

**INTERGOVERNMENTAL AGREEMENT BETWEEN
THE ARIZONA DEPARTMENT OF REVENUE AND
THE CITY/TOWN OF Colorado City**

THIS INTERGOVERNMENTAL AGREEMENT (“Agreement”) is entered into this 13 day of November, 2023, by and between the Arizona Department of Revenue (“Department”) and the City/Town of Colorado City, 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.
- 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. 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 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.
- (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.

- (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.

- (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 and City Services at 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.

- 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, the Department's Disclosure Officer at DisclosureOfficer@azdor.gov, and the Department's Information Security Team at 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) 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.

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. 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. 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.

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:

Vance Barlow manager@tocc.us

- (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.

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			Howard Ream, Mayor		
Typed Name and Title			Typed Name and Title		
Arizona Department of Revenue			Town of Colorado City		
Entity Name			Entity Name		
1600 W. Monroe St.			PO Box 70		
Address			Address		
Phoenix	Arizona	85007	Colorado City, AZ	86021	
City	State	Zip	City	State	Zip
RESERVED FOR THE ATTORNEY GENERAL:			RESERVED FOR CITY/TOWN ATTORNEY:		
<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;">KRIS MAYES 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 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 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.
 - (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.
- 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, 2) Disclosure Officer by email at DisclosureOfficer@azdor.gov, and 3) Chief Information Security Officer's Information Security Team by email at 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](#)

ARIZONA DEPARTMENT OF ADMINISTRATION

SOCIAL SECURITY COVERAGE

RESOLUTION 2023-30

(For Agreement with the Arizona Department of Administration)

WHEREAS, the Town of Colorado City,
(Name of Political Subdivision)

hereinafter designated the Political Subdivision, through its governing body, desires to extend the benefits of Title II of the Federal Social Security Act, as amended, and Title 38, Chapter 5, Article 1, Arizona Revised Statutes, to eligible employees of the Political Subdivision, and

WHEREAS, in order to extend to such eligible employees coverage under the said insurance system, the Political Subdivision must submit for approval by the Arizona Department of Administration Director a plan for such coverage

NOW, THEREFORE, BE IT RESOLVED, that the Political Subdivision shall extend to the employees of the Political Subdivision the benefits of Title II of the Federal Social Security Act, as amended, for all services that constitute employment performed in the employ of the Political Subdivision in conformity with the requirements of the Federal Social Security Act and with the Agreement dated June 29, 1951 between the State of Arizona and the Secretary of Health and Human Services.

BE IT FURTHER RESOLVED that the Political Subdivision hereby adopts a Plan, in the form of the plan attached hereto, providing for the extension of the benefits of Title II of the Federal Social Security Act, as amended, to the employees of the Political Subdivision upon the terms and conditions provided in the Plan.

BE IT FURTHER RESOLVED, that the Town Manager
(Position Title)

hereby is designated as the Authorized Agent of the Political Subdivision and hereby is authorized and directed to execute the Plan, in the form submitted, on behalf of the Political Subdivision and to forward the same to the State Agency for approval and further action; and.

BE IT FURTHER RESOLVED, that said Authorized Agent is further authorized and directed as the representative of the Political Subdivision to conduct all negotiations, conclude all arrangements and sign all instruments which may be necessary to carry out the letter and intent of the aforesaid Plan in conformity with all applicable Federal and State Laws, rules and regulations.

I, _____ Clerk/Secretary of the Town of Colorado City,
(Name of Political Subdivision)
State of Arizona, do hereby certify the foregoing to be a full, true and correct copy of the
resolution adopted by the Town Council of the
(Governing Body)
Town of Colorado City, at a regular/special meeting held on the
(Name of Political Subdivision)
13 day of November, 2023, as the same appears on record in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said
Town of Colorado City, at my office this _____ day of
(Name of Political Subdivision)
_____, 202____.

Clerk/Secretary

STATE OF ARIZONA**AGREEMENT (PLAN) FOR POLITICAL SUBDIVISION
SOCIAL SECURITY COVERAGE**

The Town of Colorado City, a Political Subdivision of the
Name of Political Subdivision

The State of Arizona, hereinafter designated Political Subdivision, in accordance with a duly adopted resolution of its governing body on November 13, 2023, a certified copy of which is attached hereto and incorporated by reference herein, hereby submits its Plan to the ARIZONA DEPARTMENT OF ADMINISTRATION, hereinafter designated State Agency, to include all services performed by each of the eligible employees of Political Subdivision under the Old Age, Survivors, Disability and Health Insurance System established by Title II of the Federal Social Security Act, as amended, in conformity with Section 218 thereof (42 U.S.C.A., § 418) and implemented by Title 38, Chapter 5, Article 1, Arizona Revised Statutes, and applicable Federal and State regulations thereunder.

The Political Subdivision shall be bound by the following terms and conditions in consideration of the agreement dated June 29, 1951, between the Secretary of Health and Human Services and the State of Arizona, for the extension of the Old Age, Survivors, Disability, and Health Insurance System to cover the said employees of the Political Subdivision.

1. All services of each of its eligible employees within the coverage group(s), as defined in Section 218(b) (5) of the said Federal Social Security Act, indicated below by an "X" in the appropriate space, shall be included in the said insurance system coverage. (Mark one of the following):
 - ☒ (A) Employees engaged in performing services in connection with governmental functions.
 - ☐ (B) Employees engaged in performing services in connection with a proprietary function.
2. Political Subdivision will comply promptly and completely with the letter and intent of Title 38, Chapter 5, Article 1, Arizona Revised Statutes, and Section 218 of the Federal Social Security Act and applicable Federal and State regulations adopted pursuant thereto and the agreement entered into under A.R.S. § 38-702.
3. This Plan includes all services performed by each of the eligible employees of the Political Subdivision, except the following statutory exclusions:
 - Any services performed by an employee in a position, which on the effective date of this agreement, is covered by a retirement system,

- Services performed by an employee who is employed to relieve him from unemployment,
- Services performed in a home, hospital or other institution by a patient or an inmate thereof,
- Covered transportation services (as defined in Section 210 (a) of the Social Security Act, as amended),
- Services (other than agriculture labor or service performed by a student) which are excluded from employment by any provision of Section 210 (a) of the Social Security Act, as amended, other than paragraph 8 of such section,
- Services of an emergency nature performed on and after January 1, 1968,

The following services are excluded from all agreements by statewide modification of agreement dated June 29, 1951, between the Secretary of the Health and Human Services and the State of Arizona.

- Services performed by a student if the work would be excluded if the work was done for a private employer.
- Services performed in positions of election official or election worker in each calendar year in which the remuneration paid for such service is less than \$1,800.00, as adjusted for each calendar year after 2000 to reflect changes in wages in the economy in accordance with Section 218 (C)(8) of the act.

In addition to the above statutory exclusions and exclusions by statewide modification, Political Subdivision elects to exclude the following, as indicated by an "X" in the appropriate space, from services to be included in the Plan:

- ☐ (A) All service in any class or classes of elective positions,
- ☐ (B) All service in any class or classes of part-time positions, as defined in Arizona Administrative Code R2-8-104(E),
- ☐ (C) All service in any class or classes of positions the compensation for which is on a fee basis,
- ☐ (D) Agricultural labor if the work would be excluded if done for a private employer,
- ☒ (E) No exceptions.

4. The Political Subdivision shall withhold and remit the employee and employer contributions at the rates required by the Federal Social Security Administration and the U. S. Internal Revenue Service.
5. The Political Subdivision shall prepare and submit such wage and other reports as may be required from time to time by the Federal Social Security Administration and the U. S. Internal Revenue Service, and comply with provisions the Commissioner of the Social Security Administration find necessary to assure the correctness and verification of the reports.

Social Security Coverage

6. The coverage as herein provided for all services of each of the eligible employees of the Political Subdivision shall be effective as of _____.
Date

7. After approval of the Plan by the State Agency, the Plan shall constitute a binding and irrevocable agreement between the Political Subdivision and the State of Arizona with respect to the matters herein set forth.

8. That for the purpose of this Plan, the Town Manager _____ is
Position Title
hereby designated as the duly authorized agent of the Political Subdivision, and is authorized and directed to conduct all negotiations, conclude all arrangements, sign all Plan amendments, agreements and instructions which may be necessary to carry out the letter and intent of the Plan in conformity with all applicable Federal and State laws, rules and regulations.

9. This Plan is to apply, upon approval, to approximately 88 employees.

For Town of Colorado City _____
Name of Political Subdivision

Federal Employer Identification Number (Tax I.D.): 8 6 - 0 5 2 6 0 4 9.

Signed: _____
Authorized Agent Date

Name: Vance Barlow

Title: Town Manager

10. The political subdivision is declining to execute a Social Security Section 218 Agreement prior to signing its ASRS Agreement and acknowledges that its employees will not be able to obtain Social Security coverage in the future.

Signed: _____
Authorized Agent Date

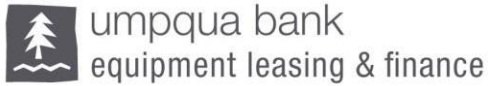
Name: _____

Title: _____

Approved by the ARIZONA DEPARTMENT OF ADMINISTRATION Director on the _____ day
of _____, 202__.

Tracey Smith
State Social Security Program Administrator
Date

Submit this document in duplicate. Both copies of this Plan must be signed as originals by the Authorized Agent designated in the Resolution.



October 19, 2023

Vance Barlow
Town Manager
Colorado City
PO Box 70
Colorado City, AZ 86021

Dear Vance:

I am pleased to present the terms and conditions of our proposal to lease equipment to Colorado City. This letter is not an approval to enter into a lease, nor should it be construed as an offer or commitment to perform any undertaking.

An approval of this proposal may be considered after full review by the appropriate officers of Financial Pacific Leasing, Inc. and Umpqua Bank. Final approval may contain additional or modified terms.

Please indicate your interest in our proposal by signing and returning the enclosed copy of the "Terms and Conditions" by November 15, 2023. By accepting our proposal, you agree that Umpqua Bank Equipment Leasing & Finance shall not be held liable for any action or inaction stemming from this letter.

Thank you for this opportunity to respond to your needs. We hope that our proposal is both timely and competitive, and we look forward to working with you to successfully fund and close this transaction.

Sincerely,

A handwritten signature in blue ink that reads "Rik Johnson".

Rik Johnson
Vice President
Umpqua Bank Equipment Leasing & Finance
Business Development Officer

M (425) 241-7969



[Web](#) | [Facebook](#) | [Twitter](#)

Terms and Conditions:

Lessor:	Financial Pacific Leasing, Inc., d.b.a. Umpqua Bank Equipment Leasing & Finance, a subsidiary of Umpqua Bank or it's assigns ("Lessor")
Lessee(s):	Colorado City
Equipment Financing Vehicle:	Municipal Lease-Purchase Agreement
Equipment & Cost:	Various vehicles listed on Exhibit "A" attached with this proposal as a separate excel spread sheet (the "Equipment"). All Equipment shall be satisfactory to Lessor.
Lease Amount:	Not to exceed \$74,035.20 in the aggregate.
Lease Term:	Five (5) years
Payments:	Five (5) payments, payable annually to be paid December 1 st of each year beginning December 1, 2023, with the final payment on December 1, 2028.

Option A – Fund into Escrow

Structure:	Lease-Purchase for the entire \$74,035.20 would commence and the funds would be held in escrow. Vehicles would be pre-accepted to allow funds to be disbursed to the appropriate vendor(s) ahead of actual delivery of the vehicle(s). A fee of \$500 will be payable by Lessee upon execution of the initial lease. A titling fee of \$10 per vehicle will be due as each vehicle is delivered.
Interest Rate:	<p>The amount funded into escrow shall accrue interest at the tax-exempt rate of 5.38% per annum, payable in advance.</p> <p>The interest rate specified above is based upon the 5 year like term US Treasury Rate sourced from Chatham Financial Market Data ("Index") at 4.31% as of 8/11/2023. Should the Index increase prior to any loan schedule documentation and commencement, the interest rate shall be adjusted to maintain the economic returns anticipated by Lessor. The interest rate becomes fixed upon funding into escrow.</p>
Early Buy-Out Option:	So long as (i) Lessee is current in the payment of all rent and other amounts due under the lease, (ii) no event of default or event of non-appropriation exists under the lease, and (iii) subject to a minimum of 30 days written notice to Lessor, Lessee term may terminate the lease on the three year anniversary of the

Commencement Date of the lease by paying the currently due rental payments, as well as outstanding principal component of the lease, and any other past due amounts or other amounts due under the lease, plus any applicable taxes. The equipment shall be conveyed to Lessee on an “as-is, where-is” basis, without any representation or warranty from Lessor. The Early Buy-Out Option shall be available for just part of the equipment, and the prepayment of principal shall be determined for such item of equipment based on the percent of the total financed amount attributable to such equipment of the original principal amount of the lease.

Any prepayments other than the Early Buy-Out Option shall be solely with the prior written consent of Lessor.

Option A Commencement

Date and Acceptance: The funding into escrow shall be the Commencement Date under this Option A. It is contemplated that disbursement requests for items of Equipment shall be made periodically when delivery and acceptance of the item of Equipment occurs. A condition to such disbursement request shall be the listing of Lessor’s lien on the vehicle title for said vehicle. The parties agree and understand that Lessee’s unconditional acceptance of the Equipment vis-à-vis the Lessor, does not waive any rights and remedies that Lessee has and shall retain against the vendor.

Option B – Periodic Funding per Vehicle

Structure: Individual lease agreements for each vehicle. Vehicles would be pre-accepted to allow funds to be disbursed to the appropriate vendor(s) ahead of actual delivery of the vehicle. A fee of \$100 will be payable by Lessee upon execution of each agreement. A titling fee of \$10 per vehicle will be due as each vehicle is delivered.

Interest Rate: The amount funded for such equipment on a lease shall accrue interest at the tax-exempt rate of 5.38% per annum, payable in advance. The amortization schedule for the lease for such equipment shall provide for a principal payment schedule resulting in level debt service payments.

The interest rate specified above is based upon the 5 year like term US Treasury Rate sourced from Chatham Financial Market Data (“Index”) at 4.31% as of 8/11/2023. Should the Index increase prior to any final acceptance of equipment under a lease, the interest rate shall be adjusted to maintain the economic returns anticipated by Lessor. The interest rate becomes fixed for each individual lease agreement upon final delivery and acceptance of the specific vehicle for said agreement.

Early Buy-Out Option: So long as (i) Lessee is current in the payment of all rent and other amounts due under the lease, (ii) no event of default or event of non-appropriation exists under the lease, and (iii) subject to a minimum of 30 days written notice to Lessor, Lessee term may terminate the lease on the three year anniversary of the Commencement Date of the lease by paying the currently due rental payments, as

well as outstanding principal component of the lease, and any other past due amounts or other amounts due under the lease, plus any applicable taxes. The equipment shall be conveyed to Lessee on an “as-is, where-is” basis, without any representation or warranty from Lessor.

Any prepayments other than the Early Buy-Out Option shall be solely with the prior written consent of Lessor.

Option B Commencement

Date and Acceptance: The Commencement Date for each Lease entered into under this Option B shall be the date that funds are remitted to the vendor for said vehicle. Conditions for remitting funds to the vendor shall include: (i) evidence of the listing of Lessor’s lien on the vehicle title for said Equipment and (ii) acceptance of the Equipment by Lessee. The parties agree and understand that Lessee’s unconditional acceptance of the Equipment vis-à-vis the Lessor, does not waive any rights and remedies that Lessee has and shall retain against the vendor.

Additional Provisions Applicable to Both Options

Tax Benefits: The lease shall be considered a municipal lease/purchase and shall qualify for tax-exempt status under federal tax law. Lessee shall pay all fees, assessments, sales, use, property and other taxes imposed, except those levied on the net income of Lessor by the United States, the State of Utah, or other applicable jurisdiction. The documents shall include the standard covenants, representations, and warranties applicable to a tax-exempt financing.

End of Lease Options: At the end of the five-year lease term, Lessee will have the option to purchase all, but not less than all, of the Equipment under a lease for \$1.00.

Expiration of Facility: All takedowns shall occur prior to 1/1/24, and without written consent of Lessor to extension, the facility shall expire. Lessor shall have no obligation to lease any item of Equipment after said date.

Net Lease: All costs of operation, maintenance, taxes, insurance and other affiliated costs will be paid by Lessee as this transaction has been structured as a triple net lease.

Insurance: Lessee will provide evidence of all-risk physical damage and liability insurance coverage in such amounts and with deductibles all as may be required by Lessor. In addition, endorsements and assignments of such policies shall name Lessor (and its assigns) as loss payee and/or additional insured, as may be required by Lessor. All insurance coverage shall be from a carrier acceptable to Lessor.

Maintenance: Lessee shall, at its sole cost and expense, maintain the Equipment in compliance with all statutes, laws, ordinances, regulations, standards, and directives (including environmental) by any governmental agency and the Equipment must be maintained in accordance with all manufacturer’s suggested and

recommended maintenance procedures including preventive maintenance; and such other maintenance and return conditions as the Lessor may require.

Documentation:

All legal matters and all documentation to be executed in connection with the contemplated lease shall be satisfactory in form and substance to Lessor and counsel to Lessor.

Costs & Expenses:

Lessee shall be responsible for all fees, costs and disbursements incurred by Lessor in connection therewith, including without limitation, all fees and disbursements of counsel to Lessor (if any), appraisal costs (if any) and all filing and search fees.

**Additional Terms
& Conditions:**

- 1) The non-appropriation clause in the lease shall be satisfactory to Lessor.
- 2) Tax-exempt borrowing for 2023 by Lessee is not reasonably expected to exceed \$10,000,000, so it is assumed that, and pricing is based on, the leases being "Bank Qualified" under section 265(b)(3) of the IRS Code.
- 3) Lessee is a state or political subdivision thereof, within the meaning of Section 103 of the Internal Revenue Code of 1986, as amended.
- 4) Lessor shall receive an Opinion from Lessee's counsel stating that the lease qualifies for tax-exempt financing under IRS guidelines and the Opinion must reference #2 and #3 above.
- 5) Lessee's counsel shall provide with respect to each lease (i) an opinion that such lease is duly executed and delivered by Lessee and is a legal, valid, and binding obligation of Lessee enforceable in accordance with its terms, and (ii) such other customary opinions for such municipal leases.
- 6) Customary reporting requirements of Lessee.
- 7) Lessee shall prepare and file a Form 8028-G as a condition to funding for each lease.

Confidentiality:

Except as required by law, the proposal and its terms and conditions will not be disclosed publicly or privately except to those individuals who are your officers, employees or advisors who have a need to know because of being involved in the proposed financing. The foregoing confidentiality provisions shall not apply to the disclosure of the federal income tax structure or treatment of the proposed financing.

Authorization:

Lessee acknowledges and agrees that Lessor may furnish all Lessee presented information, financials, analysis, and related credit and review materials to its employees, counsel, and agents as well as its participants and assigns. Lessee authorize Lessor to contact Umpqua Bank, and all trade suppliers and other references of Lessee, and to order any and all credit checks and investigative reports, all as Lessor deems necessary in connection with the evaluation of the transaction.

This proposal is for discussion purposes only, and is only a general, non-binding proposal on the part of Lessor.

[Acceptance page follows.]

I/We have reviewed the above Terms and Conditions and request the Lessor to pursue underwriting and approval of a commitment for the described lease agreement.

Accepted this ____ day of _____, 2023

Colorado City

By: _____

Printed Name: _____

Title: _____

Please select your Option below:

☐ **Option A – Fund into Escrow**

☐ **Option B – Periodic Funding per Vehicle**

Exhibit A

Colorado City

YEAR	MAKE	MODEL	VIN	12/1/2023	12/1/2024	12/1/2025	12/1/2026	12/1/2027	12/1/2028
2023	Chevrolet	Suburban	1GNSKCKD5PR269905	\$6,500.00	\$6,500.00	\$6,500.00	\$30,194.70	\$30,194.70	\$1.00

RESOLUTION 2023-31

A RESOLUTION OF THE GOVERNING BODY OF THE TOWN OF COLORADO CITY, AUTHORIZING THE EXECUTION AND DELIVERY OF AN MUNICIPAL LEASE-PURCHASE AGREEMENT WITH RESPECT TO THE ACQUISITION, FINANCING AND LEASING OF CERTAIN EQUIPMENT FOR THE PUBLIC BENEFIT WITHIN THE TERMS PROVIDED HEREIN; AUTHORIZING THE EXECUTION AND DELIVERY OF DOCUMENTS REQUIRED IN CONNECTION THEREWITH; AND AUTHORIZING THE TAKING OF ALL OTHER ACTIONS NECESSARY TO THE CONSUMMATION OF THE TRANSACTIONS CONTEMPLATED BY THIS RESOLUTION.

WHEREAS, The Town of Colorado City (the “*Lessee*”), a Town [body corporate and politic] duly organized and existing as a political subdivision, municipal corporation or similar public entity of the State of Arizona is authorized by the laws of the State of Arizona to acquire, finance and lease personal property for the benefit of the Lessee and its inhabitants and to enter into contracts with respect thereto; and

WHEREAS, the Lessee desires to acquire, finance and lease certain equipment with a cost not to exceed \$ 74,035.2 constituting personal property necessary for the Lessee to perform essential governmental functions (the “*Equipment*”); and

WHEREAS, in order to acquire such Equipment, the Lessee proposes to enter into Municipal Lease-Purchase Agreements (the “*Agreements*”) with Financial Pacific Leasing, Inc. DBA Umpqua Bank Equipment Leasing & Finance (or one of its affiliates), as lessor, (the “*Lessor*”), the form of which has been presented to the governing body of the Lessee at this meeting; and

WHEREAS, the governing body of the Lessee deems it for the benefit of the Lessee and for the efficient and effective administration thereof to enter into the Agreements and the other documentation relating to the acquisition, financing and leasing of the Equipment to be therein described on the terms and conditions therein and herein provided;

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED by the governing body of the Lessee as follows:

Section 1. Findings and Determinations. It is hereby found and determined that the terms of the Agreements, in the form presented to the governing body of Lessee at this meeting, are in the best interests of the Lessee for the acquisition, financing and leasing of the Equipment.

Section 2. Approval of Documents; Designation as Bank Qualified. The form, terms and provisions of the Agreements are hereby approved in substantially the forms presented at this meeting, with such insertions, omissions and changes as shall be approved by the Town Manager of the Lessee or other members of the governing body of the Lessee executing the same, the execution of such documents being conclusive evidence of such approval; and the Town Manager of the Lessee is hereby authorized and directed to execute, and the Town Clerk of the Lessee is hereby authorized and directed to attest, the Agreements and any related Exhibits attached thereto

and to deliver the Agreements (including such Exhibits) to the respective parties thereto , and the Town Clerk of the Lessee is hereby authorized to affix the seal of the Lessee to such documents.

Section 3. Other Actions Authorized. The officers and employees of the Lessee shall take all action necessary or reasonably required by the parties to the Agreements to carry out, give effect to and consummate the transactions contemplated thereby (including the execution and delivery of a Final Acceptance Certificate, escrow agreements, disbursement requests and any tax certificate and agreement, as contemplated in the Agreements) and to take all action necessary in conformity therewith, including, without limitation, the execution and delivery of any closing and other documents required to be delivered in connection with the Agreements, including designation of the Agreements as “qualified tax-exempt obligations” under Section 265(b)(3)(B) of the Internal Revenue Code of 1986, as amended, if requirements for such designation can be met.

Section 4. Appointment of Authorized Lessee Representatives. The Town Manager and Town Clerk of the Lessee are each hereby designated to act as authorized representatives of the Lessee for purposes of the Agreements and any escrow agreements until such time as the governing body of the Lessee shall designate any other or different authorized representative for purposes of the Agreements or any escrow agreement.

Section 5. Severability. If any section, paragraph, clause or provision of this Resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution.

Section 6. Repealer. All bylaws, orders and resolutions or parts thereof, inconsistent herewith, are hereby repealed to the extent only of such inconsistency with respect to this Resolution. This repealer shall not be construed as reviving any bylaw, order, resolution or ordinance or part thereof.

Section 7. Effective Date. This Resolution shall be effective immediately upon its approval and adoption.

ADOPTED AND APPROVED by the governing body of the Lessee this _____ day of _____, [_____] ,

as lessee

[SEAL]

By: _____

Printed Name: _____

Title: _____

ATTEST:

By: _____

Printed: Name: _____

Title: _____

MUNICIPAL LEASE-PURCHASE AGREEMENT [Lease # []]

THIS MUNICIPAL LEASE-PURCHASE AGREEMENT [Lease # []], dated as of _____ ("Lease") is made by and between Financial Pacific Leasing, Inc. DBA Umpqua Bank Equipment Leasing & Finance, having an address at 3455 South 344th Way Ste. 300, Federal Way, WA 98001 ("Lessor"), and _____, Town of Colorado City, a municipal corporation existing under the laws of the State of Arizona, with offices located at 25 South Central St. Colorado City, Arizona ("Lessee").

1. **Lease; Terms; Early Buy-Out Option.**

(a) Lessor hereby leases to Lessee, and Lessee hereby leases from Lessor, the Equipment described in the equipment schedule attached hereto as Exhibit A and incorporated by this reference (the "Equipment Schedule"), subject to and upon the terms set forth in this Lease.

(b) The following terms shall be applicable for this Lease.

i. Principal component for the Lease: \$[].

ii. Interest Rate: []%. [The Interest Rate specified is based upon the 5 year like term semi-bond Swap Rate sourced from Chatham Financial Market Data ("Index") at []%, as of __/__/23. Should the Index increase prior to the Funding Date, the Interest Rate shall be adjusted to maintain the economic returns anticipated by Lessor. The Interest Rate becomes fixed on the Rent Commencement Date, defined below.]

iii. Payment Frequency: [Annual][Semi-annual][Advance][Arrears]

iv. Term: Ending 5 years from the Rent Commencement Date.

(c) So long as (i) Lessee is current in the payment of all Rent and other amounts due under this Lease, (ii) no Default or Non-appropriation exists under this Lease, and (iii) subject to a minimum of 30-days written notice to Lessor, Lessee may terminate this Lease on the three year anniversary of the Funding Date of this Lease (the "Early Buy-Out Date") by paying the currently due Rent, as well as outstanding principal component of this Lease, and any interest accrued thereon to the Early Buy-Out Date, and any other past due amounts or other amounts due under this Lease, plus any applicable taxes (the "Early Buy-Out Option"). The Equipment shall be conveyed to Lessee by Lessor on an "as-is, where-is" basis, without any representation or warranty from Lessor.

(d) So long as (i) Lessee is current in the payment of all Rent and other amounts due under this Lease, (ii) no Default or Non-appropriation exists under this Lease, and (iii) subject to a minimum of 30-days written notice to Lessor, Lessee may prepay this Lease on (A) the one year anniversary of the Funding Date of this Lease by paying the currently due Rent, as well as 102% of the outstanding principal component of this Lease or (B) the two year anniversary of the Funding Date of this Lease by paying the currently due Rent, as well as 101% of the outstanding principal component of this Lease, as well as any interest accrued thereon to the Prepayment Date, and any other past due amounts or other amounts due under this Lease, plus any applicable taxes. The Equipment shall be conveyed to Lessee by Lessor on an "as-is, where-is" basis, without any representation or warranty from Lessor.

Any other prepayments other than the Early Buy-Out Option shall be solely with the prior written consent of Lessor.

2. **Definitions.** As used in this Lease, the following terms shall have the following meanings and shall be equally applicable to both the singular and the plural forms thereof:

"Acceptance Date" means, with respect to the Equipment, the date of execution by Lessee of a Certificate of Acceptance for such Equipment in the form attached hereto as Exhibit C.

"Equipment" means each item of equipment and other property designated in the Equipment Schedule that will be leased by Lessee pursuant to the Lease, together with all replacement parts,

substitutions, additions, attachments, successions and accessories incorporated therein or affixed thereto.

"Funding Date" the Funding Date is the date that Lessor disburses funds for the purchase or financing of the Equipment pursuant to the Funding Request. Interest under the Lease accrues from the Funding Date at the Interest Rate. Lessor will not disburse funds for the purchase of the Equipment until it receives the executed Certificate of Acceptance from Lessee.

"Funding Request" means the funding request for the purchase or financing of the Equipment in the form attached hereto as Exhibit D.

"Initial Term" means the period beginning with the Rent Commencement Date and ending at the conclusion of the budget year of Lessee in effect at the Rent Commencement Date.

"Lease Documents" means this Lease, the Equipment Schedule, Riders, Exhibits and all other documents now or hereafter executed in connection herewith or therewith, as the same may be modified, amended, extended or replaced.

"Payment Schedule" means the "Payment Schedule" attached hereto as Exhibit B and incorporated by this reference, setting forth the Rent payments through the duration of the Initial Term and each potential Renewal Term, with the interest and principal components separated. To the extent that the Funding Date occurs before the Rent Commencement Date, then the first Rental Payment shall be increased to include interest accruing at the Interest Rate on the Principal Component from the Funding Date to the Rent Commencement Date.

"Purchase Agreement" means any purchase agreement or other contract entered into between a Supplier and Lessee or Lessor for the acquisition of Equipment to be leased or financed hereunder.

"Renewal Term" means any period commencing immediately upon the end of the Initial Term or any prior Renewal Term, unless the Lease is terminated as provided herein, each Renewal Term having a duration of one year matching each of Lessee's budget years.

"Rent" means the periodic rental payments due under the Lease for the leasing of Equipment as set forth on the Payment Schedule and, where the context hereof requires, all such additional amounts as may, from time to time, be payable under any provision of a Lease. The term "Rent" shall include interim rent, if any.

"Rent Commencement Date" means, with respect to Equipment (and unless otherwise indicated on the Payment Schedule), the latter of [September 1, 2023 or]the first day of the calendar month following the Funding Date, Lessor will not disburse funds for the purchase of the Equipment until it receives the executed Certificate of Acceptance from Lessee.

"Rent Payment Date" shall have the meaning specified in the Payment Schedule.

"Supplier" means the manufacturer or the vendor of the Equipment specified on an Equipment Schedule.

"Term" means the Initial Term and any Renewal Term.

3. **Delivery and Acceptance.** Upon delivery to Lessee of any Equipment and Lessee's inspection thereof, Lessee shall execute and deliver to Lessor a written statement in a form acceptable to Lessor (a) acknowledging receipt of the Equipment in good condition and repair and (b) accepting the Equipment as satisfactory in all respects for the purposes of the Lease (the "Certificate of Acceptance"), generally in the form of Exhibit C, hereto. **LESSOR SHALL HAVE NO OBLIGATION TO ADVANCE FUNDS FOR SUCH PURCHASE OR FINANCING UNLESS AND UNTIL LESSOR RECEIVES A CERTIFICATE OF ACCEPTANCE FOR ALL EQUIPMENT UNDER THIS LEASE EXECUTED BY LESSEE.** Execution of the Acceptance Certificate shall have no effect on Lessee's rights and remedies against the Supplier.

4. **Rent; Delinquent Payments.**

(a) Lessee shall pay the Rent set forth on the Payment Schedule commencing on the Rent Commencement Date and, unless otherwise set forth on the Payment Schedule, on the same day of each payment period thereafter for the balance of the Term. Rent shall be due whether or not Lessee has received any notice that such payments are due. All Rent shall be paid to Lessor at **PO Box 749642, Los Angeles, CA 90074**, or as otherwise directed by Lessor in writing.

(b) If Lessee fails to pay any Rent or other sums due under the Lease on or before the date when the same becomes due, Lessee shall pay interest on such delinquent payment from the due date until paid at the lesser of eighteen percent (18.00%) per annum or the maximum permitted by law.

(c) It is the intent of the parties that Lessee's obligation to pay Rent under this Lease shall constitute a current expense of Lessee and not a debt of Lessee in violation of any legal obligation regarding Lessee's creation of debt. Further, no obligation of Lessee under this Lease shall constitute the pledge of the funds of Lessee, including tax revenues.

(d) Each Rent payment made under this Lease will include the payment of interest in such amounts as set forth separately in the Payment Schedule.

(e) Computation of interest under this Lease shall be based on an Actual/365.

5. **Nonappropriation and Renewal.** Lessee is only obligated to pay Rent under this Lease to the extent necessary funds have been lawfully budgeted for and appropriated for that purpose during each of Lessee's applicable budget years. If Lessee fails to budget and appropriate necessary funds to pay Rent beyond the Initial Term or then current Renewal Term ("Non-appropriation"), this Lease shall terminate at the end of the Initial Term or then current Renewal Term. Lessee agrees to provide Lessor notice of Non-appropriation at least sixty (60) days prior to the end of the Initial Term or then current Renewal Term, but failure to give such notice shall not extend the Term or otherwise constitute a default. Lessee agrees that if this Lease is terminated for Non-appropriation it will deliver the Equipment to Lessor at such place as Lessor shall identify within a reasonable distance of the location of the Equipment and Lessor shall then dispose of the Equipment according to the terms of this Lease. The responsible financial officer of Lessee shall do all things lawfully within his or her power to obtain and maintain funds from which Rent payments may be made, including making provision for Rent payments in each proposed annual budget submitted for approval and to exhaust all available reviews and appeals in the event such funds are not appropriated in the budget. Notwithstanding the foregoing, the decision whether or not to budget or appropriate funds beyond the Initial Term or then current Renewal Term is solely within Lessee's discretion.
6. **Location; Inspection; Labels.** Equipment shall be delivered to the location specified in the Lease and shall not be removed therefrom, except as in its ordinary use, without Lessor's prior written consent, provided that if such consent is given, Lessee shall be responsible for and shall promptly pay all costs associated with such relocation. Lessor shall have the right to enter upon the premises where the Equipment is located and inspect the Equipment at any time.
7. **Non-Cancelable Lease.** TO THE EXTENT PERMITTED BY LAW, THIS LEASE CANNOT BE CANCELLED OR TERMINATED EXCEPT AS OTHERWISE EXPRESSLY PROVIDED HEREIN, INCLUDING FOR NONAPPROPRIATION. LESSEE'S OBLIGATION TO PAY RENT AND PERFORM ITS OBLIGATIONS UNDER THIS LEASE ARE ABSOLUTE, IRREVOCABLE AND UNCONDITIONAL AND SHALL NOT BE SUBJECT TO ANY RIGHT OF SETOFF, COUNTERCLAIM, DEDUCTION, DEFENSE OR OTHER RIGHT WHICH LESSEE MAY HAVE AGAINST THE SUPPLIER, LESSOR OR ANY OTHER PARTY; PROVIDED, HOWEVER, THAT NOTHING HEREIN SHALL PRECLUDE LESSEE FROM ASSERTING ANY SUCH CLAIMS AGAINST THE SUPPLIER IN A SEPARATE LAWSUIT. LESSEE UNDERSTANDS AND AGREES THAT NEITHER THE SUPPLIER NOR ANY SALES REPRESENTATIVE OR OTHER AGENT OF THE SUPPLIER IS AN AGENT OF LESSOR OR IS AUTHORIZED TO WAIVE OR ALTER ANY TERM OR CONDITION OF THE LEASE, AND NO SUCH WAIVER OR ALTERATION SHALL VARY THE TERMS OF THIS LEASE. LESSOR IS NEITHER A SUPPLIER NOR A LICENSOR, AND LESSOR IS NOT RESPONSIBLE FOR REPAIRS, SERVICE OR DEFECTS IN EQUIPMENT. LESSEE AGREES NOT TO ASSERT ANY SUCH CLAIMS OR DEFENSES AGAINST LESSOR FOR REPAIRS, SERVICE OR DEFECTS IN EQUIPMENT AND

UNDERSTANDS THAT IT MAY DO SO AGAINST THE SUPPLIER OF EQUIPMENT OR SERVICES OR LICENSOR OF SOFTWARE.

8. Use; Alterations.

(a) Lessee shall use Equipment solely for the purpose of performing essential government functions of Lessee within the scope of Lessee's authority and only in the manner for which it was designed and intended. Lessee shall comply with all applicable laws. Lessee shall immediately notify Lessor, in writing, of any existing or threatened investigation, claim or action by any governmental authority that could adversely affect the Equipment, the Lessor or the Lease. Lessee, at its own expense, shall make such alterations, additions or modifications (each, a "Required Alteration") to Equipment as may be required from time to time to meet the requirements of applicable law or a governmental body. All such Required Alterations shall immediately, and without further act, be deemed to constitute "Equipment" and be fully subject to the Lease as if originally leased hereunder. Except as otherwise permitted herein, Lessee shall not make any alterations to Equipment without Lessor's prior written consent.

(b) Lessee, at its own expense, may from time to time add or install upgrades, accessories, additions or attachments (each an "Upgrade") to Equipment during the Term; provided, that such Upgrades (i) are readily removable without causing material damage to the Equipment, (ii) do not materially adversely affect the value, productive capacity, utility or remaining useful life of the Equipment and (iii) do not cause the Equipment to become "limited use property" within the meaning of Revenue Procedure 2001-28, 2001-19 I.R.B. 1156 (or such other successor tax provision), as of the date of installation of such Upgrade. Any such Upgrades that can be removed without adversely affecting the value, productive capacity, utility or remaining useful life of the Equipment shall remain the property of Lessee, and upon the Equipment's return to Lessor in the event it is not purchased by Lessee, Lessee may, at its option, remove any such Upgrades and, upon such removal, shall restore the Equipment to the condition required hereunder. Upgrades which are not removed prior to the Equipment's return to Lessor shall, upon their delivery to Lessor, become the property of the Lessor, constitute Equipment and be fully subject to this Lease as if originally leased hereunder.

9. Repairs and Maintenance. Lessee, at Lessee's own cost and expense, shall at all times maintain the Equipment in good repair, good operating condition, appearance and working order at all times in compliance with the manufacturer's or Supplier's recommendations and all maintenance and operating manuals or service agreements.

10. Return of Equipment.

(a) Unless Lessee has properly exercised its option to purchase the Equipment pursuant to this Section, Lessee shall at its sole expense, upon the expiration or earlier termination of this Lease pursuant to its terms, de-install, assemble, pack (under the supervision of persons acceptable to Lessor), including labeling of all components and hardware, and return all, and not less than all, of the Equipment to Lessor by delivering the Equipment to such location or such carrier as Lessor shall specify within a reasonable distance from the general location of the Equipment. Lessee shall be responsible for erasing or removing any private personal, medical or financial information from any data storage or like devices on the Equipment. Lessee agrees that (a) Equipment, when returned, shall be in the condition required by the Lease, which shall at a minimum require that Equipment be in complete and operational condition with no missing or damaged components or parts such that it is capable of performing its originally intended use, and (b) upon Lessor's request, Lessee will obtain from the Supplier (or other maintenance service provider previously approved by Lessor or Supplier) a certificate stating that such Equipment qualifies for full maintenance service at the standard rates and terms then in effect.

(b) Upon payment to Lessor of all Rent, and all other amounts due under this Lease, and assuming no Default is currently outstanding, Lessee shall on the final Rent Payment Date, shall be deemed to own the Equipment outright and any lien, security interest or encumbrance on the Equipment

created by or arising through or under Lessor shall be deemed to be terminated, and all right, title and interest of Lessor in the Equipment shall be deemed conveyed to Lessee "as is."

11. Sublease and Assignment.

(a) LESSEE SHALL NOT, WITHOUT LESSOR'S PRIOR WRITTEN CONSENT, (i) SELL, ASSIGN, TRANSFER, PLEDGE, ENCUMBER OR OTHERWISE DISPOSE OF THE LEASE, EQUIPMENT OR ANY INTEREST THEREIN, (ii) RENT, SUBLET OR LEND EQUIPMENT TO ANYONE INCLUDING LESSEE'S AFFILIATES, OR (iii) PERMIT EQUIPMENT TO BE USED BY ANYONE OTHER THAN LESSEE'S QUALIFIED EMPLOYEES.

(b) Lessor, at any time with or without notice to Lessee, may sell, transfer, assign and/or grant a security interest in all or any part of Lessor's interest in this Lease or the Equipment (each, a "Lessor Transfer"). In the event of a Lessor Transfer, any purchaser, transferee, assignee or secured party (each a "Lessor Assignee") shall have and may exercise all of Lessor's rights hereunder with respect to the items to which any such Lessor Transfer relates, and **LESSEE SHALL NOT ASSERT AGAINST ANY SUCH LESSOR ASSIGNEE ANY DEFENSE, COUNTERCLAIM OR OFFSET THAT LESSEE MAY HAVE AGAINST LESSOR.** The Lessor Assignee should not be bound by, or otherwise required to perform any of Lessor's obligations under the Lease, unless expressly assumed by such Lessor Assignee. Lessee agrees that upon written notice to Lessee of any Lessor Transfer, Lessee shall acknowledge receipt thereof in writing and shall comply with the directions and demands of any Lessor Assignee made according to this Lease, including paying Rent to the Lessor Assignee. Lessee will provide reasonable assistance to Lessor to complete any transaction contemplated by this subsection (b). Notwithstanding the foregoing, no assignment shall be effective until (i) Lessee has received written notice, signed by the assignor and identifying the name and address of the Lessor Assignee and (ii) the assignment has been registered in the books of the Lessor Assignee. Lessee agrees to retain all notices of assignment as a register of all assignments in form necessary to comply with the Internal Revenue Code of 1986, Section 149(a), as amended and regulations thereunder and agrees to make payments according to the register.

(c) The Lease Documents shall inure to the benefit of, and are binding upon, the successors and permitted assigns of the parties thereto.

12. Insurance.

(a) In addition to complying with the terms and conditions contained in the applicable Insurance Requirements notice, which is incorporated by this reference, Lessee shall, at all times and at Lessee's own cost and expense, maintain (i) insurance against all risks of physical loss or damage to Equipment for the greater of (a) the full replacement value, (b) the outstanding principal amount under this Lease, or (c) the actual cash value thereof, and (ii) commercial general liability insurance (including blanket contractual liability coverage and products liability coverage) for personal and bodily injury and property damage per occurrence in an amount as stated in the Insurance Requirements notice, and (iii) other insurance against other risks of loss customarily maintained by Lessee or otherwise required by Lessor and with such terms as shall be reasonably satisfactory to, or reasonably required by, Lessor. Notwithstanding the foregoing, Lessee may self-insure against such risks with Lessor's prior written approval.

(b) All insurance policies required hereunder shall include terms, and be with insurance carriers, reasonably satisfactory to Lessor. Lessee shall deliver to Lessor certificates or other proof of insurance satisfactory to Lessor evidencing the coverage required by this section and listing Lessor as a loss payee and additional insured and providing for Lessor to receive no fewer than thirty (30) days' notice of cancellation. If Lessee fails to maintain any insurance policies required herein, then in addition to any other rights and remedies of Lessor hereunder, Lessor shall have the option (but not the obligation) to pay the premiums on any such policies or to obtain new insurance under terms satisfactory to Lessor, and any amounts paid by Lessor pursuant thereto shall be immediately due and payable by Lessee upon demand.

- 13. Risk of Loss; Casualty.** Lessee assumes, and shall at all times bear the entire risk of, any loss, theft, damage to, or destruction of any Equipment from any cause whatsoever, to the extent covered by the proceeds of insurance, from the time such Equipment is shipped to Lessee until its return to Lessor or other disposition at the end of the Lease. Lessee shall promptly notify Lessor in writing if any Equipment shall be or become worn out, lost, stolen, destroyed, irreparably damaged, or permanently rendered unfit for use from any cause whatsoever (each a "Casualty Occurrence"). In the event of a Casualty Occurrence, at Lessee's option, Lessee shall within thirty (30) days of such Casualty Occurrence, (i) place such Equipment in good condition and repair, in accordance with the terms hereof; or (ii) pay Lessor the sum of (A) the outstanding principal component of Rent as of payment date, and (B) all other amounts which are due hereunder, including interest accruing to such payment date. If elected by Lessor and upon payment of all sums due under Section 13(ii) with respect to such Equipment, the obligation of Lessee to pay Rent and the term of this Lease with respect to such Equipment shall terminate. Following payment of all sums due under Section 13(ii) with respect to such Equipment, and if no Default has occurred and remains continuing, Lessor will then (a) transfer to Lessee the Lessor's rights to such Equipment "AS IS, WHERE IS" and with all defects, without recourse and WITHOUT REPRESENTATION OR WARRANTY, EXPRESS OR IMPLIED, other than a warranty that the Equipment is free and clear of any liens created by or through Lessor; and (b) remit to Lessee any physical damage insurance proceeds received by Lessor arising out of such loss.
- 14. Taxes.** Lessee shall use the Equipment for the purpose of performing essential government functions of Lessee within the scope of Lessee's authority. Lessee shall timely report, pay and discharge all sales, use, property and other taxes, if any, now or hereafter imposed by any taxing authority upon the Equipment based upon the ownership, leasing, renting, sale, possession or use thereof, whether the same be assessed to Lessor or Lessee, together with any penalties or interest in connection therewith, and to the extent permitted by law will indemnify and hold Lessor harmless therefrom. Lessee's obligations under this Section shall be limited to such taxes as accrue during the Initial Term or then current Renewal Term. Lessee shall submit written evidence of the payment of such taxes at Lessor's request.
- 15. Lessor's Right to Perform for Lessee.** If Lessee fails to perform any of its obligations contained herein, Lessor may (but shall not be obligated to) itself perform such obligations, and the amount of the reasonable costs and expenses of Lessor incurred in connection with such performance, together with interest on such amount at the lesser of eighteen percent (18.00%) per annum or the maximum permitted by law, shall be payable by Lessee to Lessor upon demand. No such performance by Lessor shall be deemed a waiver of any rights or remedies of Lessor or be deemed to cure the default of Lessee hereunder.
- 16. Personal Property; Liens.** Lessee represents and warrants that the Equipment is, and shall at all times remain fully removable personal property notwithstanding any affixation or attachment to real property or improvements. Lessee shall at all times keep Equipment free and clear from all liens. Lessee shall (a) give Lessor immediate written notice of any such lien, (b) promptly, at Lessee's sole cost and expense, take such action as may be necessary to discharge any such lien, and (c) to the extent permitted by law, indemnify and hold Lessor, on an after-tax basis, harmless from and against any loss or damage caused by any such lien.
- 17. Default; Remedies.**
(a) As used herein, the term "Default" means any of the following events: (i) Lessee fails to pay any Rent or other amount due under the Lease within ten (10) days after the same shall have become due; (ii) Lessee becomes insolvent or makes an assignment for the benefit of its creditors; (iii) a receiver, trustee, conservator or liquidator of Lessee of all or a substantial part of Lessee's assets is appointed with or without the application or consent of Lessee; (iv) a petition is filed by or against Lessee under any bankruptcy, insolvency or similar proceeding; (v) Lessee fails to perform or violates any provision of the Lease, or

any covenant therein or any warranty or representation made by Lessee therein proves to have been false or misleading when made; or (vi) any filing by Lessee of a termination statement for any financing statement filed by Lessor while any obligations are owed by Lessee under a Lease. Lessee shall immediately notify Lessor of the occurrence of any Default.

(b) Upon the occurrence of a Default, Lessor may do one or more of the following as Lessor in its sole discretion shall elect: (i) proceed by appropriate court action to enforce specifically Lessee's performance by Lessee of the Lease or to recover damages for the breach thereof; (ii) cause Lessee, at its expense, promptly to assemble Equipment and return the same to Lessor at such place as Lessor may designate in writing in compliance with all return provisions in this Lease; (iii) by notice in writing to Lessee, cancel or terminate the Lease, without prejudice to any other remedies hereunder; (iv) enter upon the premises of Lessee or other premises where any Equipment may be located and, without notice to Lessee and with or without legal process, take possession of and remove (or disable in place) all or any such Equipment without liability to Lessor by reason of such entry or taking possession, and without such action constituting a cancellation or termination of the Lease unless Lessor notifies Lessee in writing to such effect; (v) sell, re-lease or otherwise dispose of any or all of the Equipment at public or private sale; and (vi) exercise any other right or remedy available to Lessor under applicable law. In addition, Lessee shall be liable for all reasonable costs, expenses, and legal fees incurred in enforcing Lessor's rights under the Lease, before or in connection with litigation or arbitration, including all reasonable attorneys' fees incurred at trial, on appeal and in any bankruptcy or arbitration proceeding, and for any deficiency in the disposition of the Equipment. Lessor's recovery hereunder shall in no event exceed the maximum recovery permitted by law.

(c) If a Default occurs, Lessee hereby agrees that ten (10) days' prior notice to Lessee of any public sale or of the time after which a private sale may be negotiated shall be conclusively deemed reasonable notice. None of Lessor's rights or remedies hereunder are intended to be exclusive, but each shall be cumulative and in addition to any other right or remedy referred to hereunder or otherwise available to Lessor at law or in equity, and no express or implied waiver by Lessor of any Default shall constitute a waiver of any other Default or a waiver of any of Lessor's rights.

(d) With respect to any exercise by Lessor of its right to recover and/or dispose of any Equipment or any other collateral securing Lessee's obligations under any Lease, Lessee acknowledges and agrees that Lessor may dispose of Equipment on an "AS IS, WHERE IS" basis, in compliance with applicable law and with such preparation (if any) as Lessor determines to be commercially reasonable.

18. Notices. All notices and other communications hereunder shall be in writing and shall be sent by overnight courier or certified mail (return receipt requested), US postage prepaid, or hand delivered. Such notices and other communications shall be addressed to the respective party at the address set forth above or at such other address as any party may, from time to time, designate by notice duly given in accordance with this section. Such notices and other communications shall be effective upon the earlier of receipt by the party or three (3) days after mailing if mailed in accordance with the terms of this section.

19. Indemnity. To the extent permitted by law, Lessee shall indemnify and hold Lessor harmless from and against any and all liabilities, causes of action, claims, suits, penalties, damages, losses, costs or expenses (including reasonable attorneys' fees, whether or not there is a lawsuit, and including those incurred at trial, on appeal and in any bankruptcy or arbitration proceeding), obligations, liabilities, demands and judgments (collectively, a "Liability") arising out of or in any way related to: (a) Lessee's failure to perform any covenant or Lessee's breach of any representation or warranty under the Lease Documents, (b) the order, manufacture, purchase, ownership, selection, acceptance, rejection, possession, rental, sublease, operation, use, maintenance, loss, damage,

destruction, removal, storage, sale, condition, delivery, return or other disposition of or any other matter relating to any Equipment; (c) any and all Liabilities in any way relating to or arising out of injury to persons, property or the environment relating to any Equipment or the Lease Documents; and (d) any and all Liabilities based on strict liability in tort, negligence, breach of warranties or violations of any regulatory law or requirement.

20. Fees and Expenses. To the extent permitted by law, Lessee shall pay or reimburse Lessor amounts incurred during the Initial Term or then current Renewal Term for: (i) all UCC filing and search fees and expenses incurred by Lessor in connection with the verification, perfection or preservation of Lessor's rights hereunder or in the Equipment; (ii) any and all stamp, transfer and documentation taxes and fees payable or determined to be payable in connection with the execution, delivery and/or recording of the Lease Documents; and (iii) all fees and out-of-pocket expenses (including, but not limited to, reasonable attorneys' and other professional fees and expenses) incurred by Lessor in connection with the preparation, execution, administration, waiver or amendment of the Lease Documents or the collection of any sum payable under any of the Lease Documents not paid when due, and the enforcement of any of the Lease Documents. Lessee shall be responsible for payment on the Funding Date to Lessor a facility fee of 0.1% of the principal component of the Lease and a \$10.00 vehicle titling fee.

21. Financial and Other Data. During the Term, Lessee shall provide Lessor with audited annual financial statements prepared by an independent Certified Public Accountant, when they become available but in no event within 270 days of the close of its fiscal year. Lessee, during the Term hereof, shall also furnish Lessor its annual budget upon approval and such other financial information as Lessor may from time-to-time reasonably request. All such information shall be prepared in accordance with generally accepted accounting principles, applied on a consistent basis, and certified by Lessee to be true and correct.

22. Representations and Warranties of Lessee. Lessee represents and warrants that (a) Lessee is a municipal corporation organized and existing under the constitution and laws of the state where it is located, with the power and authority thereunder to enter into this Lease and assume and perform the obligations stated herein, and Lessee will take all actions necessary to preserve such existence, power, and authority; (b) Lessee has been duly authorized to execute and deliver the Lease Documents by proper action of its governing body and all other proceedings of Lessee relating to the transaction contemplated by this Lease have been performed according to all applicable local, state and federal laws; (c) Lessee covenants that it will use 95% or more of the proceeds of this Lease as soon as practicable for the purposes stated in this Lease - to wit, performance of essential local government functions of Lessee - and that no part of the proceeds shall be invested at any time, directly or indirectly, in a manner which, if such use had been reasonably anticipated when this Lease was entered into, would have resulted in classification of this Lease in any amount as an "arbitrage bond" within the meaning of the Internal Revenue Code of 1986, as amended (the "Code") and regulations thereunder; (d) Lessee designates this as a "qualified tax-exempt obligation" as defined in Section 265(b)(3)(B) of the Code and Lessee reasonably anticipates to issue qualified tax-exempt obligations during the budget year of the Funding Date in an amount not exceeding \$10,000,000; (e) this Lease is not a private activity bond as defined in Section 141 of the Code; (f) the remaining useful life of the Equipment is less than 120% of the Term of this Lease; (g) Lessee is a state or political subdivision with taxing power under the laws of the state where it is located; (h) the Lease Documents when entered into will constitute legal, valid and binding obligations of Lessee enforceable against Lessee in accordance with their terms; (i) Lessee will comply with all applicable provisions of the Code, including without limitation Sections 103 and 148, and all applicable Treasury Department regulations, in order to maintain the excludability of the interest component of Rent payments from federal income taxation; (j) there are no actions or proceedings to which Lessee is a party, and there are no other threatened actions or proceedings of which Lessee has knowledge, before any governmental authority which, either individually or in the aggregate, would adversely affect the financial condition of Lessee or the ability of Lessee to perform its obligations hereunder; and (k) the financial statements of Lessee

(copies of which have been furnished to Lessor) have been prepared in accordance with generally accepted accounting principles, consistently applied, and fairly present Lessee's financial condition as of the date of and for the period covered by such statements, and since the date of such statements there has been no material adverse change in its financial condition or operations. Lessee shall cause to be executed as a requirement of this Lease an opinion of counsel in substantially the form attached hereto as Exhibit E and incorporated by this reference.

- 23. Title.** As of the Acceptance Date, Lessee shall have title to the Equipment during the Term of this Lease; however, Lessor shall have the right to immediately assume title to the Equipment and Lessee shall immediately surrender possession of the Equipment to Lessor (i) upon the occurrence of a Default and for so long as such Default is continuing, or (ii) upon termination of this Lease if Lessee does not exercise its option to purchase the Equipment.
- 24. Security Interest.** Lessee hereby grants to Lessor a purchase money security interest in the Equipment (including any replacements, substitutions, additions, attachments) and all proceeds of the foregoing to secure the prompt payment and performance as and when due of all indebtedness and obligations of Lessee, now existing or hereafter created, to Lessor pursuant to this Lease. Lessee authorizes Lessor to file financing statements, including any amendments and continuation statements, to protect or perfect Lessor's interest in the Equipment, and Lessor shall have all of the rights and benefits of a secured party under the UCC as in effect from time to time hereafter in the state in which the Equipment is located or any other state with jurisdiction over the Equipment. Lessee hereby ratifies, to the extent permitted by law, all that Lessor shall lawfully and in good faith do or cause to be done by reason of and in compliance with this section. Lessee agrees not to file any corrective or termination statements or partial releases with respect to any UCC financing statements filed by Lessor pursuant to this Lease.
- 25. Governing Law.** **THIS LEASE SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE WHERE THE EQUIPMENT IS LOCATED, INCLUDING ALL MATTERS OF CONSTRUCTION, VALIDITY AND PERFORMANCE, WITHOUT GIVING EFFECT TO ANY CHOICE OF LAW OR CONFLICT OF LAWS.**
- 26. Quiet Enjoyment.** So long as no Default has occurred and is continuing, Lessee shall peaceably hold and quietly enjoy the Equipment without interruption by Lessor or any person or entity claiming through Lessor.
- 27. Evidence of Filing Form 8038-G.** As soon as it is available, Lessee shall provide to Lessor evidence that it has filed the Form 8038-G for this Lease with the Internal Revenue Service by delivering to Lessor proof of mailing such Form 8038-G. Notwithstanding anything to the contrary in this Agreement, it shall not be an Event of Default hereunder if Lessee does not provide to Lessor evidence that it filed the Form 8038-G for this Lease with the Internal Revenue Service.
- 28. Entire Agreement.** This Lease, together with all other Lease Documents, constitutes the entire understanding or agreement between Lessor and Lessee with respect to the Equipment covered thereby, and there is no understanding or agreement, oral or written, which is not set forth herein or therein. No Lease Document may be amended except by a writing signed by Lessor and Lessee.
- 29. Disclaimer of Warranties.** **LESSOR MAKES NO WARRANTIES, EXPRESS OR IMPLIED, AS TO ANY MATTER WHATSOEVER, INCLUDING, WITHOUT LIMITATION, THE DESIGN, OPERATION OR CONDITION OF, OR THE QUALITY OF THE MATERIAL OR WORKMANSHIP IN, EQUIPMENT, ITS MERCHANTABILITY OR ITS FITNESS FOR ANY PARTICULAR PURPOSE, THE ABSENCE OF LATENT OR OTHER DEFECTS (WHETHER OR NOT DISCOVERABLE), AND LESSOR HEREBY DISCLAIMS THE SAME; IT BEING UNDERSTOOD THAT THE EQUIPMENT IS LEASED TO LESSEE "AS IS, WHERE IS." LESSEE HAS MADE THE SELECTION OF THE EQUIPMENT FROM THE SUPPLIER BASED ON ITS OWN JUDGMENT AND EXPRESSLY DISCLAIMS ANY RELIANCE ON ANY STATEMENTS OR**

REPRESENTATIONS MADE BY LESSOR. IN NO EVENT SHALL LESSOR BE LIABLE FOR ANY INDIRECT, SPECIAL, PUNITIVE OR CONSEQUENTIAL DAMAGES. LESSOR HEREBY ASSIGNS ANY WARRANTY BY THE SUPPLIER TO LESSEE FOR THE TERM OF EACH LEASE WITHOUT RECOURSE.

30. Execution in Counterparts. This Lease and all other Lease Documents may be executed in several counterparts, each of which when so executed or otherwise authenticated and delivered shall be an original, but all such counterparts shall together consist of one and the same instrument; provided, however, that to the extent that this Lease constitutes chattel paper under the UCC, no security interest may be created by the transfer or possession of any counterpart other than the original thereof, which shall be identified as a document or record (as applicable) marked "Original".

31. Miscellaneous. Time is of the essence with respect to this Lease. Any failure of Lessor to require strict performance by Lessee shall not be construed as a consent or waiver of any provision of such Lease. Any provision of this Lease that is prohibited or unenforceable shall be ineffective to the extent of such prohibition or unenforceability without invalidating the remaining provisions thereof. Captions are intended for convenience or reference only, and shall not be construed to define, limit or describe the scope or intent of any provisions hereof.

IN WITNESS WHEREOF, Lessor and Lessee have executed this Lease as of the day and year first above written.

Lessor:

Lessee:

Financial Pacific Leasing, Inc. DBA Umpqua Bank
Equipment Leasing & Finance

———Town of Colorado City

By: _____

By: **X** _____

Print Name: _____

Print Name:

Title: _____

Title:

Attachments

Exhibit A – Equipment Schedule
Exhibit B – Payment Schedule
Exhibit C – Form of Certificate of Acceptance
Exhibit D – Form of Funding Request
Exhibit E – Form of Lessee Counsel Opinion

Exhibit A

**MUNICIPAL LEASE-PURCHASE AGREEMENT
EQUIPMENT SCHEDULE
[Lease # []]**

EQUIPMENT DESCRIPTION

Lessor: Financial Pacific Leasing, Inc. DBA Umpqua Bank Equipment Leasing & Finance

Lessee:

Lease: Equipment Schedule to Municipal Lease-Purchase Agreement [Lease # []], dated as of

QTY	Serial #	Description	Purchase Price
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and all other equipment related thereto, including replacements, additions, attachments, substitutions, modifications, upgrades, and improvements thereto (collectively the “Equipment”).

Exhibit B

MUNICIPAL LEASE-PURCHASE AGREEMENT
PAYMENT SCHEDULE
[Lease # []]

Lessor: Financial Pacific Leasing, Inc. DBA Umpqua Bank Equipment Leasing & Finance
Lessee:
Lease: Equipment Schedule to Municipal Lease-Purchase Agreement [Lease # []], dated as of .

<u>Date</u>	<u>Total Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Option to Purchase</u>
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Lessee:

By: **X** _____

Print Name:

Title:

Date: _____

Lessor: Financial Pacific Leasing, Inc., DBA Umpqua Bank Equipment Leasing & Finance

By: _____

Print Name: _____

Title: _____

Date: _____

THIS DOCUMENT MAY BE SIGNED IN COUNTERPARTS AND TRANSMITTED ELECTRONICALLY WITH THE SAME FORCE AND EFFECT AS DELIVERY OF AN ORIGINAL.

Exhibit C - Form of Certificate of Acceptance

CERTIFICATE OF ACCEPTANCE
[Lease # []]

TO: Financial Pacific Leasing, Inc. DBA Umpqua Bank Equipment Leasing & Finance

3455 South 344th Way Suite 300

Federal Way, WA 98001

Pursuant to the Municipal Lease-Purchase Agreement [Lease # []], dated as of (the "Lease") between Financial Pacific Leasing, Inc. DBA Umpqua Bank Equipment Leasing & Finance (the "Lessor") and the undersigned (the "Lessee"), the equipment described on the Equipment Schedule (the "Equipment") has been delivered to the location set forth in such Equipment Schedule, has been tested and inspected by Lessee, and has been found to be in good repair and working order. Lessee authorizes Lessor to pay the purchase price for the Equipment to the Supplier (as defined in the Lease).

The Equipment has been accepted and placed in service by Lessee for all purposes under the Municipal Lease-Purchase Agreement [Lease # []] on (the "Acceptance Date").

The execution of this Certificate of Acceptance by Lessee shall not be construed, in any way, to relieve or to waive the obligations of any manufacturer or supplier for any warranties with respect to the Equipment.

This Certificate of Acceptance applicable to the Equipment Schedule shall constitute a part of the Lease.

IN WITNESS WHEREOF Lessee, by its duly authorized officer or agent, has duly executed and delivered this Certificate of Acceptance.

Lessee:

By: **X** _____

Print Name:

Title:

Date: _____

Exhibit D - Form of Funding Request

FUNDING REQUEST
[Lease # []]

Financial Pacific Leasing, Inc., DBA
Umpqua Bank Equipment Leasing & Finance
3455 South 344th Way Suite 300
Federal Way, WA 98001

Re: Municipal Lease-Purchase Agreement [Lease # []], dated as of _____, 20____ (the "Lease"),
between **Financial Pacific Leasing, Inc. DBA Umpqua Bank Equipment Leasing & Finance**,
as LESSOR and _____ as LESSEE.

Dear Sir or Madam,

Pursuant to the above-reference Lease, we hereby notify and authorize Financial Pacific Leasing, Inc. DBA
Umpqua Bank Equipment Leasing & Finance to issue payment in the amount of _____ to _____ for Invoice
Number _____ as reflected in the attached Schedule A.

The requested Funding Date is _____, 2023. The actual Funding Date shall be the actual date of funding
by Lessor.

Lessee is provided with this Funding Request the following required items for funding:

1. Executed Form 8038-G executed by Lessee and to be filed by Lessee.
2. Acceptance Certificate for the Lease, executed by Lessee.
3. Evidence of the placement of the lien of Lessor on the vehicle title for the Equipment.
4. Evidence of Lessee currently maintaining insurance pursuant to Section 12 of the Lease.

Lessee agrees and understands that interest will commence accruing on the Lease on the actual Funding
Date.

Lessee represents and warrants as follows:

- A. Lessee hereby reaffirms that the representations, warranties and covenants contained in
the Lease are true and correct as of the date hereof.
- B. No event or condition that constitutes, or with notice or lapse of time, or both, would
constitute, an Event of Default exists at the date hereof.
- C. Lessee has appropriated all of the Rental Payments for the Initial Term of the Lease.
- D. No Nonappropriation has occurred or been threatened with respect to the Lease.

Capitalized terms used, but not defined, in this Funding Request shall have the same meanings as when
such terms are used in the Lease.

|

Lessee:

By: **X** _____

Print Name:

Title:

Date: _____

DRAFT

UBELF-FR-MUNI-022217A

Financial Pacific Leasing, Inc., doing business as Umpqua Bank Equipment Leasing & Finance, is a subsidiary of Umpqua Bank.
Products offered by Financial Pacific Leasing, Inc., are not FDIC insured.

Exhibit E

Form of Lessee Counsel Opinion

Financial Pacific Leasing, Inc.
DBA Umpqua Bank Equipment Leasing & Finance
3455 South 344th Way Suite 300
Federal Way, WA 98001

Date:

Re: Municipal Lease-Purchase Agreement [Lease # _____], dated as of _____, 20____, between
Financial Pacific Leasing, Inc. DBA Umpqua Bank Equipment Leasing & Finance, as
LESSOR and _____ as LESSEE.

Ladies and Gentleman:

As legal counsel for _____, (the "LESSEE"), I have examined (1) an executed counterpart of a certain Municipal Lease-Purchase Agreement [Lease # _____], including the Exhibits attached thereto or forms of Exhibits attached thereto, (the "Agreement") dated _____, 20____, by and between **Financial Pacific Leasing, Inc. DBA Umpqua Bank Equipment Leasing & Finance**, as LESSOR, and _____ as LESSEE, which among other things, provides for an option to purchase by the LESSEE of certain property (the "Equipment"), (2) an executed counterpart of the resolution of LESSEE which, among other things, authorizes LESSEE to execute the Agreement and (3) such other opinions, documents and matters of law as I have deemed necessary in connection with the following opinions.

Based on the foregoing, I am of the following opinions:

- (1) LESSEE is a public body corporate and politic, duly organized and existing under laws of the State of _____, and has a substantial amount of one or more of the following powers: (a) the power to tax (b) the power to eminent domain and (c) the police power;
- (2) LESSEE has the requisite power and authority to lease with an option to purchase the Equipment and to execute, deliver the Municipal Lease-Purchase Agreement and perform its obligations under the Municipal Lease-Purchase Agreement;
- (3) The Municipal Lease-Purchase Agreement and the other documents either attached thereto or required therein have been duly authorized, approved and executed by and on behalf of LESSEE and the Municipal Lease-Purchase Agreement is a valid and binding obligation of LESSEE enforceable in accordance with its terms;
- (4) The authorization, approval and execution of the Municipal Lease-Purchase Agreement and all other proceedings of LESSEE relating to the transactions contemplated thereby have been performed in accordance with all open meeting laws, public bidding laws and all other applicable state or federal laws;
- (5) There is no proceeding pending or threatened in any court or before any governmental authority or arbitration board or tribunal that, if adversely determined, would adversely affect the transactions contemplated by the Agreement or the security interest of LESSOR or its assigns, as the case may be, in the Equipment.
- (6) LESSOR, its successors and assigns, and any counsel rendering an opinion on the tax-exempt status of the interest component of Rental Payments are entitled to rely on this opinion.

Cordially,

By: **X** _____

Print Name: _____

Address: _____

Telephone Number: _____

DRAFT

TOWN OF COLORADO CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-100 STATE SALES TAX	26,985.23	120,850.71	379,358.00	258,507.29	31.9
10-31-200 LOCAL SALES TAX	154,469.96	589,904.72	2,000,000.00	1,410,095.28	29.5
10-31-300 VEHICLE LICENSES TAXES	17,385.95	69,830.13	222,193.00	152,362.87	31.4
TOTAL TAXES	198,841.14	780,585.56	2,601,551.00	1,820,965.44	30.0
<u>LICENSES AND PERMITS</u>					
10-32-100 BUSINESS LICENSES	14.00	132.00	3,000.00	2,868.00	4.4
10-32-200 BUILDING PERMITS	6,243.15	35,905.29	150,000.00	114,094.71	23.9
10-32-300 DOG LICENSES	60.00	270.00	800.00	530.00	33.8
10-32-400 STR PERMITS	.00	.00	3,000.00	3,000.00	.0
TOTAL LICENSES AND PERMITS	6,317.15	36,307.29	156,800.00	120,492.71	23.2
<u>INTERGOVERNMENTAL REVENUE</u>					
10-33-400 URS (VOTER APPROVED LOCAL REV	.00	225,242.80	675,779.00	450,536.20	33.3
10-33-500 HILDALE POLICE IGA	.00	148,961.75	412,066.00	263,104.25	36.2
10-33-550 HILDALE DISPATCH IGA	13,247.00	64,818.00	114,171.00	49,353.00	56.8
10-33-555 SCHOOL DISTRICT IGA	.00	.00	5,000.00	5,000.00	.0
10-33-700 FIRE DISTRICT IGA	.00	13,323.00	158,969.00	145,646.00	8.4
TOTAL INTERGOVERNMENTAL REVENUE	13,247.00	452,345.55	1,365,985.00	913,639.45	33.1
<u>CHARGES FOR SERVICES</u>					
10-34-100 CHARGES FOR SERVICES	10,236.62	30,695.20	60,000.00	29,304.80	51.2
10-34-200 LEASE REVENUE	6,000.00	18,322.99	65,000.00	46,677.01	28.2
TOTAL CHARGES FOR SERVICES	16,236.62	49,018.19	125,000.00	75,981.81	39.2
<u>FINES AND FORFEITURES</u>					
10-35-100 FINES AND FORFEITURES	3,509.10	13,016.84	30,000.00	16,983.16	43.4
10-35-200 LOCAL COURT ENHANCEMENT FUND	77.19	890.71	2,000.00	1,109.29	44.5
TOTAL FINES AND FORFEITURES	3,586.29	13,907.55	32,000.00	18,092.45	43.5

TOWN OF COLORADO CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>SUNDRY REVENUES</u>					
10-38-100	INTEREST	.00	20,654.00	35,000.00	14,346.00	59.0
10-38-400	INSURANCE FROM ISF	3,372.73	18,605.76	64,000.00	45,394.24	29.1
10-38-450	RMF FROM ENTERPRISE FUNDS	807.77	4,548.72	21,425.00	16,876.28	21.2
10-38-455	TUITION REIMBURSEMENT FUND	323.11	2,610.08	.00	(2,610.08)	.0
10-38-600	COIRC FROM ENTERPRISE FUNDS	2,016.76	17,556.62	29,788.00	12,231.38	58.9
10-38-900	MISCELLANEOUS	(18,909.25)	2,438.55	50,000.00	47,561.45	4.9
	<u>TOTAL SUNDRY REVENUES</u>	<u>(12,388.88)</u>	<u>66,413.73</u>	<u>200,213.00</u>	<u>133,799.27</u>	<u>33.2</u>
	<u>CONTRIBUTIONS AND TRANSFERS</u>					
10-39-100	CONTRIBUTIONS	.00	350.00	5,000.00	4,650.00	7.0
	<u>TOTAL CONTRIBUTIONS AND TRANSFERS</u>	<u>.00</u>	<u>350.00</u>	<u>5,000.00</u>	<u>4,650.00</u>	<u>7.0</u>
	<u>TOTAL FUND REVENUE</u>	<u>225,839.32</u>	<u>1,398,927.87</u>	<u>4,486,549.00</u>	<u>3,087,621.13</u>	<u>31.2</u>

TOWN OF COLORADO CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATIVE</u>					
10-43-110 SALARIES AND WAGES	28,532.37	130,504.36	403,439.00	272,934.64	32.4
10-43-130 EMPLOYEE BENEFITS	6,535.40	27,602.74	100,179.00	72,576.26	27.6
10-43-210 LEGAL	.00	4,158.00	25,000.00	20,842.00	16.6
10-43-215 PROFESSIONAL SERVICES	9,198.57	53,387.47	70,000.00	16,612.53	76.3
10-43-240 SUPPLIES	1,050.57	9,309.59	16,007.00	6,697.41	58.2
10-43-310 LICENSES AND MISC FEES	1,679.48	19,962.74	50,000.00	30,037.26	39.9
10-43-330 PRINTING AND POSTAGE	147.30	4,675.92	5,000.00	324.08	93.5
10-43-350 INSURANCE	.00	62,155.30	90,000.00	27,844.70	69.1
10-43-355 RISK MANAGEMENT FUND	1,275.75	6,126.67	15,309.00	9,182.33	40.0
10-43-360 TUITION REIMBURSEMENT FUND	516.67	1,033.34	6,200.00	5,166.66	16.7
10-43-400 TRAVEL AND TRAINING	415.08	11,594.92	30,000.00	18,405.08	38.7
10-43-450 INTEREST COSTS	.00	.00	200.00	200.00	.0
10-43-480 USE TAXES	151.56	2,180.18	7,000.00	4,819.82	31.2
10-43-500 VEHICLE/EQUIP RENTAL & LEASE	.00	.00	12,500.00	12,500.00	.0
10-43-520 FUEL AND OIL	660.22	2,707.09	6,000.00	3,292.91	45.1
10-43-530 UTILITIES	1,280.51	6,468.45	27,147.00	20,678.55	23.8
10-43-550 TELEPHONE	1,312.62	5,507.95	15,000.00	9,492.05	36.7
10-43-570 COMMUNITY ENGAGEMENT	1,110.92	1,124.41	30,000.00	28,875.59	3.8
10-43-600 EQUIPMENT REPAIR AND MAINT	2,231.92	5,583.12	8,000.00	2,416.88	69.8
10-43-640 BUILDING & GROUNDS MAINTENANCE	1,007.90	15,290.57	10,000.00	(5,290.57)	152.9
10-43-740 EQUIPMENT PURCHASES	1,545.38	14,139.58	10,000.00	(4,139.58)	141.4
TOTAL ADMINISTRATIVE	58,652.22	383,512.40	936,981.00	553,468.60	40.9
<u>BUILDING DEPARTMENT</u>					
10-51-110 SALARIES AND WAGES	4,946.74	22,536.19	105,115.00	82,578.81	21.4
10-51-130 EMPLOYEE BENEFITS	1,184.88	5,059.66	25,726.00	20,666.34	19.7
10-51-215 PROFESSIONAL SERVICES	3,005.75	7,557.00	15,000.00	7,443.00	50.4
10-51-240 SUPPLIES	530.86	3,005.50	500.00	(2,505.50)	601.1
10-51-310 LICENSES & MISC. FEES	70.00	3,530.29	2,500.00	(1,030.29)	141.2
10-51-330 PRINTING AND POSTAGE	372.91	372.91	800.00	427.09	46.6
10-51-400 TRAVEL AND TRAINING	3,226.87	7,141.27	6,000.00	(1,141.27)	119.0
10-51-520 FUEL AND OIL	.00	261.92	1,000.00	738.08	26.2
10-51-540 TOOLS AND SMALL EQUIPMENT	.00	460.14	250.00	(210.14)	184.1
10-51-550 TELEPHONE	53.43	213.53	1,500.00	1,286.47	14.2
10-51-600 EQUIPMENT REPAIR AND MAINT	.00	876.75	2,000.00	1,123.25	43.8
10-51-740 EQUIPMENT PURCHASES	.00	.00	6,000.00	6,000.00	.0
10-51-800 TRANSFERS TO DEBT SERVICE	4,566.04	9,132.08	9,132.00	(.08)	100.0
TOTAL BUILDING DEPARTMENT	17,957.48	60,147.24	175,523.00	115,375.76	34.3

TOWN OF COLORADO CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>LAW ENFORCEMENT</u>					
10-54-110	SALARIES AND WAGES	71,689.36	310,875.45	833,868.00	522,992.55	37.3
10-54-130	EMPLOYEE BENEFITS	18,050.03	75,571.07	236,180.00	160,608.93	32.0
10-54-215	PROFESSIONAL SERVICES	2,681.85	9,821.17	10,000.00	178.83	98.2
10-54-230	K-9	33.60	1,050.73	5,000.00	3,949.27	21.0
10-54-240	SUPPLIES	693.14	3,888.27	12,000.00	8,111.73	32.4
10-54-250	UNIFORMS AND ACCESSORIES	26.69	3,692.82	9,000.00	5,307.18	41.0
10-54-330	PRINTING AND POSTAGE	166.64	347.32	600.00	252.68	57.9
10-54-400	TRAVEL AND TRAINING	1,766.93	10,876.92	20,000.00	9,123.08	54.4
10-54-510	ANIMAL CONTROL	58.19	1,109.33	1,500.00	390.67	74.0
10-54-520	FUEL AND OIL	4,311.08	15,663.41	41,500.00	25,836.59	37.7
10-54-530	UTILITIES	155.50	5,789.79	20,000.00	14,210.21	29.0
10-54-550	TELEPHONE	108.81	1,029.82	7,500.00	6,470.18	13.7
10-54-600	EQUIPMENT REPAIR AND MAINT	1,727.69	22,311.36	15,000.00	(7,311.36)	148.7
10-54-640	BUILDING & GROUNDS MAINTENANCE	1,244.88	13,561.90	5,000.00	(8,561.90)	271.2
10-54-740	EQUIPMENT PURCHASES	2,061.10	22,638.73	15,000.00	(7,638.73)	150.9
10-54-800	TRANSFERS TO DEBT SERVICE	.00	77,076.55	97,097.00	20,020.45	79.4
	<u>TOTAL LAW ENFORCEMENT</u>	<u>104,775.49</u>	<u>575,304.64</u>	<u>1,329,245.00</u>	<u>753,940.36</u>	<u>43.3</u>
	<u>MAGISTRATE COURT</u>					
10-55-110	SALARIES AND WAGES	1,482.94	6,602.03	19,270.00	12,667.97	34.3
10-55-130	EMPLOYEE BENEFITS	117.22	521.87	3,006.00	2,484.13	17.4
10-55-210	LEGAL	.00	18,470.07	35,000.00	16,529.93	52.8
10-55-215	PROFESSIONAL SERVICES	.00	.00	500.00	500.00	.0
10-55-240	SUPPLIES	.00	.00	300.00	300.00	.0
10-55-420	JAIL AND INDIGENT COUNCIL	3,672.78	9,300.09	15,000.00	5,699.91	62.0
10-55-490	CONSOLIDATED COURT IGA	3,015.68	3,015.68	70,000.00	66,984.32	4.3
10-55-740	COURT ENHANCEMENT PROJECT	.00	.00	28,690.00	28,690.00	.0
	<u>TOTAL MAGISTRATE COURT</u>	<u>8,288.62</u>	<u>37,909.74</u>	<u>171,766.00</u>	<u>133,856.26</u>	<u>22.1</u>

TOWN OF COLORADO CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>DISPATCH</u>					
10-57-110	SALARIES AND WAGES	26,686.79	125,564.17	379,929.00	254,364.83	33.1
10-57-130	EMPLOYEE BENEFITS	4,370.98	19,244.29	94,446.00	75,201.71	20.4
10-57-210	LEGAL	.00	1,086.50	.00	(1,086.50)	.0
10-57-215	PROFESSIONAL SERVICES	3,582.53	16,250.54	15,000.00	(1,250.54)	108.3
10-57-240	SUPPLIES	417.19	599.58	2,720.00	2,120.42	22.0
10-57-250	UNIFORMS AND ACCESSORIES	.00	544.21	2,000.00	1,455.79	27.2
10-57-330	PRINTING AND POSTAGE	.00	66.00	300.00	234.00	22.0
10-57-400	TRAVEL AND TRAINING	3,226.42	6,886.48	6,000.00	(886.48)	114.8
10-57-550	TELEPHONE	195.77	904.03	3,500.00	2,595.97	25.8
10-57-570	GIS/MAPPING PROGRAM	.00	.00	2,500.00	2,500.00	.0
10-57-580	CAD PROGRAM	.00	.00	6,000.00	6,000.00	.0
10-57-600	EQUIPMENT REPAIR AND MAINT	26.05	1,307.99	7,500.00	6,192.01	17.4
10-57-740	EQUIPMENT PURCHASES	.00	438.61	10,000.00	9,561.39	4.4
	TOTAL DISPATCH	38,505.73	172,892.40	529,895.00	357,002.60	32.6
	<u>PARKS AND RECREATION</u>					
10-70-110	SALARIES AND WAGES	4,341.60	19,280.10	52,640.00	33,359.90	36.6
10-70-130	EMPLOYEE BENEFITS	1,337.25	5,184.54	18,394.00	13,209.46	28.2
10-70-215	PROFESSIONAL SERVICES	.00	118.60	500.00	381.40	23.7
10-70-240	SUPPLIES	79.78	855.50	2,579.00	1,723.50	33.2
10-70-400	TRAVEL AND TRAINING	.00	410.00	1,500.00	1,090.00	27.3
10-70-500	EQUIPMENT RENTAL AND LEASE	.00	.00	500.00	500.00	.0
10-70-520	FUEL AND OIL	480.61	2,495.83	2,000.00	(495.83)	124.8
10-70-530	UTILITIES	1,930.06	4,401.99	15,000.00	10,598.01	29.4
10-70-540	TOOLS AND SMALL EQUIPMENT	219.90	1,827.43	2,000.00	172.57	91.4
10-70-600	EQUIPMENT REPAIR AND MAINT	507.81	2,216.07	3,000.00	783.93	73.9
10-70-640	BUILDING & GROUNDS MAINTENANCE	136.40	217.54	10,000.00	9,782.46	2.2
10-70-740	EQUIPMENT PURCHASES	.00	.00	5,000.00	5,000.00	.0
10-70-750	CAPITAL IMPROVEMENTS	.00	.00	10,000.00	10,000.00	.0
	TOTAL PARKS AND RECREATION	9,033.41	37,007.60	123,113.00	86,105.40	30.1

TOWN OF COLORADO CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>AIRPORT</u>					
10-72-110 SALARIES AND WAGES	750.00	2,550.00	10,238.00	7,688.00	24.9
10-72-130 EMPLOYEE BENEFITS	72.60	351.55	647.00	295.45	54.3
10-72-200 AIRPORT MANAGER CONTRACT	9,600.00	19,200.00	57,600.00	38,400.00	33.3
10-72-240 SUPPLIES	238.62	634.30	2,500.00	1,865.70	25.4
10-72-250 PROFESSIONAL\ENGINEERING	.00	.00	5,000.00	5,000.00	.0
10-72-310 LICENSES & MISC FEES	.00	.00	5,500.00	5,500.00	.0
10-72-350 INSURANCE	.00	.00	3,700.00	3,700.00	.0
10-72-400 TRAVEL AND TRAINING	.00	575.00	5,000.00	4,425.00	11.5
10-72-520 FUEL AND OIL	.00	1,354.14	1,800.00	445.86	75.2
10-72-530 UTILITIES	1,029.70	4,234.67	12,000.00	7,765.33	35.3
10-72-550 TELEPHONE	43.11	128.03	750.00	621.97	17.1
10-72-600 EQUIPMENT REPAIR & MAINTENANCE	212.90	265.31	5,000.00	4,734.69	5.3
10-72-640 BUILDING & GROUNDS MAINTENANCE	.00	1,876.97	5,000.00	3,123.03	37.5
10-72-740 EQUIPMENT PURCHASES	.00	120.98	5,000.00	4,879.02	2.4
10-72-750 CAPITAL IMPROVEMENTS	.00	.00	30,000.00	30,000.00	.0
TOTAL AIRPORT	11,946.93	31,290.95	149,735.00	118,444.05	20.9
<u>COMMUNITY DEVELOPMENT</u>					
10-78-210 ECONOMIC DEVELOPMENT	.00	.00	1,000.00	1,000.00	.0
10-78-300 INDUSTRIAL PARK IMPROVEMENTS	.00	.00	30,000.00	30,000.00	.0
10-78-490 CAPITAL IMPROVEMENT PROJECTS	.00	119,456.66	745,000.00	625,543.34	16.0
10-78-710 CONTINGENCIES	.00	91,558.78	100,000.00	8,441.22	91.6
10-78-720 COURT OVERSIGHT CONTINGENCY	1,086.17	22,826.83	78,160.00	55,333.17	29.2
10-78-730 RISK MANAGEMENT CONTINGENCY	.00	.00	100,000.00	100,000.00	.0
TOTAL COMMUNITY DEVELOPMENT	1,086.17	233,842.27	1,054,160.00	820,317.73	22.2
TOTAL FUND EXPENDITURES	250,246.05	1,531,907.24	4,470,418.00	2,938,510.76	34.3
NET REVENUE OVER EXPENDITURES	(24,406.73)	(132,979.37)	16,131.00	149,110.37	(824.4)

TOWN OF COLORADO CITY
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

HIGHWAY USERS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INTERGOVERNMENTAL REVENUE</u>					
20-33-400	HIGHWAY USER REVENUE FUND	22,736.23	97,719.68	292,605.00	194,885.32	33.4
20-33-500	SPECIAL PROJECTS	.00	.00	60,000.00	60,000.00	.0
	TOTAL INTERGOVERNMENTAL REVENUE	22,736.23	97,719.68	352,605.00	254,885.32	27.7
	TOTAL FUND REVENUE	22,736.23	97,719.68	352,605.00	254,885.32	27.7

TOWN OF COLORADO CITY
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING OCTOBER 31, 2023

HIGHWAY USERS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREETS & ROADS EXPENDITURES</u>					
20-60-110 SALARIES AND WAGES	25,434.64	95,734.04	293,714.00	197,979.96	32.6
20-60-130 EMPLOYEE BENEFITS	7,395.22	27,090.42	102,546.00	75,455.58	26.4
20-60-240 SUPPLIES	7,498.41	17,661.08	17,682.00	20.92	99.9
20-60-250 PROFESSIONAL\ENGINEERING	716.51	2,483.19	5,000.00	2,516.81	49.7
20-60-280 ROAD MATERIALS/PAVING	.00	13,484.51	67,600.00	54,115.49	20.0
20-60-310 LICENSES AND MISC FEES	128.10	390.55	10,000.00	9,609.45	3.9
20-60-330 PRINTING AND POSTAGE	.00	42.60	.00	(42.60)	.0
20-60-400 TRAVEL AND TRAINING	475.00	3,179.75	7,000.00	3,820.25	45.4
20-60-500 EQUIPMENT RENTAL & LEASE	.00	.00	2,000.00	2,000.00	.0
20-60-520 FUEL AND OIL	13,207.25	27,986.11	60,000.00	32,013.89	46.6
20-60-530 UTILITIES	1,621.48	6,114.09	36,000.00	29,885.91	17.0
20-60-535 STREET LIGHTS	.00	2,069.43	7,500.00	5,430.57	27.6
20-60-540 TOOLS AND SMALL EQUIPMENT	1,478.85	7,610.12	5,000.00	(2,610.12)	152.2
20-60-550 TELEPHONE	119.65	437.52	1,600.00	1,162.48	27.4
20-60-600 EQUIPMENT REPAIR AND MAINT	7,966.24	47,777.51	55,000.00	7,222.49	86.9
20-60-640 BUILDING & GROUNDS MAINTENANCE	867.94	4,718.50	5,000.00	281.50	94.4
20-60-740 EQUIPMENT PURCHASES	.00	61,709.76	25,000.00	(36,709.76)	246.8
20-60-745 SPECIAL PROJECTS	.00	.00	60,000.00	60,000.00	.0
20-60-800 TRANSFERS TO DEBT SERVICE	9,132.09	102,988.03	115,581.00	12,592.97	89.1
TOTAL STREETS & ROADS EXPENDITURES	76,041.38	421,477.21	876,223.00	454,745.79	48.1
TOTAL FUND EXPENDITURES	76,041.38	421,477.21	876,223.00	454,745.79	48.1
NET REVENUE OVER EXPENDITURES	(53,305.15)	(323,757.53)	(523,618.00)	(199,860.47)	(61.8)

Report Criteria:

Invoices with totals above \$0.00 included.

Paid and unpaid invoices included.

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
GENERAL FUND							
10-21350 TPT TAXES PAYABLE							
218	AZ DEPT OF REVENUE/US	SEPTEMBER 2	USE TAX	10/18/2023	2,812.91	2,812.91	10/18/2023
10-21455 REFUNDABLE DEPOSITS PAYABLE							
1862	DARLENE STUBBS	AIRSHOW 202	Special Event Refund	10/17/2023	500.00	500.00	10/17/2023
2103	NAOMI ZITTING	FRIDAY 13TH	Event Deposit Refund Minus App	10/18/2023	450.00	450.00	10/18/2023
10-22500 HEALTH INSURANCE PAYABLE							
1739	ALLIED BENEFIT SYSTEMS INC	0000813547	INSURANCE PREMIUM	10/17/2023	29,122.82	29,122.82	10/17/2023
1186	GUARDIAN LIFE INSURANCE C	OCTOBER 202	Life, Dental, and Vision Insurance	10/19/2023	5,076.22	5,076.22	10/19/2023
Total :					37,961.95	37,961.95	
ADMINISTRATIVE							
10-43-210 LEGAL							
840	MANGUM, WALL STOOPS & WA	26-0390M 208	ADMIN new ordinances and IGA f	11/01/2023	555.00	555.00	11/06/2023
10-43-215 Professional Services							
120	ADVANCED NETWORK CONSUL	2702	ADMIN	10/04/2023	1,834.51	1,834.51	10/17/2023
120	ADVANCED NETWORK CONSUL	2704	ADMIN	10/04/2023	1,659.65	1,659.65	10/17/2023
120	ADVANCED NETWORK CONSUL	2705	ADMIN	10/30/2023	1,342.34	1,342.34	10/31/2023
120	ADVANCED NETWORK CONSUL	2708	ADMIN	10/30/2023	1,612.07	1,612.07	10/31/2023
666	HINTON BURDICK	293866	AUDIT SERVICES 2022	10/01/2023	2,750.00	2,750.00	10/17/2023
10-43-240 SUPPLIES							
1004	PURE PH8, INC.	99216	WATER DELIVERY SERVICE TO	08/17/2023	68.14	.00	
1004	PURE PH8, INC.	99606	WATER DELIVERY SERVICE TO	10/05/2023	26.43	26.43	10/17/2023
1004	PURE PH8, INC.	99681	WATER DELIVERY SERVICE TO	10/12/2023	12.71	12.71	10/17/2023
1004	PURE PH8, INC.	99717	WATER DELIVERY SERVICE TO	10/18/2023	12.71	12.71	10/20/2023
1004	PURE PH8, INC.	99795	City Hall 5 gal and 16.9oz water b	10/26/2023	32.79	32.79	10/27/2023
1004	PURE PH8, INC.	99827	WATER DELIVERY SERVICE TO	11/01/2023	19.00	19.00	11/02/2023
1012	QUILL CORPORATION	35120435	SUPPLIES	11/01/2023	410.48	410.48	11/06/2023
1012	QUILL CORPORATION	35198706	SUPPLIES	11/01/2023	76.14	76.14	11/06/2023
1012	QUILL CORPORATION	35218886	SUPPLIES	11/01/2023	128.35	128.35	11/06/2023
1623	US BANK CREDIT CARD	10272023	Graphics card and mousepads	10/27/2023	253.54	253.54	10/27/2023
1623	US BANK CREDIT CARD	10272023	Computer cord organizer	10/27/2023	91.09	91.09	10/27/2023
1623	US BANK CREDIT CARD	10272023	HDMI cords and wire organizers	10/27/2023	94.32	94.32	10/27/2023
1623	US BANK CREDIT CARD	10272023	Wired keyboard	10/27/2023	161.45	161.45	10/27/2023
1623	US BANK CREDIT CARD	10272023	Office supplies	10/27/2023	23.89	23.89	10/27/2023
1623	US BANK CREDIT CARD	10272023	Office Supplies	10/27/2023	10.45	10.45	10/27/2023
1623	US BANK CREDIT CARD	10272023	Kitchen and janitorial supplies	10/27/2023	183.86	183.86	10/27/2023
1623	US BANK CREDIT CARD	10272023	Janitorial supplies	10/27/2023	28.24	28.24	10/27/2023
1623	US BANK CREDIT CARD	10272023	Janitorial supplies	10/27/2023	34.72	34.72	10/27/2023
1623	US BANK CREDIT CARD	10272023	Kitchen supplies	10/27/2023	13.00	13.00	10/27/2023
1623	US BANK CREDIT CARD	10272023	Kitchen Supplies	10/27/2023	25.09	25.09	10/27/2023
1761	VIOLET DOCKSTADER	840450	SUPPLIES	10/05/2023	19.50	19.50	10/17/2023
1761	VIOLET DOCKSTADER	855755	SUPPLIES	11/02/2023	13.00	13.00	11/06/2023
10-43-310 LICENSES AND MISC FEES							
148	AMERICAN EXPRESS	OCTOBER202	ANNUAL MEMBERSHIP FEE	10/02/2023	220.00	220.00	10/17/2023
150	AMERICAN LEGAL PUBLISHING	28532	INTERNET RENEWAL PERIOD	10/12/2023	450.00	450.00	10/17/2023
220	AZ DEPT OF REVENUE/WITHH	2024-115	Integrated tax sys. modernization	11/01/2023	2,027.76	2,027.76	11/06/2023
390	CASELLE, INC.	127621	SUPPORT CHARGES	10/01/2023	662.00	662.00	10/17/2023
390	CASELLE, INC.	128258	SUPPORT CHARGES	11/01/2023	662.00	662.00	11/07/2023
1658	CITY OF PHOENIX	400985961	IGA	10/01/2023	275.00	275.00	10/27/2023
1623	US BANK CREDIT CARD	10272023	Amazon prime sub	10/27/2023	16.28	16.28	10/27/2023
1623	US BANK CREDIT CARD	10272023	Audible sub	10/27/2023	16.24	16.24	10/27/2023

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
10-43-330 PRINTING AND POSTAGE							
796	KINGMAN DAILY MINER	09302023	PUBLICATIONS	10/01/2023	147.30	147.30	10/17/2023
10-43-350 INSURANCE							
102	A M R R P	11062023	POLICY RENEWAL	11/06/2023	28,449.00	28,449.00	11/07/2023
10-43-400 TRAVEL AND TRAINING							
148	AMERICAN EXPRESS	OCTOBER202	3 TRAVEL	10/02/2023	75.28	75.28	10/17/2023
228	AZ SECRETARY OF STATE'S OF	DEC 23 ELECT	DEC 23 ELECTION OFFICER TR	11/02/2023	150.00	150.00	11/02/2023
310	BARLOW, VANCE	2023 GFOAZ O	TRAVEL	10/27/2023	89.70	89.70	10/27/2023
1950	HOLM, THOMAS	2023 LEAGUE	TRAVEL	11/01/2023	959.52	959.52	11/06/2023
1623	US BANK CREDIT CARD	10272023	GFOAz Conference registration	10/27/2023	35.00	35.00	10/27/2023
1623	US BANK CREDIT CARD	10272023	Hotel for GFOAz Training	10/27/2023	157.21	157.21	10/27/2023
1623	US BANK CREDIT CARD	10272023	Meeting with Hildale Clerk	10/27/2023	57.89	57.89	10/27/2023
10-43-480 USE TAXES							
218	AZ DEPT OF REVENUE/US	SEPTEMBER 2	USE TAX REPORT	10/18/2023	151.56	151.56	10/18/2023
10-43-530 UTILITIES							
626	GARKANE ENERGY	10/17-1732300	Office Electricity	10/17/2023	932.76	932.76	10/25/2023
660	HILDALE CITY	10/10-3324001	UTILITY SERVICE - ADMIN	10/10/2023	347.75	347.75	10/17/2023
10-43-550 TELEPHONE							
1732	HI-SPEED.US, LLC	5345	INTERNET SERVICES	11/01/2023	139.00	139.00	11/02/2023
1112	SOUTH CENTRAL COMMUNICA	1101288	TELEPHONE	11/01/2023	527.98	527.98	11/01/2023
1112	SOUTH CENTRAL COMMUNICA	1101288	TELEPHONE	11/01/2023	299.95	299.95	11/01/2023
1112	SOUTH CENTRAL COMMUNICA	1101288	TELEPHONE	11/01/2023	46.92	46.92	11/01/2023
1112	SOUTH CENTRAL COMMUNICA	1101288	TELEPHONE	11/01/2023	38.49	38.49	11/01/2023
1112	SOUTH CENTRAL COMMUNICA	1101289	TELEPHONE	11/01/2023	20.81	20.81	11/01/2023
1445	VERIZON WIRELESS	9947403038	ADMIN	10/21/2023	240.31	240.31	11/01/2023
10-43-600 EQUIPMENT REPAIR AND MAINT							
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	TICKER CARWASH	10/20/2023	10.00	10.00	10/20/2023
824	LES OLSON COMPANY	ES135648	COPIER MAINT AGREEMENT	10/12/2023	1,011.00	1,011.00	10/17/2023
1716	STEPHEN WADE AUTO CENTE	5555723	PARTS FOR 2808	10/01/2023	42.31	42.31	10/18/2023
1623	US BANK CREDIT CARD	10272023	Network Wiring Supplies	10/27/2023	124.72	124.72	10/27/2023
1623	US BANK CREDIT CARD	10272023	Carwash Membership	10/27/2023	29.99	29.99	10/27/2023
1623	US BANK CREDIT CARD	10272023.B	Computer Parts for Office Front D	10/27/2023	1,013.90	1,013.90	10/27/2023
10-43-640 BUILDING & GROUNDS MAINTENANCE							
1712	BASIC AMERICAN SUPPLY	570243	Sprinkler	10/18/2023	22.12	22.12	10/20/2023
1712	BASIC AMERICAN SUPPLY	571488	office supplies for water fix	10/24/2023	116.56	116.56	11/01/2023
1712	BASIC AMERICAN SUPPLY	571495	office supplies	10/24/2023	20.47	20.47	11/01/2023
1712	BASIC AMERICAN SUPPLY	571612	Drill bit for office bldg	10/24/2023	19.53	19.53	10/25/2023
1364	BUCK'S ACE HARDWARE	349311	Irrigation Supplies	11/01/2023	278.88	278.88	11/07/2023
1364	BUCK'S ACE HARDWARE	349981	Irrigation Supplies	11/01/2023	40.12	40.12	11/07/2023
1623	US BANK CREDIT CARD	10272023	Electrical supplies for council roo	10/27/2023	16.28	16.28	10/27/2023
1623	US BANK CREDIT CARD	10272023	Card reader	10/27/2023	178.37	178.37	10/27/2023
1623	US BANK CREDIT CARD	10272023	Card reader	10/27/2023	249.57	249.57	10/27/2023
10-43-740 EQUIPMENT PURCHASES							
1012	QUILL CORPORATION	35294877	FURNITURE (REMODEL)	11/06/2023	503.43	503.43	11/07/2023
1623	US BANK CREDIT CARD	10272023.A	Zoom Video Conferencing Equipm	10/27/2023	1,545.38	1,545.38	10/27/2023
Total ADMINISTRATIVE:					53,910.81	53,842.67	
BUILDING DEPARTMENT							
10-51-215 Professional Services							
1172	SUNRISE ENGINEERING, INC.	137710	Lot Splits and on call services	10/18/2023	3,005.75	3,005.75	10/25/2023
10-51-240 SUPPLIES							
1804	COPIERS4SALE	15378	TONER FOR BLDG DEPT	10/19/2023	530.86	530.86	10/20/2023
10-51-310 LICENSES & MISC. FEES							
1331	INTERMOUNTAIN WORKMED	SG3456708	DOT PHYSICAL- ANDY	10/01/2023	70.00	70.00	10/17/2023
10-51-330 PRINTING AND POSTAGE							
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	PLAT RECORDING POSTAGE	10/20/2023	9.55	9.55	10/20/2023
796	KINGMAN DAILY MINER	09302023	PUBLICATIONS	10/01/2023	363.36	363.36	10/17/2023

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
10-51-400 TRAVEL AND TRAINING							
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	BLDG AND LEGAL CLASS 2023	10/20/2023	88.06	88.06	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	BLDG AND LEGAL CLASS 2023	10/20/2023	46.78	46.78	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	BLDG AND LEGAL CLASS 2023	10/20/2023	77.14	77.14	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	BLDG AND LEGAL CLASS 2023	10/20/2023	28.24	28.24	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	BLDG AND LEGAL CLASS 2023	10/20/2023	77.47	77.47	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	BLDG AND LEGAL CLASS 2023	10/20/2023	755.82	755.82	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	2023 APA PLANNING CONFERE	10/20/2023	96.89	96.89	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	2023 APA PLANNING CONFERE	10/20/2023	622.11	622.11	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	2023 APA PLANNING CONFERE	10/20/2023	35.99	35.99	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	2023 APA PLANNING CONFERE	10/20/2023	89.00	89.00	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	2023 APA PLANNING CONFERE	10/20/2023	572.13	572.13	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	2023 APA PLANNING CONFERE	10/20/2023	8.00	8.00	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	2023 APA PLANNING CONFERE	10/20/2023	.89-	.89-	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	2023 APA PLANNING CONFERE	10/20/2023	622.11	622.11	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	2023 APA PLANNING CONFERE	10/20/2023	108.02	108.02	10/20/2023
2107	STEED, LEHI J.	2023 APA PLA	Travel	11/01/2023	172.50	172.50	11/06/2023
10-51-550 TELEPHONE							
1445	VERIZON WIRELESS	9947403038	BUILDING	10/21/2023	53.43	53.43	11/01/2023
Total BUILDING DEPARTMENT:					7,432.32	7,432.32	
LAW ENFORCEMENT							
10-54-215 Professional Services							
120	ADVANCED NETWORK CONSUL	2702	POLICE	10/04/2023	611.50	611.50	10/17/2023
120	ADVANCED NETWORK CONSUL	2704	POLICE	10/04/2023	553.22	553.22	10/17/2023
120	ADVANCED NETWORK CONSUL	2705	POLICE	10/30/2023	447.45	447.45	10/31/2023
120	ADVANCED NETWORK CONSUL	2708	POLICE	10/30/2023	537.36	537.36	10/31/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	ADOBE CREATIVE CLOUD	10/20/2023	282.32	282.32	10/20/2023
1937	UTAH CHIEF'S OF POLICE ASS	00025646	MEMBERSHIP	10/01/2023	200.00	200.00	10/18/2023
10-54-230 K-9							
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	K9 DENTAL TREATMENT	10/20/2023	33.60	33.60	10/20/2023
10-54-240 SUPPLIES							
1712	BASIC AMERICAN SUPPLY	563382	PD SUPPLIES	10/01/2023	8.68	8.68	11/01/2023
1004	PURE PH8, INC.	99607	PD BOTTLED WATER	10/06/2023	60.23	60.23	10/18/2023
1623	US BANK CREDIT CARD	10272023	Batteries for gunsights	10/27/2023	22.75	22.75	10/27/2023
1623	US BANK CREDIT CARD	10272023	Hanging file folders	10/27/2023	75.99	75.99	10/27/2023
1623	US BANK CREDIT CARD	10272023	Blood and alcohol collection kits	10/27/2023	121.77	121.77	10/27/2023
1623	US BANK CREDIT CARD	10272023	Blood and alcohol collection kits	10/27/2023	8.39	8.39	10/27/2023
1623	US BANK CREDIT CARD	10272023	PD supplies	10/27/2023	395.33	395.33	10/27/2023
10-54-250 UNIFORMS AND ACCESSORIES							
2069	THE UNIFORM CENTER	157327-1	Uniform Patches	10/01/2023	26.69	26.69	10/18/2023
10-54-330 PRINTING AND POSTAGE							
1623	US BANK CREDIT CARD	10272023	Postage for evidence to lab	10/27/2023	29.20	29.20	10/27/2023
1623	US BANK CREDIT CARD	10272023	Postage	10/27/2023	67.59	67.59	10/27/2023
1623	US BANK CREDIT CARD	10272023	Evidence to lab	10/27/2023	29.45	29.45	10/27/2023
1623	US BANK CREDIT CARD	10272023	Evidence to lab	10/27/2023	40.40	40.40	10/27/2023
10-54-400 TRAVEL AND TRAINING							
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	KEVIN ERB K9 TRAINING FUEL	10/20/2023	94.60	94.60	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	KEVIN ERB K9 TRAINING FUEL	10/20/2023	89.15	89.15	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	KEVIN ERB K9 TRAINING FUEL	10/20/2023	87.09	87.09	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	KEVIN ERB K9 TRAINING FUEL	10/20/2023	92.93	92.93	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	KEVIN ERB K9 TRAINING FUEL	10/20/2023	77.05	77.05	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	KEVIN ERB K9 TRAINING FUEL	10/20/2023	98.98	98.98	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	K9 FUEL TRAVEL CREDIT	10/20/2023	.99-	.99-	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	2023 AACOP CONFERENCE HO	10/20/2023	21.38	21.38	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	2023 AACOP CONFERENCE FU	10/20/2023	82.00	82.00	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	2023 AACOP CONFERENCE HO	10/20/2023	125.56	125.56	10/20/2023

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	TRAVEL FUEL CREDIT	10/20/2023	.82-	.82-	10/20/2023
1623	US BANK CREDIT CARD	10272023.D	Field Officer Training for Dustin Sh	10/27/2023	700.00	700.00	10/27/2023
2102	UTAH ACO ASSOCIATION	2024 UACOA C	2024 Conference	10/17/2023	300.00	300.00	10/18/2023
10-54-510 ANIMAL CONTROL							
1712	BASIC AMERICAN SUPPLY	563552	Collars for Animal Control	10/01/2023	58.19	58.19	11/01/2023
10-54-530 UTILITIES							
660	HILDALE CITY	10/10-3116100	UTILITY SERVICE - MARSHALL	10/10/2023	101.50	101.50	10/17/2023
660	HILDALE CITY	10/10-3841201	UTILITY SERVICE - IMPOUND	10/10/2023	54.00	54.00	10/17/2023
10-54-550 TELEPHONE							
1112	SOUTH CENTRAL COMMUNICA	1101288	TELEPHONE	11/01/2023	51.64	51.64	11/01/2023
1112	SOUTH CENTRAL COMMUNICA	1101289	TELEPHONE	11/01/2023	57.17	57.17	11/01/2023
10-54-600 EQUIPMENT REPAIR AND MAINT							
1712	BASIC AMERICAN SUPPLY	563787	Key Blank for Speed Trailer	10/01/2023	2.70	2.70	11/01/2023
1712	BASIC AMERICAN SUPPLY	563802	Key Blank for Speed Trailer	10/01/2023	2.70	2.70	11/01/2023
1712	BASIC AMERICAN SUPPLY	567683	PD SUPPLIES	10/06/2023	20.81	20.81	10/18/2023
974	CARQUEST OF HILDALE	15048-145174	OIL CHANGE SUPPLIES	10/10/2023	45.95	45.95	10/18/2023
974	CARQUEST OF HILDALE	15048-145181	BULBS	10/10/2023	11.42	11.42	10/18/2023
974	CARQUEST OF HILDALE	15048-145318	OIL	10/11/2023	46.40	46.40	10/18/2023
974	CARQUEST OF HILDALE	15048-145429	OIL CHANGE SUPPLIES	10/12/2023	45.95	45.95	10/18/2023
974	CARQUEST OF HILDALE	15048-145430	AIR FILTER	10/12/2023	16.46	16.46	10/18/2023
974	CARQUEST OF HILDALE	15048-145929	OIL CHANGE SUPPLIES	10/18/2023	62.48	62.48	11/01/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	TINT FOR NEW PD TRUCK	10/20/2023	232.06	232.06	10/20/2023
2027	KEN GARFF ST. GEORGE FORD	4613978	THROTTLE BODY 1104	10/01/2023	422.75	422.75	10/18/2023
1716	STEPHEN WADE AUTO CENTE	5558134	PARTS FOR 1119	10/01/2023	295.49	295.49	10/18/2023
2108	Ticker Automotive	10312023	CARWASH OCTOBER	11/01/2023	136.79	136.79	11/08/2023
2108	Ticker Automotive	20230731	CARWASH AUGUST	11/01/2023	317.50	317.50	11/08/2023
2108	Ticker Automotive	20230831	CARWASH AUGUST	11/01/2023	200.59	200.59	11/08/2023
2108	Ticker Automotive	20230930	CARWASH SEPTEMBER	11/01/2023	189.52	189.52	11/08/2023
2099	TONY BLACK	100323 WINDS	WINDSHIELD REPLACEMENT F	10/03/2023	330.92	330.92	10/17/2023
1794	TRIBE SERVICES LLC	2023-IN-05	Vehicle Cleaning and Detail	10/12/2023	95.00	95.00	10/17/2023
10-54-640 BUILDING & GROUNDS MAINTENANCE							
1623	US BANK CREDIT CARD	10272023.C	Metal File Cabinets for PD	10/27/2023	1,244.88	1,244.88	10/27/2023
10-54-740 EQUIPMENT PURCHASES							
2062	DISCOUNTCELL, INC	OE-27637	Equipment for new PD trucks, adp	10/27/2023	2,061.10	2,061.10	11/01/2023
Total LAW ENFORCEMENT:					11,422.82	11,422.82	
MAGISTRATE COURT							
10-55-210 LEGAL							
840	MANGUM, WALL STOOPS & WA	26-0593M 207	LEGAL	11/01/2023	9,049.85	9,049.85	11/06/2023
10-55-420 JAIL AND INDIGENT COUNCIL							
392	CATHY JOHNSTONE, ESQ. P.C.	10052023	LEGAL	10/05/2023	700.65	700.65	10/17/2023
392	CATHY JOHNSTONE, ESQ. P.C.	10052023	LEGAL	10/05/2023	450.00	450.00	10/17/2023
392	CATHY JOHNSTONE, ESQ. P.C.	10052023	LEGAL	10/05/2023	450.00	450.00	10/17/2023
392	CATHY JOHNSTONE, ESQ. P.C.	10252023	LEGAL	10/25/2023	1,652.13	1,652.13	11/01/2023
1377	WASH. CO. SHERIFF'S OFFICE	OCTOBER 202	INMATE HOUSING	10/03/2023	420.00	420.00	10/18/2023
10-55-490 CONSOLIDATED COURT IGA							
232	AZ STATE TREASURER/COURT	SEPTEMBER 2	1 FINES REMITTANCE/5832	10/16/2023	3,004.48	3,004.48	10/17/2023
880	MOHAVE COUNTY TREASURER	SEPTEMBER 2	COURT SERVICES	10/16/2023	11.20	11.20	10/17/2023
Total MAGISTRATE COURT:					15,738.31	15,738.31	
DISPATCH							
10-57-215 Professional Services							
120	ADVANCED NETWORK CONSUL	2702	DISPATCH	10/04/2023	1,019.17	1,019.17	10/17/2023
120	ADVANCED NETWORK CONSUL	2704	DISPATCH	10/04/2023	922.03	922.03	10/17/2023
120	ADVANCED NETWORK CONSUL	2705	DISPATCH	10/30/2023	745.74	745.74	10/31/2023
120	ADVANCED NETWORK CONSUL	2708	DISPATCH	10/30/2023	895.59	895.59	10/31/2023

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
10-57-240 SUPPLIES							
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	FURNITURE FOR DISPATCH	10/20/2023	417.19	417.19	10/20/2023
10-57-400 TRAVEL AND TRAINING							
286	BARLOW, KEVIN JR.	OCT 2023 TRA	TRAVEL AND TRAINING	10/27/2023	517.59	517.59	10/27/2023
1726	BARLOW, VIENNA	OCT 2023 TRA	TRAVEL	10/27/2023	93.15	93.15	10/27/2023
1927	BARLOW, ZAVENDA	OCT 2023 TRA	TRAVEL AND TRAINING	10/27/2023	93.15	93.15	10/27/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	DISPATCH SUPERVISOR SEMIN	10/20/2023	153.35	153.35	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	DISPATCH SUPERVISOR SEMIN	10/20/2023	84.53	84.53	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	2023 TAC CONFERENCE PARKI	10/20/2023	20.00	20.00	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	2023 TAC CONFERENCE HOTEL	10/20/2023	330.03	330.03	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	2023 TAC CONFERENCE FUEL	10/20/2023	65.82	65.82	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	APCO TRAINING	10/20/2023	488.00	488.00	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	2023 SUPERVISOR TRAINING D	10/20/2023	153.35	153.35	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	APCO INSTRUCTOR TRAINING	10/20/2023	543.00	543.00	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	Dispatch Training	10/20/2023	543.00	543.00	10/20/2023
1419	JOHNSON, KENDRICK	2023 TAC CON	TRAVEL AND TRAINING	10/27/2023	141.45	141.45	10/27/2023
10-57-550 TELEPHONE							
1112	SOUTH CENTRAL COMMUNICA	1101288	TELEPHONE	11/01/2023	55.75	55.75	11/01/2023
1112	SOUTH CENTRAL COMMUNICA	1101289	TELEPHONE	11/01/2023	59.88	59.88	11/01/2023
1445	VERIZON WIRELESS	9947403038	DISPATCH	10/21/2023	80.14	80.14	11/01/2023
10-57-600 EQUIPMENT REPAIR AND MAINT							
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	DISPATCH COMPUTER SUPPLI	10/20/2023	26.05	26.05	10/20/2023
Total DISPATCH:					7,447.96	7,447.96	
PARKS AND RECREATION							
10-70-240 SUPPLIES							
1712	BASIC AMERICAN SUPPLY	570760	TOOLS FOR PARKS	10/20/2023	79.78	79.78	10/25/2023
1712	BASIC AMERICAN SUPPLY	573023	PARKS SUPPLIES	11/01/2023	46.65	46.65	11/07/2023
10-70-400 TRAVEL AND TRAINING							
2105	BERGAMO, MICHAEL	2023 UNLA CO	Travel and Training	11/02/2023	51.75	51.75	11/02/2023
2106	Rick White Jr.	2023 UNLA CO	Travel and Training	11/02/2023	51.75	51.75	11/02/2023
1298	WHITE, HEBER B.	2023 UNLA CO	TRAVEL	11/02/2023	51.75	51.75	11/02/2023
10-70-530 UTILITIES							
626	GARKANE ENERGY	10/17-1684300	Heritage Electricity	10/17/2023	98.33	98.33	10/25/2023
626	GARKANE ENERGY	10/24-1748300	Lauritzen Park - Electricity	10/24/2023	81.93	81.93	10/31/2023
660	HILDALE CITY	10/10-3121001	UTILITY SERVICE - HERITAGE P	10/10/2023	199.50	199.50	10/17/2023
660	HILDALE CITY	10/10-3322001	UTILITY SERVICE - LTZN PARK	10/10/2023	1,550.30	1,550.30	10/17/2023
10-70-540 TOOLS AND SMALL EQUIPMENT							
672	HOME DEPOT CREDIT SERVIC	5615483	Park Tools	10/01/2023	219.90	219.90	10/31/2023
10-70-600 EQUIPMENT REPAIR AND MAINT							
974	CARQUEST OF HILDALE	15048-141301	2012 GMC Starter	10/01/2023	288.81	288.81	10/17/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	RADIATOR FOR TRUCK 2206	10/20/2023	219.00	219.00	10/20/2023
10-70-640 BUILDING & GROUNDS MAINTENANCE							
672	HOME DEPOT CREDIT SERVIC	5612906	Park Tools	10/01/2023	136.40	136.40	10/31/2023
Total PARKS AND RECREATION:					3,075.85	3,075.85	
AIRPORT							
10-72-200 AIRPORT MANAGER CONTRACT							
338	BISTLINE, LADELL SR.	NOVEMBER 2	CONTRACT	10/31/2023	4,800.00	4,800.00	10/31/2023
10-72-240 SUPPLIES							
1004	PURE PH8, INC.	99717	WATER DELIVERY SERVICE AI	10/18/2023	12.72	12.72	10/20/2023
1004	PURE PH8, INC.	99827	WATER DELIVERY SERVICE AI	11/01/2023	6.43	6.43	11/02/2023
1292	WESTWING AVIATION	1492	SUPPLIES	10/01/2023	87.90	87.90	11/02/2023
10-72-400 TRAVEL AND TRAINING							
2104	JESSOP, JACOB	2023 AZAA FA	TRAVEL AND TRAINING	11/02/2023	124.20	124.20	11/02/2023
1353	JESSOP, JEFFERY P.	2023 AZAA FA	TRAVEL	11/02/2023	124.20	124.20	11/02/2023

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
10-72-530 UTILITIES							
626	GARKANE ENERGY	10/24-1717100	Airport Electricity	10/24/2023	948.20	948.20	10/31/2023
660	HILDALE CITY	10/10-3136001	UTILITY SERVICE - AIRPORT	10/10/2023	81.50	81.50	10/17/2023
10-72-550 TELEPHONE							
1112	SOUTH CENTRAL COMMUNICA	1101288	TELEPHONE	11/01/2023	43.11	43.11	11/01/2023
10-72-600 EQUIPMENT REPAIR & MAINTENANCE							
1292	WESTWING AVIATION	1492	Tires for WWA Fueling Trailer	10/01/2023	212.90	212.90	11/02/2023
Total AIRPORT:					6,441.16	6,441.16	
COMMUNITY DEVELOPMENT							
10-78-490 Capital Improvement Projects							
2101	DIAMOND C ASPHALT	2126	Asphalt for Johnson Ave	11/01/2023	92,310.00	92,310.00	11/02/2023
10-78-720 COURT OVERSIGHT CONTINGENCY							
1666	JIM KEITH	2023-10	PD CONSULTANT	11/02/2023	5,095.50	5,095.50	11/06/2023
1936	PMP	OCTOBER 202	COURT MONITOR	11/06/2023	5,524.17	5,524.17	11/07/2023
1936	PMP	SEPT2023	Roger Carter Court Monitor	10/01/2023	1,086.17	1,086.17	10/17/2023
Total COMMUNITY DEVELOPMENT:					104,015.84	104,015.84	
Total GENERAL FUND:					247,447.02	247,378.88	
HIGHWAY USERS FUND							
STREETS & ROADS EXPENDITURES							
20-60-240 SUPPLIES							
1712	BASIC AMERICAN SUPPLY	563289	Flag Tape	11/01/2023	3.03	3.03	11/07/2023
1712	BASIC AMERICAN SUPPLY	567275	PW SUPPLIES	10/05/2023	28.23	28.23	10/17/2023
1712	BASIC AMERICAN SUPPLY	571215	PW SUPPLIES	10/23/2023	48.86	48.86	10/25/2023
1712	BASIC AMERICAN SUPPLY	571222	BATTERIES FOR PW	10/23/2023	6.49	6.49	10/25/2023
1712	BASIC AMERICAN SUPPLY	571226	BATTERIES FOR PW	10/23/2023	7.16	7.16	10/25/2023
1712	BASIC AMERICAN SUPPLY	572181	DRIVER	11/01/2023	34.74	34.74	11/07/2023
1712	BASIC AMERICAN SUPPLY	573336	Masterlocks	11/01/2023	585.22	585.22	11/07/2023
1712	BASIC AMERICAN SUPPLY	573841	Dog food	11/03/2023	41.26	41.26	11/07/2023
1364	BUCK'S ACE HARDWARE	349312	Irrigation Supplies	11/01/2023	356.10	356.10	11/07/2023
1364	BUCK'S ACE HARDWARE	349447	Irrigation Supplies	11/01/2023	110.89	110.89	11/07/2023
1364	BUCK'S ACE HARDWARE	349983	Irrigation Supplies	11/01/2023	139.62	139.62	11/07/2023
1364	BUCK'S ACE HARDWARE	350144	PW Supplies	11/01/2023	123.78	123.78	11/07/2023
974	CARQUEST OF HILDALE	15048-146881	Rags	11/01/2023	49.35	49.35	11/07/2023
672	HOME DEPOT CREDIT SERVIC	1620609	Planter Strip Supplies	10/01/2023	161.19	161.19	10/31/2023
672	HOME DEPOT CREDIT SERVIC	5615485	Chainsaw Box	10/01/2023	85.14	85.14	10/31/2023
1080	SCHOLZENS PRODUCTS COMP	6776904-00	Hildale Street Irrigation Line Exten	10/03/2023	4,256.71	4,256.71	10/17/2023
1080	SCHOLZENS PRODUCTS COMP	6777306-00	Hildale Street Irrigation Line Exten	10/05/2023	2,434.19	2,434.19	10/17/2023
1080	SCHOLZENS PRODUCTS COMP	6777691-00	IRRIGATION SUPPLIES	10/05/2023	332.64	332.64	10/18/2023
1080	SCHOLZENS PRODUCTS COMP	6779472-00	Sprinkler Flags	10/12/2023	63.67	63.67	10/18/2023
1623	US BANK CREDIT CARD	10272023	Rechargeable Batteries	10/27/2023	51.58	51.58	10/27/2023
20-60-250 PROFESSIONAL/ENGINEERING							
120	ADVANCED NETWORK CONSUL	2702	STREETS & ROADS	10/04/2023	203.83	203.83	10/17/2023
120	ADVANCED NETWORK CONSUL	2704	STREETS & ROADS	10/04/2023	184.41	184.41	10/17/2023
120	ADVANCED NETWORK CONSUL	2705	STREETS & ROADS	10/30/2023	149.15	149.15	10/31/2023
120	ADVANCED NETWORK CONSUL	2708	STREETS & ROADS	10/30/2023	179.12	179.12	10/31/2023
20-60-310 LICENSES AND MISC FEES							
1623	US BANK CREDIT CARD	10272023	Costco membership	10/27/2023	128.10	128.10	10/27/2023
20-60-400 TRAVEL AND TRAINING							
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	AFMA 2023 CONF. REGISTRATI	10/20/2023	350.00	350.00	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	2023 UFSMA CONFERENCE RE	10/20/2023	125.00	125.00	10/20/2023
20-60-530 UTILITIES							
626	GARKANE ENERGY	10/17-1697300	Irrigation Pump Electricity	10/17/2023	33.18	33.18	10/25/2023
626	GARKANE ENERGY	10/17-1896600	Irrigation Pump Electricity	10/17/2023	33.18	33.18	10/25/2023

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
626	GARKANE ENERGY	10/17-1911000	Irrigation Pump Electricity	10/17/2023	35.31	35.31	10/25/2023
626	GARKANE ENERGY	10/24-1754000	Public Works Shop - Electricity	10/24/2023	393.31	393.31	10/31/2023
660	HILDALE CITY	10/10-3323001	UTILITY SERVICE - IRRIGATION	10/10/2023	105.00	105.00	10/17/2023
660	HILDALE CITY	10/10-3324011	UTILITY SERVICE - IRRIGATION	10/10/2023	80.00	80.00	10/17/2023
660	HILDALE CITY	10/10-3424011	UTILITY SERVICE - IRRIGATION	10/10/2023	240.58	240.58	10/17/2023
660	HILDALE CITY	10/10-3484201	UTILITY SERVICE - IRRIGATION	10/10/2023	88.05	88.05	10/17/2023
660	HILDALE CITY	10/10-3507901	UTILITY SERVICE - IRRIGATION	10/10/2023	105.00	105.00	10/17/2023
660	HILDALE CITY	10/10-3508001	UTILITY SERVICE - PW	10/10/2023	210.79	210.79	10/17/2023
660	HILDALE CITY	10/10-3508101	UTILITY SERVICE - IRRIGATION	10/10/2023	28.50	28.50	10/17/2023
660	HILDALE CITY	10/10-3841501	UTILITY SERVICE - SCREEN PL	10/10/2023	107.58	107.58	10/17/2023
660	HILDALE CITY	10/10-6348807	UTILITY SERVICE - PW	10/10/2023	161.00	161.00	10/17/2023
20-60-540 TOOLS AND SMALL EQUIPMENT							
1712	BASIC AMERICAN SUPPLY	568600	PW SUPPLIES	10/11/2023	74.90	74.90	10/17/2023
1712	BASIC AMERICAN SUPPLY	569015	PW tool	10/12/2023	36.90	36.90	10/18/2023
1712	BASIC AMERICAN SUPPLY	570396	PW tool	10/19/2023	64.06	64.06	10/25/2023
1712	BASIC AMERICAN SUPPLY	571544	Shovel	11/01/2023	69.50	69.50	11/07/2023
1712	BASIC AMERICAN SUPPLY	571998	Saw Blade	11/01/2023	92.30	92.30	11/07/2023
1364	BUCK'S ACE HARDWARE	349982	New chainsaw for trees	10/05/2023	532.68	532.68	10/31/2023
974	CARQUEST OF HILDALE	15048-141303	Drop Hitch	10/01/2023	308.64	308.64	10/17/2023
672	HOME DEPOT CREDIT SERVIC	5615484	PW Shop Tools	10/01/2023	285.03	285.03	10/31/2023
1080	SCHOLZENS PRODUCTS COMP	6779470-00	Gasket Set	10/12/2023	176.64	176.64	10/18/2023
20-60-550 TELEPHONE							
1112	SOUTH CENTRAL COMMUNICA	1101288	TELEPHONE	11/01/2023	39.51	39.51	11/01/2023
1445	VERIZON WIRELESS	9947403038	STREETS & ROADS	10/21/2023	80.14	80.14	11/01/2023
20-60-600 EQUIPMENT REPAIR AND MAINT							
1712	BASIC AMERICAN SUPPLY	567154	PW SUPPLIES	10/04/2023	32.57	32.57	10/17/2023
1712	BASIC AMERICAN SUPPLY	568358	PW SUPPLIES	10/10/2023	55.33	55.33	10/17/2023
1712	BASIC AMERICAN SUPPLY	569146	PW SUPPLIES	10/13/2023	35.68	35.68	10/18/2023
1712	BASIC AMERICAN SUPPLY	570214	PW SUPPLIES	10/18/2023	55.80	55.80	10/25/2023
974	CARQUEST OF HILDALE	15048-141304	Trailer Hitch Lock	10/01/2023	45.65	45.65	10/17/2023
974	CARQUEST OF HILDALE	15048-145172	FUEL	10/10/2023	16.20	16.20	10/18/2023
974	CARQUEST OF HILDALE	15048-145173	PW Supplies	10/10/2023	64.08	64.08	10/18/2023
974	CARQUEST OF HILDALE	15048-145280	PW Supplies	10/11/2023	66.57	66.57	10/17/2023
974	CARQUEST OF HILDALE	15048-145325	Equipment Maintenance Supplies	10/11/2023	78.70	78.70	10/17/2023
974	CARQUEST OF HILDALE	15048-145335	55 gal drum hydraulic fluid	10/11/2023	793.27	793.27	10/17/2023
974	CARQUEST OF HILDALE	15048-145425	PW Supplies	10/12/2023	158.23	158.23	10/25/2023
974	CARQUEST OF HILDALE	15048-145511	PW Supplies	10/13/2023	19.86	19.86	10/18/2023
974	CARQUEST OF HILDALE	15048-145707	PW Supplies	10/16/2023	12.73	12.73	10/18/2023
974	CARQUEST OF HILDALE	15048-14577	OIL	10/17/2023	29.31	29.31	10/18/2023
974	CARQUEST OF HILDALE	15048-145947	PW Supplies	10/19/2023	33.54	33.54	10/25/2023
974	CARQUEST OF HILDALE	15048-146513	PW Supplies	11/01/2023	52.64	52.64	11/07/2023
974	CARQUEST OF HILDALE	15048-146800	Bead sealer	11/01/2023	13.54	13.54	11/07/2023
974	CARQUEST OF HILDALE	15048-146809	OIL	11/01/2023	25.08	25.08	11/07/2023
974	CARQUEST OF HILDALE	15048-146827	Brake pads and headlight	11/01/2023	57.24	57.24	11/07/2023
974	CARQUEST OF HILDALE	15048-146992	PW Supplies	11/01/2023	62.21	62.21	11/07/2023
974	CARQUEST OF HILDALE	15048-147170	Hitch Lock	11/03/2023	30.64	30.64	11/07/2023
1702	DJB Gas Services, Inc.	01467276	Cylinder Rental	11/01/2023	1.77	1.77	11/07/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER 202	Cylinder rebuild for forklift	10/20/2023	827.31	827.31	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	TAG N GO CARWASH	10/20/2023	29.99	29.99	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	SHOP SUPPLIES - CORNWELL	10/20/2023	401.62	401.62	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	SHOP SUPPLIES - CORNWELL	10/20/2023	401.62	401.62	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	SNAP ON READER SUB	10/20/2023	64.62	64.62	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	BATTERY FOR GPS	10/20/2023	54.27	54.27	10/20/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	BATTERY BACKUP FOR GPS	10/20/2023	36.87	36.87	10/20/2023
726	INTERWEST REBUILDERS	23896	PARTS	10/01/2023	150.00	150.00	10/18/2023
2027	KEN GARFF ST. GEORGE FORD	4614680	PARTS	10/01/2023	31.15	31.15	10/18/2023
2027	KEN GARFF ST. GEORGE FORD	4614681	PARTS	10/01/2023	86.78	86.78	10/18/2023
792	KENWORTH SALES CO.	006P11768	EQUIP MNTNCE	10/12/2023	513.70	513.70	11/01/2023

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
1844	KIMBALL EQUIPMENT COMPAN	PSO138066-1	Crusher Parts	11/01/2023	869.94	869.94	11/07/2023
1875	LAWSON PRODUCTS	9310977757	2 EQUIPMENT MAINT	10/05/2023	73.67	73.67	10/18/2023
1903	PURCELL TIRE CO.	30508399	Outrigger	10/05/2023	306.24	306.24	10/17/2023
1903	PURCELL TIRE CO.	30508679	4 tires Bellydump pup trailer	10/30/2023	1,220.50	1,220.50	11/01/2023
1903	PURCELL TIRE CO.	30508694	2238 Dumptruck Tires	11/01/2023	2,719.36	2,719.36	11/07/2023
1716	STEPHEN WADE AUTO CENTE	5557384	OIL	10/01/2023	71.26	71.26	10/18/2023
1716	STEPHEN WADE AUTO CENTE	5557864	EQUIPMENT MAINT	10/01/2023	159.58	159.58	10/18/2023
1716	STEPHEN WADE AUTO CENTE	5559301	OIL CHANGE 2261	10/01/2023	142.51	142.51	10/18/2023
1716	STEPHEN WADE AUTO CENTE	5559302	OIL	10/01/2023	63.07	63.07	10/18/2023
1296	WHEELER MACHINERY COMPA	PS001585021	PARTS	10/05/2023	1,762.32	1,762.32	10/17/2023
1296	WHEELER MACHINERY COMPA	PS001588034	PARTS	10/11/2023	57.10	57.10	10/17/2023
20-60-640 BUILDING & GROUNDS MAINTENANCE							
144	ALSCO	LSTG1090924	Mat and Coverall Replacements f	11/01/2023	154.98	154.98	11/07/2023
144	ALSCO	LSTG1093181	Mat and Coverall Replacements f	11/01/2023	154.98	154.98	11/07/2023
2070	ELITE CARD PAYMENT CENTER	OCTOBER202	MOULTRIE MOBILE CAMERA F	10/20/2023	169.29	169.29	10/20/2023
1623	US BANK CREDIT CARD	10272023	Battery backups	10/27/2023	347.44	347.44	10/27/2023
1623	US BANK CREDIT CARD	10272023	Card reader	10/27/2023	249.56	249.56	10/27/2023
Total STREETS & ROADS EXPENDITURES:					26,481.61	26,481.61	
Total HIGHWAY USERS FUND:					26,481.61	26,481.61	
MISCELLANEOUS GRANTS FUND EXPENDITURES							
22-40-400 MISC. STATE GRANT EXPENDITURES							
810	LANDMARK TESTING & ENGINE	225203	TOWER SITE	10/01/2023	672.50	672.50	10/25/2023
Total EXPENDITURES:					672.50	672.50	
Total MISCELLANEOUS GRANTS FUND:					672.50	672.50	
COUNTY FLOOD CONTROL FUND EXPENDITURES							
25-40-270 CONSTRUCTION/FLOOD							
2100	SOUTHERN STAR CONSTRUCT	101723 JOHN	Johnson Ave Project	10/17/2023	89,066.00	89,066.00	10/17/2023
Total EXPENDITURES:					89,066.00	89,066.00	
Total COUNTY FLOOD CONTROL FUND:					89,066.00	89,066.00	
ADOT AERONAUTICS GRANT AIRPORT							
26-72-270 CONSTRUCTION/ADOT							
760	JNJ ENGINEERING CONSTRUC	AZC AIP 028 P	AZC AIP 028 TW A EAST Phase 1	10/26/2023	591,278.10	591,278.10	10/27/2023
Total AIRPORT:					591,278.10	591,278.10	
Total ADOT AERONAUTICS GRANT:					591,278.10	591,278.10	
DEBT SERVICE FUND EXPENDITURES							
30-40-200 DEBT SERVICE PRINCIPAL							
1439	WESTERN EQUIPMENT FINANC	2039069	CONTRACT PAYMENT	10/05/2023	13,698.13	13,698.13	10/17/2023
Total EXPENDITURES:					13,698.13	13,698.13	
Total DEBT SERVICE FUND:					13,698.13	13,698.13	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	Date Paid
CDBG MASTERPLAN UPDATE							
EXPENDITURES							
42-40-240 ADMINISTRATION							
380	CANAAN PEAKS ENGINEERING	231002	ENGINEERING South Hildale St	10/06/2023	4,897.50	4,897.50	10/17/2023
Total EXPENDITURES:					4,897.50	4,897.50	
Total CDBG MASTERPLAN UPDATE:					4,897.50	4,897.50	
INTERNAL SERVICE FUND							
EXPENDITURES							
61-40-520 FUEL AND OIL							
2052	SARATOGA RACK MARKETING,	IN0001675856	DIESEL FUEL/ UNLEADED FUEL	10/27/2023	32,587.99	32,587.99	10/27/2023
Total EXPENDITURES:					32,587.99	32,587.99	
UTILITIES DEPARTMENT							
61-42-900 MISC EXPENSES							
1445	VERIZON WIRELESS	9947403038	UTILITIES	10/21/2023	200.29	200.29	11/01/2023
Total UTILITIES DEPARTMENT:					200.29	200.29	
LANDFILL CORP							
61-62-900 MISC EXPENSES							
120	ADVANCED NETWORK CONSUL	2702	LANDFILL	10/04/2023	407.67	407.67	10/17/2023
120	ADVANCED NETWORK CONSUL	2704	LANDFILL	10/04/2023	368.81	368.81	10/17/2023
120	ADVANCED NETWORK CONSUL	2705	LANDFILL	10/30/2023	298.30	298.30	10/31/2023
120	ADVANCED NETWORK CONSUL	2708	LANDFILL	10/30/2023	358.24	358.24	10/31/2023
792	KENWORTH SALES CO.	006P12146	EQUIP MNTNCE	11/01/2023	494.64	494.64	11/07/2023
792	KENWORTH SALES CO.	006P12274	EQUIP MNTNCE	11/02/2023	177.63	177.63	11/07/2023
1623	US BANK CREDIT CARD	10272023	Domain Renewal for Landfill	10/27/2023	19.99	19.99	10/27/2023
1623	US BANK CREDIT CARD	10272023	Gate reader	10/27/2023	262.67	262.67	10/27/2023
1445	VERIZON WIRELESS	9947403038	LANDFILL	10/21/2023	120.15	120.15	11/01/2023
Total LANDFILL CORP:					2,508.10	2,508.10	
Total INTERNAL SERVICE FUND:					35,296.38	35,296.38	
Grand Totals:					1,008,837.24	1,008,769.1	