

Town of Camp Verde
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2027

Fiscal Year	S c h	FUNDS							
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds
2026	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 14,028,352	28,240,006	1,724,015	6,449,055	0	13,855,583	0	64,297,011
2026	Actual Expenditures/Expenses**	E 9,888,697	709,467	1,412,241	2,610,541	0	4,404,886	0	19,025,832
2027	Beginning Fund Balance/(deficit) or net Position/(deficit) at July 1***	5,900,000	2,800,840	0	999,000		20,105,000		29,804,840
2026	Primary Property Tax Levy	B							0
2027	Secondary Property Tax Levy	B							0
2027	Estimated Revenues Other than Property Taxes	C 16,814,100	10,601,765	0	35,000	0	9,694,085	0	37,144,950
2027	Other Financing Sources	D 0	0	0	2,227,000	0	2,250,000	0	4,477,000
2027	Other Financing (Uses)	D 0	0	0	2,227,000	0	2,250,000	0	4,477,000
2027	Interfund Transfers In	D 0	570,000	1,852,375	466,000	0	0	0	2,888,375
2027	Interfund Transfers (Out)	D 2,633,375	255,000	0	0	0	0	0	2,888,375
2027	Line 11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures								
2027	Maintained for Future Debt Retirement								0
2027	Maintained for Future Capital Projects								0
2027	Maintained for Future Financial Stability								0
2027	Maintained for Future Retirement Contributions								
2027	Total Financial Resources Available	20,080,725	13,717,605	1,852,375	1,500,000	0	29,799,085	0	66,949,790
2027	Budgeted Expenditures/Expenses	E 14,230,000	12,110,275	1,852,375	826,000	0	10,051,345	0	39,069,995

EXPENDITURE LIMITATION COMPARISON

	2026	2027
1. Budgeted expenditures/expenses	\$ 64,297,011	\$ 39,069,995
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	64,297,011	39,069,995
4. Less: estimated exclusions	47,044,945	24,594,783
5. Amount subject to the expenditure limitation	\$ 17,252,066	\$ 14,475,212
6. EEC expenditure limitation	\$ 29,544,150	\$ 30,614,465

☒ The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts on this line represent Beginning Fund Balance/(deficit) or Net Position/(deficit) amounts except for nonspendable amounts(e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

There will be a special meeting on July 1st, 2026 in Council chambers at 5:00 pm
to receive input directly from the public and to approve the Final Budget.
The approved Tentative Budget may be reviewed at the Town Clerk's office (473 S. Main St.),
the Camp Verde Public Library (130 Black Bridge Loop Rd.) and on the Town's web page.

Town of Camp Verde
Revenues Other Than Property Taxes
Fiscal Year 2027

SOURCE OF REVENUES	ESTIMATED REVENUES FY2026	ACTUAL REVENUES* FY2026	ESTIMATED REVENUES FY2027
GENERAL FUND			
Local taxes			
Transaction Priviledge Tax	\$ 8,465,200	\$ 6,273,546	\$ 9,071,200
Franchise Fees	390,000	118,249	412,000
Licenses and permits			
Building Fees & Permits	425,000	222,385	375,000
Business License & Events	26,800	13,584	26,800
Pet License	0	0	800
Intergovernmental			
State Shared Revenues	2,485,075	1,843,134	2,653,680
State Transaction Priviledge Tax	1,925,115	1,355,156	1,895,270
Vehicle License Tax	1,071,610	796,387	1,114,410
Dispatch Services	60,000	26,738	60,000
Other	70,000	0	77,390
Charges for services			
Charges for Services	472,760	314,472	438,350
Fines and forfeits			
Magistrate Court	130,000	99,928	150,000
Other	3,100	1,392	2,600
Interest on investments			
Interest	225,000	210,422	280,000
In-lieu property taxes			
None			
Contributions			
Voluntary contributions	21,500	10,350	18,500
Grants	0	0	0
Miscellaneous			
Miscellaneous	224,395	140,762	238,100
Total General Fund	\$ 15,995,555	\$ 11,426,505	\$ 16,814,100

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

Town of Camp Verde
Revenues Other Than Property Taxes
Fiscal Year 2027

SOURCE OF REVENUES	ESTIMATED REVENUES FY2026	ACTUAL REVENUES* FY2026	ESTIMATED REVENUES FY2027
SPECIAL REVENUE FUNDS			
Magistrate Fund			
Local JCEF	\$ 2,500	\$ 1,728	\$ 2,500
Fill The Gap	2,000	988	2,000
Court Enhancement	20,000	10,660	20,000
	<u>\$ 24,500</u>	<u>\$ 13,376</u>	<u>\$ 24,500</u>
HURF Fund			
State HURF Revenues	\$ 1,269,035	\$ 868,285	\$ 1,286,235
Interest & Other	0	3	0
	<u>\$ 1,269,035</u>	<u>\$ 868,288</u>	<u>\$ 1,286,235</u>
Housing Fund			
Loan Payment Principal	\$ 0	\$ 0	\$ 0
Interest	60	17	20
	<u>\$ 60</u>	<u>\$ 17</u>	<u>\$ 20</u>
Federal Grants Fund	23,922,260	5,000	5,746,300
Non-Federal Grants Fund	3,015,800	67,073	2,610,000
ARPA Fund	0	0	0
CDBG Fund	750,000	0	825,000
Donations Fund	90,315	66,381	109,710
	<u>\$ 27,778,375</u>	<u>\$ 138,454</u>	<u>\$ 9,291,010</u>
Total Special Revenue Funds	<u>\$ 29,071,970</u>	<u>\$ 1,020,135</u>	<u>\$ 10,601,765</u>

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**Town of Camp Verde
Revenues Other Than Property Taxes
Fiscal Year 2027**

SOURCE OF REVENUES	ESTIMATED REVENUES FY2026	ACTUAL REVENUES* FY2026	ESTIMATED REVENUES FY2027
DEBT SERVICE FUNDS			
Interest	\$ 0	\$ 0	\$ 0
	\$ 0	\$ 0	\$ 0
Total Debt Service Funds	\$ 0	\$ 0	\$ 0
CAPITAL PROJECTS FUNDS			
Interest	\$ 0	\$ 0	\$ 0
Misc Revenue	\$ 25,000	\$ 39,627	\$ 35,000
Total Capital Projects Funds	\$ 25,000	\$ 39,627	\$ 35,000
PERMANENT FUNDS			
None	\$ 0	\$ 0	\$ 0
Total Permanent Funds	\$ 0	\$ 0	\$ 0
ENTERPRISE FUNDS			
Wastewater Fund			
Operating Revenues	\$ 2,512,760	\$ 1,977,265	\$ 2,737,050
Grants	898,700	33,644	400,000
Interest & Other	36,500	21,810	52,000
	\$ 3,447,960	\$ 2,032,719	\$ 3,189,050
Water Fund			
Operating Revenues	\$ 2,384,580	\$ 1,436,105	\$ 2,427,500
Capacity Fee	250,000	55,405	250,000
Grants	4,535,000	112,514	3,827,535
	\$ 7,169,580	\$ 1,604,024	\$ 6,505,035
Total Enterprise Funds	\$ 10,617,540	\$ 3,636,743	\$ 9,694,085
INTERNAL SERVICE FUNDS			
None	\$ 0	\$ 0	\$ 0
Total Internal Service Funds	\$ 0	\$ 0	\$ 0
TOTAL ALL FUNDS	\$ 55,710,065	\$ 16,123,010	\$ 37,144,950

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

Town of Camp Verde
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2027

FUND	OTHER FINANCING FY2027		INTERFUND TRANSFERS FY2027	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
CIP Fund	\$	\$	\$	136,000
Debt Service Fund				1,852,375
Housing Fund				100,000
HURF Fund				100,000
Federal Grants Fund				365,000
Parks Fund				80,000
Total General Fund	\$ 0	\$ 0	\$ 0	\$ 2,633,375
SPECIAL REVENUE FUNDS				
HURF Fund			100,000	0
Housing Fund			100,000	250,000
Federal Grants Fund			365,000	
Non-Federal Grants Fund				5,000
Restricted Use Fund			5,000	
Total Special Revenue Funds	\$ 0	\$ 0	\$ 570,000	\$ 255,000
DEBT SERVICE FUNDS				
General Fund	\$	\$	\$ 1,852,375	\$
HURF Fund			0	
Total Debt Service Funds	\$ 0	\$ 0	\$ 1,852,375	\$ 0
CAPITAL PROJECTS FUNDS				
General Fund	\$	\$	\$ 136,000	
Federal Grants			250,000	
General Fund			80,000	
Debt Financing	1,902,000			
Lease Financing	325,000			
Vehicles		75,000		
Equipment		452,000		
Structural		400,000		
Parks		1,300,000		
Total Capital Projects Funds	\$ 2,227,000	\$ 2,227,000	\$ 466,000	\$ 0
PERMANENT FUNDS				
None	\$	\$	\$	\$
Total Permanent Funds	\$ 0	\$ 0	\$ 0	\$ 0
ENTERPRISE FUNDS				
Wastewater Fund	\$ 900,000		\$	\$
Capital Projects		900,000	\$	\$
Water Fund	\$ 1,350,000		\$	\$
Capital Projects		1,350,000	\$	\$
Total Enterprise Funds	\$ 2,250,000	\$ 2,250,000	\$ 0	\$ 0
INTERNAL SERVICE FUNDS				
None	\$	\$	\$	\$

Total Internal Service Funds	\$ <u> 0</u>	\$ <u> 0</u>	\$ <u> 0</u>	\$ <u> 0</u>
TOTAL ALL FUNDS	\$ <u><u> 4,477,000 </u></u>	\$ <u><u> 4,477,000 </u></u>	\$ <u><u> 2,888,375 </u></u>	\$ <u><u> 2,888,375 </u></u>

**Town of Camp Verde
Expenditures/Expenses by Fund
Fiscal Year 2027**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES FY2026	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED FY2026	ACTUAL EXPENDITURES/ EXPENSES* FY2026	BUDGETED EXPENDITURES/ EXPENSES FY2027
GENERAL FUND				
General Admin	\$ 3,917,115	\$ 55,443	\$ 2,920,013	\$ 4,287,825
Magistrate Court	504,465	0	363,729	522,680
Public Works	1,924,500	(32,422)	1,317,319	2,090,955
Utilities	243,870	0	149,079	29,800
Community Development	1,052,105	61,760	686,180	980,255
Marshal's Office	4,717,965	(78,760)	3,367,555	4,621,880
Library	813,380	0	523,591	675,830
Parks & Rec	848,930	0	561,231	1,020,775
Total General Fund	\$ 14,022,330	\$ 6,022	\$ 9,888,697	\$ 14,230,000
SPECIAL REVENUE FUNDS				
Magistrate Fund	\$ 132,465	\$ 0	\$ 2,272	\$ 151,400
Non-Federal Grants Fund	3,016,800	(50,000)	118,635	2,617,550
Federal Grants Fund	22,526,300	0	10,509	5,861,300
ARPA Fund	0	0	0	0
CDBG Fund	750,000	0	387	825,000
911 fund	1,361	0	0	1,365
Housing Fund	123,625	0	0	123,680
Donations Fund	883,190	50,000	84,946	991,075
HURF Fund	810,865	(4,600)	492,718	1,538,905
Total Special Revenue Funds	\$ 28,244,606	\$ (4,600)	\$ 709,467	\$ 12,110,275
DEBT SERVICE FUNDS				
Debt Service Fund	\$ 1,724,015	\$ 0	\$ 1,412,241	\$ 1,852,375
Total Debt Service Funds	\$ 1,724,015	\$ 0	\$ 1,412,241	\$ 1,852,375
CAPITAL PROJECTS FUNDS				
CIP Fund	\$ 3,577,135	\$ 0	\$ 1,610,682	\$ 326,000
Parks Fund	\$ 2,871,920	\$ 0	\$ 999,859	\$ 500,000
Total Capital Projects Funds	\$ 6,449,055	\$ 0	\$ 2,610,541	\$ 826,000
PERMANENT FUNDS				
None	\$ 0	\$ 0	\$ 0	\$ 0
Total Permanent Funds	\$ 0	\$ 0	\$ 0	\$ 0
ENTERPRISE FUNDS				
Wastewater	\$ 5,881,530	\$ (13,861)	\$ 2,315,943	\$ 3,688,500
Water	\$ 8,001,775	\$ (13,861)	\$ 2,088,943	\$ 6,362,845
Total Enterprise Funds	\$ 13,883,305	\$ (27,722)	\$ 4,404,886	\$ 10,051,345
INTERNAL SERVICE FUNDS				
None	\$ 0	\$ 0	\$ 0	\$ 0
Total Internal Service Funds	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL ALL FUNDS	\$ 64,323,311	\$ (26,300)	\$ 19,025,832	\$ 39,069,995

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed

Town of Camp Verde
Full-Time Employees and Personnel Compensation
Fiscal Year 2027

FUND	Full-Time Equivalent (FTE) FY2026	Employee Salaries and Hourly Costs FY2026	Retirement Costs FY2026	Healthcare Costs FY2026	Other Benefit Costs FY2026	Total Estimated Personnel Compensation FY2026
GENERAL FUND	113	\$ 7,581,880	\$ 840,145	\$ 1,748,465	\$ 623,945	\$ 10,794,435
SPECIAL REVENUE FUNDS						
HURF Fund	3	\$ 178,315	\$ 19,880	\$ 35,325	\$ 12,650	\$ 246,170
						0
						0
Total Special Revenue Funds	3	\$ 178,315	\$ 19,880	\$ 35,325	\$ 12,650	\$ 246,170
DEBT SERVICE FUNDS						
N/A		\$	\$	\$	\$	\$ 0
Total Debt Service Funds	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
CAPITAL PROJECTS FUNDS						
N/A		\$	\$	\$	\$	\$ 0
Total Capital Projects Funds	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
PERMANENT FUNDS						
None		\$	\$	\$	\$	\$ 0
Total Permanent Funds	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
ENTERPRISE FUNDS						
Wastewater Fund	10	\$ 690,810	\$ 77,010	\$ 116,735	\$ 16,415	\$ 900,970
Water Fund	9	\$ 595,980	\$ 65,320	\$ 95,805	\$ 7,625	\$ 764,730
Total Enterprise Funds	19	\$ 1,286,790	\$ 142,330	\$ 212,540	\$ 24,040	\$ 1,665,700
INTERNAL SERVICE FUND						
None		\$	\$	\$	\$	\$ 0
Total Internal Service Fund	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL ALL FUNDS	135	\$ 9,046,985	\$ 1,002,355	\$ 1,996,330	\$ 660,635	\$ 12,706,305