

Town of Camp Verde
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2023

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	
2022	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	10,500,065	3,659,661	1,488,110	9,663,873	0	7,427,951	0	32,739,660
2022	Actual Expenditures/Expenses**	E	8,567,373	1,169,530	1,167,301	2,084,590	0	12,505,211	0	25,494,005
2023	Beginning Fund Balance/(deficit) or net Position/(deficit) at July 1***		5,611,463	3,064,376	0	2,376,967		26,535,168		37,587,974
2023	Primary Property Tax Levy	B								0
2023	Secondary Property Tax Levy	B								0
2023	Estimated Revenues Other than Property Taxes	C	14,292,440	34,079,873	0	0	0	3,653,349	0	52,025,662
2023	Other Financing Sources	D	0	0	0	715,000	0	0	0	715,000
2023	Other Financing (Uses)	D	0	0	0	715,000	0	0	0	715,000
2023	Interfund Transfers In	D	0	169,000	1,773,205	3,784,000	0	5,281,710	0	11,007,915
2023	Interfund Transfers (Out)	D	2,515,105	8,323,810	0	169,000	0	0	0	11,007,915
2023	Line 11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures									
	Maintained for Future Debt Retirement									0
	Maintained for Future Capital Projects									0
	Maintained for Future Financial Stability									0
2023	Total Financial Resources Available		17,388,798	28,989,439	1,773,205	5,991,967	0	35,470,227	0	89,613,636
2023	Budgeted Expenditures/Expenses	E	11,987,775	28,025,831	1,773,205	5,991,967	0	10,014,500	0	57,793,278

EXPENDITURE LIMITATION COMPARISON

	2022	2023
1. Budgeted expenditures/expenses	\$ 32,739,660	\$ 57,793,278
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	32,739,660	57,793,278
4. Less: estimated exclusions	17,470,438	41,310,731
5. Amount subject to the expenditure limitation	\$ 15,269,222	\$ 16,482,547
6. EEC expenditure limitation	\$ 16,408,064	\$ 18,872,615

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).

**Town of Camp Verde
Revenues Other Than Property Taxes
Fiscal Year 2023**

SOURCE OF REVENUES	ESTIMATED REVENUES FY2022	ACTUAL REVENUES* FY2022	ESTIMATED REVENUES FY2023
GENERAL FUND			
Local taxes			
Transaction Priviledge Tax	\$ 6,954,800	\$ 6,349,534	\$ 7,713,910
Franchise Fees	280,000	248,741	285,600
Licenses and permits			
Building Fees & Permits	227,500	248,772	303,125
Business License & Events	27,000	23,300	27,000
Pet License	5,000	1,488	5,000
Intergovernmental			
State Shared Revenues	1,459,635	1,444,764	2,344,475
State Transaction Priviledge Tax	1,313,525	1,492,415	1,738,660
Vehicle License Tax	856,000	803,469	1,074,210
Dispatch Services	195,000	137,560	150,000
Other	65,000	45,170	75,000
Charges for services			
Charges for Services	221,560	172,800	248,760
Fines and forfeits			
Magistrate Court	150,000	82,042	130,000
Other	7,000	5,463	7,000
Interest on investments			
Interest	2,500	5,055	2,500
In-lieu property taxes			
None			
Contributions			
Voluntary contributions	12,500	13,400	14,500
Grants	0	0	0
Miscellaneous			
Miscellaneous	93,755	92,847	172,700
Total General Fund	\$ 11,870,775	\$ 11,166,820	\$ 14,292,440

* 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 2023**

SOURCE OF REVENUES	ESTIMATED REVENUES FY2022	ACTUAL REVENUES* FY2022	ESTIMATED REVENUES FY2023
SPECIAL REVENUE FUNDS			
Magistrate Fund			
Local JCEF	\$ 3,000	\$ 1,244	\$ 2,500
Fill The Gap	3,000	1,398	2,500
Court Enhancement	25,000	9,156	20,000
	<u>\$ 31,000</u>	<u>\$ 11,798</u>	<u>\$ 25,000</u>
HURF Fund			
State HURF Revenues	\$ 967,500	\$ 1,035,846	\$ 1,268,480
Interest & Other	0	2,000	0
	<u>\$ 967,500</u>	<u>\$ 1,037,846</u>	<u>\$ 1,268,480</u>
Housing Fund			
Loan Payment Principle	\$ 0	\$ 0	\$ 0
Interest	200	48	300
	<u>\$ 200</u>	<u>\$ 48</u>	<u>\$ 300</u>
Federal Grants Fund	2,846,550	75,750	28,366,000
Non-Federal Grants Fund	1,263,500	76,738	2,023,375
ARPA Fund	1,334,693	1,868,118	1,868,118
CDBG Fund	350,000	0	381,000
Donations Fund	115,200	142,686	147,600
	<u>\$ 5,909,943</u>	<u>\$ 2,163,292</u>	<u>\$ 32,786,093</u>
Total Special Revenue Funds	<u>\$ 6,908,643</u>	<u>\$ 3,212,984</u>	<u>\$ 34,079,873</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 2023

SOURCE OF REVENUES	ESTIMATED REVENUES FY2022	ACTUAL REVENUES* FY2022	ESTIMATED REVENUES FY2023
DEBT SERVICE FUNDS			
Interest	\$ 0	\$ 0	\$ 0
	\$ 0	\$ 0	\$ 0
Total Debt Service Funds	\$ 0	\$ 0	\$ 0
CAPITAL PROJECTS FUNDS			
	\$ 0	\$ 0	\$ 0
Total Capital Projects Funds	\$ 0	\$ 0	\$ 0
PERMANENT FUNDS			
None	\$ 0	\$ 0	\$ 0
Total Permanent Funds	\$ 0	\$ 0	\$ 0
ENTERPRISE FUNDS			
Wastewater Fund			
Operating Revenues	\$ 1,676,200	\$ 1,667,469	\$ 1,852,949
Grants	2,755,000	0	0
Interest & Other	201,200	131,355	200,400
	\$ 4,632,400	\$ 1,798,824	\$ 2,053,349
Water Fund			
Operating Revenues	\$ 1,600,000	\$ 0	\$ 1,600,000
	\$ 1,600,000	\$ 0	\$ 1,600,000
Total Enterprise Funds	\$ 6,232,400	\$ 1,798,824	\$ 3,653,349
INTERNAL SERVICE FUNDS			
None	\$ 0	\$ 0	\$ 0
Total Internal Service Funds	\$ 0	\$ 0	\$ 0
TOTAL ALL FUNDS	\$ 25,011,818	\$ 16,178,628	\$ 52,025,662

* 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 2023

FUND	OTHER FINANCING FY2023		INTERFUND TRANSFERS FY2023	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
CIP Fund	\$	\$	\$	250,000
Debt Service Fund				1,481,105
Parks Fund				784,000
Total General Fund	\$ 0	\$ 0	\$ 0	\$ 2,515,105
SPECIAL REVENUE FUNDS				
Federal Grants Fund	\$	\$	\$ 0	6,250,000
ARPA Fund	\$	\$	\$ 0	1,781,710
CDBG Fund			169,000	
HURF Fund				292,100
Total Special Revenue Funds	\$ 0	\$ 0	\$ 169,000	\$ 8,323,810
DEBT SERVICE FUNDS				
General Fund	\$	\$	\$ 1,481,105	\$
HURF Fund			292,100	
PSPRS Refinancing	0	0		
Total Debt Service Funds	\$ 0	\$ 0	\$ 1,773,205	\$ 0
CAPITAL PROJECTS FUNDS				
General Fund	\$	\$	\$ 250,000	169,000
Federal Grants			3,534,000	
Lease Financing	715,000			
Vehicle Purchases		715,000		
Total Capital Projects Funds	\$ 715,000	\$ 715,000	\$ 3,784,000	\$ 169,000
PERMANENT FUNDS				
None	\$	\$	\$	\$
Total Permanent Funds	\$ 0	\$ 0	\$ 0	\$ 0
ENTERPRISE FUNDS				
Wastewater Fund	\$	\$	\$ 5,281,710	\$
	\$	\$	\$	\$
Total Enterprise Funds	\$ 0	\$ 0	\$ 5,281,710	\$ 0
INTERNAL SERVICE FUNDS				
None	\$	\$	\$	\$
Total Internal Service Funds	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL ALL FUNDS	\$ 715,000	\$ 715,000	\$ 11,007,915	\$ 11,007,915

**Town of Camp Verde
Expenditures/Expenses by Fund
Fiscal Year 2023**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES FY2022	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED FY2022	ACTUAL EXPENDITURES/ EXPENSES* FY2022	BUDGETED EXPENDITURES/ EXPENSES FY2023
GENERAL FUND				
General Admin	\$ 2,982,060	\$ (35,945)	\$ 2,309,802	\$ 3,595,695
Magistrate Court	487,245	0	356,472	454,755
Public Works	1,239,630	0	1,097,350	1,591,995
Community Development	786,925	0	557,330	922,460
Marshal's Office	3,839,320	0	3,231,537	3,920,835
Library	640,270	0	558,910	776,290
Parks & Rec	560,560	0	455,972	725,745
Total General Fund	\$ 10,536,010	\$ (35,945)	\$ 8,567,373	\$ 11,987,775
SPECIAL REVENUE FUNDS				
Magistrate Fund	\$ 149,500	\$ 0	\$ 3,068	\$ 154,000
Non-Federal Grants Fund	1,321,650	0	17,529	2,097,053
Federal Grants Fund	453,440	0	159,681	22,142,700
ARPA Fund	0	0	254,109	1,557,827
CDBG Fund	475,000	0	246	550,000
911 fund	1,361	0	0	1,361
Library Fund	0	0	0	0
Impact Fee Fund	0	0	0	0
Housing Fund	70,000	0	0	123,800
Donations Fund	392,170	0	50,745	529,760
HURF Fund	769,065	27,475	684,152	869,330
Total Special Revenue Funds	\$ 3,632,186	\$ 27,475	\$ 1,169,530	\$ 28,025,831
DEBT SERVICE FUNDS				
Debt Service Fund	\$ 1,488,110	\$ 0	\$ 1,167,301	\$ 1,773,205
Total Debt Service Funds	\$ 1,488,110	\$ 0	\$ 1,167,301	\$ 1,773,205
CAPITAL PROJECTS FUNDS				
CIP Fund	\$ 4,024,751	\$ 0	\$ 1,128,197	\$ 592,479
Parks Fund	\$ 5,639,122	\$ 0	\$ 956,393	\$ 5,399,488
Total Capital Projects Funds	\$ 9,663,873	\$ 0	\$ 2,084,590	\$ 5,991,967
PERMANENT FUNDS				
None	\$ 0	\$ 0	\$ 0	\$ 0
Total Permanent Funds	\$ 0	\$ 0	\$ 0	\$ 0
ENTERPRISE FUNDS				
Wastewater	\$ 6,094,711	\$ 8,470	\$ 2,330,211	\$ 8,418,055
Water	\$ 1,324,770	\$ 0	\$ 10,175,000	\$ 1,596,445
Total Enterprise Funds	\$ 7,419,481	\$ 8,470	\$ 12,505,211	\$ 10,014,500
INTERNAL SERVICE FUNDS				
None	\$ 0	\$ 0	\$ 0	\$ 0
Total Internal Service Funds	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL ALL FUNDS	\$ 32,739,660	\$ 0	\$ 25,494,005	\$ 57,793,278

* 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 2023**

FUND	Full-Time Equivalent (FTE) FY2023	Employee Salaries and Hourly Costs FY2023	Retirement Costs FY2023	Healthcare Costs FY2023	Other Benefit Costs FY2023	Total Estimated Personnel Compensation FY2023
GENERAL FUND	108	\$ 6,781,680	\$ 763,235	\$ 1,487,160	\$ 121,455	\$ 9,153,530
SPECIAL REVENUE FUNDS						
HURF Fund	6	\$ 371,850	\$ 42,040	\$ 73,260	\$ 21,415	\$ 508,565
Federal Grants		2,964	336	540	160	4,000
						0
Total Special Revenue Funds	6	\$ 374,814	\$ 42,376	\$ 73,800	\$ 21,575	\$ 512,565
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	9	\$ 566,800	\$ 64,080	\$ 115,370	\$ 13,915	\$ 760,165
Water Fund	6	\$ 367,605	\$ 41,560	\$ 72,600	\$ 9,580	\$ 491,345
Total Enterprise Funds	15	\$ 934,405	\$ 105,640	\$ 187,970	\$ 23,495	\$ 1,251,510
INTERNAL SERVICE FUND						
None		\$	\$	\$	\$	\$ 0
Total Internal Service Fund	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL ALL FUNDS	129	\$ 8,090,899	\$ 911,251	\$ 1,748,930	\$ 166,525	\$ 10,917,605