141 - CHILD SUPPORT/GARNISHMENTS</b>						
Support Payment Clearing Hous	PR090123-4277			Child Supp	09/05/2023	709.85
Support Payment Clearing Hous	PR091523-4277			Child Supp	09/18/2023	709.85
						<b>\$1,419.70</b>
<b>10.20150 - SEC125 UNREIMB MED&amp;DPNDT CARE</b>						
HSA Bank	PB090623-HSA			HSA	09/06/2023	550.00
<b>10.20175 - Arizona STATE RETIREMENT</b>						
ARIZONA STATE RETIREMEN	PR090123-265			ASRS	09/05/2023	13,974.52
ARIZONA STATE RETIREMEN	PR090123-265			ASRS - OT	09/05/2023	395.52
ARIZONA STATE RETIREMEN	PR090123-265			ASRS - LTD	09/05/2023	177.62
ARIZONA STATE RETIREMEN	PR091523-265			ASRS	09/18/2023	13,843.12
ARIZONA STATE RETIREMEN	PR091523-265			ASRS - OT	09/18/2023	692.30
ARIZONA STATE RETIREMEN	PR091523-265			ASRS - LTD	09/18/2023	179.64
						<b>\$29,262.72</b>
<b>10.22100 - FICA PAYABLE</b>						
Internal Revenue Service	PR090123-4279			Social Security Tax	09/05/2023	8,702.58
Internal Revenue Service	PR090123-4279			Medicare Tax	09/05/2023	2,035.28
Internal Revenue Service	PR091523-4279			Social Security Tax	09/18/2023	7,815.58
Internal Revenue Service	PR091523-4279			Medicare Tax	09/18/2023	1,827.80
						<b>\$20,381.24</b>
<b>10.22110 - FEDERAL WITHHOLDING PAYABLE</b>						
Internal Revenue Service	PR090123-4279			Federal Income Tax	09/05/2023	3,822.83
Internal Revenue Service	PR091523-4279			Federal Income Tax	09/18/2023	3,202.62
						<b>\$7,025.45</b>
<b>10.22120 - STATE WITHHOLDING PAYABLE</b>						
Arizona Dept of Revenue	PR090123-4280			State Income Tax	09/05/2023	1,617.44
Arizona Dept of Revenue	PR091523-4280			State Income Tax	09/18/2023	1,453.56
						<b>\$3,071.00</b>
<b>10.22200 - 457 PAYABLE</b>						
NATIONWIDE 457	PR090123-4278			Retirement 457	09/05/2023	3,906.37
NATIONWIDE 457	PR091523-4278			Retirement 457	09/18/2023	4,181.93
						<b>\$8,088.30</b>
<b>10.22300 - MEDICAL INSURANCE PAYABLE</b>						
R.A.G.H.T	SEP23/2272			Insurance	09/06/2023	33,657.16
<b>10.22310 - LIFE INSURANCE PAYABLE</b>						
R.A.G.H.T	SEP23/2272			Insurance	09/06/2023	148.00
<b>10.22315 - VOLUNTARY LIFE INS PYBLE</b>						
American Heritage Life Insuranc	PR090623-ALLS			Life Ins	09/06/2023	168.77
R.A.G.H.T	SEP23/2272			Insurance	09/06/2023	1,255.55
						<b>\$1,424.32</b>
<b>10.22320 - DENTAL INSURANCE PAYABLE</b>						
R.A.G.H.T	SEP23/2272			Insurance	09/06/2023	2,324.62
<b>10.22330 - AFLAC INS PAYABLE (PRE &amp; POST)</b>						
Aetna Life Insurance Company	091923-AETNA			GROUP NO: 802889	09/19/2023	273.78
Aflac	PR090623-AFLA			Aflac	09/06/2023	205.34
Madison National Life Ins Co Inc	091923-STD			ACCT NO:104001700000000	09/19/2023	70.60
						<b>\$549.72</b>
<b>10.22340 - VISION INSURANCE PAYABLE</b>						
R.A.G.H.T	SEP23/2272			Insurance	09/06/2023	342.20
<b>10.22400 - LEGALSHIELD</b>						
Legal Shield	PR090623-LS			Legal Shield	09/06/2023	170.90
<b>10.23300 - EFD PAYABLE</b>						
EAGAR FIREFIGHTER ASSOC	PR090123-157			EFD Deduction	09/05/2023	40.00
<b>10.25100 - SURCHARGE TO STATE PAYABLE</b>						
AZ STATE TREASURER	AUG23			COURT DOCKET MONEY PAYMENT	09/18/2023	616.00
<b>10.25110 - SURCHARGE TO COUNTY PAYABLE</b>						
APACHE COUNTY TREASURE	AUG23			JAIL FEES/ASSESSMENT FEES	09/18/2023	53.78
<b>10.40-399 - OTHER</b>						
NATIONAL BANK OF ARIZONA	SEP23/1724	50124		1724/SPRINGERVILLE FLOWER SHOP	09/04/2023	100.00
<b>10.40-610 - ECONOMIC DEVELOPMENT</b>						
CITY OF SHOW LOW	SEPT23/LEAGU	50156		SODA - LEAGUE CONFERENCE	09/07/2023	196.30
NATIONAL BANK OF ARIZONA	SEP23/1724	50124		1724/DOLLAR GENERAL-LEAGUE BAS	09/04/2023	16.37
						<b>\$212.67</b>
<b>10.41-571 - ATTORNEY</b>						
THE RIGG LAW FIRM PLLC	2823			LEGAL SERVICES - CRIMINAL	07/31/2023	1,140.00
THE RIGG LAW FIRM PLLC	2856			LEGAL SERVICES - CRIMINAL	09/08/2023	1,890.00
THE RIGG LAW FIRM PLLC	2858			LEGAL SERVICES - CIVIL	09/08/2023	1,231.80
THE RIGG LAW FIRM PLLC	2859			LEGAL SERVICES - CIVIL	09/08/2023	1,815.00
						<b>\$6,076.80</b>
<b>10.41-572 - COMPUTER SUPPORT</b>						
PELORUS METHODS INC	231001			COMPUTER SUPPORT	09/01/2023	1,000.00

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VERTICOMM - ALL COPY PRO	CW-306434			COMPUTER SUPPORT	09/18/2023	1,488.14
						<b>\$2,561.14</b>
<b>10.41-574 - INDUSTRIAL COMMISSION</b>						
INDUSTRIAL COMMISSION O	INV-M23-000006			FIREFIGHTERS CANCER REIMB FUN	07/05/2023	11,237.16
<b>10.41-620 - MPC EXP UNRELATED TO BONDS</b>						
NAVOPACHE ELEC COOP, INC	SEP23/2649605			150 N MAIN	09/09/2023	101.55
NAVOPACHE ELEC COOP, INC	SEP23/2654606			578 N MAIN	09/09/2023	224.28
						<b>\$325.83</b>
<b>10.42-525 - POSTAGE, FREIGHT &amp; FEES</b>						
NATIONAL BANK OF ARIZONA	SEP23/2615			2615/USPS	09/04/2023	8.56
<b>10.42-571 - INDIGENT ATTORNEY</b>						
LAW OFFICE OF MICHAEL S P	253			PUBLIC DEFENDER	09/14/2023	269.50
<b>10.44-580 - DUES &amp; SUBSCRIPTIONS</b>						
NATIONAL BANK OF ARIZONA	SEP23/1724	50124		1724/INTERNATIONAL CLERKS ASSO	09/04/2023	50.00
<b>10.44-585 - TRAINING &amp; TRAVEL</b>						
ARIZONA SECRETARY OF ST	SEPT23/VAUGH			ELECTION TRNG - J VAUGHAN	09/11/2023	50.00
VAUGHAN, JESSICA	SEPT23			PER-DIEM & MILEAGE/ELECTION TRN	09/18/2023	438.95
						<b>\$488.95</b>
<b>10.46-310 - OFFICE SUPPLIES</b>						
QUILL CORPORATION	34418693			DEPOSIT TICKET BOOK	09/06/2023	12.57
STAPLES BUSINESS CREDIT	7614084715-0-1	50137		CALENDARS	08/28/2023	35.93
						<b>\$48.50</b>
<b>10.46-525 - POSTAGE, FREIGHT &amp; FEES</b>						
NATIONAL BANK OF ARIZONA	SEP23/2615			2615/USPS	09/04/2023	65.34
<b>10.46-526 - BANKING FEES</b>						
Chase Paymentech	SEP23/1052			BANKING FEES	09/20/2023	140.38
Chase Paymentech	SEP23/4176			BANKING FEES	09/20/2023	9.45
NATIONAL BANK OF AZ -Bank	SEPT23			BANKING FEES	09/11/2023	52.88
Xpress Bill Pay	INV-XPR004757			BANKING FEES	09/05/2023	136.69
						<b>\$339.40</b>
<b>10.50-512 - WIRELESS ACCESS</b>						
VERIZON WIRELESS	9944335744			POLICE MOBILE BROADBAND	09/12/2023	280.07
<b>10.50-570 - PROFESSIONAL &amp; TECHNICAL SRV</b>						
PATH-CO, PC	SEPT23			CASILLAS- IME	09/18/2023	2,900.00
<b>10.51-326 - OSHA PHYSICALS</b>						
WHITE MTN REG MED CNTR	AUG23/McDOW			PHYSICAL - LEVI McDOWELL	08/30/2023	75.00
<b>10.51-340 - GAS, OIL, LUBRICANTS</b>						
O'REILLY AUTO PARTS	6049-185986			1GALANTIFREZ	08/22/2023	39.27
WRIGHT EXPRESS FLEET SE	91455678			FUEL ACCT#0403-00-652563-8	08/31/2023	899.68
						<b>\$938.95</b>
<b>10.51-341 - VEHICLE SUPPLIES &amp; MAINTENANCE</b>						
INTERSTATE BATTERIES	60053086	50173		BATTERIES	09/20/2023	323.61
INTERSTATE BATTERIES	60053087			RETURN	09/20/2023	-161.80
O'REILLY AUTO PARTS	6049-183738			FILTER	08/07/2023	15.75
O'REILLY AUTO PARTS	6049-183739			FILTER	08/07/2023	13.06
O'REILLY AUTO PARTS	6049-183763			W/M NOZZLE	08/07/2023	19.19
O'REILLY AUTO PARTS	6049-186781	50139		BRAKE PADS/OIL FILTER	08/28/2023	250.11
O'REILLY AUTO PARTS	6049-186795	50140		TURNED ROTORS	08/28/2023	100.00
						<b>\$559.92</b>
<b>10.51-350 - SMALL TOOLS &amp; EQUIPMENT</b>						
WOODLAND BUILDING CENT	35899			2GAL HEAVY DUTY SPRAYER	08/18/2023	57.81
<b>10.51-512 - WIRELESS ACCESS</b>						
VERIZON WIRELESS	9944335744			FIRE DEPT MOBILE BROADBAND	09/12/2023	1,463.77
<b>10.51-580 - DUES &amp; SUBSCRIPTIONS</b>						
NATIONAL BANK OF ARIZONA	SEP23/0908			08908/PAYPAL *NAEMS	09/04/2023	50.00
<b>10.51-585 - TRAINING &amp; TRAVEL</b>						
NATIONAL BANK OF ARIZONA	SEP23/2078	50119		2078/ FIRE SCHOOL	09/01/2023	140.05
WRIGHT EXPRESS FLEET SE	91455678			FUEL ACCT#0403-00-652563-8	08/31/2023	121.84
						<b>\$261.89</b>
<b>10.55-614 - FOURTH OF JULY</b>						
AMAZON CAPITAL SERVICES	1HKN-MX4F-9Q	50082		FLAGS, POLES, SOLAR LIGHTS	09/01/2023	625.14
CASABELLA PYROTECHNICS	100811	49879		FIREWORKS	02/23/2023	18,982.00
CASABELLA PYROTECHNICS	3357	49879		FIREWORKS EQUIPMENT	02/23/2023	8,412.00
WOODLAND BUILDING CENT	36108	50125		PIPE FOR FLAGS	08/22/2023	191.99
WOODLAND BUILDING CENT	36489			WASHERS/BOLTS - FOR FLAGS	08/28/2023	53.58
						<b>\$28,264.71</b>
<b>10.58-290 - PRISON LABOR CHARGES</b>						
AZ DEPT OF CORRECTIONS	W052805230901			INMATE LABOR	09/01/2023	39.00
AZ DEPT OF CORRECTIONS	2794230915			Inmate Labor	09/15/2023	25.50
AZ DEPT OF CORRECTIONS	WEAG0823			INMATE MILEAGE	09/18/2023	42.59

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<b>10.58-320 - CLEANING &amp; SANITARY SUPPLIES</b>						
STAPLES	8071512563	50134R		POND BATHROOM SUPPLIES	09/04/2023	240.25
STAPLES	3547287043	50134R		JUMBO DISPENSER -POND BATHROO	09/11/2023	157.27
STAPLES	3547287044	50150		SANITARY DISPENSERS - POND BATH	09/11/2023	35.13
STAPLES	3547287045	50151		CLEANING SUPPLIES	09/11/2023	141.78
STAPLES	8071652599	50150		SANITARY DISPENSERS - POND BATH	09/18/2023	110.16
						<b>\$684.59</b>
<b>10.58-340 - GAS, OIL &amp; LUBRICANTS</b>						
WRIGHT EXPRESS FLEET SE	91455678			FUEL ACCT#0403-00-652563-8	08/31/2023	54.79
<b>10.58-360 - BUILDING REPAIR MATERIAL &amp; SUP</b>						
ADVANCED AIR SYSTEMS LL	62624901	50114		SPLIT UNIT - P&Z	08/14/2023	5,975.00
DAVIS ACE HARDWARE	56951			MATERIALS	08/22/2023	29.21
DAVIS ACE HARDWARE	57007			100PK PIG RING	08/30/2023	5.99
WALKER, REX W	2539	50166		ELECTRICAL	09/14/2023	375.00
WOODLAND BUILDING CENT	34970			2x4 FISSURED BASIC FC	08/07/2023	74.18
WOODLAND BUILDING CENT	34992			ELECTRONIC BALLAST	08/07/2023	27.80
WOODLAND BUILDING CENT	36792			LED BULB	08/31/2023	18.54
ZUMAR INDUSTRIES, INC	8241	50162		NO PARKING SIGNS - BASHAS'	09/19/2023	309.84
						<b>\$6,815.56</b>
<b>10.58-380 - PARK &amp; GROUNDS MATERIALS</b>						
DAVIS ACE HARDWARE	56925			DRILL BITS	08/17/2023	25.06
DAVIS ACE HARDWARE	56993			MATERIALS	08/28/2023	39.35
WOODLAND BUILDING CENT	34653			DRUM LINER	08/01/2023	41.44
WOODLAND BUILDING CENT	35820			SPRINKERS	08/17/2023	32.71
WOODLAND BUILDING CENT	36198			GLOVES	08/23/2023	71.21
WOODLAND BUILDING CENT	36544			HUS T35X TRIMMER HEAD	08/28/2023	82.89
WOODLAND BUILDING CENT	36556			HOG RING PLIERS	08/28/2023	23.54
						<b>\$316.20</b>
<b>10.58-505 - ELECTRICITY</b>						
NAVOPACHE ELEC COOP, INC	SEP23/2492805			1ST AVE NE 1/4	09/09/2023	237.91
NAVOPACHE ELEC COOP, INC	SEP23/2492905			EAGAR FIRE DEPT #2	09/09/2023	224.94
NAVOPACHE ELEC COOP, INC	SEP23/2551305			RV BALL PARK	09/09/2023	224.07
NAVOPACHE ELEC COOP, INC	SEP23/2681605			RVPD EAGAR PUBLIC WKS	09/09/2023	132.37
NAVOPACHE ELEC COOP, INC	SEP23/4124705			174 S MAIN	09/09/2023	483.14
NAVOPACHE ELEC COOP, INC	SEP23/6496200			181 N EAGAR	09/09/2023	65.67
NAVOPACHE ELEC COOP, INC	SEP23/6726400			247 E 2ND AVE	09/09/2023	198.08
NAVOPACHE ELEC COOP, INC	SEP23/7111000			246 E 2ND AVE RACQUETBALL CRT	09/09/2023	73.96
NAVOPACHE ELEC COOP, INC	SEP23/7569700			194 N MAIN	09/09/2023	39.54
NAVOPACHE ELEC COOP, INC	SEP23/8335900			246 2ND AVE - POND	09/09/2023	44.02
						<b>\$1,723.70</b>
<b>10.58-510 - TELEPHONE</b>						
FRONTIER	SEPT23/928196			PHONE/ETHERNET	09/07/2023	665.14
FRONTIER	SEP23/92833310			PHONE/ETHERNET	09/15/2023	211.74
VERTICOMM - ALL COPY PRO	CW-306735			PHONE	09/14/2023	376.32
						<b>\$1,253.20</b>
<b>10.58-573 - TRASH/DEBRIS DISPOSAL</b>						
BLUE HILLS ENVIRONMENTA	9347492			GARBAGE REMOVAL	09/01/2023	452.20
<b>10.58-574 - PEST CONTROL</b>						
BEGAY, SARAH MAE	6503			PEST CONTROL	09/21/2023	180.00
<b>10.58-760 - PC - BUILDINGS &amp; LAND</b>						
AMAZON CAPITAL SERVICES	1K31-C7L6-7DM	50109		SCREWS - POND BATHROOM	09/01/2023	209.40
AMAZON CAPITAL SERVICES	1K31-C7L6-7DM	50109		SCREWDRIVER - POND BATHROOM	09/01/2023	39.28
AMAZON CAPITAL SERVICES	1LJP-1JG-9RX4	50099		RUST ACTIVATOR	09/01/2023	79.63
AMAZON CAPITAL SERVICES	1LJP-1JG-9RX4	50099		SEALANT	09/01/2023	97.39
AMAZON CAPITAL SERVICES	1XN4-WNX3-D7			RETURN -RUST ACTIVATOR	09/01/2023	-71.03
DAVIS ACE HARDWARE	56916			LED SPEAKER BULBS - BATHROOM P	08/15/2023	55.61
ERHART, EDWARD G	2672			HOSE BIB - BATHROOM POND	09/12/2023	62.00
NAPA AUTO PARTS	192357	50100		CLEANER - POND BATHROOM	08/02/2023	78.54
NATIONAL BANK OF ARIZONA	SEP23/1054	50115		1054/QUALITY PLUMBING - POND BAT	09/04/2023	401.38
NATIONAL BANK OF ARIZONA	SEP23/1724	50124		1724/QUALITY PLUMBING - POND BAT	09/04/2023	1,022.90
NATIONAL BANK OF ARIZONA	SEP23/1856	50102		1856/LOWES - POND BATHROOM	09/04/2023	400.11
NATIONAL BANK OF ARIZONA	SEP23/2111	50116		2111/GRAINGER - POND BATHROOM	09/04/2023	1,327.29
WOODLAND BUILDING CENT	34773			PAINT SUPPLIES-POND BATHROOM	08/03/2023	77.74
WOODLAND BUILDING CENT	34828			RETURN	08/03/2023	-42.85
WOODLAND BUILDING CENT	35071			MATERIALS-BATHROOM POND	08/08/2023	46.12
WOODLAND BUILDING CENT	35168			MATERIALS - POND BATHROOM	08/09/2023	61.24
WOODLAND BUILDING CENT	35264			MATERIALS-BATHROOM POND	08/10/2023	22.09
WOODLAND BUILDING CENT	35601			BOLTS,NUTS,SCREWS ETC	08/15/2023	2.43
WOODLAND BUILDING CENT	35867			OSB 1/2 4x8 - BATHROOM POND	08/18/2023	58.89
WOODLAND BUILDING CENT	36001			PARTS - BATHROOM POND	08/21/2023	36.38
WOODLAND BUILDING CENT	36053			PARTS - BATHROOM POND	08/21/2023	46.54
WOODLAND BUILDING CENT	36088			BOLTS,NUTS,SCREWS ETC	08/22/2023	13.79
						<b>\$4,024.87</b>
<b>10.58-770 - PC - PARK IMPROVEMENTS</b>						
ARIZONA CORRECTIONAL IN	512855	50107	FC20-02001.1	TABLES/BENCHES - POND	09/18/2023	11,000.00

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ARIZONA CORRECTIONAL IN	512859	50107	FC20-02001.1	TABLES/BENCHES - POND	09/18/2023	850.00
DOG WASTE DEPOT	570082	50161	FC20-02001.1	DOG WASTE STATIONS - POND	09/13/2023	549.97
EAGAR WELDING LLC	3245	50004		GATES - POND	09/05/2023	11,299.78
NATIONAL BANK OF ARIZONA	SEP23/8695	50143	FC20-02001.1	LIGHTS - POND PARKING LOT	09/04/2023	2,100.00
SOLAR LIGHTING INTERNATI	102716	50147	FC20-02001.1	SOLAR LIGHTS/POLES - POND	08/31/2023	2,932.00
UDALL, NOLAN	991438	50149	FC20-02001.1	GATE LOCKS - POND	09/05/2023	26.68
ULINE, INC	168320517	50158	FC20-02001.1	TRASH CAN LIDS	09/12/2023	466.28
UNITED RENTALS INC	224496552-001	50165	FC20-02001.1	RENTAL BOOM LIFT - POND	09/14/2023	759.39
WOODLAND BUILDING CENT	35765			BOLTS,NUTS,SCREWS ETC	08/17/2023	11.30
						<b>\$30,665.56</b>
<b>10.59-290 - PRISON LABOR CHARGES</b>						
AZ DEPT OF CORRECTIONS	W052805230901			INMATE LABOR	09/01/2023	13.00
AZ DEPT OF CORRECTIONS	2794230915			Inmate Labor	09/15/2023	8.50
AZ DEPT OF CORRECTIONS	WEAG0823			INMATE MILEAGE	09/18/2023	14.20
						<b>\$35.70</b>
<b>10.59-300 - CLOTHING ALLOWANCE</b>						
AMAZON CAPITAL SERVICES	1C13-HNMY-9XV			RETURN- RICHARD DALE	09/01/2023	-40.43
AMAZON CAPITAL SERVICES	1MC9-DTYL-7V	50135		WORKBOOTS - FRANK	09/01/2023	283.28
						<b>\$242.85</b>
<b>10.59-340 - GAS, OIL, LUBRICANTS</b>						
WRIGHT EXPRESS FLEET SE	91455678			FUEL ACCT#0403-00-652563-8	08/31/2023	247.65
<b>30.60-290 - PRISON LABOR CHARGES</b>						
AZ DEPT OF CORRECTIONS	W052805230901			INMATE LABOR	09/01/2023	65.00
AZ DEPT OF CORRECTIONS	2794230915			Inmate Labor	09/15/2023	42.50
AZ DEPT OF CORRECTIONS	WEAG0823			INMATE MILEAGE	09/18/2023	70.97
						<b>\$178.47</b>
<b>30.60-300 - CLOTHING ALLOWANCE</b>						
AMAZON CAPITAL SERVICES	1C13-HNMY-9XV			RETURN- RICHARD DALE	09/01/2023	-40.42
AMAZON CAPITAL SERVICES	1LYM-XXXV-43F			COMPOSIT TOE WORKBOOT-RICHAR	09/01/2023	160.26
						<b>\$119.84</b>
<b>30.60-310 - OFFICE SUPPLIES</b>						
QUILL CORPORATION	34418693			DEPOSIT TICKET BOOK	09/06/2023	12.56
STAPLES	8071512563	50134R		GRAPH RULED PAPER	09/04/2023	6.84
STAPLES BUSINESS CREDIT	7614084715-0-1	50137		CALENDARS	08/28/2023	35.92
						<b>\$55.32</b>
<b>30.60-340 - GAS, OIL &amp; LUBRICANTS</b>						
O'REILLY AUTO PARTS	6049-182828			ANTIGEL	08/01/2023	52.35
O'REILLY AUTO PARTS	6049-183282			14oz BRAKECLN	08/04/2023	91.38
O'REILLY AUTO PARTS	6049-185797			1GALANTIFREZ	08/21/2023	75.60
VALLEY AUTO PARTS	35675			HD OIL STABILIZER	08/30/2023	83.51
WOODLAND BUILDING CENT	36490			HUSQVARNA XP+ SYNTHETIC BLEND	08/28/2023	43.79
WRIGHT EXPRESS FLEET SE	91455678			FUEL ACCT#0403-00-652563-8	08/31/2023	941.27
						<b>\$1,287.90</b>
<b>30.60-341 - VEHICLE SUPPLIES &amp; MAINTENANCE</b>						
AMAZON CAPITAL SERVICES	199F-FCL6-7H16			TEEJET TIP/CAP	09/01/2023	94.56
AMAZON CAPITAL SERVICES	199F-FCL6-7H16			TRACTOR DEFLECTOR	09/01/2023	64.47
EMPIRE SOUTHWEST LLC	EMPS6087528			AIR FILTER	08/31/2023	28.99
EMPIRE SOUTHWEST LLC	EMPS6096099	50153		AIR COMPRESSOR & GASKETS	09/06/2023	3,024.31
INLAND KENWORTH (US) INC	76142MEP	50097		PARTS	08/02/2023	143.61
NAPA AUTO PARTS	193482			HARMONIC PULLER	08/13/2023	98.19
NAPA AUTO PARTS	193515	50113		PARTS	08/14/2023	238.05
NAPA AUTO PARTS	194642			RETURN	08/24/2023	-98.19
O'REILLY AUTO PARTS	6049-182756			FILTER	07/31/2023	12.97
O'REILLY AUTO PARTS	6049-182827			FILTER	08/01/2023	94.99
O'REILLY AUTO PARTS	6049-183973	50108		RADIATOR/1GalANTIFREZ	08/09/2023	227.47
O'REILLY AUTO PARTS	6049-184744			JCASE FUSE	08/14/2023	5.77
O'REILLY AUTO PARTS	6049-185863			INSTALLER KT	08/21/2023	50.18
O'REILLY AUTO PARTS	6049-186206			RETURN	08/24/2023	-50.18
SPEEDTECH LIGHTS INC	364621	50152		EXTENSION CABLES	09/06/2023	49.37
TREAD MASTERS TIRE & LUB	1493	50177		TIRES	09/21/2023	771.70
WOODLAND BUILDING CENT	34777			HUSQVARNA XP+ SYNTHETIC BLEND	08/03/2023	39.33
WOODLAND BUILDING CENT	36096	50126		PARTS	08/22/2023	283.64
WOODLAND BUILDING CENT	36317			BOLTS,NUTS,SCREWS ETC	08/24/2023	3.53
						<b>\$5,082.76</b>
<b>30.60-342 - DIESEL</b>						
RHINEHART OIL CO.	IN-674831-23			CLEAR/DYED DIESEL FUEL	09/11/2023	2,114.22
<b>30.60-350 - SMALL TOOLS &amp; HARDWARE</b>						
AMAZON CAPITAL SERVICES	1XLR-94TN-4VQ			GRINDER GUARD	09/01/2023	26.14
DAVIS ACE HARDWARE	56888	50112		LADDER	08/10/2023	381.84
DAVIS ACE HARDWARE	56939			SPRAY PAINT	08/21/2023	65.46
O'REILLY AUTO PARTS	6049-183833			GLASS CLNR	08/08/2023	78.42
VALLEY AUTO PARTS	35021			CUT/GRIND WHEELS	08/03/2023	28.94
VALLEY AUTO PARTS	35022			FUNNEL	08/03/2023	10.64
VALLEY AUTO PARTS	35098			SILVERSTREAK PEL	08/07/2023	

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VALLEY AUTO PARTS	35453			5 CLAMP EXHAUST	08/21/2023	18.81
VALLEY AUTO PARTS	35709			ACETYLENE NO4	08/31/2023	99.13
VALLEY AUTO PARTS	35711			TIRE PATCHES	08/31/2023	20.03
WOODLAND BUILDING CENT	34978			BROOM HANDLE	08/07/2023	19.18
WOODLAND BUILDING CENT	35993			SPRAY PAINT	08/21/2023	30.41
						<b>\$793.44</b>
<b>30.60-365 - RIGHT-OF-WAY SUPPLIES</b>						
DAVIS ACE HARDWARE	56987			RENT HAMMER DRILL	08/28/2023	77.42
JARMCO LLC	6200	50142		CONCRETE - SIDEWALKS	08/29/2023	1,325.01
WOODLAND BUILDING CENT	35040			HUS TITANIUM LINE	08/07/2023	76.36
WOODLAND BUILDING CENT	35135			CAUTION TAPE, DUCT TAPE	08/08/2023	51.55
WOODLAND BUILDING CENT	36555			BITS	08/28/2023	6.00
WOODLAND BUILDING CENT	36757			HUSQ T25 TRIMMER HEAD	08/31/2023	54.53
						<b>\$1,590.87</b>
<b>30.60-370 - ROAD MATRL-SUPPLIES PAVING</b>						
EPS GROUP INC	21-1391.01-14	29734		ENGINEERING - S MAIN ST	09/26/2023	3,495.00
<b>30.60-375 - STREET SIGNS &amp; STRIPING</b>						
WOODLAND BUILDING CENT	35736			CONCRETE - STREET SIGNS	08/16/2023	52.30
ZUMAR INDUSTRIES, INC	8214	50118		SIGN POSTS	09/13/2023	3,622.12
						<b>\$3,674.42</b>
<b>30.60-505 - ELECTRICITY</b>						
NAVOPACHE ELEC COOP, INC	SEP23/2440705			TRUCK SHOP #2	09/09/2023	680.93
NAVOPACHE ELEC COOP, INC	SEP23/2440905			TRUCK LINE	09/09/2023	108.73
NAVOPACHE ELEC COOP, INC	SEP23/2524205			STREET LIGHTS	09/09/2023	29.73
NAVOPACHE ELEC COOP, INC	SEP23/2525205			STREET LIGHTS	09/09/2023	29.73
NAVOPACHE ELEC COOP, INC	SEP23/2633905			EAGAR TRAFFIC LIGHT	09/09/2023	99.20
NAVOPACHE ELEC COOP, INC	SEP23/2675205			STREET LIGHTS	09/09/2023	1,407.67
NAVOPACHE ELEC COOP, INC	SEP23/6487100			6TH AVE AND MAIN	09/09/2023	7.87
						<b>\$2,363.86</b>
<b>30.60-510 - TELEPHONE</b>						
FRONTIER	SEPT23/928196			PHONE/ETHERNET	09/07/2023	83.14
FRONTIER	SEP23/92833310			PHONE/ETHERNET	09/15/2023	26.47
VERTICOMM - ALL COPY PRO	CW-306735			PHONE	09/14/2023	47.04
						<b>\$156.65</b>
<b>30.60-525 - POSTAGE, FREIGHT &amp; FEES</b>						
NATIONAL BANK OF ARIZONA	SEP23/2615			2615/USPS	09/04/2023	65.34
<b>30.60-526 - BANKING FEES</b>						
Chase Paymentech	SEP23/1052			BANKING FEES	09/20/2023	52.64
Chase Paymentech	SEP23/4176			BANKING FEES	09/20/2023	3.54
NATIONAL BANK OF AZ -Bank	SEPT23			BANKING FEES	09/11/2023	19.83
Xpress Bill Pay	INV-XPR004757			BANKING FEES	09/05/2023	51.26
						<b>\$127.27</b>
<b>30.60-570 - PROFESSIONAL &amp; TECHNICAL SRV</b>						
ERHART, JEFFERY LANCE	SEPT23			REIMBURSE - CDL PHYSICAL	09/13/2023	100.00
OCCUPATIONAL SAFETY SER	13017			DRUG TESTING	09/19/2023	62.00
						<b>\$162.00</b>
<b>30.60-572 - COMPUTER SUPPORT</b>						
PELORUS METHODS INC	231001			COMPUTER SUPPORT	09/01/2023	870.00
VERTICOMM - ALL COPY PRO	CW-306434			COMPUTER SUPPORT	09/18/2023	1,206.60
						<b>\$2,076.60</b>
<b>30.60-573 - TRASH/DEBRIS DISPOSAL</b>						
BLUE HILLS ENVIRONMENTA	9347492			GARBAGE REMOVAL	09/01/2023	45.34
<b>30.60-760 - PC-BUILDINGS &amp; LAND</b>						
HATCH CONST. & PAVING, IN	36978	49563		PAVING/SIDEWALKS - BUTLER ST	09/05/2023	232,987.31
<b>35.23501 - UNAVAILABLE REVENUE</b>						
SPEEDTECH LIGHTS INC	358537REISSUE			Reissued check, stop payment on check	09/21/2023	640.34
SPEEDTECH LIGHTS INC	STOPPAYMENT			Stop payment on uncashed check	09/21/2023	-640.34
						<b>\$0.00</b>
<b>50.13100 - ACCOUNTS RECEIVABLE</b>						
ROGERS, JAMES	Refund: 1200800			Refund: 1200800 - ROGERS, JAMES	09/21/2023	66.81
SLADE, MEAGAN	Refund: 60004			Refund: 60004 - SLADE, MEAGAN	09/21/2023	42.84
ZESK, WILLOW	Refund: 847003			Refund: 847003 - ZESK, WILLOW	09/11/2023	74.65
						<b>\$184.30</b>
<b>50.25100 - ACCRUED SALES TAX PAYABLE</b>						
ARIZONA DEPT OF REVENUE	SEP23/2273			TPT - Tax	09/20/2023	10,461.38
<b>50.81-310 - OFFICE SUPPLIES</b>						
QUILL CORPORATION	34418693			DEPOSIT TICKET BOOK	09/06/2023	6.47
STAPLES BUSINESS CREDIT	7614084715-0-1	50137		CALENDARS	08/28/2023	18.50
						<b>\$24.97</b>
<b>50.81-340 - GAS, OIL &amp; LUBRICANTS</b>						
WRIGHT EXPRESS FLEET SE	91455678			FUEL ACCT#0403-00-652563-8	08/31/2023	104.67

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Section 7, Item B.

Vendor	Invoice No.	PO Number	Activity No.	Description	Date	Amount
<b>50.81-341 - VEHICLE SUPPLIES &amp; MAINTENANCE</b>						
WOODLAND BUILDING CENT	35270			SPRAY GUN KIT	08/10/2023	87.27
<b>50.81-342 - DIESEL</b>						
RHINEHART OIL CO.	IN-674831-23			CLEAR/DYED DIESEL FUEL	09/11/2023	975.80
<b>50.81-350 - SMALL TOOLS &amp; HARDWARE</b>						
DAVIS ACE HARDWARE	56949			PIPE THREAD CMPD	08/22/2023	4.35
NAPA AUTO PARTS	192262	50098		BATTERY	08/01/2023	64.91
O'REILLY AUTO PARTS	6049-185897			DRY LUBE	08/22/2023	19.62
UDALL, NOLAN	991438	50149		O KEY LOCKS & W2 PAD LOCKS	09/05/2023	333.32
WOODLAND BUILDING CENT	35118			REBAR TIE WIRE	08/08/2023	10.90
WOODLAND BUILDING CENT	35481			MEASURING WHEEL	08/14/2023	87.27
WOODLAND BUILDING CENT	35578			PARTS	08/15/2023	44.13
WOODLAND BUILDING CENT	35644			MATERIALS	08/15/2023	31.72
WOODLAND BUILDING CENT	36163			SCREEN	08/22/2023	39.12
						<b>\$635.34</b>
<b>50.81-505 - ELECTRICITY</b>						
NAVOPACHE ELEC COOP, INC	SEP23/24405805			FLAT TOP BOOSTER PUMP	09/09/2023	65.85
NAVOPACHE ELEC COOP, INC	SEP23/2459205			HALL WELL	09/09/2023	2,118.43
NAVOPACHE ELEC COOP, INC	SEP23/2493205			RAMSEY PARK WELL	09/09/2023	1,184.32
NAVOPACHE ELEC COOP, INC	SEP23/2678105			TRANSFER STATION WELL	09/09/2023	130.01
NAVOPACHE ELEC COOP, INC	SEP23/2678508			148 N OLD GRIST MILL	09/09/2023	2,409.76
NAVOPACHE ELEC COOP, INC	SEP23/3669005			695 W 4TH ST	09/09/2023	2,433.36
NAVOPACHE ELEC COOP, INC	SEP23/3941605			808 S JUNIPER	09/09/2023	494.14
NAVOPACHE ELEC COOP, INC	SEP23/6788701			525 #3 MARICOPA	09/09/2023	1,868.73
NAVOPACHE ELEC COOP, INC	SEP23/6788800			WELL SAFARI & SCH BUS	09/09/2023	60.23
						<b>\$10,764.83</b>
<b>50.81-510 - TELEPHONE</b>						
FRONTIER	SEPT23/928196			PHONE/ETHERNET	09/07/2023	41.57
FRONTIER	SEP23/92833310			PHONE/ETHERNET	09/15/2023	13.23
VERTICOMM - ALL COPY PRO	CW-306735			PHONE	09/14/2023	23.52
						<b>\$78.32</b>
<b>50.81-511 - CELL PHONES</b>						
VERIZON WIRELESS	9944335744			ONCALL	09/12/2023	16.09
<b>50.81-525 - POSTAGE, FREIGHT &amp; FEES</b>						
NATIONAL BANK OF ARIZONA	SEP23/2615			2615/USPS	09/04/2023	492.66
<b>50.81-526 - BANKING FEES</b>						
Chase Paymentech	SEP23/1052			BANKING FEES	09/20/2023	342.15
Chase Paymentech	SEP23/4176			BANKING FEES	09/20/2023	23.03
NATIONAL BANK OF AZ -Bank	SEPT23			BANKING FEES	09/11/2023	128.91
Xpress Bill Pay	INV-XPR004757			BANKING FEES	09/05/2023	333.18
						<b>\$827.27</b>
<b>50.81-570 - PROFESSIONAL &amp; TECHNICAL SRV</b>						
SOLAR SECURED SOLUTION	2032723			ECOGREEN MONITORS	09/18/2023	39.90
<b>50.81-571 - WATER ADJ ATTNV FEES</b>						
BROWN & BROWN LAW OFFI	ADJ-LRC-3716			ADJUDICATION	09/01/2023	24,734.58
<b>50.81-572 - COMPUTER SUPPORT</b>						
PELORUS METHODS INC	231001			COMPUTER SUPPORT	09/01/2023	522.00
VERTICOMM - ALL COPY PRO	CW-306434			COMPUTER SUPPORT	09/18/2023	723.96
						<b>\$1,245.96</b>
<b>50.81-573 - TRASH/DEBRIS DISPOSAL</b>						
BLUE HILLS ENVIRONMENTA	9347492			GARBAGE REMOVAL	09/01/2023	55.42
<b>50.82-290 - PRISON LABOR CHARGES</b>						
AZ DEPT OF CORRECTIONS	W052805230901			INMATE LABOR	09/01/2023	13.00
AZ DEPT OF CORRECTIONS	2794230915			Inmate Labor	09/15/2023	8.50
AZ DEPT OF CORRECTIONS	WEAG0823			INMATE MILEAGE	09/18/2023	14.20
						<b>\$35.70</b>
<b>50.82-310 - OFFICE SUPPLIES</b>						
QUILL CORPORATION	34418693			DEPOSIT TICKET BOOK	09/06/2023	6.47
STAPLES BUSINESS CREDIT	7614084715-0-1	50137		CALENDARS	08/28/2023	18.50
						<b>\$24.97</b>
<b>50.82-331 - SEWER TRANSMISSION LINE</b>						
TOWN OF SPRINGERVILLE	SEP23/40424200			SEWER TRANSMISSION LINE	08/30/2023	179.92
TOWN OF SPRINGERVILLE	SEP23/40424400			SEWER TRANSMISSION LINE	08/30/2023	196.58
TOWN OF SPRINGERVILLE	SEP23/40424600			SEWER TRANSMISSION LINE	08/30/2023	203.24
TOWN OF SPRINGERVILLE	SEP23/40424800			SEWER TRANSMISSION LINE	08/30/2023	60.44
TOWN OF SPRINGERVILLE	SEP23/40425200			SEWER TRANSMISSION LINE	08/30/2023	214.19
						<b>\$854.37</b>
<b>50.82-340 - GAS, OIL &amp; LUBRICANTS</b>						
WRIGHT EXPRESS FLEET SE	91455678			FUEL ACCT#0403-00-652563-8	08/31/2023	1,075.39
<b>50.82-341 - VEHICLE SUPPLIES &amp; MAINTENANCE</b>						
NATIONAL BANK OF ARIZONA	SEP23/1724	50124		1724/EBAY BORE 3/4"	09/04/2023	42.25
O'REILLY AUTO PARTS	6049-183835			STR WHL CVR	08/08/2023	



**TOWN OF EAGAR  
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Section 7, Item B.

Vendor	Invoice No.	PO Number	Activity No.	Description	Date	Amount
<b>50.82-345 - SYSTEM PARTS</b>						
RHINEHART OIL CO.	IN-674831-23			CLEAR/DYED DIESEL FUEL	09/11/2023	975.80
<b>50.82-350 - SMALL TOOLS &amp; HARDWARE</b>						
AMAZON CAPITAL SERVICES	1WFX-GHGN-3H			SUBMERSIBLE FRESH WATER PUMP	09/01/2023	81.86
DAVIS ACE HARDWARE	56845			PVC PRIMER/CEMENT	08/02/2023	41.44
NAPA AUTO PARTS	192262	50098		BATTERY	08/01/2023	64.92
						<b>\$188.22</b>
<b>50.82-505 - ELECTRICITY</b>						
NAVOPACHE ELEC COOP, INC	SEP23/2375905			EAGAR SEWER FARM PUMP	09/09/2023	373.65
NAVOPACHE ELEC COOP, INC	SEP23/2377005			255 E MAIN SEWER FARM	09/09/2023	58.86
						<b>\$432.51</b>
<b>50.82-510 - TELEPHONE</b>						
FRONTIER	SEPT23/928196			PHONE/ETHERNET	09/07/2023	41.57
FRONTIER	SEP23/92833310			PHONE/ETHERNET	09/15/2023	13.23
VERTICOMM - ALL COPY PRO	CW-306735			PHONE	09/14/2023	23.52
						<b>\$78.32</b>
<b>50.82-511 - CELL PHONES</b>						
VERIZON WIRELESS	9944335744			ONCALL	09/12/2023	16.09
<b>50.82-525 - POSTAGE, FREIGHT &amp; FEES</b>						
NATIONAL BANK OF ARIZONA	SEP23/2615			2615/USPS	09/04/2023	492.66
<b>50.82-526 - BANKING FEES</b>						
Chase Paymentech	SEP23/1052			BANKING FEES	09/20/2023	342.15
Chase Paymentech	SEP23/4176			BANKING FEES	09/20/2023	23.03
NATIONAL BANK OF AZ -Bank	SEPT23			BANKING FEES	09/11/2023	128.91
Xpress Bill Pay	INV-XPR004757			BANKING FEES	09/05/2023	333.18
						<b>\$827.27</b>
<b>50.82-572 - COMPUTER SUPPORT</b>						
PELORUS METHODS INC	231001			COMPUTER SUPPORT	09/01/2023	435.00
VERTICOMM - ALL COPY PRO	CW-306434			COMPUTER SUPPORT	09/18/2023	603.30
						<b>\$1,038.30</b>
<b>50.82-573 - TRASH/DEBRIS DISPOSAL</b>						
BLUE HILLS ENVIRONMENTA	9347492			GARBAGE REMOVAL	09/01/2023	75.26
						<b>\$526,222.46</b>



**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>	<b>5,285,849.07</b>	<b>287,617.89</b>	<b>5,556,259.17</b>
<b>Total Assets:</b>	<b>5,285,849.07</b>	<b>287,617.89</b>	<b>5,556,259.17</b>
<b>Liabilities 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>	<b>(386,238.54)</b>	<b>(64,660.08)</b>	<b>(409,535.88)</b>
Equity - Paid In / Contributed	(4,899,610.53)	(222,957.81)	(5,146,723.29)
<b>Total Liabilities and Fund Equity:</b>	<b>(5,285,849.07)</b>	<b>(287,617.89)</b>	<b>(5,556,259.17)</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**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

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<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

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<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>	<b>24,261.19</b>	<b>124,609.50</b>	<b>153,341.39</b>
<b>Total Assets:</b>	<b>24,261.19</b>	<b>124,609.50</b>	<b>153,341.39</b>
<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>	<b>(50,597.69)</b>	<b>0.00</b>	<b>(50,285.78)</b>
Equity - Paid In / Contributed	26,336.50	(124,609.50)	(103,055.61)
<b>Total Liabilites and Fund Equity:</b>	<b>(24,261.19)</b>	<b>(124,609.50)</b>	<b>(153,341.39)</b>
<b>Total Net Position</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**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>	<b>1,477,659.67</b>	<b>141,752.00</b>	<b>390,850.75</b>	<b>2,457,646.00</b>	<b>2,457,646.00</b>
<b>Total Income From Operations:</b>	<b>1,743,172.69</b>	<b>6,456.19</b>	<b>114,343.01</b>	<b>(744,646.00)</b>	<b>(744,646.00)</b>
<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>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(500,000.00)</b>	<b>(500,000.00)</b>
<b>Total Income or Expense</b>	<b>1,743,172.69</b>	<b>6,456.19</b>	<b>114,343.01</b>	<b>(1,244,646.00)</b>	<b>(1,244,646.00)</b>

**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

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<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>Liabilities and Fund Equity:</b>			
Equity - Paid In / Contributed	(6,152.28)	0.00	(6,152.28)
<b>Total Liabilities 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

	<u>Prior Year Actual</u>	<u>Current Period Actual</u>	<u>Current Year Actual</u>
<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	<u>(15,335,816.10)</u>	<u>0.00</u>	<u>(15,335,816.10)</u>
<b>Total Capital assets</b>	<u>10,422,042.47</u>	<u>0.00</u>	<u>10,422,042.47</u>
<b>Total Non-Current Assets</b>	<u>10,422,042.47</u>	<u>0.00</u>	<u>10,422,042.47</u>
<b>Total Assets:</b>	<u>10,422,042.47</u>	<u>0.00</u>	<u>10,422,042.47</u>
<b>Liabilites and Fund Equity:</b>			
Equity - Paid In / Contributed	<u>(10,422,042.47)</u>	<u>0.00</u>	<u>(10,422,042.47)</u>
<b>Total Liabilites and Fund Equity:</b>	<u>(10,422,042.47)</u>	<u>0.00</u>	<u>(10,422,042.47)</u>
<b>Total Net Position</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

**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

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

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

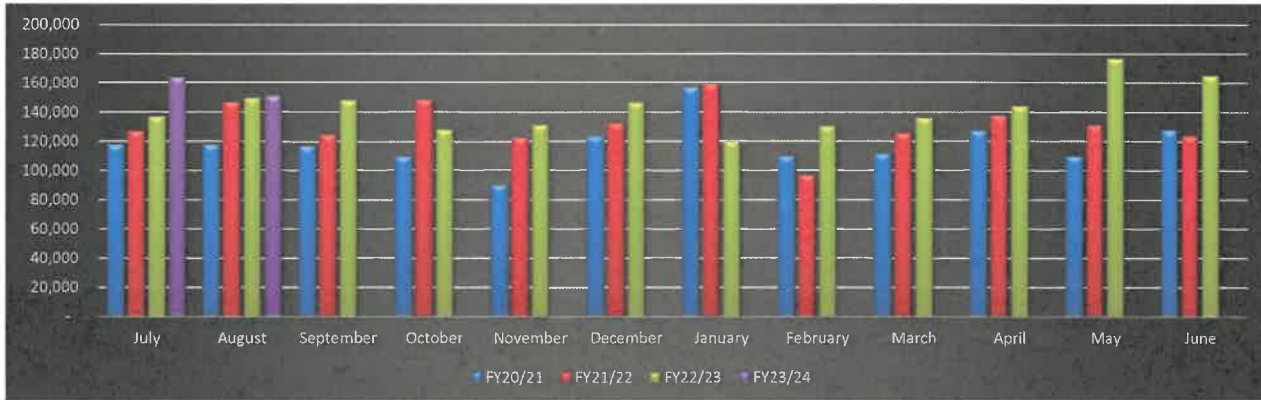
	FY20/21	FY21/22	FY22/23	FY23/24	\$ Difference	% Difference
<i>Local Sales Taxes</i>						
<i>Budgeted</i>	1,000,000	1,150,000	1,438,268	1,429,711	(8,557)	-1%
July	118,110	127,138	137,305	164,018	26,713	19%
August	117,827	146,861	149,548	151,156	1,608	1%
September	116,880	124,440	148,131			0%
October	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%		

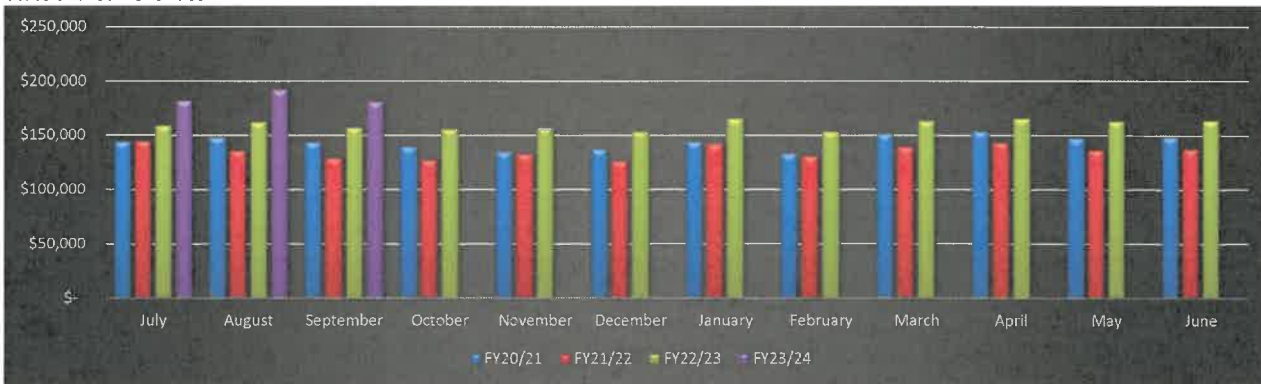
	FY20/21	FY21/22	FY22/23	FY23/24	\$ Difference	% Difference
<i>HURF Revenues</i>						
<i>Budgeted</i>	\$ 1,180,717	\$ 1,140,785	\$ 1,302,580	\$ 1,286,988	(15,592)	-1%
July	\$ 96,303	\$ 114,829	\$ 95,511	\$ 107,203	\$ 11,692	12%
August	\$ 103,896	\$ 116,412	\$ 98,106	\$ 99,597	\$ 1,490	2%
September	\$ 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%

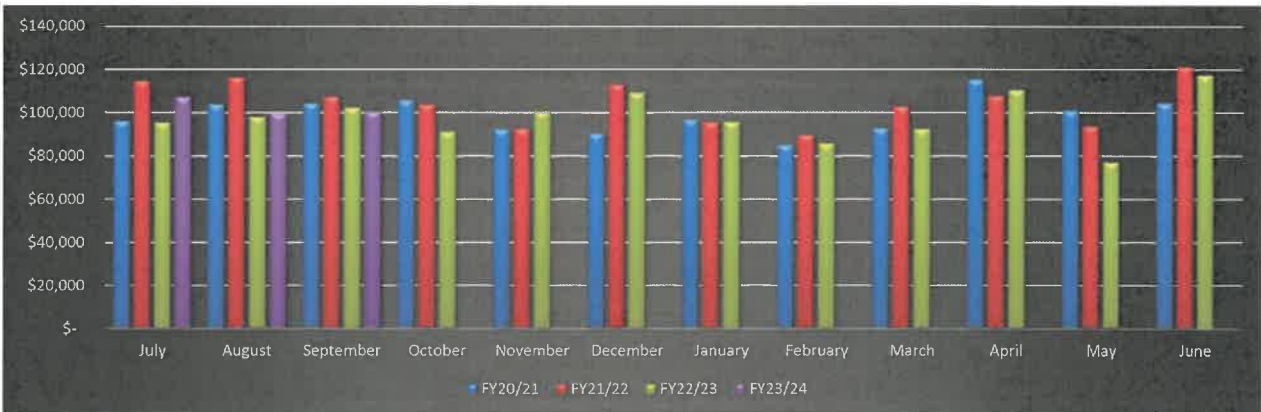
Local Sales Tax



State Shared Revenues



HURF Revenues





**INTERGOVERNMENTAL AGREEMENT BETWEEN  
THE ARIZONA DEPARTMENT OF REVENUE AND  
THE TOWN OF EAGAR**

THIS INTERGOVERNMENTAL AGREEMENT (“Agreement”) is entered into this 7th day of November, 2023, by and between the Arizona Department of Revenue (“Department”) and the Town of Eagar an Arizona municipal corporation (“City/Town”). This Agreement shall supersede and replace all previous intergovernmental agreements, including amendments thereto, entered into by the Department and City/Town regarding the administration, collection, audit, and/or licensing of transaction privilege tax, use tax, severance tax, jet fuel excise and use taxes, and rental occupancy taxes (collectively referred to as “Taxes”) imposed by the State, City/Town, and other Arizona municipalities.

**RECITALS**

WHEREAS, A.R.S. Title 11, Chapter 7, Article 3 (A.R.S. § 11-952 *et seq.*) authorizes two (2) or more public agencies to enter into intergovernmental agreements to contract for services, if authorized by their legislative or governing bodies.

WHEREAS, A.R.S. § 42-6001 *et seq.* was amended effective January 1, 2015 to provide that the Department shall collect and administer any transaction privilege and affiliated excise taxes imposed by any Arizona municipality and that the Department and each municipality shall enter into an intergovernmental contract or agreement pursuant to A.R.S. § 11-952 to provide a uniform method of administration, collection, audit, and licensing of transaction privilege and affiliated excise taxes imposed by the State and Arizona municipalities.

WHEREAS, City/Town has taken appropriate action by ordinance, resolution, or otherwise, pursuant to the laws applicable to the governing body of City/Town, to approve and authorize City/Town to enter into this Agreement.

**AGREEMENT**

NOW, THEREFORE, in consideration of the foregoing, the Department and City/Town enter into this Agreement as follows:

**1. Definitions**

**1.1 A.R.S.** means the Arizona Revised Statutes.

**1.2 Adoption of an Ordinance** means final approval by majority vote of the City/Town council.

- 1.3 Ambassador Program** means the Department’s provided structure and support of curriculum related to tax administration and compliance education.
- 1.4 Arizona Management System** means the State’s professional, results-driven management system that focuses on customer value and vital mission outcomes for citizens. The system is based on principles of Lean, a proven people-centered approach that has delivered effective results in both public and private sectors. Lean focuses on customer value, continuous improvement and engaged employees to improve productivity, quality, and service.
- 1.5 Audit** means an examination and verification of accounts and records to determine taxpayer compliance with A.R.S. Title 42 and the Model City Tax Code, or any other assessment issued pursuant to A.R.S. § 42-1108.
- 1.6 City Services** means the Department’s team or successor unit thereof that assists Arizona municipalities with administrative functions and all other activities related to transaction privilege tax licensing, collection, and compliance of any kind. In this Agreement, all references to electronic communications with City Services shall be directed to the team’s address at [citiesunit@azdor.gov](mailto:citiesunit@azdor.gov).
- 1.7 Closing Agreement** means an agreement to settle a tax liability pursuant to A.R.S. § 42-1113.
- 1.8 Collection** means activities to collect established liabilities for transaction privilege taxes, fees, and related penalties and interest that are due and owing.
- 1.9 Confidentiality Standards** means the standards set forth in A.R.S. § 42-2001 *et seq.*, Model City Tax Code § 510, Appendix A of this Agreement, and such other written standards mutually agreed to by the Department and City/Town, and which will be incorporated into Appendix A of this Agreement.
- 1.10 Development Fees** has the same meaning prescribed in A.R.S. § 42-5075(B).
- 1.11 Desk Review** means any assessment issued pursuant to A.R.S. § 42-1109(B).
- 1.12 Federal Tax Information (“FTI”)** means Federal income tax returns or return information the Department receives from the Internal Revenue Service, including any information created by the Department derived from that information. Documents obtained from a taxpayer or State income tax returns are not considered Federal Tax Information. The scope of this Agreement does not permit the Department to share FTI with any Arizona municipality.
- 1.13 Independent Contractor** means any individual or entity with which City/Town may enter into an agreement to perform transaction privilege tax administration, collection, audit, licensing, and any other related duties described in this Agreement or A.R.S. § 42-6001 *et seq.*
- 1.14 Model City Tax Code** means the document defined in A.R.S. § 42-6051.

- 1.15 Municipal Tax or Municipal Taxes** means collectively the transaction privilege and affiliated excise taxes, including use tax, severance tax, jet fuel excise and use tax, and rental occupancy tax imposed by City/Town in accordance with the Model City Tax Code and similar taxes imposed by City/Town pursuant to a City/Town code section outside the Model City Tax Code that are collected via the standard transaction privilege tax return. Unless the context provides otherwise, this definition includes municipal privilege tax, municipal privilege tax license fees, and all related penalties, interest and other similar charges collected by the Department on behalf of an Arizona municipality.
- 1.16 Options Chart** means any chart contained in a section of the Model City Tax Code which identifies the various approved standard Options adopted by an Arizona municipality.
- 1.17 Primary Point of Contact (“PPOC”)** means a designated City/Town representative with the primary responsibility for communicating with the Department and their respective staff on any matters described within this Agreement. The PPOC must be an individual qualified to receive Tax Information under Section 2.1 of this Agreement and be included on the Master Authorization List referenced in Section 2.3 of this Agreement.
- 1.18 Profile** means a dedicated section of the Model City Tax Code that provides specific information for each Arizona municipality, including contact information, applicable tax rates, and amendments and provisions unique to City/Town.
- 1.19 Standard Audit Life Cycle Process Map** means a document containing the decisions and procedures adopted by the Department and Arizona municipalities from the assignment of audits through final resolution consistent with this Agreement and the Arizona Management System principle of continuous improvement. This document shall be reviewed by the Department and Arizona municipalities as needed, not less than annually, with any changes memorialized in a revised map. In the event of a disagreement regarding proposed changes, the Standard Audit Life Cycle Process Map shall be referred to SMART for resolution.
- 1.20 Standard Authorization List Update Process Map** means a document containing the decisions and procedures adopted by the Department and Arizona municipalities to keep an updated list of current employees and contractors who are authorized to receive Tax Information consistent with this Agreement and with the Arizona Management System principle of continuous improvement. This document shall be reviewed by the Department and Arizona municipalities as needed, not less than annually, with any changes memorialized in a revised map. In the event of a disagreement regarding proposed changes, the Standard Authorization List Update Process Map shall be referred to SMART for resolution.
- 1.21 Standard Inter-Jurisdictional Transfer Process Map** means a document containing the decisions and procedures adopted by the Department and Arizona municipalities to document and authorize the transfer of erroneously reported or

allocated tax from one (1) municipality to another based upon a municipality's request or during the audit process consistent with this Agreement and with the Arizona Management System principle of continuous improvement. This document shall be reviewed by the Department and Arizona municipalities as needed, not less than annually, with any changes memorialized in a revised map. In the event of a disagreement regarding proposed changes, the Standard Inter-Jurisdictional Transfer Process Map shall be referred to SMART for resolution.

- 1.22 State** means the State of Arizona.
- 1.23 State & Municipal Audit Resolution Team (“SMART”)** means an advisory committee responsible for resolving issues as set forth in Section 15 of this Agreement.
- 1.24 State Tax or State Taxes** means transaction privilege tax and affiliated excise taxes, including use tax, severance tax, and jet fuel excise and use taxes imposed by the State of Arizona or its counties.
- 1.25 Tax Information** means information deemed confidential taxpayer information protected from disclosure pursuant to A.R.S. § 42-2001 *et seq.* or Model City Tax Code § 510 concerning the business financial affairs or operations of a taxpayer as it relates to Municipal Taxes or State Taxes. Tax Information includes all financial information related to transaction privilege taxes obtained from any source related to an individual taxpayer and all such aggregate financial information related to any group of identified or identifiable taxpayers.
- (a) Examples of Tax Information include without limitation:
- (1) Any information provided by the Department to City/Town derived from any source including tax returns, reports, tax license applications, and the New License Report or License Update Report; and
  - (2) Any information received by, recorded by, prepared by, furnished to, or collected by the Department or City/Town with respect to a transaction privilege tax return or the termination or possible existence of liability of any person for any transaction privilege tax and related penalty or interest, such as the taxpayer's identity; the nature, source, or amount of the taxpayer's income, payments, receipts, deductions, exemptions, credits, assets, liabilities, net worth, tax liability, taxes withheld, deficiencies, over-assessments, or tax payments; or whether the taxpayer's account was, is being, or will be examined or subject to audit, desk review, investigation, collection, or processing.
- (b) Taxpayer identifying information obtained by City/Town from any source not identified in Section 1.25(a) of this Agreement is not Tax Information for purposes of this Agreement.

**1.26 Voluntary Disclosure Agreement** means a document used in a voluntary disclosure program designed for eligible taxpayers with exposure for tax liability and/or civil penalties arising from a failure to report and/or pay all Taxes due which allows the taxpayer to come into voluntary compliance.

## **2. Authorized Access Lists**

**2.1 Statutory Authority:** The disclosure of information relating to State Taxes and Municipal Taxes is governed by A.R.S. § 42-2001 *et seq.*, and, for reporting periods prior to January 1, 2015, by Model City Tax Code § 510.

**2.2 Qualified Recipients of Information:** The Department and City/Town shall only disclose Tax Information related to State Tax and Municipal Tax pursuant to this Agreement to individuals authorized by law as described in Section 2.1 of this Agreement, including those authorized persons listed on the Authorized Access Lists provided by the Department and Arizona municipalities. Questions related to a listed Department recipient may be directed to City Services at [citiesunit@azdor.gov](mailto:citiesunit@azdor.gov). Questions related to a listed Arizona municipal recipient may be directed to the PPOC of the pertinent Arizona municipality.

**2.3 Department's Authorized Access List:** Pursuant to Section 2.4(c) of this Agreement, the Department shall maintain, update, and provide a current statewide Master Authorization List of names, job titles, and contact information of the Department staff and Arizona municipal representatives who are authorized by law as described in Section 2.1 of this Agreement to receive State Tax and Municipal Tax information from the Department or Arizona municipalities, as defined in the Standard Authorization List Update Process Map. Updates shall be provided on not less than a monthly basis. The Department shall promptly notify Arizona municipalities of any individual whose authorization to receive State Tax and Municipal Tax information has been revoked for any reason.

**2.4 City/Town's Authorized Access List:** City/Town shall maintain, update, and provide a current Authorized Access List of names, job titles, and contact information for all persons acting on behalf of City/Town authorized by law as described in Section 2.1 of this Agreement to receive State Tax and Municipal Tax information as defined in the Standard Authorization List Update Process Map.

(a) City/Town shall indicate one PPOC on the Authorized Access List to resolve any administrative issues with the Authorized Access List. At its discretion, City/Town may also indicate an additional individual as a back-up or alternate PPOC.

(b) City/Town shall ensure all personnel on the Authorized Access List meet the requirements indicated in the Confidentiality Standards (Appendix A) including completing all required confidentiality training certification and recertification as required from time to time, within the time required by the Department.

- (c) Upon execution of this Agreement and on the first day of each calendar quarter thereafter, City/Town shall email to City Services at [citiesunit@azdor.gov](mailto:citiesunit@azdor.gov) a current Authorized Access List of its staff and representatives authorized to receive State Tax and Municipal Tax information from the Department and Arizona municipalities, including additions and deletions, changes in job titles, and contact information. City/Town's PPOC shall promptly notify the Department of any person whose authorization to receive State Tax and Municipal Tax information is revoked for any reason.
- (d) The Department shall review City/Town's Authorized Access List. If the Department finds that any person on the list has not completed the required confidentiality training in a timely manner or does not meet the Confidentiality Standards in Appendix A of this Agreement, the Department shall notify the City/Town PPOC to resolve the issue. The Department shall not include that person on the Master Authorization List until the issues have been resolved to the satisfaction of the Department.

## 2.5 Independent Contractors:

- (a) City/Town may at times choose to enter into a contract with an Independent Contractor to perform the transaction privilege tax administration, collection, audit, desk review, licensing, and other duties described in this Agreement or A.R.S. § 42-6001 *et seq.*
- (b) In accordance with A.R.S. §§ 42-1004 and 42-6002, no contract with an Independent Contractor may be entered into on a contingency fee basis for the performance of any transaction privilege tax related functions, including but not limited to license inspections, audits, desk reviews, or collections.
- (c) Within ten (10) business days of ratification of this Agreement, or subsequent execution of such a contract between City/Town and an Independent Contractor, City/Town shall provide a copy of each such contract to the City Services electronically at [citiesunit@azdor.gov](mailto:citiesunit@azdor.gov).
- (d) City/Town shall notify the Department of the expiration, termination, or amendment of any agreement with such Independent Contractors within ten (10) business days of such event.
- (e) In this Agreement it is presumed that any reference to a municipal employee such as a license inspector, auditor, desk reviewer, collector, supervisor, etc., also refers to an Independent Contractor performing that function on behalf of the Department or City/Town.
- (f) An Independent Contractor is subject to all training requirements, authorization limitations, and other privileges and restrictions incorporated into this Agreement or provided in statute in the same form and manner as

such conditions apply to an employee performing the same function on behalf of the Department or City/Town.

- (g) When an Independent Contractor issues any correspondence to a taxpayer on behalf of the Department or City/Town, the Independent Contractor shall expressly identify all of the following on such correspondence: the Independent Contractor's name; the name of the Independent Contractor's firm, if applicable; the Independent Contractor's status as a license inspector, auditor, desk reviewer, or collector acting on behalf of the Department or City/Town; the Independent Contractor's mailing address, telephone number, and e-mail address; and the telephone number and e-mail address of a specific person who is an employee of the Department or City/Town capable of responding to the issues raised in the correspondence for the Department or City/Town.
- (h) The Department and/or City/Town may pursue any remedy authorized by this Agreement or by statute for a violation of this Section by an Independent Contractor.

**2.6 Sharing of Authorized Access Lists:** The Department shall share the Department's Authorized Access List and the Authorized Access Lists for all Arizona municipalities provided to the Department on the Core SFTP site. The Department shall update the lists on a monthly basis with information provided by each Arizona municipality, or as needed to immediately remove any person whose authorized access has been revoked by the Department or an Arizona municipality.

### **3. Disclosure of Information by City/Town to the Department or Another Arizona Municipality**

**3.1 Disclosure and Use of Municipal Tax Information:** Any Tax Information released by City/Town to the Department or another Arizona municipality may only be used by persons authorized to receive such Tax Information for tax administration and collection purposes and may not be disclosed to the public in any manner that does not comply with A.R.S. § 42-2003, and/or Model City Tax Code § 510 for reporting periods prior to January 1, 2015. All Tax Information shall be stored and destroyed in accordance with the Confidentiality Standards (Appendix A).

**3.2 Municipal Ordinances:** City/Town shall provide the Department with a copy of its Municipal Tax Code or any City/Town ordinances imposing the taxes to be collected hereunder within ten (10) calendar days of a request for such information from the Department. This information shall be sent to City Services electronically at [citiesunit@azdor.gov](mailto:citiesunit@azdor.gov).

- (a) **Tax Code Changes:** City/Town shall provide notice to the Department of any tax code change with a copy of any ordinance adopted by City/Town that imposes or modifies the Municipal Taxes or municipal privilege tax

license fees to be collected hereunder within ten (10) calendar days of adoption of the ordinance. This information shall be sent to City Services electronically at [citiesunit@azdor.gov](mailto:citiesunit@azdor.gov).

- (1) City/Town agrees that any ordinance that changes a tax rate, Option selection, or includes the addition or removal of a unique Model City Tax Code exception shall take effect on the first day of the month that is at least sixty (60) calendar days after the City/Town council adopts the change. City/Town and the Department recognize there may be occasions when the City/Town council establishes an effective date less than sixty (60) calendar days after adoption. If City/Town chooses to propose an ordinance with an effective date that is less than sixty (60) calendar days after adoption, City/Town shall notify the Department as soon as possible after that choice is made.
  - (2) The Department shall incorporate all ordinance changes into the official copy of the Model City Tax Code within ten (10) calendar days of receipt of notice from City/Town. The copy provided to the Department may be an electronic copy but shall reflect the identical language contained in the version adopted by the City/Town and shall contain the required signatures indicating council approval.
  - (3) The Department shall notify City/Town when the tax code change has been incorporated and City/Town is responsible for confirming the change has been correctly entered in the official copy of the Model City Tax Code.
  - (4) Pursuant to A.R.S. § 42-6052, if City/Town fails to notify the Department of a tax code change within ten (10) calendar days after City/Town council approval, the ordinance shall be considered null and void. All tax code changes described in this Section shall have no effect until reflected in the official copy of the Model City Tax Code.
- (b) Annexation Ordinances: Within fifteen (15) calendar days following the adoption of an annexation ordinance, one (1) copy of the ordinance and notification of the effective date of such ordinance shall be sent to the Department via email at [GIS@azdor.gov](mailto:GIS@azdor.gov) and City Services at [citiesunit@azdor.gov](mailto:citiesunit@azdor.gov). City/Town may provide the Department with a list of businesses subject to Municipal Taxes known to be located in the annexed area.
- (c) Review of the Model City Tax Code: City/Town shall be responsible for reviewing the information contained on its Profile, the Options Charts, tax rates for City/Town, and other information specific to City/Town contained in the official copy of the Model City Tax Code and ensuring it is correct.



City/Town affirms that it has an ongoing obligation to notify City Services of any changes needed to such information at [citiesunit@azdor.gov](mailto:citiesunit@azdor.gov).

- 3.3 Development Fees:** Upon request by the Department to City/Town's PPOC, City/Town shall provide to the Department any information regarding Development Fees imposed by City/Town under A.R.S. § 9-463.05 to assist the Department with the auditing of taxpayers and the ordinary billing and collection of taxes.
- 3.4 Prior Audits:** Upon request by the Department, City/Town shall allow inspections and copies of any City/Town tax audits conducted prior to January 1, 2015.
- 3.5 Other Information:** City/Town shall provide other relevant information necessary for tax administration and collection purposes as requested by the Department.

**4. Disclosure of Information by Department to City/Town**

- 4.1 Statutory Authority:** The Department may disclose information relating to State Taxes and Municipal Taxes to City/Town pursuant to A.R.S. § 42-2003 if the information relates to a taxpayer who is or may be taxable by a county, city, or town or who may be subject to audit by the Department pursuant to A.R.S. § 42-6002.
- 4.2 Restrictions on Use and Disclosure to Unauthorized Parties:** Any Tax Information disclosed by the Department to City/Town is subject to all restrictions provided for in A.R.S. § 42-2003. Tax Information shall only be used by persons authorized to receive such Tax Information for internal tax administration purposes, including audit, desk review, collection, and licensing activity, and may not be disclosed to the public or any unauthorized party in any manner that does not comply with the Confidentiality Standards (Appendix A).
- 4.3 Liability for Improper Disclosure:** The disclosure of confidential information concerning Arizona taxes is governed by A.R.S. § 42-2001 *et seq.*, which strictly controls the accessibility and use of this information. Individuals who receive confidential information relating to State Taxes and Municipal Taxes from the Department are subject to the penalties provided in A.R.S. § 42-2004 and other applicable statutes if they misuse or improperly disclose this information to unauthorized individuals.
- 4.4 Reporting Potential Disclosure Violations/Incidents:** The Department shall not withhold Tax Information from City/Town provided that City/Town complies with A.R.S. § 42-2001 *et seq.*, and the Confidentiality Standards (Appendix A).
- (a) If City/Town or the Department has information to suggest City/Town or any of its duly authorized representatives has violated A.R.S. § 42-2001 *et seq.* or the Confidentiality Standards (Appendix A), City/Town or the Department shall immediately notify City Services at [citiesunit@azdor.gov](mailto:citiesunit@azdor.gov), the Department's Disclosure Officer at [DisclosureOfficer@azdor.gov](mailto:DisclosureOfficer@azdor.gov), and the Department's Information Security Team at [InfoSec@azdor.gov](mailto:InfoSec@azdor.gov).

- (b) City/Town and the Department shall fully cooperate with the Department's Disclosure Officer and Information Security Team in investigating the alleged violation and shall promptly address any identified issues.
- (c) The Department's Disclosure Officer and Information Security Team:
  - (1) Shall send written notice to City/Town's PPOC detailing the alleged breach as understood by the Department and request a response to the allegation within twenty (20) calendar days of the date of the letter, and
  - (2) May inspect City/Town's records, facilities, and equipment to determine whether there has been a violation, and
  - (3) Shall review the written response from City/Town and consider the information contained therein and all relevant circumstances surrounding the alleged violation prior to issuing any determination, and
  - (4) Shall issue a written determination delivered by certified mail to City/Town regarding the alleged violation within sixty (60) calendar days of the date of City/Town's response letter. If the Department determines that a violation has occurred, the Department shall indicate whether a suspension of information is warranted and the length of the suspension. During the period of suspension, City/Town shall not access information maintained or created by the Department related to City/Town.
- (d) If the Department makes a written determination to suspend sharing of information, City/Town may, within ten (10) calendar days of receiving the written determination, submit a written request to SMART requesting the group review the determination as provided in Section 15 of this Agreement.
- (e) If there is a suspension of Tax Information sharing with City/Town, the Department shall maintain all information collected or created during the suspension period related to City/Town that would otherwise have been shared with City/Town and shall assist City/Town with accessing the accumulated information for City/Town immediately upon termination of the suspension.
- (f) Under no circumstances shall the suspension of any right to receive Tax Information adversely impact the Department's delivery or transfer of any City/Town revenues in any manner.

**4.5 Information to be Provided:** The Department shall provide information pursuant to A.R.S. § 42-6001(B). The Department shall provide such information as outlined

in Appendix B and elsewhere in this Agreement, which shall only be modified in accordance with Section 4.7 of this Agreement.

- (a) The Department shall not provide Federal Tax Information to City/Town.
- (b) In addition to the information detailed in Appendix B of this Agreement, the Department shall disclose, upon request, the following information to City/Town:
  - (1) Department tax audits, including all information related to all Arizona municipalities included in the tax audit; and
  - (2) Other relevant information necessary for City/Town's tax administration and collection purposes, including all information necessary to verify that City/Town received all revenues collected by the Department on behalf of City/Town.

**4.6 Storage and Destruction of Tax Information:** All Tax Information provided by the Department to City/Town shall be managed, stored, protected, and destroyed in accordance with the Confidentiality Requirements (Appendix A).

**4.7 Specificity of Data:** Pursuant to A.R.S. § 42-6001, the Department and City/Town agree that the data fields identified in Appendix B of this Agreement and the JT-1, TPT-2, and TPT-EZ forms in Appendix C of this Agreement (also provided online at [www.azdor.gov](http://www.azdor.gov)) meet the specificity requirements of City/Town. The data fields identified in Appendix B and the forms in Appendix C may be revised or replaced only by mutual agreement of the Department and Arizona municipalities, with any unresolved issues being referred to SMART for final determination.

**4.8.** Notwithstanding any provision to the contrary, nothing in this Section shall prevent the Department from complying with state information security requirements in the situation of a data breach or similar event.

## 5. Audit

The Department shall administer audit functions with City/Town in accordance with the Standard Audit Life Cycle Process Map and with the following provisions.

**5.1 Training:** All auditors, desk reviewers, and supervisors shall be trained in accordance with the policies of the Department. Auditors and desk reviewers who have not completed the training may only work in conjunction with a trained auditor or supervisor and cannot be the only auditor or desk reviewer assigned to the audit or desk review. The Department shall do all the following:

- (a) Provide semi-annual audit and desk review training in accordance with A.R.S. § 42-6002(C) and be responsible for the costs of the training, limited to any cost for procuring the site and training materials;

- (b) Notify City/Town of any training sessions at least thirty (30) calendar days before the date of the training session;
- (c) Permit City/Town auditors, desk reviewers, and supervisors to attend any scheduled training as space permits at any designated training location;
- (d) Provide additional training, as needed, to inform auditors, desk reviewers, and supervisors regarding changes in State law, the Model City Tax Code, audit and desk review procedures, or Department policy.

## 5.2 Conflicts of Interest:

- (a) An auditor, desk reviewer, supervisor, or Independent Contractor trained and authorized to conduct an audit or desk review, in addition to the restrictions provided under A.R.S. Title 38, Chapter 3, Article 8, § 38-501 *et seq.*, shall not conduct any of the following prohibited acts:
  - (1) Represent a taxpayer in any tax matter against the Department or City/Town while employed by or in an Independent Contractor relationship with the Department or City/Town.
  - (2) Attempt to use his/her official position to secure any valuable thing or valuable benefit for himself/herself or his/her family members.
  - (3) Represent a taxpayer before the Department or City/Town concerning any matter in which he/she personally participated for a period of one year after he/she ends employment or the Independent Contractor relationship with the Department or City/Town.
  - (4) Use information he/she acquires in the course of the official duties as an auditor, desk reviewer, supervisor, or Independent Contractor in a manner inconsistent with his/her official duties without prior written approval from the Department.
  - (5) For a period of one (1) calendar year after he/she ends employment by or an Independent Contractor relationship with the Department or City/Town, work in the same firm as a person who represents a taxpayer against the Department or City/Town unless the firm institutes a formal screen or ethical wall to prevent any sharing of information between the person and the remainder of the firm. Documentation of such formal screen or ethical wall shall be provided by the firm to the Department or City/Town upon request.
  - (6) Receive compensation from a source other than City/Town or pursuant to an agreement with City/Town for the performance of any work or transaction performed expressly on behalf of City/Town.

- (7) Make any representation of being an employee or contractor of City/Town or the Department in marketing and promotional materials soliciting work or transactions to be performed on behalf of a taxpayer or potential taxpayer.
- (b) In addition to any other remedies available to the Department and City/Town by statute and under the terms of this Agreement, the Department may revoke an individual's authority to audit or perform desk reviews on behalf of the Department or City/Town and prohibit the use of any auditor, desk reviewer, supervisor, or Independent Contractor who violates this provision.

### 5.3 Audits and Desk Reviews:

- (a) City/Town may request the Department conduct an audit or desk review of any taxpayer engaged in business in City/Town, including a taxpayer whose business activity is subject to tax by City/Town but is not subject to tax by the State. The Department and Arizona municipalities shall collaboratively establish and maintain minimum justification standards and procedures. City/Town shall adhere to when submitting an audit or desk review request.
- (b) City/Town may conduct an audit or desk review of a taxpayer engaged in business only in City/Town. Before commencing such audit, City/Town shall submit a Field Audit Request Form. Before commencing such desk review, City/Town shall submit the request using the Desk Review Approval Excel Sheet. The Department shall provide City/Town with a determination of approval or denial of the request within ten (10) calendar days of the notice from City/Town.
- (c) Except as permitted below, the Department shall conduct all audits and desk reviews of taxpayers having locations in two (2) or more Arizona municipalities. A City/Town auditor may participate in any audit or desk review City/Town requested the Department to perform.
- (d) City/Town shall notify the Department if it wants to conduct an audit or desk review of a taxpayer having locations in two (2) or more Arizona municipalities and whose business activity is subject to tax by City/Town but is not subject to tax by the State. The Department shall authorize such audits or desk reviews, to be overseen by the Department, unless there is already an audit or desk review of the taxpayer in process, scheduled, or planned, or the Department determines the audit or desk review selection is discriminatory, an abuse of process, or poses other similar defects. The Department shall notify City/Town of its determination within ten (10) calendar days. No initial audit or desk review contact may occur between City/Town and a taxpayer until the Department approves the audit or desk review notice.

- (e) In the case of taxpayers doing business in more than one (1) Arizona municipality:
- (1) City/Town may request the Department conduct an audit or desk review of a taxpayer having locations in two (2) or more Arizona municipalities and whose primary business is subject to both Municipal Taxes and State Taxes.
  - (2) City/Town may request authorization from the Department for City/Town to conduct an audit or desk review of a taxpayer having locations in two (2) or more Arizona municipalities and whose primary business is subject to both Municipal Taxes and State Taxes.
  - (3) Requests pursuant to (e)(1) or (e)(2) shall be made using the Department's Field Audit Request Form or the Desk Review Approval Excel Sheet, as appropriate. The Department shall notify City/Town of its decision regarding the request within ten (10) calendar days of receipt of the request.
- (f) The Department may deny, in writing, City/Town's request for the Department to conduct an audit or desk review within ten (10) calendar days of receiving the request for any of the following reasons:
- (1) An audit or desk review is already in process or is scheduled or planned for the taxpayer within six (6) months of the request;
  - (2) The requested audit or desk review would interfere with strategic tax administration planning;
  - (3) The audit or desk review selection is discriminatory, an abuse of process, or poses other similar defects;
  - (4) The request lacks sufficient information for the Department to determine whether it is appropriate;
  - (5) The Taxpayer was audited within the previous two (2) years;
  - (6) The Department lacks sufficient resources to conduct the audit or desk review;
  - (7) The scope or subject of the audit or desk review does not justify the use of Department resources.
- (g) If the Department denies a request to conduct an audit or desk review for the reasons provided in (f)(6) or (f)(7), and the audit or desk review is not for a taxpayer that only has a business location in City/Town, then City/Town may request to conduct the audit or desk review itself under the

supervision of the Department. No initial audit or desk review contact may occur between City/Town and a taxpayer until City/Town receives written Department approval.

- (h) Any decision by the Department denying City/Town's request to conduct any audit or desk review may be referred to SMART in accordance with Section 15 of this Agreement.
- (i) All audits or desk reviews conducted by City/Town shall be in accordance with standard audit procedures defined in the Department audit manual and the Standard Audit Life Cycle Process Map. All auditors and desk reviewers shall be trained in accordance with Section 5.1 of this Agreement.
- (j) The Department may appoint a Department manager to supervise any audit or desk review conducted by City/Town.
- (k) All audits shall include all taxing jurisdictions in the State regardless of which jurisdiction's auditors participate in the audit. All desk reviews must include all taxing jurisdictions for which there is information provided by the taxpayer.
- (l) The Department shall issue all audit or desk review assessments on behalf of all affected taxing jurisdictions in a single notice to the taxpayer.
- (m) The Department shall issue amendments to audit or desk review assessments on behalf of all affected taxing jurisdictions in a single notice to the taxpayer.

#### **5.4 Claims for Refund:**

- (a) When a taxpayer files a request for refund, including refunds requested by filing amended returns, the Department shall process the request and review it for mathematical errors or for the failure of the taxpayer to properly compute the tax based on the taxable income reported on the return or refund request.
- (b) The Department shall notify City/Town of all refund requests that are reviewed and approved involving City/Town's Municipal Taxes within thirty (30) calendar days of processing the refund. City/Town may request an audit of the taxpayer as set forth in Section 5.3 of this Agreement.
- (c) The Department may assign a Department auditor to review requests for refunds. The Department shall notify City/Town of all refunds under review by an auditor pertaining to a taxpayer who engages in business within City/Town within thirty (30) calendar days of initiating the review and may request that City/Town assist with such reviews, with acceptance of such request at the discretion of City/Town. The Department may assign a refund request to a City/Town for review, with acceptance of such assignment at

the discretion of City/Town. The Department may only assign refund requests to City/Town if taxes paid to City/Town are included in the refund request.

- (d) City/Town is responsible for payment of all amounts to be refunded to taxpayers for Municipal Tax incorrectly paid to City/Town. The Department may offset a remittance to City/Town under this Agreement to cover the amounts of allowed Municipal Tax refunds paid by the Department.
- (e) The Department shall issue refund approvals/denials on behalf of all taxing jurisdictions in a single notice to the taxpayer. City/Town may request copies of such determinations.

**5.5 Protests:** Taxpayer protests of audit assessments, desk review assessments, and refund denials shall be directed to the Department. Protests of audit assessments, desk review assessments, and refund denials shall be administered pursuant to A.R.S. Title 42, Chapter 1, Article 6. The Department shall notify City/Town of any protests within thirty (30) calendar days of receipt of the protest.

**5.6 Status Reports:** The Department shall keep all Arizona municipalities apprised of the status of each protested matter involving the imposition of Municipal Taxes. City/Town may request to be on a distribution list for monthly status reports by contacting City Services at [citiesunit@azdor.gov](mailto:citiesunit@azdor.gov).

## **6. Voluntary Disclosure Agreements**

The Department may enter into a Voluntary Disclosure Agreement with a taxpayer. A Voluntary Disclosure Agreement may limit the years subject to audit and waive penalties. If the taxpayer discloses to the Department that it owes Municipal Taxes to City/Town, the Department shall notify City/Town of the Department's intent to enter into a Voluntary Disclosure Agreement and the Department shall provide the taxpayer's identity within thirty (30) calendar days of the identity being disclosed to Department. City/Town may subsequently request an audit of a taxpayer subject to a Voluntary Disclosure Agreement pursuant to Section 5.3 of this Agreement.

## **7. License Compliance**

**7.1 License Issuance and Renewal:** The Department shall issue new municipal privilege tax licenses and shall annually renew such licenses for City/Town Municipal Tax. The Department shall provide City/Town with information about all persons obtaining and renewing municipal privilege tax licenses as set forth in Appendix B of this Agreement.

**7.2 License Checks:** The Department and City/Town shall coordinate efforts to conduct mutual tax license compliance checks through canvassing and other compliance methods.



- 7.3 Confidentiality:** Any tax license information City/Town obtains from the Department is confidential and may only be disclosed as authorized by A.R.S. § 42-2003. Any tax license information City/Town obtains through its own efforts may be disclosed as allowed by City/Town ordinance or policy.
- 7.4 Changes to License Fees:** Within ten (10) business days following the adoption of an ordinance (or official acknowledgment of an ordinance approved by voters in an election) creating or modifying a municipal privilege tax license fee, one (1) copy of the ordinance and notification of the effective date of such ordinance shall be sent to City Services at [citiesunit@azdor.gov](mailto:citiesunit@azdor.gov). The Department shall not be obligated to begin collection of the new or modified tax license fee any sooner than sixty (60) calendar days after the date the Department received the ordinance from City/Town.

## **8. Closing Agreements**

The Department shall notify City/Town before entering into a Closing Agreement and shall seek a range of settlement authority from City/Town related to the tax levied and imposed by City/Town in accordance with the Standard Audit Life Cycle Process.

## **9. Responsibility for Representation in Litigation**

- 9.1 Administrative Proceedings:** Pursuant to A.R.S. § 42-6002, the Department shall coordinate the litigation and defense of assessments and refund denials in any administrative appeals before the Office of Administrative Hearings or the Director of the Department regardless of the jurisdiction that conducted the audit, desk review, or refund review in accordance with the Standard Audit Life Cycle Process Map. The Department shall diligently defend the interests of City/Town and City/Town shall assist the Department in such representation as requested by either party.
- 9.2 Further Appeals:** The Arizona Attorney General is responsible for defending the assessment or refund denial at the Board of Tax Appeals, the Arizona Tax Court, and all higher courts. City/Town shall assist the Attorney General in such representation and litigation as requested by the Attorney General's Office in accordance with the Standard Audit Life Cycle Process Map.
- 9.3 Mutual Cooperation:** The Department and City/Town agree they shall cooperate in the appeal and litigation processes and shall ensure their auditors, desk reviewers, supervisors, and other necessary employees are available to assist the Department and the Attorney General through informal interviews, providing documents and records, preparing for depositions, attending depositions and trial as witnesses, and assisting in trial/hearing preparation, as needed.
- 9.4 Administrative Decisions:** The Department shall provide a copy of all administrative hearing level decisions regarding State Taxes and Municipal Taxes, including Director's decisions issued by the Department, to City/Town within ten (10) business days after issuance of the decision if City/Town requests to be

included on a distribution list created by the Department for the purposes of disseminating such decisions. City/Town may request to be on the distribution list by contacting City Services at [citiesunit@azdor.gov](mailto:citiesunit@azdor.gov). Administrative decisions contain Tax Information and must be stored and destroyed in accordance with the Confidentiality Standards (Appendix A).

## 10. Collection of Municipal Taxes

- 10.1 Tax Returns:** Taxpayers who are subject to City/Town Municipal Taxes are required to pay such taxes to the Department utilizing a form prescribed by the Department.
- 10.2 Delinquent Tax Collections:** Pursuant to A.R.S. § 42-6001, the Department shall collect any delinquent Municipal Tax imposed by City/Town recorded on the Department's tax accounting system. In the event this Agreement is terminated, the Department shall continue to collect delinquent Municipal Taxes recorded on the Department's accounting system on behalf of City/Town and distribute any such amounts collected to City/Town.
- 10.3 City/Town Assistance in Delinquent Tax Collections:** To expand the Department's State Tax and Municipal Tax collection efforts by leveraging City/Town resources, City/Town may choose to provide collection efforts by deploying City/Town collectors to work in conjunction with the Department on the following terms:
- (a) **Training:** All City/Town collectors authorized to collect obligations in cooperation with the Department shall be trained in accordance with the policies of the Department. Training shall be provided in the same manner as set forth in Section 5.1 of this Agreement.
  - (b) **Conflict of Interest:** A collector trained and authorized under this provision to perform collections activity shall not conduct any of the following prohibited acts:
    - (1) Represent a taxpayer in any tax matter against the Department or City/Town while employed by City/Town.
    - (2) Attempt to use his/her official position to secure any valuable thing or valuable benefit for himself/herself or his/her family members.
    - (3) Represent a taxpayer before the Department or City/Town concerning any matter in which he/she personally participated for a period of one (1) calendar year after he/she ends employment with City/Town.
    - (4) Use information he/she acquires in the course of the official duties as a collector in a manner inconsistent with his/her official duties without prior written approval from the Department.

- (5) For a period of one (1) calendar year after he/she ends employment with City/Town, work in the same firm as a person who represents a taxpayer against the Department or City/Town unless the firm institutes formal barriers to prevent any sharing of information between the trained collector and the remainder of the firm.
- (c) **Revocation:** The Department may revoke the authorization of City/Town or of any individual City/Town employee to collect obligations under this Section. A revocation determination may be subject to review by SMART upon request by the individual or City/Town.
- 10.4 State of Arizona Liquor License Affidavit:** City/Town may request that the Department issue a liquor license affidavit. The Department shall respond to the request via secured e-mail to indicate the status of completion of the request with a note stating complete, in-process, or unable to complete.
- 10.5 Uncollectible/Discretionary Write-offs:** The Department shall share the annual list of uncollectible/discretionary write-offs of City/Town's Municipal Taxes prior to the write-off event at the end of the fiscal year. City/Town shall have forty-five (45) calendar days to submit feedback.
- 10.6 Remittance:** All amounts collected by the Department for City/Town's Municipal Taxes under this Agreement shall be remitted to City/Town weekly on the basis of actual collections. To the extent possible, the Department shall initiate the electronic payment by Noon on the Monday after the end of the week in which the collections were received by the Department. If the Monday falls on a holiday, payment will be initiated by Noon on the Tuesday after the end of the week in which the collections were received by the Department. Remittance shall be made in the form of immediately available funds transferred electronically to the bank account designated by City/Town.
- 10.7 Abatement:** Pursuant to A.R.S. § 42-1004, the Department, with the approval of the Attorney General, may abate tax under certain circumstances including Municipal Taxes. During the ordinary course of business, the Department may determine that certain taxpayer accounts shall be closed or cancelled. The Department shall seek input from City/Town or SMART before abating Municipal Taxes or closing accounts with Municipal Taxes due. The Department may request a telephonic meeting of SMART if time or circumstances require immediate action.
- 10.8 Funds Owed to City/Town:** At all times and under all circumstances, payments remitted by a taxpayer to the Department for City/Town Municipal Taxes shall be considered property of City/Town. The Department may not retain or fail to remit such funds to City/Town for any reason not specifically set forth in this Agreement including, but not limited to, during the course of a dispute between City/Town and the Department.

**10.9 Adjustments to Reported Taxes:** If the Department determines that a payment remitted by a taxpayer incorrectly identifies the city or town to which the payment should be made, the Department may temporarily hold the payment until the distribution of the payment is corrected to ensure the appropriate city or town receives the payment. If a payment by the Department has been made to an incorrect City/Town, the Department and affected Arizona municipalities shall follow the Standard Inter-Jurisdictional Transfer Process Map.

**10.10 Collection Reports:** The Department shall keep all Arizona municipalities apprised of the status of every open case in a collection status involving the imposition of Municipal Taxes. City/Town may request to be on a distribution list for monthly status reports by contacting Cities Collections at [citiescollection@azdor.gov](mailto:citiescollection@azdor.gov).

## **11. Taxpayer Rulings and Uniformity**

The Department shall be responsible for issuing the official responses to taxpayer ruling requests and requests for interpretation of the Model City Tax Code. City/Town acknowledges that pursuant to A.R.S. § 42-6005(B), when the state statutes and Model City Tax Code are the same and where the Department has issued written guidance, the Department's interpretation is binding on Arizona municipalities and interpretation of Model City Tax Code. The Department acknowledges that in all other situations, interpretation of the Model City Tax Code is the sole purview of Municipal Tax Code Commission or its designee. This Section is not intended to affect procedures for appeals and litigation as outlined in Section 5.5 and Section 9 of this Agreement.

## **12. Financing Collection of Taxes**

The costs incurred by the Department in administering this Agreement shall be financed through the State general fund appropriation to the Department. This provision does not relieve City/Town of any financial obligation imposed by statute.

## **13. Inter-Jurisdictional Transfers (“IJTs”)**

The Department shall administer Inter-Jurisdictional Transfers of Municipal Tax monies in accordance with the Standard Inter-Jurisdictional Transfer Process Map. The affected Arizona municipalities shall agree on any amounts to be transferred before notifying the Department of such amounts to be transferred under this Section.

## **14. Education and Outreach Efforts**

To further its focus on serving taxpayers and its commitment to funding Arizona’s future through enhanced customer service, continuous improvement, and innovation, the Department is expanding its outreach and education program to connect with all citizens of Arizona by strategically working with taxpayer and industry groups, tax practitioners, and Arizona’s municipalities to ensure consistent tax education is widely available.

Any City/Town may further this mission, at its own expense, in providing education and outreach to taxpayers. Education and outreach programs and content shall be consistent with applicable law and the Department's written guidance.

Increased education and outreach efforts undertaken by the Department and Arizona municipalities will ensure collaborative partnerships beneficial to both parties, emphasize an ongoing two-way exchange of information, enhance communication on issues of common interest, and promote cooperation in areas of overlapping special projects. Therefore, upon request, City/Town shall provide information to the Department concerning such education and outreach efforts.

The Department shall implement an Ambassador Program, whereby the Department provides curriculum, structure, and support for education related to tax administration and compliance. City/Town shall be provided a standard work process when participating in Department-led educational events.

**15. State & Municipal Audit Resolution Team ("SMART")**

**15.1 Members:** The SMART committee shall consist of four (4) primary (voting) members representing municipal taxing jurisdictions and four (4) primary (voting) members representing the Department. There shall also be two (2) alternate members representing each party, who are non-voting representatives unless required to vote due to the absence, recusal, or disqualification of a primary (voting) member. All primary and alternate members are required to attend all meetings unless excused.

**15.2 Selection:** The Director of the Department shall appoint Department employees to serve as primary and alternate members representing the Department. Arizona municipalities shall collectively appoint municipal employees to serve as primary and alternate members representing the Arizona municipalities. The members representing either party may be changed at any time following the standard work process agreed upon by both parties.

**15.3 Meetings:** SMART shall meet monthly unless there is no business to be conducted. Additional meetings can be scheduled as necessary to timely discuss issues presented.

**15.4 Issues:** The Department or City/Town may refer issues to SMART for resolution including but not limited to:

- (a) Decisions by the Department to not audit a taxpayer;
- (b) Amendments to Department audit procedures or manuals;
- (c) Closing Agreements or a range of settlement authority;
- (d) Abatement or account closure in collections;

- (e) Suspension of disclosure of Tax Information to City/Town;
- (f) Disagreements regarding proposed changes to the process maps defined in Sections 1.19, 1.20, and 1.21 of this Agreement;
- (g) Revocation of collection authority; and
- (h) Other issues as authorized by the Director of the Department or agreed upon by the parties, subject to the limitations described in Section 29 of this Agreement.

**15.5 Recommendations:** SMART shall make recommendations to the Director of the Department or Director's designee. If the recommendation is approved by at least five (5) members of SMART, the Director shall accept the recommendation of SMART. If SMART cannot reach a recommendation agreeable to at least five (5) members of the group, the Director or Director's designee may act as they deem to be in the best interests of all parties. Notwithstanding the above, upon request by City/Town, the Director shall submit their decision to the Attorney General's Office for review.

**15.6 Voting:** Any voting member of the committee may request the vote be held by secret ballot.

**15.7 Procedures:** SMART shall develop procedures concerning the operation of the committee consistent with this Agreement.

## **16. Funding of Additional Auditors by City/Town**

**16.1 Funding:** At the sole discretion of City/Town, City/Town may contribute funding to the Department to pay for additional auditors to assist the Department in the performance of audits of Municipal Tax owed to City/Town. Such additional auditors funded by City/Town shall at all times be deemed to be employees of the Department and under no circumstances shall be deemed to be employees or agents of City/Town. It is the Parties' intention that any City/Town funding provided pursuant to this Section shall be used to increase the resources and capabilities of the Department to perform Municipal Tax audits and not to subsidize or replace State funding required for audit and collection of taxes.

**16.2 Use of Funds:** City/Town funding for additional auditors under this Section shall be used to fund the auditors' salaries and related expenses and shall not be used to pay for Department office space, utilities, equipment, supplies, or similar kinds of overhead.

**16.3 Pool of Funds:** The Department may pool any City/Town funding with any other similar funding provided by other Arizona municipalities to pay for additional auditors dedicated to serving those jurisdictions. The Department shall separately account for such funds in its annual budget.

**16.4 Accounting:** The Department shall provide an annual accounting to City/Town, by August 31 each year describing how City/Town funding was used during the prior fiscal year.

**17. Satellite Offices for Department Auditors**

**17.1 Funding:** City/Town, at its own expense and at its sole discretion, may provide one (1) or more satellite offices and associated amenities for use by Department employees to provide audit and/or customer service to taxpayers. Use of such facilities by Department employees shall be at the sole discretion of the Department. Nothing in this Section shall require the Department to make use of such facilities provided by City/Town.

**17.2 Requirements:** Any Department employee using a City/Town satellite office must meet reasonable requirements of City/Town related to the use of the facility. City/Town shall be responsible for notifying the Department of any concerns and the Department shall be responsible for taking appropriate actions to resolve those concerns.

**17.3 Termination:** Once a satellite office is established, City/Town shall provide at least one hundred eighty (180) calendar days' written notice to the Department prior to the termination or relocation of a satellite office. The Department may discontinue the use of a satellite office at any time upon notice to City/Town and shall promptly remove all Department property.

**17.4 License:** All requirements of City/Town and the Department related to the satellite office shall be outlined in a mutually acceptable form of license and subject to separate approval.

**17.5 Workers' Compensation for Satellite Offices and Certain Site Visits:** If employees of City/Town or Department are working at the facility of the other public agency pursuant to this Agreement, it is agreed that:

- (a) Each employee will be deemed an employee of both public agencies for the purposes of A.R.S. § 23-1022(D) and Arizona workers' compensation laws.
- (b) Each employee's primary employer (*i.e.*, the State of Arizona for a Department employee, and City/Town for a City/Town employee or Independent Contractor) shall be solely liable for the payment of workers' compensation benefits.
- (c) Each public agency for which employees of City/Town or Department are working at the facility of the other public agency under this Agreement shall post a notice complying with A.R.S. § 23-1022(E).
- (d) In all circumstances other than as provided in the foregoing, nothing in this Agreement shall be construed to result in any person being the officer,

agent, employee, or servant of either party when such person, absent this Agreement and the performance thereof, would not in law have such status.

**18. Non-availability of Funds**

Every payment obligation of the Department and City/Town pursuant to this Agreement is conditioned upon the availability of funds appropriated or allocated for the payment of such obligation, except for the rendering of funds to City/Town paid by a taxpayer for Municipal Taxes or municipal privilege tax license fees of City/Town. If funds are not appropriated, allocated, and available, or if the appropriation is changed resulting in funds no longer being available for the continuance of this Agreement, this Agreement may be terminated at the end of the period for which funds are available. No liability shall accrue to the State or City/Town, as applicable, in the event this provision is exercised and the State or City/Town, as applicable, shall not be obligated or liable for any future payments or for any damages as a result of termination under this Section. The termination of this Agreement shall not entitle the Department to retain any Municipal Tax collected on behalf of City/Town pursuant to this Agreement.

**19. Waiver**

Nothing in this Agreement should be interpreted as City/Town relinquishing its legal rights under the Arizona Constitution or other applicable law, nor that City/Town is conceding the administration and collection of its Municipal Tax is not of a local interest or should not be under local control.

**20. Cancellation**

The requirements of A.R.S. § 38-511 apply to this Agreement. The Department or City/Town may cancel this Agreement, without penalty or further obligation, if any person significantly involved in initiating, negotiating, securing, drafting, or creating this Agreement on behalf of the Department or City/Town is, at any time while this Agreement or any extension is in effect, an employee, agent, or consultant of the other party with respect to the subject matter of this Agreement. The obligation of the Department to remit City/Town taxes shall survive cancellation.

**21. Notice**

(a) When any Notice to City/Town is required under the terms of this Agreement, such Notice shall be sent by electronic correspondence to:

\_\_\_\_\_

(b) When any Notice to the Department is required under the terms of this Agreement, such Notice shall be sent by electronic correspondence to City Services at [citiesunit@azdor.gov](mailto:citiesunit@azdor.gov).



**22. Non-discrimination**

ADOR and City/Town shall comply with Executive Order 2023-01, which prohibits discrimination based on race, color, sex, pregnancy, childbirth or medical conditions related to pregnancy or childbirth, political or religious affiliation or ideas, culture, creed, social origin or condition, genetic information, sexual orientation, gender identity or expression, national origin, ancestry, age, disability, military service or veteran status, or marital status, by persons performing state contracts or subcontracts. ADOR and City/Town also agree to comply with Executive Orders 2003-22 and 2009-09 as amended by Executive Order 2023-01, all other applicable State and Federal employment laws, rules, and regulations, including the Americans with Disabilities Act of 1990. ADOR and the City/Town shall also comply with Executive Order 2023-09 prohibiting race-based hair discrimination.

**23. Compliance with Immigration Laws and A.R.S. § 41-4401**

**23.1** The Department and City/Town shall comply with all Federal immigration laws and regulations relating to employees and warrants compliance with A.R.S. § 23-214 which reads in part: “After December 31, 2007, every employer, after hiring an employee, shall verify the employment eligibility of the employee through the E-Verify program.”

**23.2** A breach of compliance with immigration laws and regulations shall be deemed a material breach of this Agreement and may be grounds for the immediate termination of this Agreement.

**23.3** The Department and City/Town retain the legal right to confirm the authorized presence and work authorization of any employee who works under this Agreement to ensure the Department and City/Town are complying with the applicable Federal immigration laws and regulations, and State statutes as set forth above.

**24. Audit of Records**

City/Town and the Department shall retain all data, books, and other records (“Records”) relating to this Agreement for at least six (6) years

(a) after termination of this Agreement, and

(b) following each annual renewal thereof.

All Records shall be subject to inspection by the Department at reasonable times. Upon request, the Department and City/Town shall produce any or all such records. This Agreement is subject to A.R.S. § 35-214 and A.R.S. § 35-215.

**25. Amendments**

Any amendments to the enumerated provisions or Appendices A, B, and C of this Agreement must be executed in writing in accordance with the provisions of this

Agreement. The Standard Process Maps described within certain enumerated provisions are not themselves part of this Agreement.

**26. Mutual Cooperation**

In the event of a disagreement between the parties regarding the terms, provisions, and requirements of this Agreement, or in the event of the occurrence of any circumstances bearing upon or affecting this Agreement, parties hereby agree to mutually cooperate to resolve the said disagreement or deal with the said circumstance.

**27. Arbitration**

To the extent required by A.R.S. § 12-1518 and as provided for in A.R.S. § 12-133, the parties agree to resolve any dispute arising out of this Agreement by arbitration. The parties agree that any lawsuit filed by City/Town relating to the issues outlined in Section 19 of this Agreement is not considered to be a dispute arising out of this Agreement.

**28. Implementation**

The implementation and execution of the provisions of this Agreement shall be the responsibility of the Director of the Department or his/her designee and the Mayor of City/Town, his/her designee, or another party with designated authority pursuant to applicable law or City/Town charter to act on behalf of City/Town.

**29. Limitations**

Nothing in this Agreement shall be construed as limiting or expanding the statutory responsibilities of the parties in performing functions beyond those granted to them by law, or as requiring the parties to expend any sum in excess of their appropriations.

**30. Duration**

**30.1** The term of this Agreement shall commence from the latest date as indicated in Section 33 of this Agreement and continue in force through December 31st of the following calendar year unless canceled or terminated as provided herein. The term of this Agreement shall automatically be extended for successive one (1) year terms commencing on January 1st and ending on December 31st of each year thereafter unless canceled or terminated as provided herein.

**30.2** Amendments to this Agreement that are negotiated and agreed to by a simple majority of the review committee referenced in Section 30.9 of this Agreement shall thereafter be executed by the parties hereto by a separate signed amendment and incorporated herein to be effective during the term of this Agreement and any extensions.

**30.3** This Agreement may be canceled or terminated effective on December 31st of any year by either party by providing written notice no later than sixty (60) calendar days prior to the expiration of the term then in effect.

- 30.4** This Agreement shall expire on December 31st of any year the Department is subject to sunset review by the legislature. Upon expiration, cancellation, or termination, any subsequent Agreement must be ratified through signature by both parties.
- 30.5** If State legislation enacted subsequent to the date of this Agreement substantially affects the performance of this Agreement by either party or substantially diminishes the benefits either party would receive under this Agreement, either party may then terminate this Agreement by giving at least thirty (30) calendar days' notice to the other party. The termination shall become effective immediately upon the expiration of the notice period unless otherwise agreed to by the parties.
- 30.6** Notwithstanding any provision to the contrary herein, both parties may by mutual agreement provide for the termination of this Agreement upon such terms and at such time as is mutually agreeable to them.
- 30.7** Any notice of termination shall be mailed and served on the other party in accordance with Section 21 of this Agreement.
- 30.8** In the event of a partial or complete termination of this Agreement, if the parties have shared or exchanged property the parties will return the property to its original owner or dispose of it in a manner required by the original owner as described in this Agreement.
- 30.9** During the term of this Agreement, the terms and conditions of this Agreement shall undergo an annual review to be initiated no later than June 1st of each year. The review shall be performed by a committee made up of equal parts representatives of the Department and representatives of the municipal taxing jurisdictions entering into an IGA with the Department for the administration and collection of Municipal Taxes.
- 31. Choice of Law**
- The laws and regulations of the State of Arizona shall govern the rights of the parties, the performance of this Agreement, and any disputes arising from this Agreement.
- 32. Entire Agreement**
- This document, including the specific appendices attached hereto, and any approved subcontracts, amendments, and modifications made thereto, shall constitute the entire Agreement between the parties and shall supersede all other understandings, oral or written.
- 33. Signature Authority**

**33.1** By signing below, the signer certifies he or she has the authority to enter into this Agreement on behalf of his or her respective party, and he or she has read the foregoing and agrees to accept the provisions herein on said party’s behalf.

**33.2** This Agreement may be executed in counterpart.

For the Department:

For City/Town:

Signature			Date			Signature			Date		
Robert Woods, Director											
Typed Name and Title						Typed Name and Title					
Arizona Department of Revenue											
Entity Name						Entity Name					
1600 W. Monroe St.											
Address						Address					
Phoenix		Arizona		85007							
City		State		Zip		City		State		Zip	
<b>RESERVED FOR THE ATTORNEY GENERAL:</b>						<b>RESERVED FOR CITY/TOWN ATTORNEY:</b>					
<p>This agreement between public agencies has been reviewed pursuant to A.R.S. § 11-952 by the undersigned Assistant Attorney General who has determined that it is in proper form and is within the powers and authority granted under the laws of the State of Arizona to the Arizona Department of Revenue represented by the Attorney General.</p> <p style="text-align: center;"><b>KRIS MAYES</b> The Attorney General</p> <p>BY: _____ Signature Assistant Attorney General</p> <p>Date: _____</p>						<p>This agreement between public agencies has been reviewed pursuant to A.R.S. § 11-952 by the undersigned City/Town Attorney who has determined, on behalf of the City/Town only, that it is in proper form and is within the powers and authority granted under the laws of the State of Arizona to the City/Town.</p> <p>APPROVED AS TO FORM AND AUTHORITY:</p> <p>BY: _____ CITY/TOWN ATTORNEY</p> <p>Date: _____</p>					

## APPENDIX A

### ARIZONA DEPARTMENT OF REVENUE CONFIDENTIALITY REQUIREMENTS

#### 1. Confidential Information

- 1.1 “Confidential Information” is defined in A.R.S. § 42-2001. Confidential Information may not be disclosed except as provided by statute. A.R.S. §§ 42-2001 through 42-2004.
- 1.2 “Tax Information” as defined in this Agreement is Confidential Information.
- 1.3 **Disclosure of aggregated financial information.** Under no circumstance shall aggregated financial information related to transaction privilege taxes allow any person who is not authorized to receive Tax Information to identify or discover the financial information of an individual taxpayer.
- (a) Except as provided in Section 1.3(b) of this Appendix, City/Town will disclose aggregated financial information in accordance with the Department’s standard:
- (1) City/Town shall only disclose aggregated financial information from not less than ten (10) taxpayers within the political boundaries of City/Town.
  - (2) No individual taxpayer’s financial information should be discernible due to its relative size compared to other members of the aggregated group. For example, if one of the taxpayers in the data set represents 90% or more of the data point, then that data point must not be disclosed, regardless of the number of taxpayers.
- (b) City/Town may disclose its aggregated financial information from less than ten (10) taxpayers provided City/Town first determines the aggregated data could not potentially reveal the financial information of an individual taxpayer. Such a determination shall take all the following into consideration:
- (1) *Ownership.* All taxpayers with common ownership entities shall be considered a single taxpayer for aggregation purposes; and
  - (2) *Proportionality.* No individual taxpayer’s financial information should be discernible due to its relative size compared to other members of the aggregated group; and

- (3) Any other factor that might allow any person who is not authorized to receive Tax Information to identify or discover the financial information of an individual taxpayer.

## 2. **Protecting Information**

- 2.1 City/Town must identify all places, both physical and logical, where City/Town receives, processes, and stores Tax Information and create a plan to adequately secure those areas.
- 2.2 Tax Information must be protected during transmission, storage, use, and destruction. City/Town must have written policies, standards, and procedures to document how it protects its information systems, including Tax Information so that it conforms to the State of Arizona statutes A.R.S. §§ 42-2001 through 42-2004 and policies, standards, and procedures found on the Arizona Strategic Enterprise Technology (“ASET”) website at [aset.az.gov/resources/policies-standards-and-procedures](http://aset.az.gov/resources/policies-standards-and-procedures) or ASET’s successor agency or website and Arizona Department of Homeland Security’s website at <https://azdohs.gov/information-security-policies-standards-and-procedures>.
- 2.3 Department staff and authorized City/Town staff are prohibited from inspecting Tax Information unless they have a business reason. Browsing through Tax Information concerning friends, neighbors, family members, or people in the news is strictly prohibited.
- 2.4 All removable media, including paper and CDs, containing Tax Information must be secured when not in use and after normal business hours by placing all materials in a locked drawer or cabinet. During use, Tax Information must be protected so that it is not visible to members of the public or anyone without a business need for the information.
- 2.5 All individuals accessing or storing Tax Information from an alternative work site must enter into a signed agreement that specifies how the Tax Information will be protected while at that site. Only trusted employees shall be permitted to access Tax Information from alternative sites. Tax Information may not be accessed while in public places such as restaurants, lounges, or pools.
- 2.6 Tax Information may not be discussed in elevators, restrooms, the cafeteria, or other public areas. Terminals should be placed in such a manner that prohibits public viewing of Tax Information.
- 2.7 When transporting confidential materials, the materials should be covered so that others cannot see the Tax Information. When sending Tax Information by fax, a cover sheet should always be used.
- 2.8 Any person with unsupervised access to Tax Information shall receive training on the confidentiality laws and requirements to protect such information before being given access to such information and annually thereafter. They must sign

certificates after the training acknowledging that they understand their responsibilities. City/Town must keep records to document this training and certification and submit a copy of the certification to the Department.

### **3. Disclosure of Information**

- 3.1 Tax Information may only be disclosed as permitted by A.R.S. § 42-2003.
- 3.2 Tax Information is protected by statute and, therefore, shall not be disclosed in response to a public records request except as authorized by law. A state agency, including political subdivisions (City/Town), may deny inspection of public records if the records are deemed confidential by statute. *Berry v. State*, 145 Ariz. 12, 13 699 P.2d 387, 388 (App. 1985).
- 3.3 A taxpayer may designate a person to whom Tax Information may be disclosed by completing an [Arizona Department of Revenue Form 285](#) or [Form 285B](#), or such other form that contains the authorizing information included in those forms. City/Town may contact the Department's Disclosure Officer at [DisclosureOfficer@azdor.gov](mailto:DisclosureOfficer@azdor.gov) if there are any questions concerning this requirement.

### **4. Retention and Disposal of Information**

- 4.1 All records received from the Department must be kept for the duration of the records retention period as listed in the official records retention schedules approved by the Secretary of State Library Archives and Public Records Division ("LAPR") published on the LAPR website.
  - (a) The Department's custom records retention schedule is published on the LAPR website at [apps.azlibrary.gov/records/schedules.aspx](https://apps.azlibrary.gov/records/schedules.aspx).
  - (b) In the event of a legal hold (such as a litigation hold or investigative hold), Department and/or City/Town may be required to retain records beyond the retention period.
- 4.2 The Department and City/Town shall follow the legal requirements for reporting the disposition and destruction of records to the Arizona State Library Archives, & Public Records Division under A.R.S. § 41-151.19. Certificate of Records Destruction Forms are found at: [azlibrary.gov/arm/forms](https://azlibrary.gov/arm/forms).
- 4.3 All removable media containing Tax Information must be returned to the Department or sanitized before disposal or release from the control of City/Town.
- 4.4 Tax Information must be destroyed by shredding or burning the materials when the retention period has been met and no legal holds are in place. Tax Information may not be disposed of by placing the materials in the garbage or recycle bins. Destruction of Tax Information may be performed by a third-party vendor.

City/Town must take appropriate actions to protect the Tax Information in transit and storage before it is destroyed, such as periodic inspections of the vendor.

- 4.5 Computer system components and devices, such as copiers and scanners, which have been used to store or process Tax Information may not be repurposed for non-tax administration uses unless the memory or hard drive of the device is sanitized to ensure under no circumstances Tax Information can be restored or recovered.

## 5. **Information Security**

- 5.1 Systems containing Tax Information must be protected in accordance with the State of Arizona Policies, Standards, and Procedures that govern State data found at <https://azdohs.gov/information-security-policies-standards-and-procedures>, particularly Policies and Standards 8000-8410 and the Arizona NIST Security Baseline Controls.
- 5.2 City/Town is responsible for creating architectural diagrams of any systems connecting to the Department's systems and depicting the flow of State Tax Information. Architectural diagrams for systems connecting to the ADOR shall be shared with the ADOR and updated after any architectural changes.
- 5.3 Incident Reporting. City/Town is required to notify the Department in the event of a suspected or actual unauthorized disclosure of Tax Information, data loss, breach, or other security concern regarding Tax Information by reporting the incident to the Department's: 1) City Services Manager by email at [citiesunit@azdor.gov](mailto:citiesunit@azdor.gov), 2) Disclosure Officer by email at [DisclosureOfficer@azdor.gov](mailto:DisclosureOfficer@azdor.gov), and 3) Chief Information Security Officer's Information Security Team by email at [InfoSec@azdor.gov](mailto:InfoSec@azdor.gov).
- 5.4 The Department may send employees or auditors to inspect any of City/Town information systems and/or facilities used to process, store, or transmit any Department data at any time to ensure that Department information is adequately protected. City/Town shall provide audit records and evidence of system and application hardening to the department's information security team upon request. Hardening evidence can include, but is not limited to: RiskSense, CIS benchmarks, SCSEMs, STIGs, or other security best practices. If City/Town hires a third-party for any system or information support, all security provisions apply.

## 6. **Wireless Access (if accessing State Confidential Information from a wireless network)**

City/Town must:

- 6.1 Establish restrictions, configuration/connection requirements, and implementation guidance for wireless access.
- 6.2 Authorize wireless access to the information system prior to allowing such connections.



- 6.3 Employ a wireless intrusion detection system to identify rogue wireless devices and to detect attack attempts and potential compromises/breaches to the information system.

## **APPENDIX B**

### **REQUIRED REPORTS AND DATA FIELDS**

At a minimum, the Department of Revenue shall provide the following reports which display all of fields identified below, per report:

#### **NEW LICENSE REPORT and LICENSE UPDATE REPORT**

- Region Code
- Run Date
- Report Start Date
- Report End Date
- Update Date
- ID Type
- ID
- Account ID
- Entity Name
- Ownership Type
- License ID
- OTO/Applied For indicator
- Bankruptcy Indicator
- Filing Frequency
- Issue Date
- Account Start Date
- Business Start Date
- Arizona Start Date
- Doc Loc Nbr
- Accounting Method
- Close Date
- Close Code
- Business Description
- NAICS1
- NAICS2
- NAICS3
- NAICS4
- Mailing Street1
- Mailing Street2
- Mailing Street3
- Mailing City
- Mailing State
- Mailing ZIP
- Mailing Country
- Mailing Phone Number
- Mailing Address Add date
- Mailing Address End Date

- Audit Street1
- Audit Street 2
- Audit Street 3
- Audit City
- Audit State
- Audit Zip
- Audit Country
- Audit Phone Number
- Audit Address Add Date
- Audit Address End Date
- Location Code
- Business Codes
- Location Name (DBA)
- Number of Units
- Location Street 1
- Location Street 2
- Location Street 3
- Location City
- Location State
- Location Zip
- Location Country
- Location Phone Number
- Location Start Date
- Location End Date
- Primary Location Street 1
- Primary Location Street 2
- Primary Location Street 3
- Primary Location City
- Primary Location State
- Primary Location Zip Code
- Primary Location Country
- Primary Location Phone Number
- Primary Location Start Date
- Primary Location End Date
- Owner Name
- Owner Title
- Owner Name 2
- Owner Title 2
- Owner Name 3
- Owner Title 3

**CITY PAYMENT JOURNAL**

- Run Date
- Report Start Date
- Report End Date
- GL Accounting Period

- Period End Date
- Payment received date
- Return received date
- Payment process date
- Return process date
- Filing Frequency
- License ID
- Entity Name
- Location Code
- Location Name (DBA)
- Location Street 1
- Location Street 2
- Location Street 3
- Location City
- Location State
- Location Zip
- Location Country
- NAICS
- Business Code
- Doc Loc Nbr
- Pmt Loc Nbr
- Gross Receipts
- Total Deductions
- Tax or Fee Collected
- P & I Collected
- Audit Collections
- Tran Type
- Tran Subtype
- Rev Type

#### **CITY PAYMENT JOURNAL SUMMARY**

- Region Code
- Run Date
- Report Start Date
- Report End Date
- GL Accounting Period
- Business Code
- Number of Accounts
- Collections

#### **NO MONEY REPORT**

- Region Code
- GL Accounting Period
- Period End Date
- Payment received date
- Return received date

- Payment process date
- Return process date
- Filing Frequency
- License ID
- Entity Name
- Location Code
- Location Name (DBA)
- Location Street 1
- Location Street 2
- Location Street 3
- Location City
- Location State
- Location Zip
- Location Country
- NAICS
- Business Code
- Doc Loc Nbr
- Pmt Loc Nbr
- Gross Receipts
- Total Deductions
- Tax or Fee Collected
- P & I Collected
- Audit Collections
- Tran Type
- Tran Subtype

### **DEDUCTION REPORT**

- Region Code
- Run Date
- Report Start Date
- Report End Date
- GL Accounting Period
- Period End Date
- License ID
- Entity Name
- Location Code
- Location Name (DBA)
- Business Code
- Doc Loc Nbr
- Deduction Code
- Deduction Amount
- Tran Type
- Tran Subtype
- Rev Type

**FUND DISTRIBUTION REPORT**

- Region Code
- Run Date
- Report Start Date
- Report End Date
- GL Accounting Period
- Period End Date
- Payment Received Date
- Return Received Date
- Payment Processed Date
- Return Processed Date
- License ID
- Entity Name
- Location Code
- Location Name (DBA)
- Business Code
- Doc Loc Nbr
- Fund Allocation Code
- Amount Distributed

**FUND DISTRIBUTION SUMMARY REPORT**

- Region Code
- Run Date
- Report Start Date
- Report End Date
- GL Accounting Period
- Fund Allocation Code
- Amount Distributed

## **APPENDIX C**

### **REQUIRED FORMS**

1. **JT-1 Joint Tax Application for a TPT License**

[ADOR Form 10196](#)

2. **TPT-2 Transaction Privilege, Use and Severance Tax Return (filing periods beginning on or AFTER June 1, 2016)**

[ADOR Form 11249](#)

3. **TPT-EZ Transaction Privilege, Use and Severance Tax Return**

[ADOR Form 11263](#)

**AUTOMATIC AID AGREEMENT  
FOR FIRE PROTECTION AND OTHER EMERGENCY SERVICES**

THIS AGREEMENT is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, by and between Round Valley Fire and Medical Department and Greer Fire District (hereinafter known as Automatic Aid System Participants) through their duly authorized Mayor, City Manager, or Board Director, to provide for automatic assistance for fires and other types of emergency incidents as described under the terms of this agreement.

**WITNESSETH:**

WHEREAS, agreements for automatic assistance in fire protection and response to other emergencies have existed between specific municipalities and governmental jurisdictions; and;

WHEREAS, the Automatic Aid System has been in existence to provide the highest level of services in conjunction with the most effective use of local fire department resources working collaboratively through intergovernmental cooperation, and;

WHEREAS, the participating cities, towns, and fire districts of the Automatic Aid System seek to provide the most efficient, safe, and effective fire-rescue-emergency medical services to their communities, and;

WHEREAS, the Automatic Aid System Participants are committed to demonstrating public equity through the reasonable commitment and distribution of resources within their jurisdiction to ensure that no participant unfairly benefits at the expense of the other participant(s), and ;

WHEREAS, it is the desire of the Automatic Aid System Participants joining in this agreement to continue and improve the nature and coordination of emergency assistance to incidents that threaten loss of life or property within the geographic boundaries of their respective jurisdictions; and

WHEREAS, it is further the determination of each of the parties hereto that the decision to enter into this Automatic Aid Agreement constitutes a fundamental governmental policy of the parties hereto which is automatic in nature, and includes the determination of the proper use of the resources available with respect to the providing of governmental services and the utilization of existing resources of each of the parties hereto, including the use of equipment and personnel.

WHEREAS, it is the desire of these municipalities and governmental jurisdictions to initiate and/or renew an "Automatic Aid Agreement" for fire department services.

**NOW, THEREFORE, IT IS AGREED:**

1. The parties hereto acknowledge that this Agreement is being entered into pursuant to the Intergovernmental Agreement Statute, Section 11-952, Arizona Revised Statutes.
2. That the Automatic Aid System Participants executing this agreement agree to dispatch their respective assigned fire department units on an automatic basis.
3. It is agreed that the scope of this agreement includes automatic assistance in responding to structure fires, hazardous materials incidents, and rescue and extrication situations that are within the standard scope of services provided by fire departments in the Automatic Aid System.



4. If at any time while this Automatic Aid Agreement is in effect, a party to the Automatic Aid Agreement closes a fire station, or reduces the level of fire, medical, or emergency services provided within its municipal or jurisdictional boundaries, the party closing said fire station or reducing services will give a minimum of one hundred twenty (120) days' notice to all other parties to this Automatic Aid Agreement.
5. This agreement shall encourage the development of cooperative procedures and protocols, including but not limited to, the possibility of joint purchasing, communications coordination, training, health and safety, fire prevention, public education, fire investigations, and other activities that will enhance the ability of the fire departments to fulfill their missions.
6. Nothing in this agreement shall limit the ability of any or all the parties from agreeing to participate in more specific contracts for services, mutual assistance, or automatic response; nor shall this prohibit any party from providing emergency assistance to another jurisdiction which is not a participant in this agreement.
7. Each participating municipality or fire district shall retain ownership of any equipment or property it brings to the performance of this agreement and shall retain ultimate control of its employees.
8. Participants in this automatic aid agreement do further agree to the following standard service criteria as the primary response system elements of this automatic aid agreement:
  - a. All participants will use standard command procedures. A standardized Incident Management System (IMS) provides for efficient management of the emergency and for the safety of firefighters through the use of standard terminology, reporting relationships, and support structures.
  - b. Participants shall use the same set of procedures for Incident Management and Minimum Company Standards. Participants shall explore opportunities for joint training.
  - c. To ensure compatibility of equipment, participants shall maintain a mutually agreed upon inventory of equipment (based upon minimum NFPA standards), including hoses, couplings, pump capacity, and communications equipment, and will maintain the minimum standard amount of equipment on each type of apparatus (as recommended by related NFPA standards).
  - d. Participants shall utilize a standardized apparatus numbering system and standard terminology for apparatus and stations.
  - e. Participants shall use standardized response criteria (i.e. pre-established type and number of apparatus that will be automatically dispatched based on type of call as per NFPA and ISO recommendations).
  - f. System participants recognize the importance of service delivery and personnel safety issues. The minimum staffing level for engines and rescues shall be two personnel.
  - g. To ensure safety, all participants agree that their standard operating procedures and command procedures shall match those adopted by the Automatic Aid System participants.
  - h. Participants agree to the use of specialized unit resources. The assignment of a specialized unit to an incident relies on predefined response levels to specific types of incidents, the closest specialized unit to the call, and/or any special call for resources made by an incident commander. This includes, but is not limited to, hazardous

materials support, technical rescue support, loss control, rehab, command, utility, brush, and water tenders.

- i. Participants agree that automatic aid is reciprocal. While automatic aid does not ensure that a community will receive the exact same amount of assistance as it gives, it does mean that all participants will provide assistance outside its jurisdictional boundaries and that the level of service delivered within the Automatic Aid System will be comparable.
9. No term or provision of this Agreement is intended to, or shall, create any rights in any person, firm, corporation, or any other entity, not a party hereto, and no such person or entity shall have any cause of action hereunder.
  10. Except as specifically agreed to by both parties for a particular incident, neither party shall be reimbursed by the other party for any costs incurred pursuant to this agreement. In the event of Declared Disasters, participants may apply for reimbursements from County, State, and Federal agencies.
  11. The parties further understand that this agreement supersedes any previous agreement between any of the parties hereto.
  12. The parties also recognize that it is the responsibility of each participating party to ensure that their employees are notified in accordance with the provisions of Arizona Workers Compensation Law, specifically, A.R.S. 23-1022 or any amendment thereto and that all such notices as required by such laws shall be posted in accordance with said law. Each party hereto further grants consent to each other party hereto to inspect the premises and workplace of each party to ensure compliance with said notice posting requirements of said law, said consent being provided to the appropriate emergency services and/or risk management function of each agency party hereto.
  13. This Automatic Aid Agreement shall commence upon its signing by the approving boards and shall continue in force until terminated by the formal act of the parties to this agreement. If one party wishes to terminate this agreement, one hundred twenty (120) days' notice in writing of the intention to terminate shall be given to all parties involved.
  14. No term provision in this agreement is intended to create a partnership, joint venture, or agency arrangement between any of the parties.
  15. The parties hereto acknowledge that this agreement is subject to cancellation pursuant to the provisions of Section 38-511, Arizona Revised Statutes.
  16. The parties to this agreement hereby agree that other departments dispatched by the Apache County Dispatch Center and added to the Automatic Aid Response System may be added to this Automatic Aid Agreement upon approval of their governing body and the filing of its signature page with this agreement.
  17. This Automatic Aid Agreement shall be reviewed by all parties every five years or as deemed necessary.
  18. In the event of a dispute under this contract, the parties agree to make a good faith attempt to resolve the dispute prior to taking formal action through voluntary mediation. The parties agree to make use of binding arbitration in all contract disputes pursuant to rules adopted under A.R.S. 12-133. If the parties cannot reach an agreement through mediation or binding arbitration, any legal action shall be initiated in Apache County and this Contract shall be constructed in accordance with Arizona law.

IN WITNESS WHEREOF, this Agreement is executed on the year and date first above written.

**SIGNATURE PAGE**

JURISDICTION:            ROUND VALLEY FIRE & MEDICAL DEPARTMENT

The Round Valley Fire & Medical Department is authorized by the Governing Board of Directors to join with other governmental entities by contract for the exercise of its powers to organize and maintain the fire department and provide for the management of the same.

Authority to enter into this Agreement has been given by the Governing Board of Directors of the Round Valley Fire & Medical Department on \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_

Mayor, Steve Erhart

Authority to enter into this Agreement has been given by the Governing Board of Directors of the Greer Fire District on \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_

Greer Fire District Board Chairman



**TOWN OF EAGAR**  
**MEETING TYPE MEETING**

MONTH DD, 20YY at 6:00 PM

COUNCIL CHAMBER, 22 WEST 2ND STREET

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**STAFF COMMUNICATION**

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**DEPARTMENT:** Community development

**PRESENTATION:** Connection to town water system from a county property

**AGENDA ITEM:** 8F

**BUDGET IMPACT:** Extension and connection will be at property owners' expense.

**HISTORY:** In 2020 this property belonged to a different gentleman that asked for connection to the Town's system. That request was approved but the property owner never completed actions to move forward. The property just sold to Mr. Box and he would like to connect for the future part time residence they will be working on building.

**ATTACHMENTS:** Map of area, proposed agenda item request, and emails explaining use.

**STAFF RECOMMENDATION:** Approval of connection and extension of system to this property as there is already service to several properties in the area.

# TOWN OF EAGAR

## Proposed Agenda Item

Requester: Jeffrey Brice Box

Phone Number: 623 734 3700

Date: 10/17/2023

Proposed Council Meeting Date: November 2023

Brief Description of Proposed Agenda Item: I recently purchased the property on

313 East Apache Drive Eagar AZ, this land is technically located within Apache County

however during the purchase process it was relayed to us that we may be able to connect to the

city water. This land will eventually have a part time residence built on it but the water usage will

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

- Proposed agenda items should include supporting information to be included in the Council Packet, if possible.
- Attach supporting information to this form.
- This form must be received by the Town Clerk at least one week in advance of the proposed Council Meeting.
- Presentations are limited to 15 minutes or less.
- Questions regarding the agenda item will be limited to 10 minutes or less and will be facilitated by the Mayor.
- Requestors will be notified by the Thursday before the proposed Council Meeting as to whether the proposed item will be on the Council Agenda.

Re: Jeffrey Box Water Connection

Brice Box <jeffrey.box2013@gmail.com>

Mon 10/23/2023 8:09 AM

To: Britney Reynolds <b.reynolds@eagaraz.gov>

📎 1 attachments (26 KB)

Outlook-1z10ja42.png;

Britney,  
See below.

Jeffrey Brice Box  
623 734 3700  
10/17/2023

I recently purchased the property on 313 East Apache Drive in Eager, AZ located in Apache County. I am requesting to be able to hook into the City of Eager Water and pay all applicable fees associated with this hookup.

This will be a part time residence once ground work has been completed.

Brice Box

On Mon, Oct 23, 2023, 08:00 Britney Reynolds <b.reynolds@eagaraz.gov> wrote:

Your agenda item request came through but cut off some of the information. Can you try to resend or send me an email with the info please.

Get [Outlook for iOS](#)

**From:** Britney Reynolds <b.reynolds@eagaraz.gov>

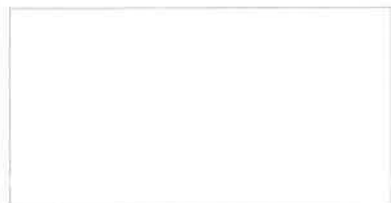
**Sent:** Tuesday, October 17, 2023 4:01:23 PM

**To:** Brice Box <jeffrey.box2013@gmail.com>

**Subject:** Re: Jeffrey Box Water Connection

Got it. Thank you.

*Britney Reynolds  
Community Development Director  
Town of Eager  
P.O. Box 1300  
Eagar, AZ. 85925  
928-333-4128 ext. 221*



**Re: Jeffrey Box Water Connection**

Brice Box <jeffrey.box2013@gmail.com>

Mon 10/23/2023 8:23 AM

To: Britney Reynolds <b.reynolds@eagaraz.gov>

Our plan is to use a camper/rv while I am doing the work. So the only water usage will be for 1 maybe 2 campers over the next year. We live in Phoenix fulltime so this is only a few times a year type deal.

On Mon, Oct 23, 2023, 08:13 Britney Reynolds <b.reynolds@eagaraz.gov> wrote:

Will water be used when the residence is not used at all? How long are you projecting the residence to take to be completed?

Thanks.

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---

**From:** Brice Box <jeffrey.box2013@gmail.com>  
**Sent:** Monday, October 23, 2023 8:08:54 AM  
**To:** Britney Reynolds <b.reynolds@eagaraz.gov>  
**Subject:** Re: Jeffrey Box Water Connection

Britney,  
See below.

Jeffrey Brice Box  
623 734 3700  
10/17/2023

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**Subject:** Re: Jeffrey Box Water Connection

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Measure Tool

