



**AGENDA
TOWN OF CAMP VERDE
SPECIAL SESSION
MAYOR AND COUNCIL
473 S MAIN STREET, SUITE 106
WEDNESDAY, AUGUST 17, 2022 AT 6:00 P.M.**

ZOOM MEETING LINK:

<https://us02web.zoom.us/j/87650405095?pwd=TldzdmVXd096V28yYmtOeHFvamJTUT09>

One Tap Mobile: 1-253-215-8782 or 1-346-248-7799

Meeting ID: 876 5040 5095

Passcode: 916931

Note: Council member(s) may attend Council Sessions either in person or by telephone, video, or internet conferencing.

1. Call to Order

2. Roll Call. Council Members Jackie Baker, Cris McPhail, Marie Moore, Jessie Murdock, Robin Whatley, Vice Mayor Joe Butner, and Mayor Dee Jenkins

3. Pledge of Allegiance

4. Public Hearing Followed by Discussion, Consideration and Possible Approval of the Town of Camp Verde FY 23 Final Budget. Staff Resource: Michael Showers

Staff Comments

Public Hearing Open

Public Hearing Closed

Council Discussion and Possible Approval

5. Adjournment

CERTIFICATION OF POSTING OF NOTICE

The undersigned hereby certifies that a copy of the foregoing notice was duly posted at the Town of Camp Verde and Bhasas on 08-11-2022 at 3:00 p.m.

Cindy Pemberton

Cindy Pemberton, Town Clerk

Note: Pursuant to A.R.S. §38-431.03. (A)(1); (A)(2) and (A)(3), the Council may hold an Executive Session for purposes of consultation for legal advice with the Town Attorney on any matter listed on the agenda, or discussion of records exempt by law from public inspection associated with an agenda item.

Pursuant to A.R.S. §38-431.01 Meetings shall be open to the public - All meetings of any public body shall be public meetings and all persons so desiring shall be permitted to attend and listen to the deliberations and proceedings. All legal action of public bodies shall occur during a public meeting. The Town of Camp Verde Council Chambers is accessible to the handicapped. Those with special accessibility or accommodation needs, such as large typeface print, may request these at the Office of the Town Clerk at 928-554-0021

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Agenda Item Submission Form – Section I

Meeting Date: August 17, 2022

- Consent Agenda Decision Agenda Executive Session Requested
- Presentation Only Action/Presentation

Requesting Department: Finance Staff Resource/Contact Person: Mike Showers

Agenda Title (be exact): Discussion, consideration and possible approval of the "The Town of Camp Verde FY23 Final Budget".

List Attached Documents: 1) Town of Camp Verde FY23 Proposed Final Budget

Estimated Presentation Time: 5 mins

Estimated Discussion Time: 5 mins

Reviews and comments Completed by:

Town Manager: _____ Department Head: _____

Town Attorney Comments: _____

Risk Management: _____

Finance Department
 Fiscal Impact:
 Budget Code: N/A Amount Remaining: _____

Comments: This document had been updated to include most all pages that are contained within the Final Budget that is posted on the Town website each year and submitted to GFOA for review. There are pieces missing that will be added later, such as debt schedules, chapter pages and a detailed discussion of revenues. Also, the statistical sections of the narrative pages were not able to be updated with FY22 year-end information. However, hopefully the information that has been added will make this document a bit more user-friendly.

Background Information: None.

Recommended Action (Motion): Approve "The Town of Camp Verde FY23 Proposed Final Budget".

Instructions to the Clerk: N/A

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Proposed Final Budget

Fiscal Year - 2022/23

Town of Camp Verde, Arizona

473 S Main Street
Camp Verde, AZ 86322
(928) 554-0000
www.campverde.az.gov

The Center Of It All

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Camp Verde
Arizona**

For the Fiscal Year Beginning

July 01, 2021

Christopher P. Morill

Executive Director



Budget Summary

Fiscal Year 2022-23

The Town of Camp Verde (Town) is proud to present its annual budget for the fiscal year beginning July 1st, 2022 and ending June 30th, 2023 (FY23). The Town strives to maintain a balanced budget operationally every year. The Town considers a balanced budget one in which all recurring operational expenditures are covered with current year revenues, not reserves. In FY23, the Town has maintained a balanced budget in all operational funds (General Fund, HURF Fund, Wastewater Fund and Water Fund). The town has budgeted to use just under \$200,000 of unrestricted reserves for use in the Capital Improvements Fund.

The Town's total budgeted expenses for FY23 are just under \$58.5 million. The State of Arizona mandates Annual Expenditure Limitations for all municipalities that are adjusted every year. The limitation for the Town of Camp Verde for FY23 is \$18,872,615. After removing estimated exclusions in the amount of \$41,310,731 and Other Financing Uses of \$715,000, the amount of the Town's budgeted expenses subject to the state limitation is \$16,428,596 (see page 117), well below the limitation amount. Estimated exclusions include items such as debt funding, debt service, grant funded expenditures and depreciation among other items. Total budgeted revenues for the Town are just over \$52.7 million. The largest component of this amount is the nearly \$36.4 million of Intergovernmental revenues which includes state income and sales tax as well as state and federal grants.

The General Fund is where the vast majority of Town services are budgeted. For FY23, the General Fund budgeted expenses are just under \$12 million which is a 13% increase over FY22 which was \$10.5M. The most significant part of the increase is in Wages & ERE which was just under \$992 thousand. For FY23, the Town decided to give current employees a 3% cost of living adjustment and implemented a merit raise system that allows for up to an additional 3% increase per employee depending on their review. The Town has continued to experience significant growth which has put a strain on numerous departments to keep up with expected services. To compensate for this pressure, 14 new employees are planned for in FY23 with onboarding at various times throughout the year. The total expected cost of these positions to the FY23 budget is \$943 thousand though the elimination of a few positions helped reduce the total increase in wages and ERE. Healthcare expenses continue to rise as well growing 9% (\$267 thousand) over FY22. Just over \$2.5 million is being transferred out for Capital Improvement Projects (\$1M) & Debt Service Funds (\$1.5M).

Significant Events

- 1) **ADOT Grant:** The Town has applied for a US Department of Transportation RAISE grant in the amount of \$22 million. The grant includes 3 specific requests: 1) Widen and enhance Finnie Flat Road, Widen and enhance Montezuma Castle Hwy. from Main St. to the Camp Verde Library and restructure the "Old Circle K" intersection at the North end of Main St. This grant alone amounts to 38% of the Town's total budget for FY23.
- 2) **New Sports Complex Construction:** Construction on the Town's 110-acre park, the Camp Verde Sports Complex, was started in FY18. The Town secured \$7 million of funding through the first-ever public bond offering from the Town and followed that up with \$2.5 million of revenue bond financing in FY21. In FY22 the Town received a matching federal grant that will enable the Town to access up to another \$2.5 million. This will be a multi-phase project creating 2 baseball fields, 2 all-purpose fields and the complete infrastructure (parking, drainage, water, roads, etc.) for the completed park. Construction is expected to finish in 2023. The Town has spent just under \$10.6 million to date on the park, including the initial land purchase in November of 2007. In FY23, the town has budgeted for just over \$5.4 million of infrastructure and equipment expenses. Once fully completed, the complex is expected to house 6 baseball fields, 2 all-purpose fields, several pickleball courts, a walking trail and fishing pond.
- 3) **Wastewater Capital Expenses:** In FY23, the Town has budgeted \$5.5 million for capital expenses. \$3.5 million of this is for the expansion of wastewater services Northward along Hwy 260. Currently the Town has a \$1.2 million loan from the Water Infrastructure Authority (WIFA) for engineering costs of this project. Once completed, the Town will pursue funding for the construction of those services. This project has potential federal grant funding and is expected to cost approximately \$8 million. Another nearly \$1.8 million of various projects are currently moving forward with funding from the American Rescue Plan Act (ARPA).
- 4) **Water Company Purchase:** The Town purchased a local water company's operation in FY22 with a nearly \$10.2 million loan. The loan debt service will be covered by current water company operations. The purchase creates the town's second enterprise fund and adds an expected operating budget cost of \$1.6 million to Town operations.
- 5) **American Rescue Plan Act Funds:** The Town was allocated nearly \$3.7 million of federal ARPA funds in FY22 & FY23. While partly referenced above in the Wastewater capital expenses, total ARPA funded expenses in FY23 is budgeted at just over \$3.3 million. Funded project include wastewater improvements, broadband and communication improvements, informational signage and various other smaller projects.
- 6) **Debt Financed the Town's Unfunded PSPRS Liability:** In February of FY22, the Town took out a \$3 million pledged revenue obligation loan to nearly completely fund the unfunded portion of its PSPRS retirement liability. Using Debt to finance what is in essence another debt saves the Town an estimated \$220 thousand annually in operational expenses.

Budget & Strategic Planning

The Camp Verde Town Council, in conjunction with the Town Manager and Finance Director, have chosen to develop a strategic plan each year, prior to engaging directly in the budget process. The process consists of 1) an overview of the Town statistically and anecdotally, 2) identifying the values of our Town Council, 3) determining the expectations for our future, 4) evaluating current services, facilities opportunities and needs and finally 5) defining and prioritizing future needs and their impact on the budget. In FY23, the Town chose to not engage in a new strategic plan exercise, but instead, to continue forward with the plan developed in FY22. A detailed report of this process and its outcomes are included on page 16 of this document.

Revenue Assumptions

Of the nearly \$14 million of General Fund revenues, 92% comes from state shared revenues (sales tax, income tax and vehicle tax) and local Transaction Privilege Tax (TPT) revenues. As such, these line items are the primary focus for Town revenue forecasting. In FY23, the Town has budgeted for a 10% increase in local TPT over FY22 actual revenues. FY22 revenues were \$51 thousand over budget estimates. Budgeted state shared revenues are dramatically up from FY22 budget estimates. Urban revenue sharing (income tax), State sales tax and Vehicle license tax are up 59.1%, 31.1% and 25.5% respectively. The Town is trying to remain cautious with projected revenue increases, however, failing to recognize the economic and residential growth within the Verde Valley could limit the town's ability to continue to provide citizens and businesses with expected service delivery. Under-estimating revenue projects too much could have a negative impact on the Town's ability to adapt to growth and service demands due to restricted budgetary numbers.

Economic Outlook & Direction

Expansion of wastewater utilities north along the Highway 260 corridor is still a predominant focus for future business growth. The Town is currently working through options to initiate and fund debt financing for an approximately \$8M project to move wastewater utilities into this area including application for an approximately \$3M grant and the creation of a community facilities district.

Camp Verde is seeing continued activity in its Community Development department as well as numerous projects currently under construction. Currently a housing development of approximately 500 homes and an 85-acre retail project are under construction amongst numerous other smaller commercial and residential projects. Camp Verde's Highway 260 corridor has the advantage of being designated as an Opportunity Zone investment area and is indeed seeing the excitement of inquiries and the exchange of property ownership as investors continue to look toward Camp Verde. FY23 is expected to see numerous projects come off of paper in into active construction.

Camp Verde is a growing community, both residentially and commercially and sees a very positive economic growth period over the next 5 to 10 years.

Capital Expenditures

Capital Expenditures are defined as expenses over \$5,000 that have a useful life of more than 1 year. Of the \$58.5 million of total Town expenses in FY23, \$38.7 million of that (66%) is for capital expenditures.

The significant expenditures for this current year include:

- 1) \$22 million US Dept of Transportation grant for widening and enhancing Finnie Flat Rd. and a portion of Montezuma Castle Hwy. as well as restructuring the intersection of Montezuma Castle Hwy and Finnie Flat Rd.
- 2) \$5.5 million Camp Verde Sports park construction and equipment.
- 3) \$3.3 million for ARPA grant funded projects.
- 4) \$3.5 million for expansion of wastewater services along Hwy. 260.

Staffing

Overall staffing levels are budgeted to expand in FY23 by 14.45 FTE's across all the functional departments of the Town. General Admin (+4.25 FTE's) and Public Works (+4.35 FTE's) are seeing the largest increases in FY23, although 2.25 of the 4.25 increase in General Admin is due to new employees hired in the previous year at .25 FTE's each (hired in April) having a full 12-month impact on the current year's budget. Increases in the Marshal's Office (+2.8), Parks & Rec (+2.0), community Development (+1.75) and the Library (+1.0) round out the remaining increases while the Court sees a decline of 1.7 FTE's due to the elimination of a clerk position and changing the Judge to an independent contractor position. A detailed look at staffing levels over the last 4 years can be found on page 13 of this document.

Distinguished Budget Presentation Award

The Town of Camp Verde received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the seventh straight year for its FY22 budget. This award is presented to government entities that meet and exceed various criteria with the presentation of their budget.

Town of Camp Verde FY23 General Fund Budget at a Glance

Inflows

Source	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET
Local Sales Taxes	6,954,800	6,349,534	7,713,910
Franchise Fees	280,000	248,741	285,600
Intergovernmental Revenues	3,889,160	3,923,378	5,344,390
Licenses & Permits	259,500	273,560	335,125
Fines & Forfeitures	157,000	87,505	137,000
Charges for Services	221,560	172,800	248,760
Grants & Donations	12,500	15,900	14,500
Miscellaneous	96,255	98,037.00	175,200
Net Transfers Into General Fund	0	0	0
Total Funds In	\$ 11,870,775	\$ 11,169,455	\$ 14,254,485

Outflows

Function	2021-22 BUDGET	2021-22 ESTIMATED	2022-23 BUDGET
General Government	2,982,060	2,309,802	3,605,478
Magistrate Court	487,245	356,472	447,600
Public Works	1,239,630	1,097,350	1,551,360
Community Development	786,925	557,330	956,416
Marshal's Office	3,839,320	3,231,537	3,914,845
Library	640,270	558,910	740,145
Parks & Rec	560,560	455,972	712,145
Transfers Out to Pay Debt	1,257,220	788,246	1,481,105
Transfers Out to Park Fund	0	0	784,000
Transfers Out to Capital Improv's	1,000,000	888,557	250,000
Total Funds Out	\$ 12,793,230	\$ 10,244,176	\$ 14,443,094

Net From Operations **\$ (922,455)** **\$ 925,279** **\$ (188,609)**

Reserve Use	1,000,000	0	188,609
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General Fund Reserve

(Rounded to nearest \$1000)

FY19	\$2,461,000
FY20	\$2,216,000
FY21	\$4,686,000
FY22*	\$5,611,000
FY23*	\$5,422,000

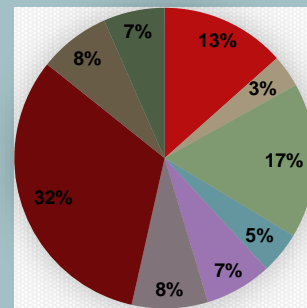
* - Estimated

Local Sales Tax

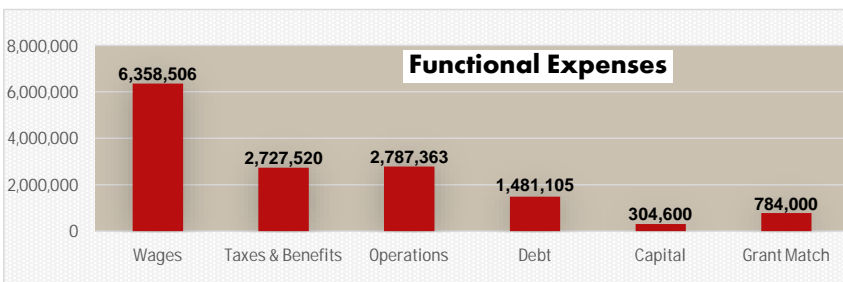
(Rounded to nearest \$1000)

FY19	\$4,390,000
FY20	\$4,640,000
FY21	\$6,558,000
FY22	\$7,006,000
FY23	\$7,714,000

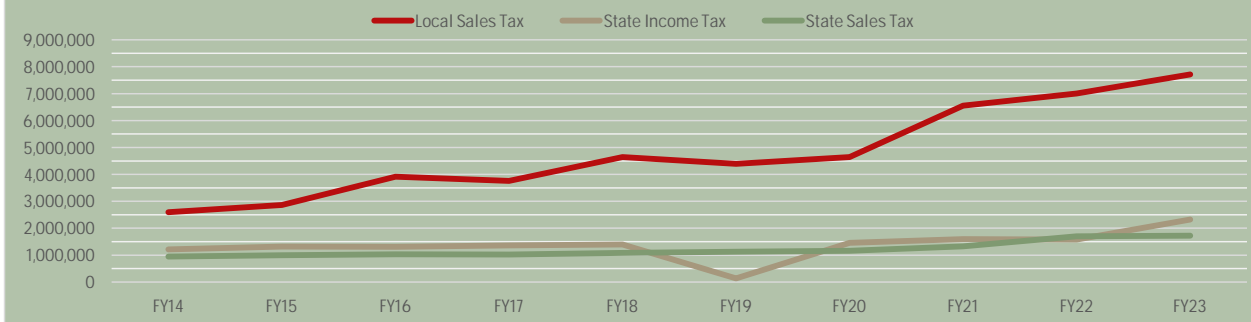
Employee Allocation FY23 - 128.9 FTE's



- Gen Gov't
- Public Works
- Sewer
- Marshal's
- Parks & Rec
- Court
- Streets
- Comm Dev.
- Library



Major Tax Revenues - 10 yrs





Town of Camp Verde Community Profile

The History

The Town of Camp Verde was incorporated on December 8, 1986. The Town's history, however, begins much earlier. In 1865, families from Prescott made the trek through the Black Hills Mountains to arrive in the area that would come to be known as Camp Verde. Fort Verde, now a state historic park, would be established in 1872 to help keep the peace between native americans and the new settlers, though it was eventually vacated in 1890 as the Town of Camp Verde began to take shape.

Though Camp Verde saw some prosperity in its early years due to the operation of a salt mine between 1923 and 1933, it remained mostly isolated due to the somewhat treacherous and overall poor road conditions of the area.

That changed, however, with the building of the State Route 79 highway in 1961 which would eventually become one of the most highly traveled Interstate's in our nation, better known as I-17. With I-17 established as the main thoroughfare from Phoenix to destinations such as Prescott, Sedona and the Grand Canyon, Camp Verde found itself in the center of a main tourist artery. Camp Verde has been slow in its growth over the years, choosing to remain a small, quiet community. This now, is changing as well, as Camp Verde over the last several years has begun to expand its retail base, most prominently in the area of fantastic locally run restaurants and outdoor recreation.



The community possesses some of the oldest and finest historic resources in the Verde Valley. Camp Verde is one of the few communities in Arizona that have examples of buildings from its entire historic period. Such resources are vibrant links to the past representing the people, processes and events that made the Town what it is today. These resources give Camp Verde a sense of its uniqueness and roots. Whether hiking to various local cave dwellings, visiting historic houses or spending time at either of our state parks, Fort Verde State Park or Montezuma's Castle, you will be emersed in a culture rich in southwestern history.

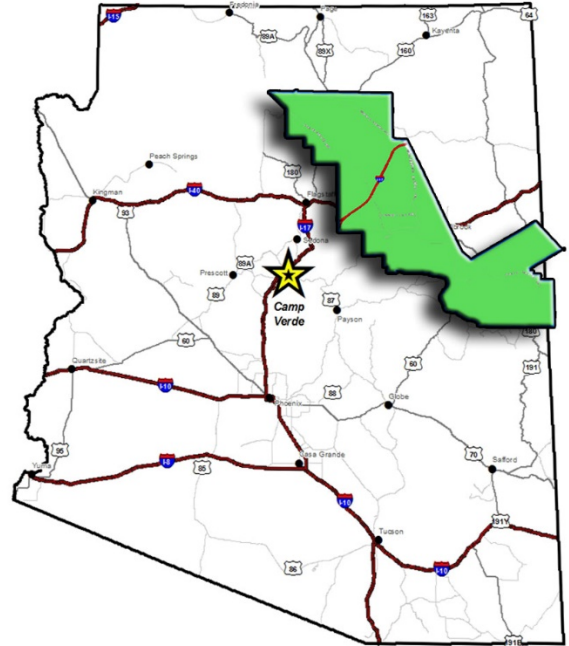
The Town

Camp Verde has received the distinction of being the community closest to the center of Arizona. Located in Eastern Yavapai County, it is 86 miles North of Phoenix and 50 miles South of Flagstaff. The town boundaries stretch out along 18 miles of the Verde River covering a total area of 46 square miles. At an elevation of 3,146 feet, the arid climate provides Camp Verde with hot days and cool evenings during the summer months while winters remain comparatively mild to Arizona's other Northern cities.

Small farms and ranches enhance our rural, western lifestyle. The waterways that meander throughout our quiet community provide an abundance of riverfront properties, recreational opportunities and are a habitat for wildlife, such as bald eagles, hawks, blue heron, beavers and otters. Towering above the valley are majestic mountains that provide a scenic view of unsurpassed beauty.

Camp Verde is predominantly surrounded by US Forrest land which supports the outdoor recreational opportunities in the area. Residents and visitors are able to enjoy outdoor activities such as horseback riding, four wheeling, jeep tours, hiking, camping, canoeing, kayaking and fishing.

Camp Verde plays host to several weekend events throughout the year including Fort Verde Days in October, the Spring Heritage Pecan & Wine Festival in March and Cornfest in July.



The Demographics

The estimated population of Camp Verde was 12,147 for 2020. With an average estimated growth rate in Yavapai County of 1.2%* through 2052, Camp Verde would expect to see the following populations through 2052:

<u>2022</u>	<u>2032</u>	<u>2042</u>	<u>2052</u>
12,489*	14,354*	16,205*	18,203*

* - Based on inhouse estimates derived from azcommerce.com growth projection for Yavapai County

While Camp Verde has historically been seen as a retirement dominated community, recent years has seen a much younger and more professional population begin to take root. Camp Verde's population has become quite an eclectic mix of rancher, professional and entrepreneur. Below is a snapshot of Camp Verde families:

	<u>Camp Verde</u>	<u>Yavapai County</u>	<u>Arizona</u>
HS Grad/Equivalent age25+:	85.2%	91.8%	87.9%
Bachelors+, age 25+:	18.1%	26.3%	30.3%
Home Ownership (2017):	75.4%	72.6%	65.3%
Median Value of Homes	\$214,500	\$273,300	\$242,000
Persons per Household	2.73	2.24	2.65
Median Household Income	\$42,889	\$53,329	\$61,529
% below poverty	24.1%	10.8%	12.8%

(census.gov based on 2020-2021 data)

Unemployment Rates:

	<u>May 2019</u>	<u>May 2020</u>	<u>May 2021</u>	<u>May 2022</u>
AZ	4.6%	8.7%	6.7%	3.2%
Yavapai County	4.3%	8.5%	5.5%	2.8%
Camp Verde	3.4%	6.8%	4.5%*	2.8%*

(azcommerce.com - *Homefacts.com))

The Economy

The local economy has predominantly been made up of small businesses and local owners. However, in recent years, the Town has seen significant commercial growth, including more typical “chain” establishments. Camp Verde’s old “small-town” feel is disappearing within areas close to the freeway, where most expansion is happening. Our location on I-17 between Sky Harbor airport in Phoenix and major travel destinations to our North, such as Sedona and the Grand Canyon, create an average of over 28,000 vehicles per day (ADOT 2018) through Camp Verde. So while Camp Verde still maintains its “small-town” charm throughout most of the Town, the areas closest to I-17 are taking on a more commercialized appearance.

In FY17, the Town’s total TPT income was just over \$4.1 million. In FY22, that amount has grown 86% to over \$7 million. The predominant driver of this increase has been the Retail category which has grown 134% over that 5 year period. In FY17, the Retail category made up 42% of the Town’s TPT. In FY22, that climbs to 53%. The Town has also seen significant gains in Real Estate Rentals (83% increase), Restaurants (56% increase) and Accommodation (106%) categories over the last 5 years.

Top 10 Employers for the Town at June 2021

<u>Employer</u>	<u>Employees</u>
Cliff Castle Casino & Hotel	352
Yavapai County	300
Camp Verde School District	221
Yavapai-Apache Nation	215
Town of Camp Verde	135
Rainbow Acres	120
Bashas	106
Camp Verde, LLC	90
Goettles High Desert Mechanical	67
McDonalds	66

Major Attractions



Montezuma Castle National Monument

Montezuma Castle National Monument features well-preserved cliff-dwellings. They were built and used by the Pre-Columbian Sinagua people, northern cousins of the Hohokam, around 700 AD. It was occupied from approximately 1125-1400 AD, and occupation peaked around 1300 AD. Several Hopi clans trace their roots to immigrants from the Montezuma Castle/Beaver Creek area. When European Americans discovered them in the 1860s, they named them for the Aztec emperor (of Mexico) Montezuma II, due to mistaken beliefs that the emperor had been connected to their construction. Neither part of the monument’s name is correct. The Sinagua dwelling was abandoned 100 years before Montezuma was born and the Dwellings were not a castle. It was more like a “prehistoric high rise apartment complex”.



Fort Verde State Historic Park

From 1865 to 1891, U.S. Army officers, doctors, families, enlisted men, and scouts lived in a succession of army bases located in the Verde Valley. Replacing the earlier camps of Lincoln and Verde, Fort Verde became the most established military presence in the Valley. The Fort is best known for its use by General Crook's U.S. Army scouts and soldiers as a base of operation during the Indian Wars of the 1870s and 1880s. Today, visitors can experience three historic house museums, all with period furnishings, that are listed on the National and State Register of Historic Places. The former fort administration building houses the Visitor Center with interpretive exhibits, artifacts from military life, and history of the Indian Wars.



Cliff Castle Casino

Cliff Castle Casino-Hotel Guests can enjoy fine dining at the award-winning Storytellers Gourmet Steakhouse. They also offer family dining at The Gallery restaurant, tasty old-fashioned burgers at Johnny Rockets, and casual dining at The Gathering restaurant located inside The Hotel at Cliff Castle. Guests can relax at any of the cocktail lounges, which include Fables, Cliff Dwellers and The Gutter located inside the bowling center. Kids will also enjoy Shake Rattle and Bowl bowling center, The Alley Arcade, a collection of the most popular high-action video games, and Kids Quest supervised childcare for children up to 12 years old featuring indoor playground, arts & crafts and arcade games.



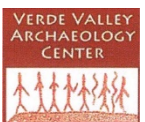
Out of Africa Wildlife Park

Located in Camp Verde, Arizona, Out of Africa Wildlife Park is one of Arizona's best wildlife theme parks. Out of Africa Wildlife Park strives to educate and entertain, to provide an exciting and engaging opportunity to love and respect creation and creator. It is a place where family and friends gather to experience oneness with animals and each other during safaris, tours, walks, observations, and shows of wild-by-nature animals in their own, natural splendour.



Predator Zip Line

Experience the wind ripping through your hair on a thrill ride over nature's wildest predators. Enjoy the adventure of a lifetime on a world-class zip line over Out of Africa Wildlife Park in Camp Verde, Arizona!



Verde Valley Archaeology Center

In 2010, a group of avocational archaeologists and volunteers created the Verde Valley Archaeology Center, located in downtown Camp Verde, in an effort to protect what was left of the valley's ancient people. Their museum on Main Street displays and interprets artifacts from both public and private collections, and in doing so has helped to stem the flow of artifacts leaving the valley. The center has an active research facility that assists archaeologists and government agencies throughout the area in identifying and cataloging artifacts. A number of programs are offered throughout the year to help educate the public and instill an appreciation for the ancient cultures that have called the Verde Valley home.



Copper Star Indoor Shooting Range

The Copper Star Indoor Shooting Range is Arizona's largest indoor shooting range. The facility includes a state of the art, air-conditioned, 25 yard pistol range, the only 100 yard rifle range in the state and a 50 yard archery range. It is their mission to provide a safe, fun, family friendly and comfortable environment. They offer a large selection of firearms for rent, including bows and fully automatic machine guns. Copper Star Indoor Shooting Range is a great place to spend your time while traveling through the Verde Valley.



Town of Camp Verde

Key Officials and Staff

Mayor and Council Members

Mayor Dee Jenkins, Vice-Mayor Joe Butner.

Councilor Marie Moore, Councilor Robin Whatley, Councilor Cris McPhail, Councilor Jessie Murdock, Councilor Jackie Baker.



Department Heads

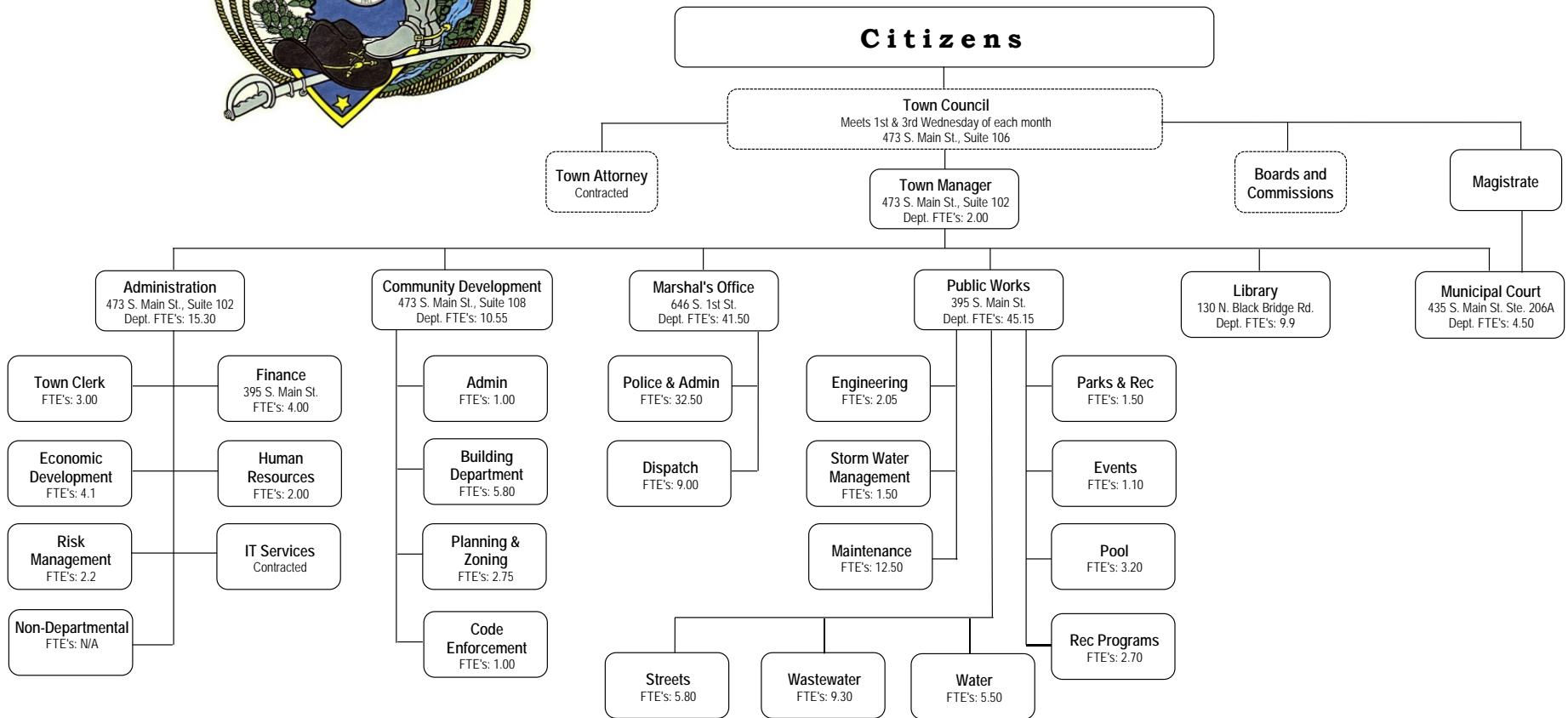
Russ Martin, *Town Manager*
Cindy Pemberton, *Town Clerk*
Mike Showers, *Finance Director*
Corey Rowley, *Marshal*
Kathy Hellman, *Library Director*
Gary Horton, *Presiding Magistrate*

John Knight, *Community Development Director*
Ken Krebbs, *Public Works Director*
Steve Ayers, *Economic Development Director*
Veronica Pineda, *Court Supervisor*
Heather Vinson, *Risk Management*
Julia Kaiser, *Human Resources*



Town of Camp Verde, Arizona

Town Organization Chart



FTE Staffing Levels

Department	FY20 Actual	FY21 Actual	FY22 Approved	FY23 Budget
General Government	11.30	10.90	13.05	17.30
Town Council	N/A	N/A	N/A	N/A
Manager's Office	1.00	1.00	1.00	2.00
Clerk's Office	2.00	2.00	2.25	3.00
Finance Dept.	3.00	3.00	3.25	4.00
HR	1.00	1.00	1.25	2.00
Risk Management	1.20	0.80	1.20	2.20
Economic Development	3.10	3.10	4.10	4.10
IT Dept	N/A	N/A	N/A	N/A
Magistrate Court	6.20	6.20	6.20	4.50
Public Works	25.90	27.00	32.30	36.65
Engineering	1.00	1.00	1.00	2.05
Stormwater	1.20	1.30	1.40	1.50
Maintenance	10.00	11.00	11.00	12.50
Streets	5.20	5.20	5.30	5.80
Sewer	8.50	8.50	8.60	9.30
Water	N/A	N/A	5.00	5.50
Community Development	6.80	6.80	8.80	10.55
Building	3.80	3.80	4.30	5.80
Planning & Zoning	1.00	.50	2.00	2.75
Code Enforcement	1.00	1.00	1.00	1.00
Admin	1.00	1.50	1.50	1.00
Marshal's Office	34.75	34.00	38.70	41.50
Sworn Officers	20.75	20.00	24.70	23.50
Dispatch	8.00	8.00	8.00	9.00
Admin	6.00	6.00	6.00	9.00
Library	9.40	8.90	8.90	9.90
Parks & Rec	6.70	6.50	6.50	8.50
Pool	2.60	2.60	2.60	3.20
Events	.60	.60	.60	1.10
Rec Programs	2.30	2.30	2.30	2.70
Admin	1.20	1.00	1.00	1.50
Total FTE's	<u>101.05</u>	<u>100.30</u>	<u>114.45</u>	<u>128.90</u>

FTE changes from FY22 to FY23

FY22 Approved FTE's: 114.45

General Admin	+4.25	
Manager's Office	+1.00	Add Deputy Manager Position.
Clerk's Office	+0.75	FY22 new Hire budgeted for April hire date.
Finance Office	+0.75	FY22 new Hire budgeted for April hire date.
Human Resources	+0.75	FY22 new Hire budgeted for April hire date.
Risk Management	+1.00	In FY22, the unbudgeted Project Manager position was hired.
Court	- 1.70	
		Removed 1 FT clerk position.
		Changed the Judge to contract labor (-0.70).
Public Works	+4.35	
Engineering	+1.05	Add new Engineer position, +1.0 Rounding adjustment from FY22, +.05 (1.4 instead of 1.35)
Stormwater	+0.10	Add new Stormwater Tech to be hired in April, +0.25 FTE Remove allocation from Admin Asst. not rehired, -0.15
Maintenance	+1.50	Add 1.0 FTE new Maint worker Add .25 FTE for seasonal support Change pool allocations from 10% to 3%, +0.25 FTE
Streets	+0.50	FY22 new Hire budgeted for January hire date
Sewer	+0.70	Added .5 FTE for new Utilities Department Director Added 1.0 FTE for new Operator Removed .80 FTE for unreplaced Admn Asst. Position
Water	+0.50	Added .5 FTE for new Utilities Department Director
Community Dev	+1.75	
Admin	- 0.50	Change allocation of split Bldg/Admin to all Bldg, -0.50
Building	+1.50	Add Senior Bldg Inspector position, +1.00 Change allocation of split Bldg/Admin to all P&Z, +0.50
P&Z	+0.75	Add new Planner position-budgeted for October Hire, +0.75 Change.
Marshal's Office	+2.80	
Sworn Officers	- 1.20	2 officers hired in FY22 in February, +0.80 Moved 2 officer positions into Admin, -2.00
Dispatch	+1.00	Move dispatch position used for admin back to dispatch, +1.00
Admin	+3.00	Moved 2 officer positions to Admin, +2.00 Add new Quartermaster position, +1.00 Add new Admin Asst. position, +1.00 Move dispatch position used for admin back to dispatch, -1.00
Library	+1.00	
		Add Library Manager position-budgeted for January hire, +0.50 Add PT library clerk, +0.50
Parks & Rec	+2.00	
		Add Coordinator position, +1.00, add Rec Leader position, +0.75 -both positions allocated across all 4 departments Removed 2 PT positions, -0.85 Change pool allocations from 10% to 3%, -0.25 FTE Extended Pool and program seasons, +1.35
NET CHANGE	+14.45	

FY23 Proposed FTE's: 128.90



Town of Camp Verde

Proposed Budget Calendar for FY 2022-23

<u>Date</u>	<u>Task</u>	<u>Day/Time</u>
Feb. 16 th , 2022	Approve budget calendar.	Wed: 6:30pm
Apr. 12 th , 2022	Day 1 of Council budget presentations	Tue: 5:30-8:00pm
Apr. 13 th , 2022	Day 2 of Council budget presentations	Wed: 5:30-8:00pm
May 6 th , 2022	Council review with Town Manager & Finance Director	Fri: 8:30-11:30am
May 18 th , 2022	Public hearing; Adoption of Town fees and Sanitary District debt levies	Wed: 6:30pm
June 15 th , 2022	Adoption of Tentative Budget and Capital Improvement Plan	Wed: 6:30pm
July 20 st , 2022	Public hearing; Adoption of final budget	Wed: 6:30pm

**Please note that dates are estimates only and may change if necessary.*



TOWN OF CAMP VERDE

Strategic Plan Summary

For fiscal year 2021-22

Short-term Goals (1-2 years)

1. *Create marketing program focused on business development, tourism and support, healthcare expansion and Main St. area.*
2. *Providing access to the Verde River.*
3. *Fully develop the Camp Verde Sports Complex.*
4. *Become the water provider in Town through acquisition of a local water company.*
5. *Expand wastewater services Northward along Hwy 260.*
6. *Stimulate the growth of quality affordable housing.*
7. *Encourage development that retains our rural and historical, western character while following the layout of the General Plan.*
8. *Retain current employee's while attracting and developing leaders of respect within their fields.*

Long-term Goals (3+ years)

1. *Park system expanded, improved and maintained.*
2. *Continued growth of quality affordable housing.*
3. *Main St. and Montezuma Castle Hwy. intersection re-aligned.*
4. *Work to improve career-technical educational opportunities within the Verde Valley.*
5. *Improve broadband access.*
6. *Improve and remedy infrastructure related safety issues including, roads, sidewalks and stormwater run-off.*

GOAL DEVELOPMENT PROCESS

Summary

Each year, at the beginning of the budgeting process, the Town of Camp Verde goes through a strategic planning process to establish the short-term and long-term needs and direction of the Town, specifically as it applies to the remainder of the upcoming budgeting process. The goal is to develop a document listing the top priorities of Council that can be used as a reference by Council members and Town staff as they prepare and prioritize the Town's 5-year Capital Improvement Plan and overall Town budget.

Defining Ourselves

Each member is given a worksheet ahead of time to complete in anticipation of the strategic planning meeting. The worksheet (see attachment A) focuses council member's attention on what our Town looks like now and what we would like our Town to look like in the future. Each Council member presents their ideas of what they see as the important characteristics of who/what we are as a town currently. After which, similar concepts are combined and the top concepts are selected through simple discussion. The same process is then followed for the next section of who/what would we like to become. This process is important for directing Council's focus onto diverse and high-level concepts rather than specific projects or budget items. The top responses for each section are listed below.

Who/what are we?

- 1) A rural town with historical roots and a western character.
- 2) Located on the Verde River and the cross roads of Interstate 17 and Hwy 260.
- 3) Family and community focused.
- 4) A relatively diverse population including working class, retiree's, Native Americans, Hispanics, and Caucasians as well as both well off and living within poverty conditions.
- 5) A community of abundant natural resources for outdoor activities including the river, trails, open land and pleasant weather.

Who/what do we want to become?

- 1) Retain our rural, historical and western character.
- 2) Remain a safe place to live.
- 3) Providing quality affordable housing to its residents.
- 4) A tourist destination.
- 5) A preserved and accessible Verde River.
- 6) A successful Main St. corridor that is enhanced with new opportunities but retains its western character.
- 7) Create a solid educated and skilled workforce.
- 8) Development of more local healthcare facilities.
- 9) Preserved focus on families and community.
- 10) Increased support for marketing, business and tourism.

GOAL DEVELOPMENT PROCESS

Segment Review

Council is also given another worksheet (see attachment B) to complete ahead of time. This worksheet begins to focus council members on specific “segments” of our town also from a high-level standpoint. The four main segments are: 1) Quality of life, 2) Infrastructure, 3) Economy and 4) Town government. Within each segment are multiple categories for Council members to reflect on as they determine individually, what “the” major issue within that category is. This desire here is to keep Council focused on the overriding issue, not their specific solution. Once the issue is determined, its level of importance is assigned with a value as follows: 4-critical/imperative, 3-necessary/needed, 2-secondary/desired and 1-consider/review. Finally, each issue is determined to be a Strength, a Weakness, an Opportunity or a Threat. These sheets are turned in ahead of time and summarized by staff, with similar topics combined into one issue. Council members receive the summarized version the day of the strategic planning session (see attachment C). Council members now spend 30 minutes discussing and rating the remaining issues. Once completed, the forms are given to the finance Director to be entered onto the completed segment sheet where all levels for each line item/issue are averaged together. From the averages, the top priorities rise to the top and are reviewed with Council to make sure the majority agrees with end results (see attachment D). The 9 top issues are listed below.

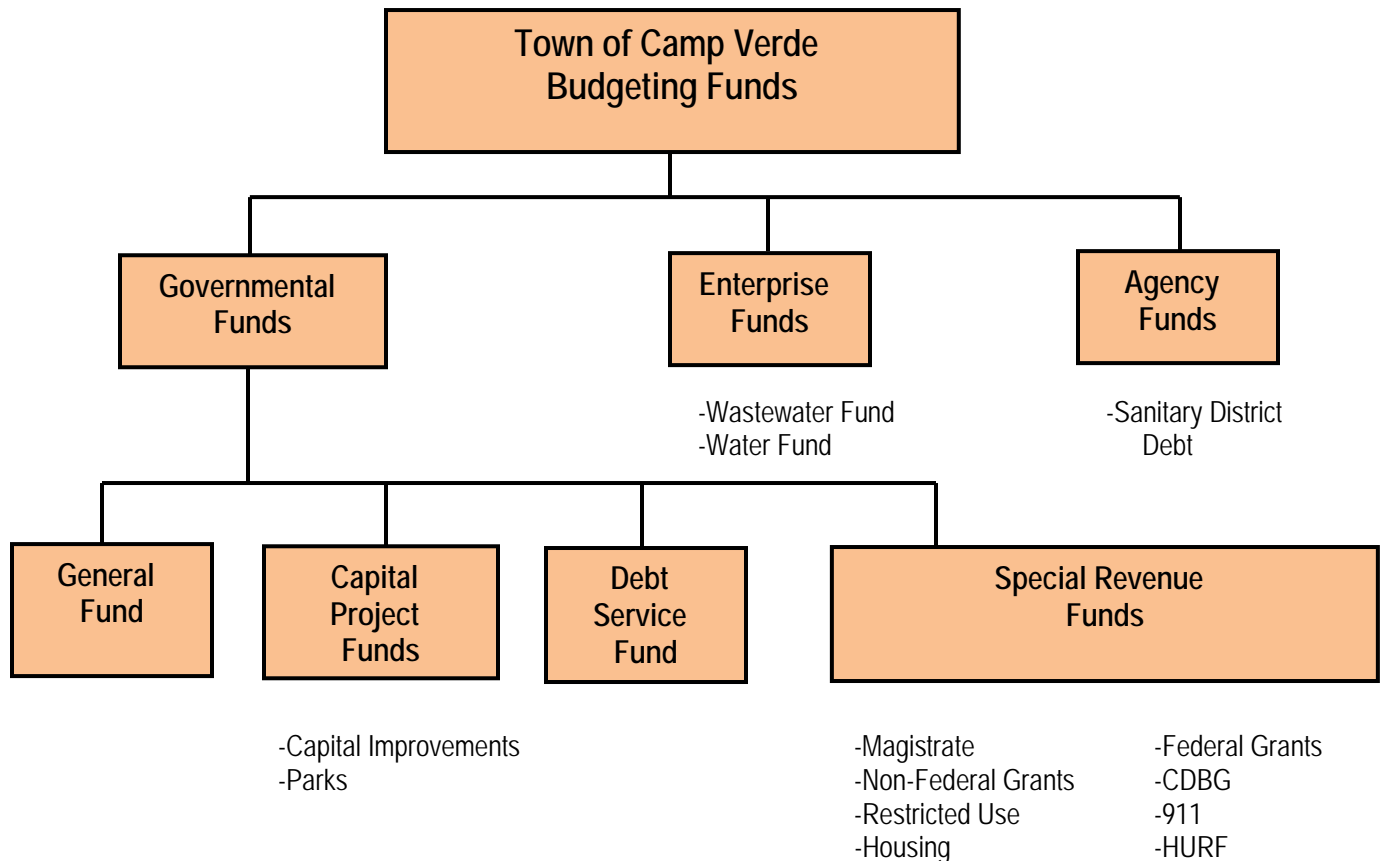
Top rated issues

- 1) The character of our Town; rural, historical heritage, western and family/community focused.
- 2) Providing public access to our abundant outdoor areas while making sure to maintain and preserve them as well.
- 3) Expand wastewater services northward along Hwy 260 corridor.
- 4) Maintaining a successful Main St. area, enhancing services and retaining its western character.
- 5) Provide activities and resources that support our local families.
- 6) Pursue the acquisition of a local water company.
- 7) Attracting businesses that provide good wages for employees.
- 8) Improve career-technical educational opportunities within the Verde Valley.
- 9) Fully develop the Camp Verde Sports Complex.

Goal Development

Once these exercises are completed, Council utilizes the top results established in each exercise to propose and validate a list of short-term (1-2 years) and long-term (3+ years) goals to help guide the development of the upcoming budget and overall direction for use of Town resources. For fiscal year 2020-21, 8 short-term goals and 6 long-term goals were created.

Budget Fund Structure



Fund Types

Governmental Funds: Are used to account for activities primarily supported by taxes, grants and similar revenue sources.

- **General Fund:** The main operating fund used to account for and report all financial resources not accounted for and reported in another fund.
- **Capital Project Funds:** Used to track the financial resources to be used for the acquisition, construction or major renovation of capital assets.
- **Debt Service Funds:** Used to account for the funding allocations and the payments of general long-term debt principal, interest and related costs.
- **Special Revenue Funds:** Used to account for and report the proceeds from special revenue sources that are restricted or committed for specific purposes other than debt or capital projects.

Enterprise Funds: Used to report any activity for which a fee is charged to external users for goods or services.

Agency Funds: Used to report resources held by the Town in a purely custodial capacity.

Major Funds

Major funds are those funds where expenditures or revenues are greater than 10% of the total budgeted expenditures or revenues for the Town. Major funds for budgetary purposes may differ from the major funds reported by the Town in the audited financial statements as major fund determination within the audit also considers assets and liabilities. The Town has 3 major funds in this FY23 budget document. The major budget funds presented here are the General, Wastewater, & Federal Grants funds. The reasons for the difference in major fund reporting is: 1) asset and liability numbers are considered in reporting major funds for financial statement reporting and they are not considered for budgeting purposes.

General Fund

The General Fund is the main operating fund for the Town. It receives all tax revenues and most fees, fines, permits and license revenue. It is also where the majority of payroll related costs are incurred. For the Town, the General Fund is the focal point for a *Balanced Budget*.

(Budget detail starts on page 41)

Wastewater Fund

The Wastewater Fund contains all operations of what used to be known as the Camp Verde Sanitary District. The Town took over operations of the Sanitary District on July 1, 2013. The Wastewater Fund is a self-sustaining enterprise fund charging fees to residential and commercial customers. Those fees pay for all operations within the fund.

(Budget detail starts on page 114)

Federal Grants Fund

The Federal Grants Fund tracks all federal grant monies received by the Town.

(Budget detail starts on page 104)

Basis of Accounting & Budgeting

The *Basis of Accounting* and *Basis of Budgeting* determine when revenues and expenditures are recognized for the purposes of financial reporting and budget control. Accounting on a *cash basis* means that revenues and expenditures are recorded when cash is actually received or paid out. *Full accrual accounting* is where revenues are reported when earned, as opposed to when received, and expenditures are recognized when an obligation to pay is incurred, as opposed to when the payment is made. Capital purchases are recognized over the life of the asset through the use of depreciation.

Governments typically use a hybrid basis of accounting termed *modified accrual*. Under this system, revenues are recognized when they become measurable and available and expenditures are recognized when the obligation to pay is incurred. However, capital expenditures are recognized at the time of purchase. This means that governments may experience significant increases and decreases in total expenditures from year to year, as capital expenses tend to be large and unevenly timed. To help explain year to year expenditure trends, governments typically report capital expenditures separately from operating costs.

The Town of Camp Verde uses modified accrual accounting and budgeting for its governmental fund types. For enterprise funds (the Wastewater Fund), the Town uses full accrual accounting but budgets under the modified accrual accounting to show the purchases of capital assets and the use of other financing sources (ie loans) for a more transparent view of the use of funds within that enterprise fund.



Town of Camp Verde

Financial Policies

Fiscal Policies

ACCOUNTING

The Town's accounting and financial reporting systems will be maintained in conformance with Generally Accepted Accounting Principles and standards of the Government Accounting Standards Board. A fixed asset system will be maintained to identify all Town assets, their condition, historical cost, replacement value and useful life.

AUDIT

An annual audit will be performed by an independent public accounting firm with the subsequent issue of an official Comprehensive Annual Financial Report, including an audit opinion.

FINANCIAL

- To maintain a financially viable Town that can maintain an adequate level of municipal services.
- To maintain financial flexibility in order to be able to continually adapt to local and regional economic changes.
- To maintain and enhance the sound fiscal condition of the Town.
- To maintain a positive municipal credit rating.

RESERVES

The Town will maintain General Fund reserves of unrestricted monies in the amount of \$500,000. The Finance Director will alert the Council any time Unrestricted General Fund reserves drop below \$1,000,000 and will continue to update Council members until unrestricted General Fund reserves reach the \$1,000,000 threshold or until directed by Council that the reporting is no longer necessary.

The Town will also maintain HURF Fund reserves in an amount equal to three (3) months of budgeted HURF expenditures. This reserve balance shall not be used without approval from the Council.

BUDGET POLICY

PURPOSE: To establish policies and procedures to carefully account for public funds, manage the finances wisely and plan for adequate funding of services that are desired by the public. The following budget policy provides guidance for preparing the Town of Camp Verde's annual budget (all funds) as well as adoption, implementation, and monitoring of the budget.

I. POLICIES

- A. BUDGET PHILOSOPHY. The Town of Camp Verde's budget philosophy includes funding the service delivery system using the resources provided through current revenue collection while planning for future needs through capital funding and maintenance.
- B. BALANCED BUDGET. Arizona law (Title 42 Arizona Revised Statutes) requires the Town Council to annually adopt a balanced budget. The Town of Camp Verde will develop a balanced budget by June 30th each year, where projected revenues meet or exceed projected expenditures. In the event that projected revenues are not adequate to sustain the service delivery system desired by the Town's citizens, a draw on fund balance may be authorized by the Town Council in accordance with Town Code Section 3-4-5 Fund Balance Policy. In addition, the Town will not use one-time (non-recurring) revenues to fund continuing (recurring) expenditures.
- C. CONSERVATIVE PROJECTIONS. Revenues and Expenditures will be determined through conservative projections. Current revenues will be sufficient to support current operating expenditures allowing the Town to maintain a positive operating position.
- D. USER FEES. User Fees will be adjusted as necessary to recover the full cost of services provided, except when the Town Council determines that a subsidy from the General Fund is in the public interest.

II. PROCEDURES

A. BUDGET PROCESS

1. The Town Manager will meet with all Department Directors to discuss his/her outlook for the coming year and give staff direction as to the financial direction of the new year's budget.
2. Department Heads will develop the budgets for their departments based on the recommended direction of the Town Manager.
3. Department Heads will enter their completed budget requests into the computer accounting system with appropriate notes for review by the Town Manager. Individual meetings are held with each of the Department Heads to discuss their budget requests and to assure that the Departments' narratives are complete.
4. The compiled preliminary draft budget is distributed to Council Members and Department Heads. Budget Work Sessions are scheduled to present each budgetary unit to Council, answer questions that may arise, make adjustments as directed, and obtain Council's preliminary approval of the requests. The Finance Department, with the Town Manager's direction, makes final adjustments to the budget and verifies that all information is properly included in the budget document.
5. In June, the Tentative Budget is approved by Council and the budget is advertised in the local newspapers for two consecutive weeks.
6. In July, Public Hearings on the Tentative Budget are held. If no changes have been directed, the Final Budget is adopted and implemented.

B. BUDGET AMENDMENT POLICY

1. Once the tentative budget is adopted, the expenditure limitation amount is set for the fiscal year. The Town Council may not approve additional appropriations above that amount.
2. Throughout the fiscal year, amendments may be made to the adopted budget. All budget amendments must be approved by the Town Council. Budget amendments include, but are not limited to, transfers of appropriations between departments, transfers of appropriations from the Contingency to departments and/or funds, and transfers of appropriations between funds.
3. The Town Manager may approve budget reallocations within functional department areas as follows:
 - a. General Government – All “100 & 900” department account numbers
 - b. Magistrate Court – All “300” department account numbers
 - c. Public Works – All “400” department account numbers
 - d. Community Development – All “500” department account numbers
 - e. Marshal's Office – All “600” department account numbers
 - f. Library – All “700” department account numbers
 - g. Parks & Rec – All “800” department account numbers
4. A budget adjustment is requested with the Budget Change/Re-Appropriation Form. The form is submitted to the Finance Director for review.
5. The Finance Director shall submit the completed Budget Change/Re-Appropriation Form to Council for approval.
6. Approved changes to the budget shall be documented, signed and entered by the Finance Director and filed in an annual budget adjustment file.

C. BUDGET MONITORING

1. The Finance Department, along with each Department Head, monitors the budget continuously throughout the fiscal year. The Town focuses on the object level (total salary expenditures, total operational expenditures, etc.) of tracking rather than focusing on the sub-object level (each specific line item). This means that instead of tracking each line item to ensure that it remains within the budget appropriation, the focus is on whether the Department as a whole operates within its total budget appropriation.
2. Revenue projections are monitored monthly and statistically projected throughout the remainder of the fiscal year to determine the need to decrease expenditure appropriations in order to maintain a balanced budget.
3. Financial reports are given to the Town Council and Department Heads quarterly detailing the status of each department and the Town as a whole. Along with these reports, the Finance Department also presents a report to Council detailing the revenue projections through the end of the fiscal year and makes recommendations as needed to decrease appropriated expenditures, as a result of any shortfall in our revenue base, which may materialize.

D. BUDGET CALENDAR

1. In February of each year, the Finance Director shall obtain approval of the budget calendar for the following fiscal year.

E. CAPITAL IMPROVEMENTS

1. The Town will make all capital improvements in accordance with the adopted and funded Capital Improvement Plan (CIP). The CIP will provide for adequate design, construction, maintenance and replacement of the Town's capital assets over a five-year period.
2. The Town will use intergovernmental assistance to finance only those capital improvements that are consistent with the Capital Improvement Plan and Town priorities, and whose operating and maintenance costs have been included in the budget.

3. The Town will coordinate development of the CIP with the development of the operating budget.
4. If funding new facilities, special development impact funds may only be used if those new facilities are included in the Town's master plans.

F. FUND ACCOUNTING

1. The Town utilizes fund accounting, which is a method of tracking revenues and expenditures based on restrictions being placed on the revenues requiring that they be used for specific purposes only. Each fund is considered a separate accounting entity. All funds except agency funds are included in the budget document. Agency funds are not required to be included in the budget document as they are monies belonging to separate entities, which the Town holds in trust for them.

G. GOVERNMENTAL FUNDS

1. General Fund - The General Fund is the main operating fund of the Town of Camp Verde; it accounts for the majority of the departments within the Town.
2. Special Revenue Fund - Special Revenue Funds are separate accounting records used to track revenues (and the related expenditures) that are legally restricted for specific purposes.
3. Debt Service Fund - Debt Service Fund is used to account for the funding allocations and the payments of general long-term debt principal, interest and related costs.
4. Capital Project Fund - Capital Project Funds are used to track the financial resources to be used for the acquisition or construction of capital assets. A capital asset is defined by the Town as any item with an extended useful life whose purchase price (or value if donated) is \$5,000 or more.
5. All Governmental Funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available. Measurable means that the amount of the transaction can be determined. Available means that the funds are collectible within the current period or soon thereafter to pay liabilities of the current period. Expenditures are recognized when the related liability is incurred.

H. FIDUCIARY FUNDS

1. Agency Fund - The Agency Fund is used to account for monies belonging to other agencies that the Town holds in a trustee capacity.
2. Fiduciary Funds - Fiduciary Funds are accounted for using the accrual basis of accounting. This method of accounting recognizes the financial effects of transactions and other events and circumstances that have cash consequences in the periods in which transactions, events, and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

I. BUDGET BASIS

1. The Town maintains its financial records in accordance with Generally Accepted Accounting Principles (GAAP) for government entities. The budgets of General Government Funds are prepared on a modified accrual basis. This includes all fund types managed by the Town of Camp Verde.

DEBT POLICY

PURPOSE: To establish policies and procedures to provide for the preservation and eventual enhancement of the Town's bond ratings, the maintenance of adequate debt service reserves, compliance with debt instrument covenants and provisions and required disclosures to investors, underwriters, and rating agencies. These policy guidelines will also be used when evaluating the purpose, necessity, and condition under which debt will be issued. These policies are meant to supplement the legal framework of public debt laws provided by the Arizona Constitution, State Statutes, City Charter, federal tax laws, and the Town's current bond resolutions and covenants.

The Town utilizes long-term debt to finance capital projects with long useful lives. Financing capital projects with debt provides for an "intergenerational equity", as the actual users of the capital asset pay for its cost over time, rather than one group of users paying in advance for the cost of the asset.

All projects funded with General Obligation Bonds or Revenue Bonds can only be undertaken after voter approval through a town-wide bond election.

I. POLICIES/PROCEDURES

- A. The overall debt management policy of the Town is to ensure that financial resources of Town are adequate in any general economic situation to not preclude the Town's ability to pay its debt when due.
- B. The Town will not use long-term debt to fund current operations or projects that can be financed from current revenues or resources. The Town will first attempt "pay as you go" capital financing.
- C. The Town does not intend to issue commercial paper (CP) or bond anticipation notes (BANs) for periods longer than two years or for the term of a construction project. If CP or a BAN is issued for a capital project, it will be converted to a long-term bond or redeemed at its maturity.
- D. Whenever the Town finds it necessary to issue revenue bonds, the following guidelines will be adhered to:
 1. Revenue Bonds are defined as bonds in which the debt service is payable from the revenue generated from the operation of the project being financed or a category of facilities, from other non-tax sources of the Town, or from other designated taxes such as Highway User's Revenues, excise tax, or special fees or taxes. For any bonds or lease-purchase obligations in which the debt service is paid from revenue generated by the project, that debt service is deemed to be revenue bonds and are excluded from the calculation of the annual debt service limitation.
 2. Revenue Bonds of the Town will be analyzed carefully by the Finance Department for fiscal soundness. The issuance of Revenue Bonds will be subject to the most careful review and must be secured by covenants sufficient to protect the bondholders and the name of the Town.
 3. Revenue Bonds should be structured to provide level annual debt service over the life of the issue.
 4. Debt Service Reserve Funds should be provided when required by rating agencies, bond insurers, or existing bond covenants.
 5. Interest earnings on the reserve fund balances will be used to pay debt service on the bonds unless otherwise committed for other uses or purposes of the project.
 6. The term of any revenue bond or lease obligation issue will not exceed the useful life of the capital project, facility or equipment for which the borrowing is intended.
 7. The target for the term of Revenue Bonds will typically be between twenty and thirty years. The target for the "average weighted maturities" for Revenue Bonds of the Town (except for those issued through the Arizona Water Infrastructure Finance Authority) will be twelve and one half (12 1/2) years.

- E. Improvement District (ID) and Community Facility District (CFD) Bonds shall be issued only when the formation of the district demonstrates a clear and significant purpose for the Town. It is intended that Improvement District and Community Facility District Bonds will be primarily issued for neighborhoods and business districts desiring improvements to their property such as roads, water lines, sewer lines, streetlights, and drainage. The District must provide a specific benefit to the property owner(s). The Town will review each project through active involvement of Town staff and/or selected consultants to prepare projections, review pro-forma information and business plans, perform engineering studies, and analyze minimum debt coverage and value to debt ratios, and other analyses necessary to consider the proposal against specific criteria. Both ID and CFD Bonds will be utilized only when it is expected that they will be outstanding for their full term.
- F. Refunding Bonds will be measured against a standard of the net present value debt service savings exceeding 5% of the debt service amount of the bonds being refunded, or if savings exceed \$750,000, or for the purpose of modifying restrictive covenants or to modify the existing debt structure to the benefit of the Town.
- G. The Town shall comply with all U.S. Internal Revenue Service arbitrage rebate requirements for bonded indebtedness.
- H. The Town shall comply with all requirements of Title 15.1 Arizona Revised Statutes and other legal requirements regarding the issuance of bonds and certificates of the Town or its debt issuing authority.
- I. The Town will maintain regular contact with rating agencies through meetings and visits on and off-site. The Town will secure ratings on all bonds issued if economically feasible.

II. SHORT-TERM DEBT

- A. The Town may use short-term debt to cover temporary or emergency cash flow shortages. All short-term borrowing will be subject to Council approval by ordinance or resolution.
- B. The Town may issue inter-fund loans, rather than outside debt instruments to meet short-term cash flow needs. Inter-fund loans will be permitted only if an analysis of the affected fund indicates excess funds are available and the use of these funds will not impact the fund's current operations.

III. LONG-TERM DEBT

- A. The Town will confine long-term borrowing to capital improvements that cannot be funded from current revenues.
- B. Where possible, the Town will use special assessment revenue or other self-supporting bonds instead of general obligation bonds.

INVESTMENT POLICIES

PURPOSE: To establish policies and procedures to create a guide for the investment of Town funds. The Town also desires to take advantage of resources not available to the Town through the Local Government Investment Pool.

Therefore, it is the investment policy of the Town and its designee, the Finance Director, to maintain the safety of principal, maintain liquidity to meet cash flow needs and provide competitive investment returns as identified below. The Finance Director will strive to invest with the judgment and care that prudent individuals would exercise in their own affairs.

I. POLICIES/PROCEDURES

A. GOVERNING AUTHORITY

1. The investment program of the Town shall be operated in conformance with Federal, State and other legal requirements, primarily outlined in A.R.S. §35-323.

B. APPROVAL OF THE INVESTMENT POLICY

1. The investment policy shall be formally approved and adopted by the Town Council and reviewed on or about July 1 of every odd numbered year by the Town Council or their designee.

C. SCOPE

1. The Town will consolidate cash and reserve balances from all funds in order to maximize investment earnings and to increase efficiencies with regard to investment management pricing, safekeeping costs and administration costs, except for cash in certain restricted and/or special funds, which are exempted from this policy.
2. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.
3. The Finance Director will follow A.R.S. §35-323 and other investment guidelines mandated by statute. Investments that need to restrict yield for purposes of the Internal Revenue Service's Arbitrage Bond Regulations (Treasury Regulation Section 1.148-1 *et seq.*) will be deposited into a separate account and invested in a manner that meets arbitrage guidelines permitted by the IRS.

D. INVESTMENT POLICY OBJECTIVES

1. The primary investment objectives of the Town in order of priority are:
 - a. Safety
 - b. Liquidity
 - c. Optimal yield
 - d. Collateralization
2. These objectives are defined below:
 - a. Safety - Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to prudently mitigate credit risk and interest rate risk. It is understood by the Town that no investment is completely free of risk.
 - 1) Credit Risk - The Town will seek to mitigate credit risk, which is defined as the risk of loss due to the failure of the security issuer or backer. Mitigating credit risk is to be accomplished by:
 - a) Limiting investments in the portfolio to the asset classes designated as acceptable in A.R.S. §35-323;

- b) Diversifying the investment portfolio so that the impact of potential losses from any one individual issuer held in the portfolio will be limited. Specific diversification parameters will be noted in Section VIII. Portfolio Criteria;
 - c) Utilizing external research and advice regarding the current global economic condition and its impact on the outlook for domestic corporate credit quality.
- 2) Interest Rate Risk - The Town will seek to mitigate interest rate risk, which is defined as the risk that the market value of securities held in the portfolio will decline due to increases in market interest rates subsequent to their purchase. This mitigation will be accomplished by:
- a) Structuring the investment portfolio so that securities mature concurrent with the anticipated cash requirements for ongoing operations, thereby avoiding, as much as possible, the need to sell securities in an adverse market environment prior to maturity;
 - b) Investing funds primarily in shorter-term securities or similar investment pools and limiting the average maturity of the portfolio in accordance with the needs of the Town;
 - c) Utilizing external research and advice regarding the current interest rate outlook and global economic condition to optimize portfolio duration strategy.
- b. Liquidity - The investment portfolio shall remain sufficiently liquid to meet anticipated cash flow requirements. This is to be accomplished by structuring the portfolio so that securities mature concurrent with anticipated cash flow needs (static liquidity). Furthermore, because all possible cash demands cannot be anticipated, the portfolio should consist of securities for which there exist active secondary markets (dynamic liquidity). Alternately, a portion of the portfolio may be placed in money market mutual funds or the Local Government Investment Pool, which offers same-day liquidity for short-term funds.
- c. Optimal Yield - Return on investment is of lesser importance compared to the safety and liquidity objectives described above. The investment portfolio shall be designed to optimize the yield the Town obtains from the portfolio taking into account the criteria of the investment policy, the dynamic liquidity needs of the Town and the current interest rate outlook/economic condition.
- d. Collateralization – Securities will be registered in the name of the Town of Camp Verde.

E. INVESTMENT MANAGEMENT AUTHORITY

1. Authority to manage internally or to delegate the management of the investment program of the Town to an external manager is granted to the Finance Director. If authority to manage all or a part of the investment program of the Town is delegated to an external manager, the Finance Director is responsible for:
 - a. Periodic investment portfolio reporting;
 - b. Evaluating the performance of the externally managed portfolio;
 - c. Monitoring manager compliance with the investment policy;
 - d. Conveying the investment needs of the Town to the external manager;
 - e. Developing investment strategy with the external manager.

F. BROKERS/DEALERS

1. When the Town is investing directly with Brokers/Dealers, investment transactions shall only be conducted with financial institutions that are licensed, as may be required by law, to do business in Arizona. Primary government securities dealers or broker-dealers, engaged in the business of selling government securities, shall be registered in compliance with section 15 or 15C of the Securities Exchange Act of 1934 and registered pursuant to A.R.S. §44-3101, as amended. In addition, investment transactions shall be conducted only with those direct issuers who meet both credit and capital requirements established by the Finance Director. It shall be the responsibility of the broker-dealer to provide the following:
 - a. Audited, most recent annual financial statements within six months of the close of the fiscal year;
 - b. Unaudited, most recent quarterly financial statements;
 - c. Proof of National Association of Security Dealers certification;
 - d. Proof of Arizona registration (as needed);
 - e. A signed letter acknowledging that they have read and agree to abide by the investment policy.

G. PORTFOLIO CRITERIA

1. Acceptable Asset Classes

As of 4/16/2007, A.R.S. §35-323A defines the acceptable asset classes available for the Town to invest in as follows:

- a. Certificates of deposit in eligible depositories.
- b. Certificates of deposit in one or more federally insured banks or savings and loan associations in accordance with the procedures prescribed in Section 35-323.01.
- c. Interest-bearing savings accounts in banks and savings and loan institutions doing business in this state whose accounts are insured by federal deposit insurance for their industry, but only if deposits in excess of the insured amount are secured by the eligible depository to the same extent and in the same manner as required under this article.
- d. Repurchase agreements with a maximum maturity of one hundred eighty days.
- e. The pooled investment funds established by the state treasurer pursuant to § 35-326.
- f. Obligations issued or guaranteed by the United States or any of the senior debt of its agencies, sponsored agencies, corporations, sponsored corporations or instrumentalities.
- g. Bonds or other evidences of indebtedness of this state or any of its counties, incorporated cities or towns or school districts.
- h. Bonds, notes or evidences of indebtedness of any county, municipal district, municipal utility or special taxing district within this state that are payable from revenues, earnings or a special tax specifically pledged for the payment of the principal and interest on the obligations, and for the payment of which a lawful sinking fund or reserve fund has been established and is being maintained, but only if no default in payment on principal or interest on the obligations to be purchased has occurred within five years of the date of investment, or, if such obligations were issued less than five years before the date of investment, no default in payment of principal or interest has occurred on the obligations to be purchased nor any other obligations of the issuer within five years of the investment.
- i. Bonds, notes or evidences of indebtedness issued by any county improvement district or municipal improvement district in this state to finance local improvements authorized by law, if the principal and interest of the obligations are payable from assessments on real property within the improvement district. An investment shall not be made if:
 - 1) The face value of all such obligations, and similar obligations outstanding, exceeds fifty per cent of the market value of the real property, and if improvements on which the bonds or the assessments for the payment of principal and interest on the bonds are liens inferior only to the liens for general ad valorem taxes.
 - 2) A default in payment of principal or interest on the obligations to be purchased has occurred within five years of the date of investment, or, if the obligations were issued less than five years before the date of investment, a default in the payment of principal or interest has occurred on the obligations to be purchased or on any other obligation of the issuer within five years of the investment.
- j. Commercial paper of prime quality that is rated "P1" by Moody's Investor Service or rated "A1" or better by Standard and Poor's rating service or their successors. All commercial paper must be issued by corporations organized and doing business in the United States.
- k. Bonds, debentures and notes that are issued by corporations organized and doing business in the United States and that are rated "A" or better by Moody's Investor Service or Standard and Poor's rating service or their successors.
- l. All other investments are thereby prohibited from consideration for investment. Furthermore, the Town may desire to be more conservative in its investment portfolio and restrict or prohibit certain of the investments listed above.

H. BENCHMARK

1. The performance of an actively managed portfolio on behalf of the Town will be expected to at least match the performance of the Local Government Investment Pool during any one-year period.
2. Occasionally, based on the liquidity needs and the portfolio strategy of the Town it may be reasonable and desirable to measure portfolio performance against a total return benchmark. The Finance Director shall define such a benchmark after consultation with professionals in the field of financial management and the Town Council.

I. MATURITY PARAMETERS

Funds Maximum Maturity:	3 Years
Maximum Maturity for Repurchase Agreements:	180 Days
Portfolio Duration Target:	To be defined by the Finance Director in consultation with the Town Council.
Portfolio Duration Range:	+ / - 20% of the Portfolio Duration Target

J. CONCENTRATION AND DIVERSIFICATION

1. At the time of purchase a maximum of 5% of the market value of the portfolio may be invested in debt issued by any single entity. Debt backed by the United States Treasury or GSE's are exempt from this concentration criterion.

K. MINIMUM ACCEPTABLE CREDIT QUALITY

1. As indicated in the table below, all corporate portfolio holdings at the time of purchase must have a minimum rating (*) by at least one of the Nationally Recognized Statistical Rating Organizations (NRSRO's).

	S & P	Moody's
Short Term Rating	Not lower than the Town of Camp Verde current G.O. Bond Rating or its commensurate short term rating * (see exhibit 1)	Not lower than the Town of Camp Verde current G.O. Bond Rating or its commensurate short term rating * (see exhibit 1)
Long Term Rating	One grade higher than the Town of Camp Verde current G.O. Bond Rating *	One grade higher than the Town of Camp Verde current G.O. Bond Rating *

*In no case shall the rating be lower than that required by A.R.S. §35-323, as amended.

L. SAFEKEEPING AND CUSTODY

1. Delivery vs. Payment - All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds.
2. Safekeeping - Securities will be held by a custodian selected by the Town and evidenced by custodial reports. The safekeeping institution shall annually provide a copy of their most recent report on internal controls (Statement of Auditing Standards No. 70, or SAS 70).

M. REPORTING

1. The Finance Director shall produce for the governing body of the Town or their designee a quarterly investment report.

N. CUSTODIAN RECONCILIATION

1. The report of investment holdings shall be reconciled within 30 days of the close of each month to the Finance Director's custodian bank. Discrepancies shall be reported to the Finance Director.

O. ETHICS AND CONFLICTS OF INTEREST

1. Officers and employees involved in the investment process shall refrain from personal business activities that could conflict with the proper execution and management of the investment program or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose, within ten (10) days, any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with which business is conducted on behalf of the Town.

P. POLICY CONSIDERATIONS

1. Exemption – Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. At maturity or liquidation, such monies shall be reinvested only as provided by this policy. Any deviation from the preceding policy shall require the prior specific written authority of the Town Council.

Q. INVESTMENT TRAINING

1. Investment officials shall have a finance, accounting or related degree and knowledge of treasury functions. Investment training must take place not less than once in a two-year period and receive no less than ten hours of instruction relating to investment responsibilities from an independent source such as Government Finance Officers Association, Municipal Treasurers Association, American Institute of Certified Public Accountants, Government Finance Officers Association-Arizona, Arizona Society of Public Accounting or other professional organizations.
2. The Chief Financial Officer and all investment officials of the Town shall attend at least one training session relating to their cash management and investment responsibilities within 12 months of assuming these duties for the Town. Training must include education in investment controls, security risks, strategy risks, market risks, and compliance with state investment statutes.
3. A report of the training(s) attended shall be submitted to Council at the time of the bi-annual review of the Investment Policy subject to Section 3-4-4.3.

Budget Format Tutorial

The Budget Format Tutorial provides a brief explanation of the various components that comprise a budgetary unit's budget worksheet. This format is used throughout the detail sections of the budget document.

MUNICIPAL COURT

Department or Fund Name. Ending Budget after Adjustments made during the fiscal year. Department requests & manager recommendations for the upcoming year.

Data from the last 2 completed audits. Estimated actual ending balances from previous year. Final Council approved budget amount for the upcoming year.

Budget

EXPENSE TYPE	2017-18 AUDITED ACTUAL	2018-19 AUDITED ACTUAL	2019-20 ADJUSTED BUDGET	2019-20 EST'D ACTUAL	2020-21 DEPT REQUEST	2020-21 MANAGER RECMN'D	2020-21 COUNCIL APPROVED
Wages	\$ 235,087	\$ 264,632	\$ 292,015	\$ 257,170	\$ 291,875	\$ 293,955	\$ 293,955
Taxes & Benefits	\$ 81,878	\$ 86,188	\$ 117,785	\$ 94,405	\$ 123,840	\$ 124,200	\$ 124,200
Operations	\$ -	\$ -	\$ 47,880	\$ 40,033	\$ 50,195	\$ 50,195	\$ 50,195
Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Expenses	\$ 349,667	\$ 399,550	\$ 457,680	\$ 391,608	\$ 465,910	\$ 468,350	\$ 468,350
Revenues	\$ 133,345	\$ 177,237	\$ 155,000	\$ 155,274	\$ 155,000	\$ 165,000	\$ 165,000
Total Department Cost	216,322	222,313	302,680	236,334	310,910	303,350	303,350

Expenditures are broken down into 4 or more general classifications.

Budgetary unit's total expenditures.

Staffing

Revenues generated by the budgetary unit used to offset the unit's expenditures.

	FY18 Act	FY19 Act	FY20 Bud	FY20 Act	FY21 Dept	FY21 Mngr	FY21 Cncl
FTE's	4.7	5.7	6.2	6.2	6.2	6.2	6.2
FT Positions	4	5	5	5	5	5	5
PT Positions	1	1	2	2	2	2	2
Seasonal	0	0	0	0	0	0	0

FTE's show the Full-time Equivalents for each section.

The total unique individuals that work in each department by Full-time, Part-time and seasonal categories.

Amount of financial resources required from or (contributed to) the General Fund.

Graphs

4-yr Wages

4-yr Benefits & Taxes

4-yr Operations

4-yr Revenues

Graphical presentations of the expense categories listed above.

Revenue & Expense Summary

All Funds

Revenues by Source

ACCOUNT TITLE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUESTED	2022-23 MANAGER RECOMMEND	2022-23 COUNCIL PROPOSED
Local Sales Taxes	4,640,417	6,557,976	6,954,800	6,349,534	91%	7,713,910	7,713,910	7,713,910
Franchise Fees	274,960	297,150	280,000	248,741	89%	290,000	285,600	285,600
Intergovernmental Revenues	4,955,919	9,033,924	8,240,710	5,062,807	61%	36,423,700	36,423,700	36,385,745
Licenses & Permits	244,119	315,361	259,500	273,560	100%	335,125	335,125	335,125
Fines & Forfeitures	182,612	148,816	189,600	100,209	53%	164,000	164,000	164,000
Charges for Services	175,402	194,631	221,560	172,800	78%	245,160	248,760	248,760
Wastewater User Fees	1,756,373	1,762,077	1,668,200	1,666,991	100%	1,847,949	1,847,949	1,847,949
Water User Fees	0	0	1,600,000	0		1,541,400	1,541,400	1,541,400
Grants & Donations	286,863	143,730	5,231,793	1,965,429	38%	2,965,718	2,965,718	2,965,718
Debt Funds	919,949	2,886,099	17,775,000	10,340,000		715,000	715,000	715,000
Miscellaneous	550,189	645,929	364,855	331,192	91%	488,570	499,500	499,500
Total Revenues	\$ 13,986,803	\$ 21,985,693	\$ 42,786,018	\$ 26,511,263	62%	\$ 52,730,532	\$ 52,740,662	\$ 52,702,707

Expenses by Type

ACCOUNT TITLE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUESTED	2022-23 MANAGER RECOMMEND	2022-23 COUNCIL PROPOSED
Wages & ERE	7,128,453	7,575,838	9,615,660	7,315,083	76%	11,148,010	10,939,610	10,859,936
Operating	3,002,407	3,410,171	5,097,532	3,357,986	66%	27,350,164	27,243,664	5,271,382
Capital Outlay	3,168,153	4,476,868	29,050,926	13,499,481	46%	16,608,104	16,708,104	38,704,104
Debt Service	1,676,299	1,896,006	5,785,235	1,321,455	23%	2,468,905	2,468,905	2,468,905
Depreciation & Bad Debt	1,000,000	945,760	1,300,000	0	0%	1,150,000	1,150,000	1,150,000
Total Expenses	\$ 15,975,312	\$ 18,304,643	\$ 50,849,353	\$ 25,494,005	50%	\$ 58,725,183	\$ 58,510,283	\$ 58,454,327

Complete Town Budget Overview

By Fund FY 2022-23

Revenues by Source	Major Budget Funds								
	General Fund	Wastewater Fund	Federal Grants Fund	Water Fund	Parks Fund	Debt Service Fund	CIP Fund	Non-Fed Fund	ARPA Fund
Local Sales Taxes	7,713,910	0	0	0	0	0			
Franchise Fees	285,600	0	0	0	0	0			
Intergovernmental Revenues	5,344,390	0	28,366,000	0	0	0		1,023,375	
Licenses & Permits	335,125	0	0	0	0	0			
Fines & Forfeitures	137,000	0	0	0	0	0			
Charges for Services	248,760	1,847,949	0	1,541,400	0	0			
Grants & Donations	14,500	0	0	0	0	0		1,000,000	1,868,118
Debt Funds	0	0	0	0	0	0	715,000		
Miscellaneous	175,200	205,400	0	58,600	0	0			
Total Revenues	\$ 14,254,485	\$ 2,053,349	\$ 28,366,000	\$ 1,600,000	\$ -	\$ -	\$ 715,000	\$ 2,023,375	\$ 1,868,118

Expenses by Type

Wages & ERE	9,086,026	768,915	4,000	498,345	0	0		0	
Operating	2,787,363	820,880	88,700	289,700	0	0	0	89,678	35,375
Capital Outlay	54,600	5,506,710	22,050,000	296,000	5,399,488	0	1,307,479	2,007,375	1,522,452
Debt Service	0	230,300	0	465,400	0	1,773,205			
Depreciation	0	1,100,000	0	50,000	0	0			
Total Expenses	\$ 11,927,989	\$ 8,426,805	\$ 22,142,700	\$ 1,549,445	\$ 5,399,488	\$ 1,773,205	\$ 1,307,479	\$ 2,097,053	\$ 1,557,827

Operating Transfers

Transfers Out	2,515,105	0	6,250,000	0	0	0	169,000		1,781,710
Transfers In	0	(5,281,710)	0	0	(3,534,000)	(1,773,205)	(250,000)		
Total Transfers	\$ 2,515,105	\$ (5,281,710)	\$ 6,250,000	\$ -	\$ (3,534,000)	\$ (1,773,205)	\$ (81,000)	\$ -	\$ 1,781,710

Net Increase/(Decrease) in Fund Balance

\$ (188,609)	\$ (1,091,746)	\$ (26,700)	\$ 50,555	\$ (1,865,488)	\$ -	\$ (511,479)	\$ (73,678)	\$ (1,471,419)
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Changes in Fund Balance

Beginning Fund Balance Estimate	5,611,463	16,235,168	26,700	10,300,000	1,865,488	0	511,479	73,678	1,471,419
Ending Fund Balance	\$ 5,422,854	\$ 15,143,422	\$ -	\$ 10,350,555	\$ -	\$ -	\$ -	\$ -	\$ -

Percentage change in Fund Balance

3%	7%	100%	0%	100%	N/A	100%	100%	100%
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Complete Town Budget Overview

By Fund

FY 2022-23

	HURF Fund	CDBG Fund	Magistrate Fund	911 Fund	Housing Fund	Rest'd Fund	Non Major Funds	Total Governmental Funds
Revenues by Source								
Local Sales Taxes							0	7,713,910
Franchise Fees							0	285,600
Intergovernmental Revenues	1,268,480	381,000	2,500				2,675,355	36,385,745
Licenses & Permits							0	335,125
Fines & Forfeitures			22,500			4,500	27,000	164,000
Charges for Services							1,541,400	3,638,109
Grants & Donations						83,100	2,951,218	2,965,718
Debt Funds							715,000	715,000
Miscellaneous	0				300	60,000	118,900	499,500
Total Revenues	\$ 1,268,480	\$ 381,000	\$ 25,000	\$ -	\$ 300	\$ 147,600	\$ 8,028,873	\$ 52,702,707
Expenses by Type								
Wages & ERE	502,650						1,000,995	10,859,936
Operating	350,765		154,000	1,361	123,800	529,760	1,574,439	5,271,382
Capital Outlay	10,000	550,000					11,092,794	38,704,104
Debt Service							2,238,605	2,468,905
Depreciation							50,000	1,150,000
Total Expenses	\$ 863,415	\$ 550,000	\$ 154,000	\$ 1,361	\$ 123,800	\$ 529,760	\$ 15,906,833	\$ 58,454,327
Operating Transfers								
Transfers Out	292,100				0		2,242,810	11,007,915
Transfers In		(169,000)					(5,726,205)	(11,007,915)
Total Transfers	\$ 292,100	\$ (169,000)	\$ -	\$ -	\$ -	\$ -	\$ (3,483,395)	\$ -
Net Increase/(Decrease) in Fund Balance	\$ 112,965	\$ -	\$ (129,000)	\$ (1,361)	\$ (123,500)	\$ (382,160)	\$ (4,394,565)	\$ (5,751,620)
Changes in Fund Balance								
Beginning Fund Balance Estimate	855,174	0	130,384	1,361	123,500	382,160	15,714,643	37,587,974
Ending Fund Balance	\$ 968,139	\$ -	\$ 1,384	\$ -	\$ -	\$ -	\$ 11,320,078	\$ 31,836,354
Percentage change in Fund Balance	13%	N/A	99%	100%	100%	100%	28%	15%

What is Fund Balance?

Fund balance reflects the net financial resources of a fund, in other words, assets minus liabilities. In simpler terms, it is dollars available to spend. If some of the funds' resources are not available to spend, this would be indicated by restricting or reserving a portion of the fund balance. Those restricted portions are broken into four separate categories, which when considering "unrestricted" funds, makes for five separate fund balance categories as defined below:

- **Nonspendable:** The net current financial resources that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Generally, not in spendable form means that an item is not expected to be converted into cash.
- **Restricted:** The portion of fund balance on which constraints have been placed by creditors, grantors, contributors, laws or regulations of other governments, constitutional provisions or enabling legislation.
- **Committed:** The portion of fund balance that can only be used for specific purposes pursuant to constraints imposed by formal action of the highest level of decision-making authority; the Town Council. These amounts cannot be used for any other purpose unless the Town Council removes or changes the specified use by taking the same action it employed to previously commit the amounts.
- **Assigned:** The portion of fund balance this is intended to be used for specific purposes, but is neither restricted nor committed.
- **Unassigned:** The remaining portion of fundbalance that represents amounts that are not nonspendable, restricted, committed or assigned to specific purposes.

Explanation of Significant Changes In Fund Balances

Major Budget Funds

Federal Grants Fund (100% decrease): The Federal Grants Fund is a special revenue fund which receives all federal grant monies each year. Many times, as in most special revenue funds, grant monies are received but not fully expended which creates a fund balance at the end of the year. Every year, the town budgets to fully expend that remaining fund balance, fully expensing each grant. So while the current year's grants are fully expended within this year's budget, the remaining fund balance from FY22 is also fully expended and creates the 100% decrease in fund balance.

Non-Major Budget Funds

CIP Fund: The CIP Fund is typically budgeted to fully expend its entire fund balance each year and it budgeted to do so this year.

Parks Fund: The Parks Fund is budgeted to fully expend its entire fund balance each year and it budgeted to do so this year.

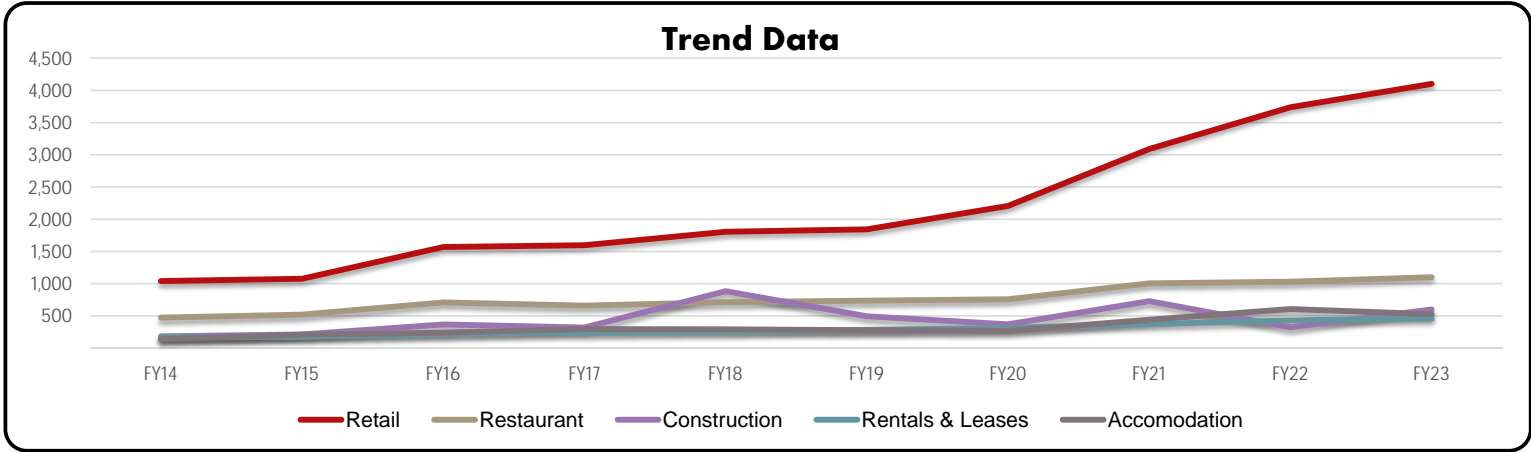
Magistrate, Non-Federal Grants, ARPA, 911, Housing & Restricted Use Funds: These special revenue funds are typically budgeted to significantly or fully expend any balances they have carried forward and any funding they expect to receive each year, thereby showing changes as high as 100%.

Revenue History

Local Transaction Privilege Tax Detail - Top 5 Categories (in Thousands)

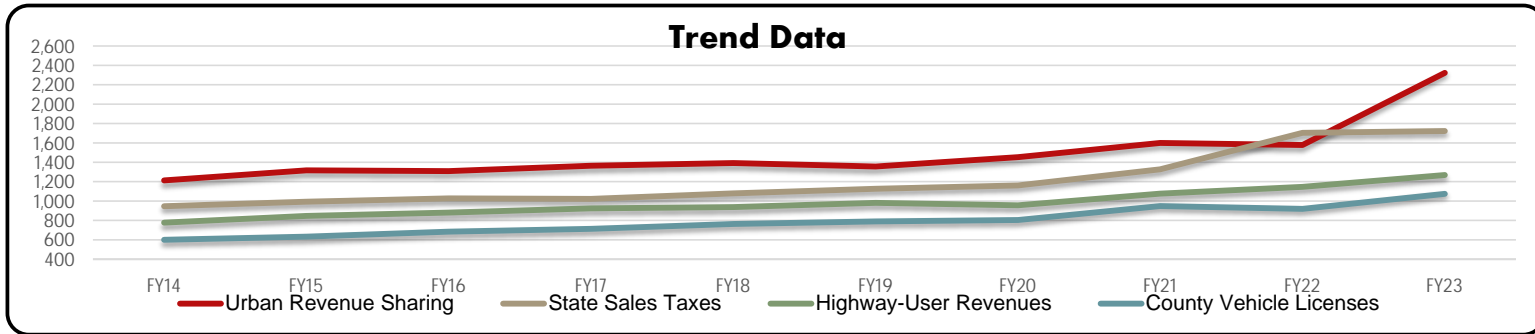
Source	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Retail	1,040	1,076	1,569	1,596	1,806	1,843	2,206	3,091	3,737	4,100
Restaurant	473	520	709	659	713	737	758	1,004	1,030	1,100
Construction	183	213	367	320	883	495	369	729	323	600
Rentals & Leases	170	174	216	235	253	283	313	373	430	460
Accommodation	139	208	239	295	292	278	266	441	606	525

*Est'd *Budget



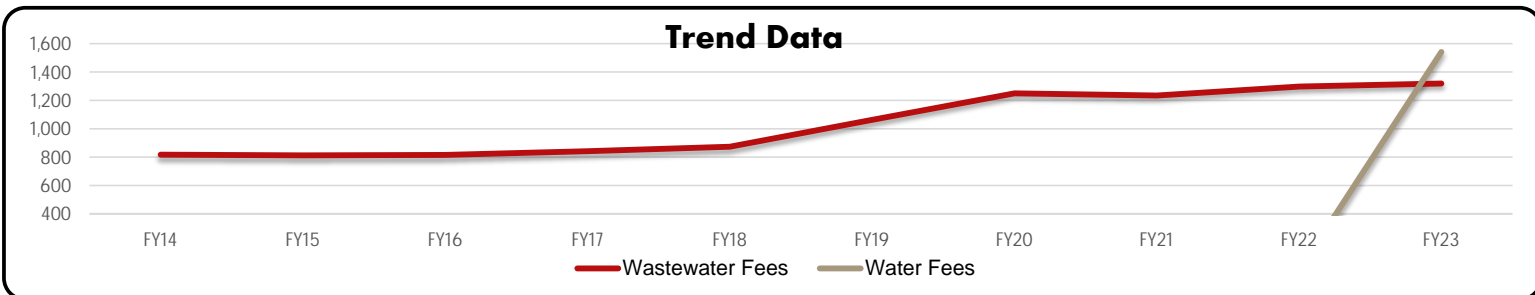
State & County Tax Detail (in Thousands)

Source	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Urban Revenue Sharing	1,213	1,316	1,309	1,365	1,392	1,356	1,453	1,599	1,578	2,323
State Sales Taxes	946	994	1,028	1,022	1,079	1,127	1,160	1,327	1,704	1,722
Highway-User Revenues	777	846	881	924	937	981	956	1,076	1,147	1,268
County Vehicle Licenses	600	633	684	713	763	790	804	949	919	1,074
									*Est'd	*Budget



Enterprise Funds Fee Revenue (in Thousands)

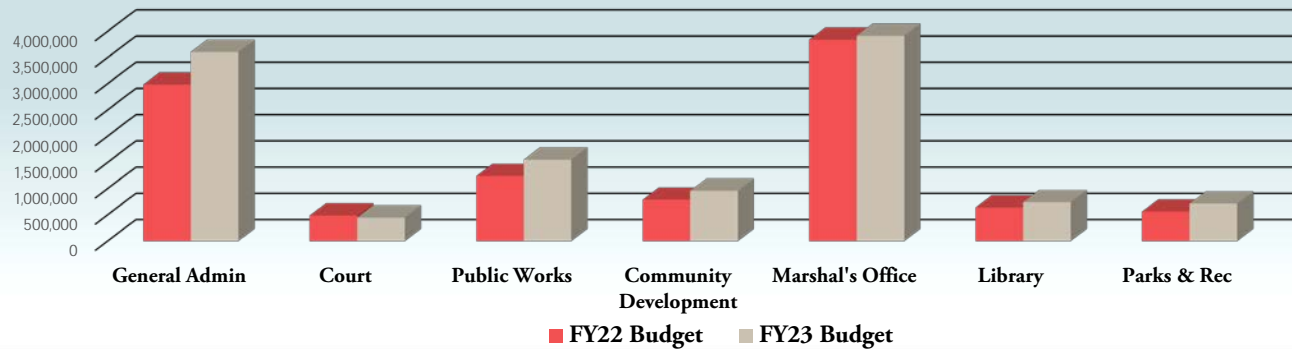
Source	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Wastewater Fees	817	812	816	842	873	1,063	1,250	1,234	1,297	1,319
Water Fees	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,541
									*Est'd	*Budget



General Fund FY23 Summary

FUNCTIONAL AREAS	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED	% Chng	\$ Chng
General Admin	2,084,646	2,368,422	2,982,060	2,309,802	77%	3,534,995	3,575,695	3,605,478	21%	623,418
Court	391,608	365,512	487,245	356,472	73%	454,755	454,755	447,600	-8%	-39,645
Public Works	930,924	1,051,110	1,239,630	1,097,350	89%	1,655,225	1,591,995	1,551,360	25%	311,730
Community Development	490,802	539,322	786,925	557,330	71%	1,070,460	944,465	956,416	22%	169,491
Marshal's Office	3,070,327	3,316,731	3,839,320	3,231,537	84%	3,920,835	3,920,835	3,914,845	2%	75,525
Library	560,449	637,890	640,270	558,910	87%	813,675	776,290	740,145	16%	99,875
Parks & Rec	454,693	482,207	560,560	455,972	81%	725,745	725,745	712,145	27%	151,585
Total Expenses	7,983,449	8,761,194	10,536,010	8,567,373	81%	12,175,690	11,989,780	11,927,989	13%	1,391,979
REVENUES										
State Revenues	3,411,860	3,874,793	3,629,160	3,740,648	103%	5,157,345	5,157,345	5,119,390	41%	1,490,230
Local Taxes	4,640,417	6,557,976	6,954,800	6,349,534	91%	7,713,910	7,713,910	7,713,910	11%	759,110
Departmental	847,576	923,159	910,760	733,849	81%	956,935	960,585	960,585	5%	49,825
Other	471,600	407,076	376,055	345,424	92%	454,120	460,600	460,600	22%	84,545
Total Revenues	9,371,453	11,763,004	11,870,775	11,169,455	94%	14,282,310	14,292,440	14,254,485	20%	2,383,710
Net Operating Transfers Out	1,640,762	1,435,302	2,257,220	1,676,803	74%	2,515,105	2,515,105	2,515,105	11%	257,885
Total General Fund	(252,758)	1,566,508	(922,455)	925,279		(408,485)	(212,445)	(188,609)		

FY22 to FY23 General Fund Expense Budget



**General Fund Expenditures
by Category**

EXPENSE CATEGORY	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED	% Chng	\$ Chng
Salary Related Expenditures										
Wages	4,249,369	4,452,606	5,463,310	4,304,424	78.8%	6,549,030	6,410,770	6,358,506	16%	895,196
Taxes	233,668	249,341	297,300	243,636	81.9%	397,985	387,410	384,475	29%	87,175
Benefits	1,656,512	1,902,088	2,333,695	1,832,183	78.5%	2,407,930	2,377,355	2,343,045	0%	9,350
Total Salary Related Expenditures	\$ 6,139,549	\$ 6,604,035	\$ 8,094,305	\$ 6,380,243	78.8%	\$ 9,354,945	\$ 9,175,535	\$ 9,086,026	12.3%	991,721
Operational Expenditures										
Training	23,665	30,989	49,565	36,019	72.7%	68,455	67,455	67,455	36.1%	17,890
Tuition Reimbursement	1,663	1,116	2,000	2,500	125.0%	4,500	4,500	4,500	125.0%	2,500
Travel	21,873	12,967	37,450	25,208	67.3%	48,380	45,880	45,880	22.5%	8,430
Uniforms	9,265	12,951	7,050	36,481	517.5%	8,050	8,050	8,050	14.2%	1,000
Office Supplies	34,026	34,162	32,450	41,755	128.7%	39,150	39,150	39,150	20.6%	6,700
Subscriptions/Memberships	31,413	30,887	33,050	26,736	80.9%	42,915	42,915	42,915	29.8%	9,865
Books/Tapes/Publications	30,043	35,115	34,870	34,408	98.7%	35,710	35,710	35,710	2.4%	840
Printing	1,556	739	3,450	1,338	38.8%	2,150	2,150	2,150	-37.7%	(1,300)
Advertising	8,856	6,567	11,975	5,907	49.3%	10,325	10,325	10,325	-13.8%	(1,650)
Postage	9,723	6,842	9,500	7,818	82.3%	9,800	9,800	9,800	3.2%	300
Computer Services/Software	260,766	288,488	243,410	270,708	111.2%	234,835	234,835	234,835	-3.5%	(8,575)
Auto Repair/Maintenance	48,818	44,961	74,500	69,417	93.2%	84,750	84,750	84,750	13.8%	10,250
Fuel	52,781	48,939	56,950	66,999	117.6%	64,800	64,800	64,800	13.8%	7,850
Utilities	174,480	189,544	207,620	177,874	85.7%	211,880	211,880	211,880	2.1%	4,260
Waste Removal	9,193	9,805	10,520	12,262	116.6%	14,805	14,805	14,805	40.7%	4,285
Cell Phone	14,523	21,829	25,295	21,904	86.6%	28,680	28,680	28,680	13.4%	3,385
Pest Control	2,971	3,235	3,200	3,432	107.3%	3,780	3,780	3,780	18.1%	580
Consulting Services	99,568	132,522	139,800	86,341	61.8%	186,500	186,500	186,500	33.4%	46,700
Legal Services	55,846	60,696	63,200	42,939	67.9%	66,150	66,150	66,150	4.7%	2,950
Contract Labor/Services	124,027	145,531	154,040	173,175	112.4%	229,200	229,200	229,200	48.8%	75,160
Interpreters	2,144	647	1,500	574	38.3%	1,500	1,500	1,500	0.0%	0
Equipment & Maint	77,880	96,335	138,410	124,940	90.3%	138,275	138,275	138,275	-0.1%	(135)
Service Charges	5,146	3,132	5,000	3,029	60.6%	5,000	5,000	5,000	0.0%	0
Credit Card Processing Fees	3,927	5,736	4,500	6,000	133.3%	5,750	5,750	5,750	27.8%	1,250
Liability Insurance	175,347	191,979	196,625	210,995	107.3%	231,000	231,000	231,000	17.5%	34,375
Safety / Security Program	1,573	2,128	1,500	453	30.2%	1,500	1,500	1,500	0.0%	0
Department Specific Expenditures	493,053	659,834	779,915	623,327	79.9%	878,305	875,305	895,305	14.8%	115,390
Employee Term Payouts	65,618	54,645	35,000	54,853	156.7%	35,000	35,000	35,000	0.0%	0
Contingency	0	0	75,000	0	0.0%	75,000	75,000	82,718	10.3%	7,718
Total Operational Expenditures	\$ 1,839,744	\$ 2,132,321	\$ 2,437,345	\$ 2,167,392	88.9%	\$ 2,766,145	\$ 2,759,645	\$ 2,787,363	14.4%	350,018

General Fund Expenditures
by Category (Cont'd)

EXPENSE CATEGORY	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED	% Chng	\$ Chng
Equipment/Capital Expenditures										
Office Equipment/Furniture	0	9,453	0	1,484	#DIV/0!	50,000	50,000	50,000	N/A	50,000
Structural	0	0	0	15,135	N/A	0	0	0	N/A	0
Equipment Lease	4,156	3,953	4,360	3,119	71.5%	4,600	4,600	4,600	5.5%	240
Total Equipment/Capital Expenditures	\$ 4,156	\$ 13,406	\$ 4,360	\$ 19,738	452.7%	\$ 54,600	\$ 54,600	\$ 54,600	1152.3%	50,240
Total General Fund Expenditures	\$ 7,983,449	\$ 8,749,762	\$ 10,536,010	\$ 8,567,373	81.3%	\$ 12,175,690	\$ 11,989,780	\$ 11,927,989	13.2%	1,391,979

General Purpose Revenues General Fund

ACCOUNT TITLE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED	% Chng	\$ Chng
Local Revenues										
Sales Taxes										
Town Sales Tax	3,892,842	5,506,469	5,898,410	5,343,545	91%	6,470,800	6,470,800	6,470,800	9.7%	\$ 572,390
Est'd .65 Portion of Tax Rate	747,575	1,051,507	1,056,390	1,005,989	95%	1,243,110	1,243,110	1,243,110	17.7%	\$ 186,720
Total Sales Taxes	\$ 4,640,417	\$ 6,557,976	\$ 6,954,800	\$ 6,349,534	91%	\$ 7,713,910	\$ 7,713,910	\$ 7,713,910	10.9%	\$ 759,110
Franchise Fees										
APS	246,671	268,997	254,000	230,254	91%	264,000	259,080	259,080	2.0%	\$ 5,080
NPG Cable	20,002	19,854	18,000	12,687	70%	18,000	18,360	18,360	2.0%	\$ 360
UNS Gas	8,287	8,299	8,000	5,800	73%	8,000	8,160	8,160	2.0%	\$ 160
Total Franchise Fees	\$ 274,960	\$ 297,150	\$ 280,000	\$ 248,741	89%	\$ 290,000	\$ 285,600	\$ 285,600	2.0%	\$ 5,600
Miscellaneous										
Yav-Apache Gaming Funds	18,370	14,863	18,000	15,981	N/A	15,000	18,000	18,000	0.0%	0
Wastewater Admin Fee	70,348	70,601	67,055	55,000	82%	138,120	146,000	146,000	117.7%	78,945
Refunds & Reimbursements	18,787	5,035	8,000	14,675	100%	8,000	8,000	8,000	0.0%	0
Miscellaneous	547	1,042	500	3,461	N/A	500	500	500	0.0%	0
Surplus Property Sales	119	0	0	2,511	N/A	0	0	0	N/A	0
Proceeds from Sale of Assets	68,699	16,024	0	0	N/A	0	0	0	N/A	0
Interest	19,770	2,361	2,500	5,055	100%	2,500	2,500	2,500	0.0%	0
Total Miscellaneous	\$ 196,640	\$ 109,926	\$ 96,055	\$ 96,683	100%	\$ 164,120	\$ 175,000	\$ 175,000	82.2%	\$ 78,945
Total Local Revenues	\$ 5,112,017	\$ 6,965,052	\$ 7,330,855	\$ 6,694,958	91%	\$ 8,168,030	\$ 8,174,510	\$ 8,174,510	11.5%	\$ 843,655
State Tax Revenues										
Urban Revenue Sharing	1,453,365	1,598,779	1,459,635	1,444,764	99%	2,344,475	2,344,475	2,322,700	59.1%	\$ 863,065
State Sales Tax	1,160,413	1,327,149	1,313,525	1,492,415	100%	1,738,660	1,738,660	1,722,480	31.1%	\$ 408,955
Vehicle License Tax	798,082	948,865	856,000	803,469	94%	1,074,210	1,074,210	1,074,210	25.5%	\$ 218,210
Total Intergovernmental Revenues	\$ 3,411,860	\$ 3,874,793	\$ 3,629,160	\$ 3,740,648	100%	\$ 5,157,345	\$ 5,157,345	\$ 5,119,390	41.1%	\$ 1,490,230
Total General Purpose Revenues	\$ 8,523,877	\$ 10,839,845	\$ 10,960,015	\$ 10,435,606	95%	\$ 13,325,375	\$ 13,331,855	\$ 13,293,900	21.3%	\$ 2,333,885

Operating Transfers

General Fund

ACCOUNT TITLE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUESTED	2022-23 MANAGER RECOMMEND	2022-23 COUNCIL PROPOSED
Non-Departmental Transfers								
Transfer In from Non-Fed Grants Fund	0	(275)	0	0		0	0	0
Transfer In from Fed Grants Fund	0	(12,601)	0	0		0	0	0
Transfer In from Housing Fund	(20,000)	0	0	0		0	0	0
Transfer Out to CIP Fund	424,555	276,275	1,000,000	888,557		250,000	250,000	250,000
Transfer Out to Parks Fund	0	0	0	0		784,000	784,000	784,000
Transfer Out to Debt Service Fund	1,236,207	1,171,903	1,257,220	788,246		1,481,105	1,481,105	1,481,105
Total Non-Departmental Transfers	\$ 1,640,762	\$ 1,435,302	\$ 2,257,220	\$ 1,676,803		\$ 2,515,105	\$ 2,515,105	\$ 2,515,105
Net Effect on General Fund Balance								
General Revenues	(8,523,877)	(10,839,845)	(10,960,015)	(10,435,606)		(13,325,375)	(13,331,855)	(13,293,900)
Net Departmental Costs & Transfers	8,776,635	9,273,337	11,882,470	9,510,327		13,733,860	13,544,300	13,482,509
Use of / (Surplus to) Fund Balance	\$ 252,758	\$ (1,566,508)	\$ 922,455	\$ (925,279)		\$ 408,485	\$ 212,445	\$ 188,609

GENERAL GOVERNMENT SUMMARY



Departments

Manager ◆ Clerk ◆ Council ◆ Finance ◆ HR ◆ IT
 Risk Management ◆ Economic Development ◆ Non Departmental

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Expenditures							
Wages & Related	\$ 1,070,316	\$ 1,159,569	\$ 1,635,025	\$ 1,169,521	\$ 2,046,760	\$ 2,090,460	\$ 2,092,525
Operating Expenditures	\$ 1,014,330	\$ 1,208,853	\$ 1,347,035	\$ 1,140,281	\$ 1,438,235	\$ 1,435,235	\$ 1,462,953
Equipment/Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
Total Expenditures	\$ 2,084,646	\$ 2,368,422	\$ 2,982,060	\$ 2,309,802	\$ 3,534,995	\$ 3,575,695	\$ 3,605,478
Revenues							
Total Revenues	\$ 24,815	\$ 25,314	\$ 34,200	\$ 38,971	\$ 27,000	\$ 27,200	\$ 27,200
Net Cost to General Fund	\$ 2,059,831	\$ 2,343,108	\$ 2,947,860	\$ 2,270,831	\$ 3,507,995	\$ 3,548,495	\$ 3,578,278

MAYOR & COUNCIL

473 S. MAIN ST. - (928) 554-0000

Mission

To provide a natural and social environment suitable for a variety of commercial, recreational, and personal pursuits in which people can live, work, play, grow up and grow old reasonably safe from crime and harm; to reduce the pain and suffering of the less fortunate; to recognize the worth of all people and value all elements of our Town; to elevate the trust and understanding of citizens through informed public consent, irreproachable stewardship of public resources, and the proactive pursuit and protection of shared values without undue interference in their lives; and to protect and enrich the quality of life for current and future generations of Camp Verde residents, businesses, and visitors while preserving our heritage, friendliness, historic character, rural western and small town atmosphere.

OBJECTIVES

Accomplishments for the past Fiscal Year 2021-22

1. Passed the 21-22 budget with significant increase in capital investments
2. Council approved H.R. job classification and pay scale restructuring
3. Approved adjustments and wages throughout the organization accordingly
4. Completed purchase of the water company
5. Significant process made with the Yavapai Apache Nation agreement

Goals for the upcoming Fiscal Year 2022-23

1. Continue our commitment to fiscal responsibility and transparency in all matters
2. Continue our strong commitment to citizen satisfaction
3. Keep an active watch on legislative matters with potential impact to the Town of Camp Verde
4. Work actively with the Yavapai-Apache Nation and local businesses to develop and maintain a strong, sustainable and healthy economy
5. Review and update Town Codes and Policies for best practices and legislative adjustments
6. To appropriate funding to maintain the towns infrastructure and expand as necessary

Personnel

Mayor

Dee Jenkins

Vice-Mayor

Joe Butner

Council Members: Jackie Baker, Robin Whatley, Jessie Jones, Marie Moore & Cris McPhail



Statistics

	<u>FY21</u>	<u>FY22</u>
Resolutions & Ord's	24	
Liquor Permits	7	
Total Council Meetings	24	53

MAYOR & COUNCIL

Budget

EXPENSE TYPE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Wages	\$ 22,200	\$ 22,200	\$ 22,200	\$ 20,100	91%	\$ 35,500	\$ 35,500	\$ 35,500
Taxes & Benefits	\$ 2,016	\$ 1,964	\$ 2,375	\$ 1,710	72%	\$ 3,655	\$ 3,655	\$ 3,665
Operations	\$ 17,481	\$ 15,525	\$ 24,500	\$ 17,673	72%	\$ 27,500	\$ 24,500	\$ 24,500
Capital	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Net Expenses	\$ 41,697	\$ 39,689	\$ 49,075	\$ 39,483	80%	\$ 66,655	\$ 63,655	\$ 63,665
Revenues	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Total Department Cost	41,697	39,689	49,075	39,483	80%	66,655	63,655	63,665

Staffing

	FY20 Act	FY21 Act	FY22 Bud	FY22 Act	FY23 Dept	FY23 Mngr	FY23 Cncl
Council Members	7	7	7	7	7	7	7

TOWN MANAGER

Budget

EXPENSE TYPE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Wages	\$ 130,303	\$ 137,682	\$ 138,440	\$ 123,500	89%	\$ 287,755	\$ 287,755	\$ 287,765
Taxes & Benefits	\$ 35,040	\$ 38,630	\$ 40,045	\$ 35,185	88%	\$ 84,240	\$ 84,240	\$ 84,270
Operations	\$ 9,148	\$ 3,440	\$ 5,250	\$ 2,565	49%	\$ 6,000	\$ 6,000	\$ 6,000
Capital	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Net Expenses	\$ 174,491	\$ 179,752	\$ 183,735	\$ 161,250	88%	\$ 377,995	\$ 377,995	\$ 378,035
Revenues	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Total Department Cost	174,491	179,752	183,735	161,250	88%	377,995	377,995	378,035

Staffing

	<i>FY20 Act</i>	<i>FY21 Act</i>	<i>FY22 Bud</i>	<i>FY22 Act</i>	<i>FY23 Dept</i>	<i>FY23 Mngr</i>	<i>FY23 Cncl</i>
FTE's	1.0	1.0	1.0	1.0	2.0	2.0	2.0
FT Positions	1.0	1.0	1.0	1.0	2.0	2.0	2.0
PT Positions	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Seasonal	0.0	0.0	0.0	0.0	0.0	0.0	0.0

TOWN CLERK

473 S. MAIN ST. - (928) 554-0021

Mission

We succeed when we meet or exceed the expectations of our citizens. We have a passion for excellence and endeavor to set and deliver the highest standards of service, value, integrity, and fairness. We celebrate the diversity and power of our democracy through its people, ideas, and cultures. We lead by examples of creativity, enthusiasm, and loyalty to our community in which we are honored to serve.

OBJECTIVES

Accomplishments for the past Fiscal Year 2021-22

1. Selected as the Region 1 Mentor for 19 Regional City and Town Clerks
2. Successfully rescinded the Towns Policy Rules and Procedures and replaced it with a Best Practices module
3. Acquired funding from Council to hire a new Executive Assistant to assist the growing needs in Administration
4. Implemented a system for tracking contracts
5. Successfully developed a Public Records Management Training and Orientation for employees. Completed training with Human Resources, Community Development and two divisions in Public Works
6. Conducted an OML training for Community Development

Goals for the upcoming Fiscal Year 2022-23

1. Complete the Council Chambers technological upgrade and improvements
2. Successfully conduct the Primary and General Elections of 2022
3. Conduct OML Trainings and continue Records Trainings with Department
4. Participate as lobbyist for the Town and monitor legislative updates
5. Digitize all Records within the Town Clerk's Office

Personnel



	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
FTE's	2.00	2.25	3.00
FT Positions	2	3	3
PT Positions	0	0	0
Seasonal	0	0	0

Statistics

	<u>FY21</u>	<u>FY22</u>
Business Licenses on File	781	
New Resolutions & Ord's	24	
New Liquor Permits	7	
Total Council Meetings	24	
Records Requests	43	

TOWN CLERK

Budget

EXPENSE TYPE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Wages	\$ 123,607	\$ 143,356	\$ 154,330	\$ 134,752	87%	\$ 219,015	\$ 219,015	\$ 218,230
Taxes & Benefits	\$ 42,526	\$ 50,622	\$ 61,365	\$ 49,164	80%	\$ 83,830	\$ 83,830	\$ 83,690
Operations	\$ 13,502	\$ 44,563	\$ 18,300	\$ 9,473	52%	\$ 39,750	\$ 39,750	\$ 39,750
Capital	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Net Expenses	\$ 179,635	\$ 238,541	\$ 233,995	\$ 193,389	83%	\$ 342,595	\$ 342,595	\$ 341,670
Revenues	\$ 24,753	\$ 24,532	\$ 27,000	\$ 23,307	86%	\$ 27,000	\$ 27,000	\$ 27,000
Total Department Cost	154,882	214,009	206,995	170,082	82%	315,595	315,595	314,670

Staffing

	FY20 Act	FY21 Act	FY22 Bud	FY22 Act	FY23 Dept	FY23 Mngr	FY23 Cncl
FTE's	2.0	2.0	2.3	2.0	3.0	3.0	3.0
FT Positions	2.0	2.0	3.0	2.0	3.0	3.0	3.0
PT Positions	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Seasonal	0.0	0.0	0.0	0.0	0.0	0.0	0.0

FINANCE

395 S. MAIN ST. - (928) 554-0013

Mission

To administer the Town's financial affairs in a manner which comports with all Governmental Accounting and Auditing Standards and to provide a broad array of financial services to the departments which make up the Town's service delivery system.

O B J E C T I V E S

Accomplishments for the past Fiscal Year 2021-22

1. Received an Unqualified opinion for FY21 CAFR.
2. Received the GFOA CAFR award for FY20; 8-time recipient.
3. Received the GFOA Budget award for FY21; 6-time recipient.
4. Rolled-out online payment system for Wastewater.

Goals for the upcoming Fiscal Year 2022-23

1. Receipt of FY21 CAFR award.
2. Make necessary adjustments to budget process and document based on newly changed requirements, to receive GFOA Budget award for FY23.
3. Combine Wastewater and Water billing systems.
4. Incorporate more detailed analysis of sale tax numbers for the Town.
5. Develop process to review and match business licenses and sales tax reporting with actual business locations.

Personnel

	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
FTE's	3.00	3.25	4.00
FT Positions	3	4	4
PT Positions	0	0	0
Seasonal	0	0	0



Statistics

	<u>FY21</u>	<u>FY22</u>
Total AP Checks	2,294	
Total AP Credit Card Use	917	
Avg # of Employees per month	112	

FINANCE

Budget

EXPENSE TYPE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Wages	\$ 170,844	\$ 177,930	\$ 197,330	\$ 184,402	93%	\$ 273,285	\$ 273,285	\$ 272,065
Taxes & Benefits	\$ 63,253	\$ 70,300	\$ 82,085	\$ 69,042	84%	\$ 108,025	\$ 108,025	\$ 107,805
Operations	\$ 99,506	\$ 103,094	\$ 111,170	\$ 71,453	64%	\$ 110,000	\$ 110,000	\$ 110,000
Capital	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Net Expenses	\$ 333,603	\$ 351,324	\$ 390,585	\$ 324,897	83%	\$ 491,310	\$ 491,310	\$ 489,870
Revenues	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Total Department Cost	333,603	351,324	390,585	324,897	83%	491,310	491,310	489,870

Staffing

	<i>FY20 Act</i>	<i>FY21 Act</i>	<i>FY22 Bud</i>	<i>FY22 Act</i>	<i>FY23 Dept</i>	<i>FY23 Mngr</i>	<i>FY23 Cncl</i>
FTE's	3.0	3.0	3.3	3.3	4.0	4.0	4.0
FT Positions	3	3	4	4	4	4	4
PT Positions	0	0	0	0	0	0	0
Seasonal	0	0	0	0	0	0	0

HUMAN RESOURCES

Budget

EXPENSE TYPE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Wages	\$ 60,776	\$ 78,029	\$ 343,870	\$ 70,664	21%	\$ 153,630	\$ 153,630	\$ 158,040
Taxes & Benefits	\$ 129,631	\$ 150,262	\$ 187,105	\$ 119,222	64%	\$ 207,415	\$ 207,415	\$ 208,310
Operations	\$ 22,131	\$ 32,284	\$ 44,915	\$ 25,351	56%	\$ 26,150	\$ 26,150	\$ 26,150
Capital	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Net Expenses	\$ 212,538	\$ 260,575	\$ 575,890	\$ 215,237	37%	\$ 387,195	\$ 387,195	\$ 392,500
Revenues	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Total Department Cost	212,538	260,575	575,890	215,237	37%	387,195	387,195	392,500

Staffing

	<i>FY20 Act</i>	<i>FY21 Act</i>	<i>FY22 Bud</i>	<i>FY22 Act</i>	<i>FY23 Dept</i>	<i>FY23 Mngr</i>	<i>FY23 Cncl</i>
FTE's	1.0	1.0	1.3	1.3	2.0	2.0	2.0
FT Positions	1	1	2	1	2	2	2
PT Positions	0	0	0	1	0	0	0
Seasonal	0	0	0	0	0	0	0

RISK MANAGEMENT

473 S. MAIN ST. - (928) 554-0003

Mission

To develop and maintain an integrated, multi-disciplinary program for effective management of the Town’s resources, assets, and liabilities to protect its employees, property and citizens and enable the Town to achieve its primary aim of efficient and effective day-to-day operation of the Town Government.

OBJECTIVES

Accomplishments for the past Fiscal Year 2021-22

1. Hired new Risk Manager (May)
2. Hired new Capital Improvement Project Manager (November)
3. Established connection with Yavapai County Emergency Management for PPE supplies and resources related to Covid-19 response
4. Created CIP tracking mechanism to establish communication

Goals for the upcoming Fiscal Year 2022-23

1. Creation and Maintenance of the Risk Register; this document is an ongoing record of solutions to mitigate potential exposures
2. Update COOP (Continuity of Operations Planning) document and attend ongoing training
3. Enhancing partnerships with Yavapai County, Red Cross, Copper Canyon Fire District, AZ DEMA and other NGOs to enhance Emergency Operation Center capabilities and conduct exercise(s) and trainings
4. Establish Core Documents for Emergency Incidents
5. Obtain Building Inspector Certification for CIP Manager

Personnel

	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
FTE's	1.20	1.20	2.20
FT Positions	2	2	3
PT Positions	0	0	0
Seasonal	0	0	0



Statistics

	<u>FY21</u>	<u>FY22</u>
Worker's Comp Loss Ratio:	12%	
Worker's Comp e-mod	.75	
Work related injuries:	5	

RISK MANAGEMENT

Budget

EXPENSE TYPE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Wages	\$ 77,331	\$ 57,818	\$ 84,480	\$ 78,517	93%	\$ 169,935	\$ 169,935	\$ 169,095
Taxes & Benefits	\$ 27,213	\$ 23,119	\$ 31,650	\$ 28,703	91%	\$ 63,475	\$ 63,475	\$ 63,330
Operations	\$ 261,564	\$ 279,954	\$ 285,410	\$ 261,853	92%	\$ 300,000	\$ 300,000	\$ 300,000
Capital	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Net Expenses	\$ 366,108	\$ 360,891	\$ 401,540	\$ 369,073	92%	\$ 533,410	\$ 533,410	\$ 532,425
Revenues	\$ -	\$ -	\$ -	\$ 2,500	N/A	\$ -	\$ -	\$ -
Total Department Cost	366,108	360,891	401,540	366,573	91%	533,410	533,410	532,425

Staffing

	<i>FY20 Act</i>	<i>FY21 Act</i>	<i>FY22 Bud</i>	<i>FY22 Act</i>	<i>FY23 Dept</i>	<i>FY23 Mngr</i>	<i>FY23 Cncl</i>
FTE's	1.2	0.8	1.2	1.5	2.2	2.2	2.2
FT Positions	2	2	2	2	3	3	3
PT Positions	0	0	0	0	0	0	0
Seasonal	0	0	0	0	0	0	0

ECONOMIC DEVELOPMENT

473 S. MAIN ST. - (928) 554-0007

Mission

Create and build a business environment that preserves, attracts and promotes sustainable growth and creates meaningful jobs.

OBJECTIVES

Accomplishments for the past Fiscal Year 2021-22

1. The department opened the new Business Resource and Innovation Center in the old VVAC building
2. Developed new printed marketing material focused on business recruitment
3. Assisted in the recruitment of new Marriot Hotel and Tractor Supply
4. Assisted in the expansion and groundbreaking of next 14,000 s.f. barley malting facility serving the state's craft brewing industry
5. Received grants to develop both Box T and Grief Hill Trailheads
6. Completed the Focus on Success Community and Economic Development Strategic Plan

Goals for the upcoming Fiscal Year 2022-23

1. Continue to leverage the Opportunity Zone with landowners and developers
2. Develop the Business Resource and Innovation Center into a regional business hub
3. Expand marketing outreach both for visitors and business attraction
4. Launch and complete the Focus on Success Community and Economic Development Strategic Planning process
5. Partner with NACOG, VACTE, Yavapai College and others to grow Career and Technology education and workforce training opportunities
6. Continue building out the components of both the 2016 River Recreation Master Plan and the 2020 Urban Upland Trail Plan

Personnel

	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
FTE's	3.10	4.10	4.10
FT Positions	2	3	3
PT Positions	4	4	3
Seasonal	0	0	0



Statistics

	<u>FY21</u>	<u>FY22</u>
Change in Hotel/Trans Tax	+65%	
Change in Construction Tax	+97%	
CV Visitor Center Visits	4,479	

ECONOMIC DEVELOPMENT

Budget

EXPENSE TYPE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Wages	\$ 144,106	\$ 157,005	\$ 214,420	\$ 191,770	89%	\$ 275,885	\$ 301,185	\$ 301,210
Taxes & Benefits	\$ 41,470	\$ 50,652	\$ 75,330	\$ 62,790	83%	\$ 81,115	\$ 99,515	\$ 99,550
Operations	\$ 49,167	\$ 60,540	\$ 149,000	\$ 137,627	92%	\$ 144,900	\$ 144,900	\$ 144,900
Capital	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Net Expenses	\$ 234,743	\$ 268,197	\$ 438,750	\$ 392,187	89%	\$ 501,900	\$ 545,600	\$ 545,660
Revenues	\$ 62	\$ 782	\$ 7,200	\$ 13,164	183%	\$ -	\$ 200	\$ 200
Total Department Cost	234,681	267,415	431,550	379,023	88%	501,900	545,400	545,460

Staffing

	FY20 Act	FY21 Act	FY22 Bud	FY22 Act	FY23 Dept	FY23 Mngr	FY23 Cncl
FTE's	3.1	3.1	4.1	4.1	4.1	4.1	4.1
FT Positions	2	2	3	3	3	3	3
PT Positions	3	3	3	3	3	3	3
Seasonal	0	0	0	0	0	0	0

INFORMATION TECHNOLOGY

Budget

EXPENSE TYPE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Wages	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Taxes & Benefits	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Operations	\$ 218,557	\$ 251,792	\$ 270,000	\$ 255,119	94%	\$ 252,600	\$ 252,600	\$ 252,600
Capital	\$ -	\$ -	\$ -	\$ -	N/A	\$ 50,000	\$ 50,000	\$ 50,000
Net Expenses	\$ 218,557	\$ 251,792	\$ 270,000	\$ 255,119	94%	\$ 302,600	\$ 302,600	\$ 302,600
Revenues	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Total Department Cost	218,557	251,792	270,000	255,119	94%	302,600	302,600	302,600

Staffing

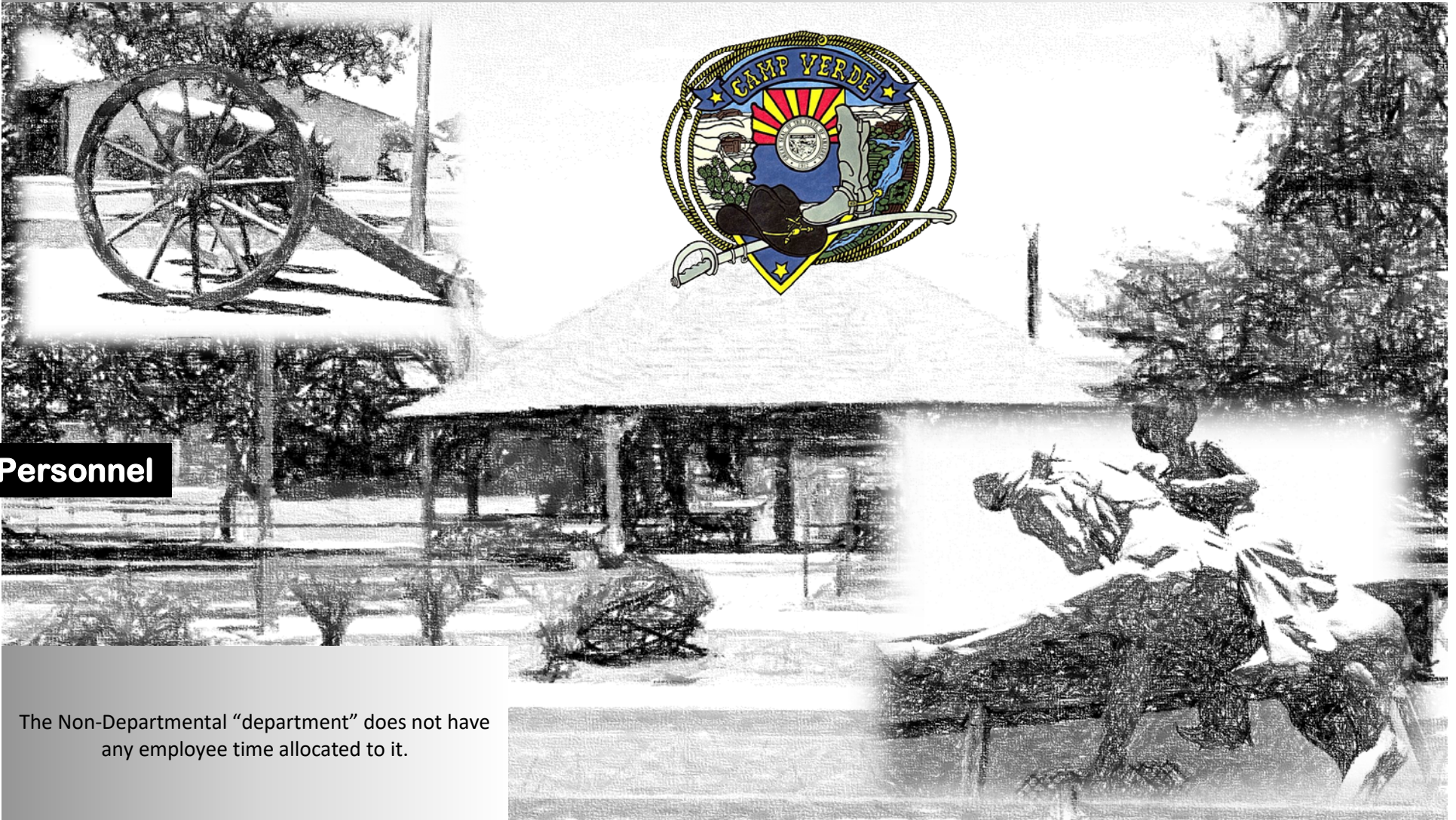
	<i>FY20 Act</i>	<i>FY21 Act</i>	<i>FY22 Bud</i>	<i>FY22 Act</i>	<i>FY23 Dept</i>	<i>FY23 Mngr</i>	<i>FY22 Cncl</i>
FTE's	Outsourced	Outsourced	Outsourced	Outsourced	Outsourced	Outsourced	Outsourced
FT Positions							
PT Positions							
Seasonal							

NON-DEPARTMENTAL

473 S. MAIN ST. - (928) 554-0000

Mission

Non-Departmental expenditures represent budget line items that are either not directly attributable to any one department or shared resource items that cannot or do not need to be allocated to any particular departments. Non-Departmental expenditures are better described as expenses of the Town rather than any individual department.



Personnel

The Non-Departmental "department" does not have any employee time allocated to it.

NON-DEPARTMENTAL

Budget

EXPENSE TYPE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Wages	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Taxes & Benefits	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Operations	\$ 323,274	\$ 417,661	\$ 438,490	\$ 359,167	82%	\$ 531,335	\$ 531,335	\$ 559,053
Capital	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Net Expenses	\$ 323,274	\$ 417,661	\$ 438,490	\$ 359,167	82%	\$ 531,335	\$ 531,335	\$ 559,053
Revenues	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Total Department Cost	323,274	417,661	438,490	359,167	82%	531,335	531,335	559,053

MAGISTRATE COURT SUMMARY



Departments

◆ Magistrate Court ◆

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Expenditures							
Wages & Related	\$ 351,575	\$ 323,331	\$ 438,505	\$ 278,799	\$ 322,880	\$ 322,880	\$ 315,725
Operating Expenditures	\$ 40,033	\$ 42,181	\$ 48,740	\$ 77,673	\$ 131,875	\$ 131,875	\$ 131,875
Equipment/Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 391,608	\$ 365,512	\$ 487,245	\$ 356,472	\$ 454,755	\$ 454,755	\$ 447,600
Revenues							
Total Revenues	\$ 155,274	\$ 127,612	\$ 155,000	\$ 86,614	\$ 135,000	\$ 135,000	\$ 135,000
Net Cost to General Fund	\$ 236,334	\$ 237,900	\$ 332,245	\$ 269,858	\$ 319,755	\$ 319,755	\$ 312,600

MUNICIPAL COURT

435 S. MAIN ST., STE. 206A - (928) 554-0030

Mission

To contribute to the quality of life in our community by fairly and impartially administering justice in the most effective, efficient, and professional manner possible.

OBJECTIVES

Accomplishments for the past Fiscal Year 2021-22

1. The Court finalized the architectural design review for the Courts Security Screening entry way moving towards a final construction
2. Courts security grant was awarded to purchase hardware for the Court Security Screening entry way
3. Completion of Court Security audit was conducted
4. Completed Triennial Independent Financial Review in compliance with Minimum Account Standards

Goals for the upcoming Fiscal Year 2022-23

1. Re-implement quarterly meetings with local court security and emergency preparedness committee in and through the Towns Safety Committee meetings
2. Completion of courtroom security screening entry way
3. Remain in compliance with state law, Administrative Orders and Rules of Court
4. Keep an active watch on legislative matters with potential impact to the Town of Camp Verde Local Court as well as on a State level
5. Continue our commitment to fiscal responsibility

Personnel

	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
FTE's	6.20	6.20	4.50
FT Positions	6	6	5
PT Positions	1	1	0
Seasonal	0	0	0



Statistics

	<u>FY21</u>	<u>FY22</u>
• Misdemeanor/FTA	500	309
• DUI	78	98
• Serious Traffic	7	12
• Criminal Traffic	172	36
• Civil traffic	668	455
• Harassment injunction	5	9
• Order of protection	9	12

MUNICIPAL COURT

Budget

EXPENSE TYPE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Wages	\$ 257,170	\$ 229,635	\$ 305,150	\$ 193,310	63%	\$ 214,450	\$ 214,450	\$ 214,200
Taxes & Benefits	\$ 94,405	\$ 93,696	\$ 133,355	\$ 85,489	64%	\$ 108,430	\$ 108,430	\$ 101,525
Operations	\$ 40,033	\$ 42,181	\$ 48,740	\$ 77,673	159%	\$ 131,875	\$ 131,875	\$ 131,875
Capital	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Net Expenses	\$ 391,608	\$ 365,512	\$ 487,245	\$ 356,472	73%	\$ 454,755	\$ 454,755	\$ 447,600
Revenues	\$ 155,274	\$ 127,612	\$ 155,000	\$ 86,614	56%	\$ 135,000	\$ 135,000	\$ 135,000
Total Department Cost	236,334	237,900	332,245	269,858	81%	319,755	319,755	312,600

Staffing

	FY20 Act	FY21 Act	FY22 Bud	FY22 Act	FY23 Dept	FY23 Mngr	FY23 Cncl
FTE's	6.2	6.2	6.2	6.2	4.5	4.5	4.5
FT Positions	6	6	6	6	5	5	5
PT Positions	1	1	1	1	0	0	0
Seasonal	0	0	0	0	0	0	0

PUBLIC WORKS SUMMARY



Departments

Engineering



Stormwater



Maintenance

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Expenditures							
Wages & Related	\$ 690,320	\$ 776,237	\$ 899,135	\$ 773,696	\$ 1,276,300	\$ 1,216,070	\$ 1,175,435
Operating Expenditures	\$ 240,604	\$ 263,441	\$ 340,495	\$ 308,519	\$ 378,925	\$ 375,925	\$ 375,925
Equipment/Capital Expenditures	\$ -	\$ 11,432	\$ -	\$ 15,135	\$ -	\$ -	\$ -
Total Expenditures	\$ 930,924	\$ 1,051,110	\$ 1,239,630	\$ 1,097,350	\$ 1,655,225	\$ 1,591,995	\$ 1,551,360
Revenues							
Total Revenues	\$ 25,150	\$ 25,944	\$ 15,000	\$ 5,745	\$ 15,000	\$ 15,000	\$ 15,000
Net Cost to General Fund	\$ 905,774	\$ 1,025,166	\$ 1,224,630	\$ 1,091,605	\$ 1,640,225	\$ 1,576,995	\$ 1,536,360

ENGINEERING

395 S. MAIN ST. - (928) 554-0820

Mission

Plans, develops and maintains streets, stormwater, sewer utilities, facilities & grounds and our parks to promote public health, personal safety, transportation economic growth and civic vitality.

OBJECTIVES

Accomplishments for the past Fiscal Year 2021-22

1. Provided Engineering support to Community Development for private development and public improvements projects
2. Completes 7th and Hollamon Street Sidewalk and Drainage Improvements
3. Worked with Kimley – Horn to prepare a Traffic Study with the recommendations to improve the traffic flow on Camp Lincoln during Elementary School drop-off and pick-up times.
4. Served on the NACOG Technical Subcommittee and the Verde Valley Transportation Organization
5. Completed Chip Seal on Area 3 and Salt Mine Road

Goals for the upcoming Fiscal Year 2022-23

1. Complete the construction of the Camp Verde Sports Complex Phase IB
2. Complete design of Main Street and Montezuma Castle Highway Intersection
3. Complete design of Finnie Flat Road and Montezuma Castle Highway Street Scape Improvements
4. Complete design of Old Highway 279 and Cherry Creek Crossing
5. Assimilate Camp Verde Water Company into the Public Works Department

Personnel

	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
FTE's	1.00	1.00	2.05
FT Positions	5	3	4
PT Positions	1	0	0
Seasonal	0	0	0



Camp Verde Fun Facts

The Town of Camp Verde covers 43.14 square miles. That makes Camp Verde the 27th largest town/city within Arizona, right below Williams and just above Prescott.

**Source: factfinder2.census.gov*

ENGINEERING

Budget

EXPENSE TYPE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Wages	\$ 78,270	\$ 82,334	\$ 87,550	\$ 80,390	92%	\$ 176,730	\$ 176,730	\$ 159,285
Taxes & Benefits	\$ 26,028	\$ 28,627	\$ 30,935	\$ 28,269	91%	\$ 63,460	\$ 63,460	\$ 59,820
Operations	\$ 4,496	\$ 3,130	\$ 9,750	\$ 7,553	77%	\$ 11,220	\$ 11,220	\$ 11,220
Capital	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Net Expenses	\$ 108,794	\$ 114,091	\$ 128,235	\$ 116,212	91%	\$ 251,410	\$ 251,410	\$ 230,325
Revenues	\$ 25,150	\$ 25,944	\$ 15,000	\$ 5,745	38%	\$ 15,000	\$ 15,000	\$ 15,000
Total Department Cost	83,644	88,147	113,235	110,467	98%	236,410	236,410	215,325

Staffing

	FY20 Act	FY21 Act	FY22 Bud	FY22 Act	FY23 Dept	FY23 Mngr	FY23 Cncl
FTE's	1.0	1.0	1.0	1.0	2.0	2.0	2.0
FT Positions	3	3	3	3	4	4	4
PT Positions	0	0	0	0	0	0	0
Seasonal	0	0	0	0	0	0	0

STORMWATER

395 S. MAIN ST. - (928) 554-0826

Mission

To provide environmental protection, minimize the impacts to public and private property due to flooding from storms events and promote public health and safety through education and the implementation of stormwater regulations, policies, and engineering.

OBJECTIVES

Accomplishments for the past Fiscal Year 2021-22

1. Redid drainage at Manzanita Drive
2. Kept up with MS-4 Permit and annual report
3. Maintenance on Town drainage structures, culverts, washes, etc. by use of Streets Crew subsidized by Stormwater
4. Completing Design of Howard's Road to Diamond Creek Subdivision Channel Drainage and Dickinson Circle Erosion repair
5. Started Design of Verde Lakes Drainage problem repair

Goals for the upcoming Fiscal Year 2022-23

1. Seek funding, manpower, equipment, software required to complete the work of a functioning Stormwater Division
2. Maintenance on Town infrastructure
3. Continue work on numerous drainage issues at Verde Lakes and begin work for Verde Lakes Drive at West Clear Creek
4. Construction of Howards Road drainage
5. Construction of Dickinson Circle erosion repair and channel

Personnel

	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
FTE's	1.30	1.40	1.50
FT Positions	8	10	10
PT Positions	1	0	0
Seasonal	0	0	0



Fun Facts

In 1912, the Camp Verde School District organized its first high school class which had a total of 5 students. Algebra, geometry, Spanish, English and ancient history were the 5 classes taught.

**Source: Steve Ayers & the Camp Verde Historical Society from the Book, "Images of America Camp Verde".*

STORMWATER

Budget

EXPENSE TYPE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Wages	\$ 66,335	\$ 65,049	\$ 77,980	\$ 69,064	89%	\$ 145,635	\$ 103,695	\$ 99,630
Taxes & Benefits	\$ 25,021	\$ 24,632	\$ 33,930	\$ 27,814	82%	\$ 62,255	\$ 43,965	\$ 43,215
Operations	\$ 20,562	\$ 18,593	\$ 46,750	\$ 19,511	42%	\$ 48,250	\$ 48,250	\$ 48,250
Capital	\$ -	\$ 11,432	\$ -	\$ 1,740	N/A	\$ -	\$ -	\$ -
Net Expenses	\$ 111,918	\$ 119,706	\$ 158,660	\$ 118,129	74%	\$ 256,140	\$ 195,910	\$ 191,095
Revenues	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Total Department Cost	111,918	119,706	158,660	118,129	74%	256,140	195,910	191,095

Staffing

	FY20 Act	FY21 Act	FY22 Bud	FY22 Act	FY23 Dept	FY23 Mngr	FY23 Cncl
FTE's	1.2	1.3	1.4	1.3	2.3	1.5	1.5
FT Positions	9	9	10	9	10	10	10
PT Positions	0	0	0	0	0	0	0
Seasonal	0	0	0	0	0	0	0

MAINTENANCE

Budget

EXPENSE TYPE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Wages	\$ 337,811	\$ 389,753	\$ 437,590	\$ 372,909	85%	\$ 544,350	\$ 544,350	\$ 531,885
Taxes & Benefits	\$ 156,855	\$ 185,842	\$ 231,150	\$ 195,250	84%	\$ 283,870	\$ 283,870	\$ 281,600
Operations	\$ 215,546	\$ 241,718	\$ 283,995	\$ 281,455	99%	\$ 319,455	\$ 316,455	\$ 316,455
Capital	\$ -	\$ -	\$ -	\$ 13,395	N/A	\$ -	\$ -	\$ -
Net Expenses	\$ 710,212	\$ 817,313	\$ 952,735	\$ 863,009	91%	\$ 1,147,675	\$ 1,144,675	\$ 1,129,940
Revenues	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Total Department Cost	710,212	817,313	952,735	863,009	91%	1,147,675	1,144,675	1,129,940

Staffing

	FY20 Act	FY21 Act	FY22 Bud	FY22 Act	FY23 Dept	FY23 Mngr	FY23 Cncl
FTE's	10.0	10.0	11.0	11.0	12.5	12.5	12.5
FT Positions	13	12	14	14	14	14	14
PT Positions	0	0	0	0	0	0	0
Seasonal	1	0	0	0	1	1	1

COMMUNITY DEVELOPMENT SUMMARY



Departments

Community Development ♦ Building ♦ Planning & Zoning ♦ Code Enforcement

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Expenditures							
Wages & Related	\$ 441,387	\$ 485,318	\$ 711,260	\$ 503,549	\$ 959,080	\$ 833,085	\$ 845,036
Operating Expenditures	\$ 47,495	\$ 52,490	\$ 73,745	\$ 52,898	\$ 108,580	\$ 108,580	\$ 108,580
Equipment/Capital Expenditures	\$ 1,920	\$ 1,514	\$ 1,920	\$ 883	\$ 2,800	\$ 2,800	\$ 2,800
Total Expenditures	\$ 490,802	\$ 539,322	\$ 786,925	\$ 557,330	\$ 1,070,460	\$ 944,465	\$ 956,416
Revenues							
Total Revenues	\$ 304,641	\$ 385,337	\$ 317,300	\$ 335,061	\$ 421,275	\$ 421,125	\$ 421,125
Net Cost to General Fund	\$ 186,161	\$ 153,985	\$ 469,625	\$ 222,269	\$ 649,185	\$ 523,340	\$ 535,291

COMMUNITY DEVELOPMENT

473 S. MAIN ST. - (928) 554-0050

Mission

To manage growth through planning, zoning and building services and protect the enjoyment of private property owners while providing professional, competent, and consistent service to the public in order to enhance the community and the lives of the residents.

O B J E C T I V E S

Accomplishments for the past Fiscal Year 2021-22

1. Major Staffing Changes – Increased staff and stabilized department positions. New Community Development Director (John Knight), new Chief Building Official (Roxanne Jasman), new Planner (BJ Ratlief), new Zoning Inspector (Cory Mulcaire), new Plans Examiner (Kimberly Brokamp), new Permit Techs (Kim McCune and Jessica Bolton). Note that the only position that has not changed is the Building Inspector (Jon Rivero)
2. Managed significant increases in permit volumes for all types of permits
3. Updated the iWorQ permitting system to improve functionality and processing
4. Reorganized department workflows for processing of Building permits and Planning, Zoning, and Land Use applications

Goals for the upcoming Fiscal Year 2022-23

1. Implement a hybrid system to submit and review plans in hard copy or electronically
2. Continue to reduce permit processing timelines and improve permit review efficiencies
3. Cross train all staff so that each position can be assist and fill in if employees are sick or on vacation. This will ensure that permits can still be processed during staffing shortages

Personnel

	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
FTE's	1.50	1.50	1.00
FT Positions	2	2	1
PT Positions	0	0	0
Seasonal	0	0	0



Statistics

	<u>FY21</u>	<u>FY22</u>
Permits Issued	659	341
P&Z Sessions	7	
Board of A&A Sessions	3	
Council P&Z Sessions	7	

COMMUNITY DEVELOPMENT

Budget

EXPENSE TYPE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Wages	\$ 68,092	\$ 74,963	\$ 110,635	\$ 87,219	79%	\$ 98,115	\$ 98,115	\$ 97,190
Taxes & Benefits	\$ 23,953	\$ 27,745	\$ 41,445	\$ 30,624	74%	\$ 34,080	\$ 34,080	\$ 33,925
Operations	\$ 25,684	\$ 26,226	\$ 19,025	\$ 21,721	114%	\$ 63,450	\$ 63,450	\$ 63,450
Capital	\$ 1,920	\$ 1,514	\$ 1,920	\$ 883	46%	\$ 2,800	\$ 2,800	\$ 2,800
Net Expenses	\$ 119,649	\$ 130,448	\$ 173,025	\$ 140,447	81%	\$ 198,445	\$ 198,445	\$ 197,365
Revenues	\$ 87	\$ 52	\$ -	\$ 135	N/A	\$ 150	\$ -	\$ -
Total Department Cost	119,562	130,396	173,025	140,312	81%	198,295	198,445	197,365

Staffing

	FY20 Act	FY21 Act	FY22 Bud	FY22 Act	FY23 Dept	FY23 Mngr	FY23 Cncl
FTE's	1.0	1.5	1.5	1.2	1.0	1.0	1.0
FT Positions	1	2	2	2	1	1	1
PT Positions	0	0	0	0	0	0	0
Seasonal	0	0	0	0	0	0	0

BUILDING

473 S. MAIN ST. - (928) 554-0050

Mission

To provide the public with excellent customer service through our professionalism, dedication and commitment to excellence. We are committed to providing our customers the most successful permitting experience possible before, during and after construction with expedient permit processing, plan review and inspection services.

OBJECTIVES

Accomplishments for the past Fiscal Year 2021-22

1. Kimberly Brokamp was promoted to Plans Examiner
2. Roxanne Jasman was promoted to Chief Building Official
3. Acquired additional Permit Technician to keep up with the volume of permits the department is seeing: permit volume and inspections on pace to exceed last year's numbers
4. Created customer resources to assist the public
5. Department expansion and restructuring

Goals for the upcoming Fiscal Year 2022-23

1. Keep our strong commitment to citizen satisfaction and maintain a high level of customer service, by delivering timely and accurate information and permit processing
2. Provide additional training opportunities and cross-training for all building personnel through our newly proposed, job specific, Career Ladder Programs
3. Provide increased education, handouts and digital resources for the applicant and novice builders
4. Kimberly to obtain Residential Plans Examiner Certification
5. Jon to obtain Drone Pilot Certification

Personnel

	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
FTE's	3.80	4.30	5.80
FT Positions	4	5	6
PT Positions	0	0	0
Seasonal	0	0	0



Statistics

	<u>FY21</u>	<u>FY22</u>
Permits Applied for	690	452
Permits Issued	659	341
Inspections	1,769	1162

*FY22 through 2-28-22

BUILDING

Budget

EXPENSE TYPE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Wages	\$ 157,816	\$ 151,866	\$ 222,025	\$ 196,103	88%	\$ 302,570	\$ 302,570	\$ 301,040
Taxes & Benefits	\$ 65,519	\$ 65,325	\$ 97,860	\$ 89,413	91%	\$ 139,910	\$ 139,910	\$ 139,685
Operations	\$ 11,857	\$ 12,519	\$ 28,325	\$ 20,752	73%	\$ 13,130	\$ 13,130	\$ 13,130
Capital	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Net Expenses	\$ 235,192	\$ 229,710	\$ 348,210	\$ 306,268	88%	\$ 455,610	\$ 455,610	\$ 453,855
Revenues	\$ 266,841	\$ 340,152	\$ 276,100	\$ 292,346	106%	\$ 371,125	\$ 371,125	\$ 371,125
Total Department Cost	(31,649)	(110,442)	72,110	13,922	19%	84,485	84,485	82,730

Staffing

	FY20 Act	FY21 Act	FY22 Bud	FY22 Act	FY23 Dept	FY23 Mngr	FY23 Cncl
FTE's	3.8	3.8	4.3	4.8	5.8	5.8	5.8
FT Positions	4	4	5	5	6	6	6
PT Positions	0	0	0	0	0	0	0
Seasonal	0	0	0	0	0	0	0

PLANNING & ZONING

473 S. MAIN ST. - (928) 554-0050

Mission

To manage growth through current and long range planning processes while providing professional, competent and consistent service to the public in order to enhance the community and the lives of the residents and protecting the heritage and natural surroundings in a manner that will maintain a balance between the quality of life and the economic stability of the Town.

OBJECTIVES

Accomplishments for the past Fiscal Year 2021-22

1. Major Staffing Changes – Promoted Zoning Inspector, BJ Ratlief, to Planner. Promoted Permit Technician, Cory Mulcaire, to Zoning Inspector position vacated by BJ Ratlief
2. Permit Volumes – Assisted Building Division in processing and issuing building permits. Some categories of permits have doubled compared to the previous calendar year
3. GIS Mapping – Worked with Yavapai County GIS, to share mapping functions and allow Camp Verde to manage their own data

Goals for the upcoming Fiscal Year 2022-23

1. Efficiency - Work toward reducing permitting time frames, improving efficiency, and predictability
2. Training and Certifications – Support staff training and certifications
3. Collaboration – Work with other jurisdictions in Verde Valley to develop consistency in permit processing and permit time frames

Personnel

	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
FTE's	0.50	2.00	2.75
FT Positions	1	2	3
PT Positions	0	0	0
Seasonal	0	0	0



Statistics

	<u>FY21</u>	<u>FY22</u>
Permits Issued	40	
Ord's & Resolutions	13	
Res. Zoning Clearances	299	
Comm. Zoning Clearances	58	

PLANNING & ZONING

Budget

EXPENSE TYPE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Wages	\$ 48,642	\$ 87,065	\$ 117,330	\$ 35,438	30%	\$ 154,080	\$ 112,380	\$ 137,666
Taxes & Benefits	\$ 20,194	\$ 40,890	\$ 49,085	\$ 16,835	34%	\$ 73,005	\$ 54,295	\$ 66,300
Operations	\$ 2,088	\$ 2,043	\$ 3,295	\$ 2,108	64%	\$ 16,500	\$ 16,500	\$ 16,500
Capital	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Net Expenses	\$ 70,924	\$ 129,998	\$ 169,710	\$ 54,381	32%	\$ 243,585	\$ 183,175	\$ 220,466
Revenues	\$ 37,713	\$ 45,133	\$ 41,200	\$ 42,580	103%	\$ 50,000	\$ 50,000	\$ 50,000
Total Department Cost	33,211	84,865	128,510	11,801	9%	193,585	133,175	170,466

Staffing

	FY20 Act	FY21 Act	FY22 Bud	FY22 Act	FY23 Dept	FY23 Mngr	FY23 Cncl
FTE's	1.0	1.0	2.0	2.0	3.0	2.3	2.8
FT Positions	1	1	2	2	3	3	3
PT Positions	0	0	0	0	0	0	0
Seasonal	0	0	0	0	0	0	0

CODE ENFORCEMENT

473 S. MAIN ST. - (928) 554-0050

Mission

To manage code enforcement with the intent of preserving the peaceful enjoyment of private properties within the Town while providing professional, competent, courteous and consistent service to the public.

OBJECTIVES

Accomplishments for the past Fiscal Year 2021-22

1. Implemented and educated businesses and residents on Dark Sky requirements
2. Attended Code Enforcement Conference
3. Established regular Verde Valley Regional Code Compliance meetings
4. Implemented a proactive program for code compliance
5. Increased efforts on weed abatement

Goals for the upcoming Fiscal Year 2022-23

1. Continue to cross train/coordinate with Building Division to assist in Code Compliance cases
2. Develop/Implement Code 101 Citizen/Business outreach program to increase code awareness
3. Increase efforts toward a more proactive approach to Code Compliance
4. Collaborate with Planning and Town Clerk to update ordinances including items such as camping, RVs, weed abatement, temporary signs, vacant buildings, and donation bins

Personnel

	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
FTE's	1.0	1.0	1.0
FT Positions	1	1	1
PT Positions	0	0	0
Seasonal	0	0	0



Statistics

	<u>FY21</u>	<u>FY22</u>
Open Cases	177	160
Closed Cases	148	159
Total Violations	288	319

CODE ENFORCEMENT

Budget

EXPENSE TYPE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Wages	\$ 39,796	\$ 26,602	\$ 50,135	\$ 32,103	64%	\$ 107,845	\$ 61,870	\$ 46,120
Taxes & Benefits	\$ 17,375	\$ 10,862	\$ 22,745	\$ 15,814	70%	\$ 49,475	\$ 29,865	\$ 23,110
Operations	\$ 7,866	\$ 11,702	\$ 23,100	\$ 8,317	36%	\$ 15,500	\$ 15,500	\$ 15,500
Capital	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Net Expenses	\$ 65,037	\$ 49,166	\$ 95,980	\$ 56,234	59%	\$ 172,820	\$ 107,235	\$ 84,730
Revenues	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Total Department Cost	65,037	49,166	95,980	56,234	59%	172,820	107,235	84,730

Staffing

	FY20 Act	FY21 Act	FY22 Bud	FY22 Act	FY23 Dept	FY23 Mngr	FY23 Cncl
FTE's	1.0	1.0	1.0	1.0	2.0	1.3	1.0
FT Positions	1	1	1	1	2	2	1
PT Positions	0	0	0	0	0	0	0
Seasonal	0	0	0	0	0	0	0

MARSHAL'S OFFICE SUMMARY



Departments

Marshal's Office ◆ Dispatch

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Expenditures							
Wages & Related	\$ 2,778,121	\$ 2,959,790	\$ 3,500,190	\$ 2,877,790	\$ 3,515,655	\$ 3,515,655	\$ 3,509,665
Operating Expenditures	\$ 289,970	\$ 345,049	\$ 336,690	\$ 350,027	\$ 403,380	\$ 403,380	\$ 403,380
Equipment/Capital Expenditures	\$ 2,236	\$ 11,892	\$ 2,440	\$ 3,720	\$ 1,800	\$ 1,800	\$ 1,800
Total Expenditures	\$ 3,070,327	\$ 3,316,731	\$ 3,839,320	\$ 3,231,537	\$ 3,920,835	\$ 3,920,835	\$ 3,914,845
Revenues							
Total Revenues	\$ 207,182	\$ 217,498	\$ 208,300	\$ 147,900	\$ 162,700	\$ 163,300	\$ 163,300
Net Cost to General Fund	\$ 2,863,145	\$ 3,099,233	\$ 3,631,020	\$ 3,083,637	\$ 3,758,135	\$ 3,757,535	\$ 3,751,545

MARSHAL'S OFFICE

646 S. FIRST ST. - (928) 554-8300

Mission

A Marshal's Office whose employees feel valued, working together in partnership with other law enforcement entities to be a model of excellence in policing; and embraces the community by delivering the highest level of professionalism.

OBJECTIVES

Accomplishments for the past Fiscal Year 2021-22

1. Implement COMSTAT software
2. Implemented Livescan fingerprinting system
3. Outfitted 100% of patrol vehicles with AED's
4. Completed 2 department wide CPR classes
5. Completed transition to the new Mobile Command Unit
6. Rebranded department with new vehicle graphics and uniforms

Goals for the upcoming Fiscal Year 2022-23

1. Incorporate Animal Control budget within the Camp Verde Marshal's Office
2. Add a full time Quartermaster as well as an Administrative Assistant Positions
3. Move Dispatch into its own fiscal budgeting group
4. Completing recertification of accreditation
5. Upgrading all radio communications to digital format
6. Implementation of new dispatch consoles and furniture

Personnel

	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
FTE's	34.00	38.70	41.50
Sworn	22	25	24
Non-sworn	13	14	18
Part-time	0	0	0



Statistics

	<u>FY21</u>	<u>FY22</u>
Calls for Service	8,092	
Arrests	480	
Traffic Citations/Warn's	1,290	
Traffic Collisions Invest'd	194	
Domestic Violence Calls	238	

MARSHAL'S OFFICE

Budget

EXPENSE TYPE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Wages	\$ 1,841,002	\$ 1,866,168	\$ 2,193,315	\$ 1,836,039	84%	\$ 2,052,565	\$ 2,052,565	\$ 2,068,445
Taxes & Benefits	\$ 908,620	\$ 1,032,898	\$ 1,240,895	\$ 977,821	79%	\$ 810,750	\$ 810,750	\$ 796,265
Operations	\$ 284,940	\$ 339,752	\$ 322,550	\$ 344,755	107%	\$ 329,525	\$ 329,525	\$ 329,525
Capital	\$ 2,236	\$ 11,892	\$ 2,440	\$ 3,720	N/A	\$ 1,800	\$ 1,800	\$ 1,800
Net Expenses	\$ 3,036,798	\$ 3,250,710	\$ 3,759,200	\$ 3,162,335	84%	\$ 3,194,640	\$ 3,194,640	\$ 3,196,035
Revenues	\$ 205,020	\$ 215,469	\$ 201,800	\$ 146,272	72%	\$ 72,700	\$ 73,300	\$ 73,300
Total Department Cost	2,831,778	3,035,241	3,557,400	3,016,063	85%	3,121,940	3,121,340	3,122,735

Staffing

	FY20 Act	FY21 Act	FY22 Bud	FY22 Act	FY23 Dept	FY23 Mngr	FY23 Cncl
FTE's	33.8	34.0	38.7	37.7	32.5	32.5	32.5
Sworn	22	24	27	24	24	24	24
Non-sworn	13	13	14	13	9	9	9
Part-time	0	0	0	0	0	0	0

DISPATCH

Budget

EXPENSE TYPE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Wages	\$ -	\$ -	\$ -	\$ -	N/A	\$ 438,055	\$ 438,055	\$ 431,790
Taxes & Benefits	\$ -	\$ -	\$ -	\$ -	N/A	\$ 214,285	\$ 214,285	\$ 213,165
Operations	\$ -	\$ -	\$ -	\$ -	N/A	\$ 73,855	\$ 73,855	\$ 73,855
Capital	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Net Expenses	\$ -	\$ -	\$ -	\$ -	N/A	\$ 726,195	\$ 726,195	\$ 718,810
Revenues	\$ -	\$ -	\$ -	\$ -	N/A	\$ 90,000	\$ 90,000	\$ 90,000
Total Department Cost	0	0	0	0	N/A	636,195	636,195	628,810

Staffing

	FY20 Act	FY21 Act	FY22 Bud	FY22 Act	FY23 Dept	FY23 Mngr	FY23 Cncl
FTE's	0.0	0.0	0.0	0.0	9.0	9.0	9.0
FT Positions	0	0	0	0	9	9	9
PT Positions	0	0	0	0	0	0	0
Seasonal	0	0	0	0	0	0	0

COMMUNITY LIBRARY SUMMARY



Departments

◆ Community Library ◆

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Expenditures							
Wages & Related	\$ 471,998	\$ 536,336	\$ 533,430	\$ 463,931	\$ 703,765	\$ 666,880	\$ 630,735
Operating Expenditures	\$ 88,451	\$ 101,554	\$ 106,840	\$ 94,979	\$ 109,910	\$ 109,410	\$ 109,410
Equipment/Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 560,449	\$ 637,890	\$ 640,270	\$ 558,910	\$ 813,675	\$ 776,290	\$ 740,145
Revenues							
Total Revenues	\$ 75,923	\$ 78,745	\$ 69,500	\$ 48,856	\$ 80,500	\$ 80,500	\$ 80,500
Net Cost to General Fund	\$ 484,526	\$ 559,145	\$ 570,770	\$ 510,054	\$ 733,175	\$ 695,790	\$ 659,645

LIBRARY

130 N. BLACK BRIDGE ROAD - (928) 554-8380

Mission

Our mission is to make Camp Verde Community Library the preferred destination for community members by delivering outstanding value, an exceptional patron experience and continuous innovation. We achieve this when we listen to our patrons, provide superior service, embrace positive change, and consistently fulfill our “good company is always welcome” motto.

OBJECTIVES

Accomplishments for the past Fiscal Year 2021-22

1. Identified 5 Key Initiatives through an LSTA Grant-funded Community Assessment project
2. Brought in AmeriCorps VISTA Worker, Nicole Metz-Andrews who worked on Key Initiative 1, Focus on civic engagement through increased volunteer recruitment and appreciation
3. Began a project focusing on Key Initiative 2 with the creation of a Verde Valley Youth Civic Engagement project through the Teen Library
4. Assisted customers looking at Affordable Health Care and Medicare options through partnerships with local experts in line with Key Initiative 4

Goals for the upcoming Fiscal Year 2022-23

1. Hire AmeriCorps Vista worker to expand STEAM opportunities throughout the community via the Mobile STEM lab
2. Continue to align library services and opportunities to findings from Community Assessment
3. Seek State Grants in Aide construction grant to improve access from Montezuma Castle Highway to the Library’s front door
4. Come to a decision on the Automated Library Branch project in the Verde Lakes community

Personnel

	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
FTE’s	8.90	8.90	9.90
FT Positions	6	7	8
PT Positions	6	4	5
Seasonal	0	0	0



Statistics

	<u>FY21</u>	<u>FY22-6 mo</u>
Public PC Access	8,974	4,762
Traffic Count	59,797	37,480
Total Circulation	103,873	59,755
E-Material Use	10,020	4,724
Total New Items	2,507	1,333
Programs	584	900
Program Attendance	7,990	8,269
Volunteer Hours	2,498	2,124

LIBRARY

Budget

EXPENSE TYPE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Wages	\$ 349,318	\$ 386,712	\$ 378,290	\$ 325,600	86%	\$ 506,045	\$ 472,100	\$ 447,395
Taxes & Benefits	\$ 122,680	\$ 149,624	\$ 155,140	\$ 138,331	89%	\$ 197,720	\$ 194,780	\$ 183,340
Operations	\$ 88,451	\$ 101,554	\$ 106,840	\$ 94,979	89%	\$ 109,910	\$ 109,410	\$ 109,410
Capital	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Net Expenses	\$ 560,449	\$ 637,890	\$ 640,270	\$ 558,910	87%	\$ 813,675	\$ 776,290	\$ 740,145
Revenues	\$ 75,923	\$ 78,745	\$ 69,500	\$ 48,856	70%	\$ 80,500	\$ 80,500	\$ 80,500
Total Department Cost	484,526	559,145	570,770	510,054	89%	733,175	695,790	659,645

Staffing

	FY20 Act	FY21 Act	FY22 Bud	FY22 Act	FY23 Dept	FY23 Mngr	FY23 Cncl
FTE's	9.4	8.9	8.9	8.9	11.4	10.4	9.9
FT Positions	7	7	7	7	8	8	8
PT Positions	5	5	4	4	7	5	5
Seasonal	0	0	0	0	1	0	0



PARKS & REC SUMMARY



Departments

Administration ♦ Events ♦ Heritage Pool ♦ Programs

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Expenditures							
Wages & Related	\$ 335,832	\$ 363,454	\$ 376,760	\$ 312,957	\$ 530,505	\$ 530,505	\$ 516,905
Operating Expenditures	\$ 118,861	\$ 118,753	\$ 183,800	\$ 143,015	\$ 195,240	\$ 195,240	\$ 195,240
Equipment/Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 454,693	\$ 482,207	\$ 560,560	\$ 455,972	\$ 725,745	\$ 725,745	\$ 712,145
Revenues							
Total Revenues	\$ 54,591	\$ 62,709	\$ 111,460	\$ 70,702	\$ 115,460	\$ 118,460	\$ 118,460
Net Cost to General Fund	\$ 400,102	\$ 419,498	\$ 449,100	\$ 385,270	\$ 610,285	\$ 607,285	\$ 593,685

PARKS & REC ADMIN

395 S. MAIN ST. - (928) 554-0828

Mission

To provide quality recreational, educational, cultural, fitness, social and environmental opportunities that meet the diverse needs of the community.

OBJECTIVES

Accomplishments for the past Fiscal Year 2021-22

1. Continuously adjusted and implemented policy and procedure for all programming and facility use to remain in compliance with the ever changing Federal, State, and Local COVID-19 guidelines and expectations along with resumption and expansion of previously restricted programming
2. Successfully opened and operated the Heritage Pool and our ACA accredited Summer Day Camp for a second season during the COVID-19 pandemic which many other AZ towns were unable to accomplish
3. Successfully operated all our regular special events: Corn Fest, Fort Verde Days, Trunk or Treat Main Street, Christmas Craft Bazaar and Parade of Lights and Pecan & Wine Festival in spite of COVID-19 challenges

Goals for the upcoming Fiscal Year 2022-23

1. Continue to expand programming negatively affected by COVID-19 under new standards
2. Complete, with Public Works Engineer, the construction and opening of fields, sports courts and support facilities at Sports Complex
3. Manage new Sports Complex for additional public use including tournaments and activities to benefit the Town and its partners
4. Continue to pursue grant opportunities for the Camp Verde Sports Complex, to expand programming, and special events funding

Personnel

	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
FTE's	1.00	1.00	1.50
FT Positions	2	2	3
PT Positions	0	0	1
Seasonal	0	0	0



Statistics

	<u>FY21</u>	<u>FY22</u>
Public Shower Use	174	175
Meeting Room Usage	673	305
Gym Usage (Non program)	214	320
Kitchen Usage	174	64
Ramadas	140	109
Sports Field Use	512	462

PARKS & REC

Budget

EXPENSE TYPE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Wages	\$ 65,892	\$ 67,918	\$ 60,745	\$ 59,527	98%	\$ 90,775	\$ 90,775	\$ 81,130
Taxes & Benefits	\$ 23,691	\$ 26,165	\$ 24,630	\$ 23,004	93%	\$ 37,895	\$ 37,895	\$ 33,900
Operations	\$ 50,109	\$ 46,074	\$ 74,615	\$ 51,573	69%	\$ 78,495	\$ 78,495	\$ 78,495
Capital	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Net Expenses	\$ 139,692	\$ 140,157	\$ 159,990	\$ 134,104	84%	\$ 207,165	\$ 207,165	\$ 193,525
Revenues	\$ 3,105	\$ 2,990	\$ 3,000	\$ 8,920	297%	\$ 3,000	\$ 6,000	\$ 6,000
Total Department Cost	136,587	137,167	156,990	125,184	80%	204,165	201,165	187,525

Staffing

	FY20 Act	FY21 Act	FY22 Bud	FY22 Act	FY23 Dept	FY23 Mngr	FY23 Cncl
FTE's	1.2	1.0	1.0	1.0	1.5	1.5	1.5
FT Positions	5	5	4	4	5	5	5
PT Positions	0	0	0	0	0	0	0
Seasonal	0	0	0	0	0	0	0

EVENTS

395 S. MAIN ST. - (928) 554-0828

Mission

To provide accessible, positive events for residents and visitors to experience our community and culture while providing opportunity for organizations, businesses, and residents to showcase their programs and products for their benefit while being fiscally responsible.

OBJECTIVES

Accomplishments for the past Fiscal Year 2021-22

1. Adjusted and implemented policy and procedure for all events to remain in compliance with the ever changing Federal, State, and Local COVID-19 guidelines and expectations along with resumption and expansion of previously restricted programming
2. Successfully operated all our regular special events: Corn Fest, Fort Verde Days, Trunk or Treat Main Street, Christmas Craft Bazaar and Parade of Lights and Pecan & Wine Festival in spite of COVID-19 challenges
3. Successfully operated Ft. Verde Days without a carnival, hosted the Little Britches/Little Petticoats in conjunction with Colonel's Daughter competition and increased Parade entries to 50

Goals for the upcoming Fiscal Year 2022-23

1. Continue to institute positive improvements to Special Events based on experience and feedback
2. Continue to improve operational capacity as part of increased capacity because of requested additional full-time staff person
3. Continue to improve community involvement and support for non-profits with Special Events
4. Continue to gather data on crowd size and finances for events to help reduce costs to the Town budget

Personnel

	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
FTE's	0.60	0.60	1.10
FT Positions	N/A	N/A	N/A
PT Positions	N/A	N/A	N/A
Seasonal	N/A	N/A	N/A



Statistics

Special Events:	<u>FY21</u>	<u>FY22</u>
Corn Fest Attendance	N/A	6,245
Corn Fest Vendors	N/A	65
Ft. Verde Days Att	10,000	6,100
Ft. Verde Days Vendors	37	68
Pecan/Wine Attendance	6,000	N/A
Pecan/Wine Vendors	47	97
Trunk/Treat Attendance	6,000	5,000

EVENTS

Budget

EXPENSE TYPE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Wages	\$ 35,823	\$ 34,895	\$ 42,055	\$ 38,875	92%	\$ 70,855	\$ 70,855	\$ 67,050
Taxes & Benefits	\$ 14,219	\$ 14,548	\$ 15,765	\$ 17,183	109%	\$ 28,400	\$ 28,400	\$ 26,965
Operations	\$ 21,073	\$ 25,001	\$ 47,600	\$ 55,579	117%	\$ 52,800	\$ 52,800	\$ 52,800
Capital	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Net Expenses	\$ 71,115	\$ 74,444	\$ 105,420	\$ 111,637	106%	\$ 152,055	\$ 152,055	\$ 146,815
Revenues	\$ 17,959	\$ 18,330	\$ 47,210	\$ 39,589	84%	\$ 49,210	\$ 49,210	\$ 49,210
Total Department Cost	53,156	56,114	58,210	72,048	124%	102,845	102,845	97,605

Staffing

	FY20 Act	FY21 Act	FY22 Bud	FY22 Act	FY23 Dept	FY23 Mngr	FY23 Cncl
FTE's	0.6	0.6	0.6	0.6	1.1	1.1	1.1
FT Positions	3	3	3	3	5	5	5
PT Positions	1	1	1	1	1	1	1
Seasonal	Flexible	Flexible	Flexible	Flexible	Flexible	Flexible	Flexible

HERITAGE POOL

290 W. APACHE TRAIL - (928) 567-0288

Mission

To provide an aquatic facility that is safe and affordable while providing recreational programs and services that enhance the physical, social and emotional well-being of all residents.

OBJECTIVES

Accomplishments for the past Fiscal Year 2021-22

1. Adjusted and implemented policy and procedure for all programming and facility use to remain in compliance with the ever changing Federal, State, and Local COVID guidelines and expectations along with resumption and expansion of previously restricted programming
2. Safely opened our seasonal pool amid the COVID pandemic when many municipalities could not or did not open their pools. We were able to increase capacity from 30 to 66 people over the course of the summer season
3. Provided a safe, fun swim season for nearly 5,500 visitors, the vast majority of them children
4. Provided private and semi-private swim lessons for a variety of ages, hitting our highest swim lesson attendance to date
5. Continued to provide Water Aerobics and Aqua Zumba

Goals for the upcoming Fiscal Year 2022-23

1. Improve swim lessons program with addition of Starfish Aquatics and SwimAmerica program
2. Continue to improve administrative and operational support to Pool staff as part of increased capacity because of requested additional full-time staff person
3. Work to add additional programming such as masters swim team, water polo, snorkeling, kayak lessons, and other aquatic activities requested by the public including pursuing grant opportunities
4. Continue the process of certifying onsite lifeguard instructors for our StarGuard training facility
5. Complete the picnic/birthday party/outdoor classroom area at the pool

Personnel

	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
FTE's	2.60	2.60	3.20
FT Positions	5	5	5
PT Positions	0	0	0
Seasonal	15	15	15



Statistics

	<u>FY21</u>	<u>FY22</u>
Swim Lesson Attend	18	202
Pool Attendance	3,500	5,500

POOL

Budget

EXPENSE TYPE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Wages	\$ 80,802	\$ 104,580	\$ 88,305	\$ 63,275	72%	\$ 119,885	\$ 119,885	\$ 110,635
Taxes & Benefits	\$ 15,957	\$ 17,372	\$ 21,240	\$ 15,826	75%	\$ 28,900	\$ 28,900	\$ 25,235
Operations	\$ 35,474	\$ 40,122	\$ 31,885	\$ 26,621	83%	\$ 34,245	\$ 34,245	\$ 34,245
Capital	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Net Expenses	\$ 132,233	\$ 162,074	\$ 141,430	\$ 105,722	75%	\$ 183,030	\$ 183,030	\$ 170,115
Revenues	\$ 11,722	\$ 20,209	\$ 21,000	\$ 7,375	35%	\$ 21,000	\$ 21,000	\$ 21,000
Total Department Cost	120,511	141,865	120,430	98,347	82%	162,030	162,030	149,115

Staffing

	FY20 Act	FY21 Act	FY22 Bud	FY22 Act	FY23 Dept	FY23 Mngr	FY23 Cncl
FTE's	2.6	2.6	2.6	2.6	3.2	3.2	3.2
FT Positions	6	6	6	6	9	9	9
PT Positions	0	0	0	0	1	1	1
Seasonal	14	20	Flexible	22	Flexible	Flexible	Flexible

PROGRAMMING

395 S. MAIN ST. - (928) 554-0828

Mission

To provide a variety of affordable opportunities and positive programs for residents of all ages to have fun while developing physically, emotionally and socially.

OBJECTIVES

Accomplishments for the past Fiscal Year 2021-22

1. Continuously adjusted and implemented policy and procedure for all programming to remain in compliance with the ever changing Federal, State, and Local COVID-19 guidelines and expectations along with resumption and expansion of previously restricted programming
2. Increased Summer Day Camp attendance by 61% from 2020 and reduced the Town daily camper subsidy to \$2.36 per camper day. When camp first returned in 2018 the subsidy was \$49.19 per camper day
3. Resumed normal operation of Grasshopper Youth Basketball and Pickleball
4. Resumed regular operation of Community Day trips
5. Received funding to refinish the Gym floor and add permanent pickleball lines as well as new floor and AC in Room 204 & new floor and ceiling in Room 305

Goals for the upcoming Fiscal Year 2022-23

1. Continue to significantly increase Summer Day Camp participation with up to 40 campers per day and control cost recovery
2. Develop and implement new Partner Agreements with youth sports groups and other partners
3. Continue to grow Pickle Ball including 1 or more fund raiser tournaments
4. Expand program offerings in conjunction with new Sports Complex
5. Obtain the "Better Sports for Quality Program Provider" designation through National Alliance for Youth Sports

Personnel

	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
FTE's	2.30	2.30	2.70
FT Positions	3	3	5
PT Positions	2	2	1
Seasonal	8	8	8



Statistics

<u>Participants</u>	<u>FY21</u>	<u>FY22</u>
Grasshopper	68	135
Adult Softball	163	171
Pickleball	450	1,100
Diamondback Trips	88	0
Day Trips	17	40
Summer Camp	454	733

PROGRAMS

Budget

EXPENSE TYPE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Wages	\$ 74,164	\$ 69,865	\$ 92,820	\$ 68,880	74%	\$ 112,070	\$ 112,070	\$ 123,140
Taxes & Benefits	\$ 25,284	\$ 28,111	\$ 31,200	\$ 26,387	85%	\$ 41,725	\$ 41,725	\$ 48,850
Operations	\$ 12,205	\$ 7,556	\$ 29,700	\$ 9,242	31%	\$ 29,700	\$ 29,700	\$ 29,700
Capital	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
Net Expenses	\$ 111,653	\$ 105,532	\$ 153,720	\$ 104,509	68%	\$ 183,495	\$ 183,495	\$ 201,690
Revenues	\$ 21,805	\$ 21,180	\$ 40,250	\$ 14,818	37%	\$ 42,250	\$ 42,250	\$ 42,250
Total Department Cost	89,848	84,352	113,470	89,691	79%	141,245	141,245	159,440

Staffing

	FY20 Act	FY21 Act	FY22 Bud	FY22 Act	FY23 Dept	FY23 Mngr	FY23 Cncl
FTE's	2.3	2.3	2.3	2.3	2.7	2.7	2.7
FT Positions	3	3	3	3	5	5	5
PT Positions	2	2	2	2	1	1	1
Seasonal	Flexible	Flexible	Flexible	Flexible	Flexible	Flexible	Flexible

Capital Project Funds

The Town of Camp Verde's Capital Improvement Projects Fund (CIP Fund) is used for expenditures that are for a structure, improvement, equipment or other major asset having a useful life of at least two years. The Town has a \$5,000 threshold for capitalizing assets.

The CIP Fund is used primarily for all capital purchases/projects of the Town. Non-capitalized expenses are also sometimes managed within the CIP Fund. These are typically large one-time maintenance projects that do not qualify for capitalization under GAAP but are large enough to distort annual comparisons of the General Fund expenses.

The Parks Fund is being utilized to manage the construction of a 114 acre, \$14 million sports complex project.

A critical piece in the Town's ability to budget for these types of expenditures is the Capital Improvements Plan (CIP). It is an important implementation tool of the General Plan. The CIP is a multi-year plan that outlines current capital and infrastructure needs, future anticipated needs, current projects and future costs to the community. It addresses both repair and replacement of existing infrastructure as well as the development of new facilities to accommodate future growth and/or improve services. The CIP covers 5 years, which includes the current budget year and 4 years into the future. The entire CIP is considered a part of the current budget in that where monies are budgeted into the CIP Fund based on the first year of the plan, if any projects within that first year become unable to start or complete, they can be replaced with projects from the following plan years. In this way, if a project becomes derailed, current year budget funds can still be made available for use without requiring council approval, as Council has already approved those projects within the CIP. **Regrettably, the Town has not approved a 5-year CIP Plan in the last several years and so has chosen to pull this information from the budget document for this year.**

CAPITAL FUNDS SUMMARY



Departments

Capital Improvement Projects ◆ Parks

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL COUNCIL	2022-23 CARRY FORWARD	2022-23 NEW REQUESTS
Expenditures									
Buildings & Improvements	\$ 4,760	\$ -	\$ 1,686,099	\$ -	\$ 154,575	\$ 154,575	\$ 154,575	\$ 154,575	\$ -
Vehicles	\$ -	\$ 370,194	\$ 150,000	\$ 203,537	\$ 715,000	\$ 715,000	\$ 715,000	\$ -	\$ 715,000
Equipment	\$ 14,800	\$ 103,572	\$ 1,867,673	\$ 59,207	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	\$ 250,000
Land & Improvements	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Streets & Structural	\$ 9,242	\$ 363,873	\$ 184,263	\$ 763,880	\$ 74,263	\$ 74,263	\$ 74,263	\$ 74,263	\$ -
Community Parks	\$ 1,045,805	\$ 2,519,106	\$ 5,775,838	\$ 1,057,966	\$ 5,513,129	\$ 5,513,129	\$ 5,513,129	\$ 5,513,129	\$ -
Total Expenditures	\$ 1,134,607	\$ 3,356,745	\$ 9,663,873	\$ 2,084,590	\$ 6,706,967	\$ 6,706,967	\$ 6,706,967	\$ 5,741,967	\$ 965,000
Funding									
Fund Transfers	\$ 17,973	\$ 750,137	\$ 4,617,230	\$ 125,000	\$ 3,615,000	\$ 3,615,000	\$ 3,615,000	\$ 3,534,000	\$ 81,000
Debt	\$ -	\$ 2,886,099	\$ 635,000	\$ 165,000	\$ 715,000	\$ 715,000	\$ 715,000	\$ -	\$ 715,000
General Fund Reserves	\$ 424,555	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding	\$ 442,528	\$ 3,696,236	\$ 6,252,230	\$ 1,290,000	\$ 4,330,000	\$ 4,330,000	\$ 4,330,000	\$ 3,534,000	\$ 796,000
Net Current Year Shortage / (Overage)	\$ 692,079	\$ (339,491)	\$ 3,411,643	\$ 794,590	\$ 2,376,967	\$ 2,376,967	\$ 2,376,967	\$ 2,207,967	\$ 169,000
Fund Balance									
Prior Year Ending Balance	\$ 3,250,327	\$ 2,558,248	\$ 3,018,448	\$ 2,898,340	\$ 2,558,748	\$ 2,558,748	\$ 2,558,748	\$ 2,389,748	\$ 169,000
Current Year Ending Balance	\$ 2,558,248	\$ 2,897,739	\$ (393,195)	\$ 2,103,750	\$ 181,781	\$ 181,781	\$ 181,781	\$ 181,781	\$ -

CIP Fund

ACCOUNT TITLE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Expenditures							
Buildings & Improvements	0	0	1,686,099		154,575	154,575	154,575
Town Kitchen Improvements	4,760	0	0				
Vehicles	0	10,663	0		365,000	365,000	365,000
CVMO Vehicles	0	359,531	150,000	203,537	350,000	350,000	350,000
Equipment	0	63,579	1,839,673	59,207	250,000	250,000	250,000
Streets & Structural	0	0	144,000	763,880	34,000	34,000	34,000
Finnie Flat Streetscape	7,918	0	15,369		15,369	15,369	15,369
Wayfinding Signage	0	0	4,934		4,934	4,934	4,934
Stormwater Projects	0	0	19,960		19,960	19,960	19,960
Community Parks	0	0	0				
Rezzonico Park	1,604	0	16,216		16,216	16,216	16,216
Rodeo Arena	273,471	242,744	72,500	78,075	49,425	49,425	49,425
Park Facilities Maint	11,813	0	48,000	23,498	48,000	48,000	48,000
Total Capital Expenditures	\$ 375,690	\$ 1,080,383	\$ 4,024,751	\$ 1,128,197	\$ 1,307,479	\$ 1,307,479	\$ 1,307,479
Revenues							
Lease Financing	0	287,277	635,000	165,000	715,000	715,000	715,000
Donation Rev	0	60,000	0		0	0	0
Total Revenues	\$ -	\$ 347,277	\$ 635,000	\$ 165,000	\$ 715,000	\$ 715,000	\$ 715,000
Operating Transfers							
Transfer In from General Fund	0	(276,275)	0		(250,000)	(250,000)	(250,000)
Transfer Out to CDBG Fund	0	0			169,000	169,000	169,000
Total Operating Transfers	\$ (424,555)	\$ (750,137)	\$ (3,117,230)	\$ (1,000,000)	\$ (81,000)	\$ (81,000)	\$ (81,000)
Net Effect on Fund	\$ (48,865)	\$ (17,031)	\$ 272,521	\$ (36,803)	\$ 511,479	\$ 511,479	\$ 511,479
Prior Year Ending Fund Balance	\$ 135,707	\$ 184,427	\$ 287,521	\$ 201,459	\$ 693,260	\$ 693,260	\$ 693,260
Estimated Ending Fund Balance	\$ 184,572	\$ 201,458	\$ 15,000	\$ 238,262	\$ 181,781	\$ 181,781	\$ 181,781

Parks Fund

ACCOUNT TITLE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Expenditures							
Project Expenditures							
Camp Verde Sports Complex	758,917	2,276,362	5,639,122	956,393	5,399,488	5,399,488	5,399,488
Total Project Expenditures	\$ 758,917	\$ 2,276,362	\$ 5,639,122	\$ 956,393	\$ 5,399,488	\$ 5,399,488	\$ 5,399,488
Revenues							
Interest	0	745	0	0	0	0	0
Debt Funding	0	2,598,822	0	0	0	0	0
Total Revenues	\$ -	\$ 2,599,567	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfers							
Transfer In fm General	0	0	0	(125,000)	(784,000)	(784,000)	(784,000)
Transfer In fm Fed Grants	(17,973)	0	(2,500,000)	0	(2,750,000)	(2,750,000)	(2,750,000)
Total Operating Transfers	\$ (17,973)	\$ -	\$ (2,500,000)	\$ (125,000)	\$ (3,534,000)	\$ (3,534,000)	\$ (3,534,000)
Net Effect on Fund	\$ 740,944	\$ (323,205)	\$ 3,139,122	\$ 831,393	\$ 1,865,488	\$ 1,865,488	\$ 1,865,488
Prior Year Ending Fund Balance	\$ 3,114,620	\$ 2,373,676	\$ 3,139,122	\$ 2,696,881	\$ 1,865,488	\$ 1,865,488	\$ 1,865,488
Estimated Ending Fund Balance	\$ 2,373,676	\$ 2,696,881	\$ -	\$ 1,865,488	\$ -	\$ -	\$ -

Special Revenue Funds

The Town of Camp Verde's Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes or resources dedicated for specific purposes. The Town's Special Revenue funds are as follows:

1. **Magistrate:** Accounts for Local JCEF, Fill the Gap and court Enhancement revenues.
2. **Non-Federal Grants:** Accounts for all non-federal grants received by the Town.
3. **Federal Grants:** Accounts for all federal grants received by the Town.
4. **ARPA Grant:** Funds received through the federal American Rescue Plan Act.
5. **Community Development Block Grants (CDBG):** Accounts for the CDBG specific grants received by the Town.
6. **9-1-1:** Accounts for 9-1-1 distributions.
7. **Housing:** Accounts for both Home Grant and Revolving Loan Funds
8. **Restricted Use:** Accounts for gifts and special funds with expenditure restrictions.
9. **Highway Users Revenue (HURF):** Accounts for all Highway Users Revenue received from the state.

SPECIAL REVENUE FUNDS SUMMARY



Departments

HURF ♦ Magistrate ♦ Federal Grants ♦ Non-Federal Grants
 Housing ♦ Restricted Use ♦ CDBG ♦ 911 ♦ ARPA

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Expenditures							
Wages & Related	\$ 385,236	\$ 365,988	\$ 441,450	\$ 364,159	\$ 512,565	\$ 512,565	\$ 506,650
Operating Expenditures	\$ 486,769	\$ 562,347	\$ 1,527,736	\$ 534,761	\$ 23,473,439	\$ 23,373,439	\$ 1,373,439
Equipment/Capital Expenditures	\$ 94,363	\$ 456,167	\$ 2,997,693	\$ 270,610	\$ 4,139,827	\$ 4,139,827	\$ 26,139,827
Operating Transfers	\$ 290,622	\$ 1,659,207	\$ 3,513,427	\$ 164,050	\$ 8,154,810	\$ 8,154,810	\$ 8,154,810
Total Expenditures	\$ 1,256,990	\$ 3,043,709	\$ 8,480,306	\$ 1,333,580	\$ 36,280,641	\$ 36,180,641	\$ 36,174,726
Revenues							
Total Revenues	\$ 1,546,310	\$ 5,037,436	\$ 6,908,643	\$ 3,212,984	\$ 34,079,873	\$ 34,079,873	\$ 34,079,873
Net Dec/(Inc) in Fund Balances	\$ (289,320)	\$ (1,993,727)	\$ 1,571,663	\$ (1,879,404)	\$ 2,200,768	\$ 2,100,768	\$ 2,094,853

HURF/STREETS

395 S. MAIN ST. - (928) 554-0820

Mission

To provide the highest quality public roads through the prudent use of resources, technology, innovations, teamwork and coordination with Town employees and public agencies. We recognize the importance of preserving the Town's major investments in streets infrastructure.

OBJECTIVES

Accomplishments for the past Fiscal Year 2021-22

1. Completed overflow parking area at rodeo arena
2. Windy Point on Salt mine Rd repair and place more blocks for safety
3. Crack seal several roads that are deteriorating
4. Clean box culverts in Faulkner wash
5. Completed culvert installation in parking area at rodeo arena
6. Re-built numerous road shoulders with asphalt millings

Goals for the upcoming Fiscal Year 2022-23

1. Continue to complete road and roadside repairs with millings and/or concrete as needed, crack seal, procure a contractor and manage the chip seal project
2. Continue to keep a smooth millings surface on Old HWY 279
3. Hire Street Laborer position
4. Continue road maintenance repairs as necessary to keep Town Roads serviceable to the Community
5. Work with Stormwater Division and Yavapai County Flood Control to repair Verde Lakes Drive
6. Maintain equipment and facilities to keep them operating and functioning in good condition

Personnel

	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
FTE's	5.20	5.30	5.80
FT Positions	8	8	8
PT Positions	0	0	0
Seasonal	1	1	1



Statistics

	<u>FY21</u>	<u>FY22</u>
Work Orders Created	82	74
Right of Way Permits	26	30
Culvert Permits	24	29

HURF / STREETS

Budget

EXPENSE TYPE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Wages	\$ 226,918	\$ 225,564	\$ 291,300	\$ 257,665	88%	\$ 344,300	\$ 344,300	\$ 338,905
Taxes & Benefits	\$ 94,671	\$ 99,164	\$ 136,150	\$ 104,746	77%	\$ 164,265	\$ 164,265	\$ 163,745
Operations	\$ 381,560	\$ 438,496	\$ 341,615	\$ 311,638	91%	\$ 450,765	\$ 350,765	\$ 350,765
Capital	\$ 1,299	\$ 71,662	\$ -	\$ 10,103	N/A	\$ 10,000	\$ 10,000	\$ 10,000
Net Expenses	\$ 704,448	\$ 834,886	\$ 769,065	\$ 684,152	89%	\$ 969,330	\$ 869,330	\$ 863,415
Revenues	\$ 1,173,118	\$ 1,082,626	\$ 967,500	\$ 1,037,846	107%	\$ 1,268,480	\$ 1,268,480	\$ 1,268,480
Operating Transfers	\$ (247,024)	\$ (246,912)	\$ (230,890)	\$ (164,050)	71%	\$ (292,100)	\$ (292,100)	\$ (292,100)
Total Fund Cost	(221,646)	(828)	32,455	(189,644)	-584%	(7,050)	(107,050)	(112,965)

Staffing

	FY20 Act	FY21 Act	FY22 Bud	FY22 Act	FY23 Dept	FY23 Mngr	FY23 Cncl
FTE's	5.2	5.2	5.3	4.3	5.8	5.8	5.8
FT Positions	8	8	8	7	8	8	8
PT Positions	0	0	0	0	0	0	0
Seasonal	1	1	1	1	1	1	1

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED	% Chng	\$ Chng
Magistrate Court Net	22,811	15,352	(118,500)	8,730	-7%	(129,000)	(129,000)	(129,000)	9%	(10,500)
Expenses										
Wages & ERE	0	0	0	0	N/A	0	0	0	N/A	\$0
Operations	1,775	3,421	149,500	3,068	2%	154,000	154,000	154,000	3%	\$4,500
Capital	0	0	0	0	N/A	0	0	0	N/A	\$0
Transfers Out	0	0	0	0	N/A	0	0	0	N/A	\$0
Net Expenses	1,775	3,421	149,500	3,068	2%	154,000	154,000	154,000	3%	\$4,500
Revenues	24,586	18,773	31,000	11,798	38%	25,000	25,000	25,000	-19%	(\$6,000)

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED	% Chng	\$ Chng
Non Federal Grants Net	(39,221)	31,908	(58,150)	59,209	-102%	(73,678)	(73,678)	(73,678)	27%	(15,528)
Expenses										
Wages & ERE	54,628	35,242	0	0	N/A	0	0	0	N/A	\$0
Operations	9,994	29,366	141,650	6,752	5%	89,678	89,678	89,678	-37%	(\$51,972)
Capital	49,031	23,154	1,180,000	10,777	1%	2,007,375	2,007,375	2,007,375	70%	\$827,375
Transfers Out	0	275	0	0	N/A	0	0	0	N/A	\$0
Net Expenses	113,653	88,037	1,321,650	17,529	1%	2,097,053	2,097,053	2,097,053	59%	\$775,403
Revenues	74,432	119,945	1,263,500	76,738	6%	2,023,375	2,023,375	2,023,375	60%	\$759,875

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED	% Chng	\$ Chng
Federal Grants Net	9,979	1,882,144	(1,014,427)	(83,931)	8%	(26,700)	(26,700)	(26,700)	-97%	987,727
Expenses										
Wages & ERE	9,019	6,018	14,000	1,748	12%	4,000	4,000	4,000	-71%	(\$10,000)
Operations	20,771	61,463	431,440	157,933	37%	22,088,700	22,088,700	88,700	-79%	(\$342,740)
Capital	7,483	10,435	8,000	0	0%	50,000	50,000	22,050,000	N/A	\$22,042,000
Transfers Out	3,598	1,493,471	3,407,537	0	0%	6,250,000	6,250,000	6,250,000	83%	\$2,842,463
Net Expenses	40,871	1,571,387	3,860,977	159,681	4%	28,392,700	28,392,700	28,392,700	635%	\$24,531,723
Revenues	50,850	3,453,531	2,846,550	75,750	3%	28,366,000	28,366,000	28,366,000	897%	\$25,519,450
Transfers In	0	0	0	0	N/A	0	0	0	N/A	\$0

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED	% Chng	\$ Chng
CDBG Net	(30,800)	-	-	(246)	N/A	-	-	-	N/A	-
Expenses										
Wages & ERE	0	0	0	0	N/A	0	0	0	N/A	\$0
Operations	0	0	0	0	N/A	0	0	0	N/A	\$0
Capital	36,550	350,916	475,000	246	0%	550,000	550,000	550,000	16%	\$75,000
Net Expenses	36,550	350,916	475,000	246	0%	550,000	550,000	550,000	16%	\$75,000
Revenues	5,750	270,643	350,000	0	0%	381,000	381,000	381,000	9%	\$31,000
Transfers In	0	80,273	125,000	0	0%	169,000	169,000	169,000	35%	\$44,000

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED	% Chng	\$ Chng
Restricted Monies Net	142,873	13,409	(276,970)	91,941	-33%	(382,160)	(382,160)	(382,160)	38%	(105,190)
Expenses										
Wages & ERE	0	0	0	0	N/A	0	0	0	N/A	\$0
Operations	70,473	29,601	392,170	50,745	13%	529,760	529,760	529,760	35%	\$137,590
Capital	0	0	0	0	N/A	0	0	0	N/A	\$0
Net Transfers	0	(1,178)	0	0	N/A	0	0	0	N/A	\$0
Net Expenses	70,473	28,423	392,170	50,745	13%	529,760	529,760	529,760	35%	\$137,590
Revenues	213,346	41,832	115,200	142,686	124%	147,600	147,600	147,600	28%	\$32,400

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED	% Chng	\$ Chng
Housing Fund Net	(17,968)	50,086	(69,800)	48	0%	(123,500)	(123,500)	(123,500)	77%	(53,700)
Expenses										
Wages & ERE	0	0	0	0	N/A	0	0	0	N/A	\$0
Operations	2,196	0	70,000	0	0%	123,800	123,800	123,800	77%	\$53,800
Capital	0	0	0	0	N/A	0	0	0	N/A	\$0
Net Transfers	20,000	0	0	0	N/A	0	0	0	N/A	\$0
Net Expenses	22,196	0	70,000	0	0%	123,800	123,800	123,800	77%	\$53,800
Revenues	4,228	50,086	200	48	24%	300	300	300	50%	\$100

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED	% Chng	\$ Chng
911 Fund Net	-	-	(1,361)	-	0%	(1,361)	(1,361)	(1,361)	0%	-
Expenses										
Wages & ERE	0	0	0	0	N/A	0	0	0	N/A	\$0
Operations	0	0	1,361	0	0%	1,361	1,361	1,361	0%	\$0
Capital	0	0	0	0	N/A	0	0	0	N/A	\$0
Net Transfers	0	0	0	0	N/A	0	0	0	N/A	\$0
Net Expenses	0	0	1,361	0	0%	1,361	1,361	1,361	0%	\$0
Revenues	0	0	0	0	N/A	0	0	0	N/A	N/A

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED	% Chng	\$ Chng
ARPA Fund Net	-	-	-	1,614,009	N/A	(1,471,419)	(1,471,419)	(1,471,419)	N/A	(1,471,419)
Expenses										
Wages & ERE	0	0	0	0	N/A	0	0	0	N/A	\$0
Operations	0	0	0	4,625	N/A	35,375	35,375	35,375	N/A	\$35,375
Capital	0	0	1,334,693	249,484	N/A	1,522,452	1,522,452	1,522,452	14%	\$1,522,452
Net Transfers	0	0	0	0	N/A	1,781,710	1,781,710	1,781,710	N/A	\$1,781,710
Net Expenses	0	0	1,334,693	254,109	19%	3,339,537	3,339,537	3,339,537	150%	\$2,004,844
Revenues	0	0	1,334,693	1,868,118	N/A	1,868,118	1,868,118	1,868,118	40%	N/A

Town Debt

The Town of Camp Verde has ten separate debt liabilities outstanding as of June 30th, 2022, which are detailed below. The first seven below are maintained within the Town's Debt Fund. Of the remaining three, WIFA loan 910173-18 and WIFA loan 710191-21 are maintained within the Town's Wastewater Enterprise Fund and WIFA loan 920338-22 is maintained within the Town's Water Fund.

2009 Sanitary District IGA

The Town entered into an IGA with the Camp Verde Sanitary District in July of 2009. That IGA shows the Town's pledge to cover the debt payments of the Sanitary Districts WIFA loan, 910123-10. The debt payments are budgeted out of the Town's Debt Service Fund but the debt is not the Town's and is not included on the annual audit as such. It is included here to show actual upcoming obligations. The debt has a current balance of \$1,004,270 and will be retired in July of 2032.

Pledged Revenue & Revenue Refunding Obligation, series 2014

This pledged revenue issue is a private placement of tax-exempt bonds secured by excise tax and state shared revenues. The loan is through Chase bank and is serviced by US Bank. The \$4,904,000 issue went to finance the construction of a new library for \$3,441,804.65, refinance the Marshal's Office GADA loan for \$1,372,950.00 and loan fees of \$89,245.35. This debt has a current balance of \$2,749,000 and will be retired in July of 2030.

Pledged Revenue Obligation, series 2017

This pledged revenue issue is a public offering of tax-exempt bonds secured by excise tax and state shared revenues. The loan is through BNY Mellon bank and is serviced by US Bank. The \$6,835,000 issue went to finance the construction of the new Camp Verde Sports Complex. This debt has a current balance of \$6,185,000 and will be retired in July of 2044.

Pledged Revenue Obligation, series 2020

This pledged revenue issue is a public offering of tax-exempt bonds secured by excise tax and state shared revenues. The loan is through US Bank. The \$6,835,000 issue went to finance further construction of the new Camp Verde Sports Complex and to re-finance the 2011 series debt for the Town public works yard. This debt has a current balance of \$2,882,000 and will be retired in July of 2044.

2022 PSPRS Unfunded Liability Funding

This pledged revenue issue is a public offering of tax-exempt bonds secured by excise tax and state shared revenues. The loan is through Zions Bank and serviced by US Bank. The \$3,015,000 issue went to fund the unfunded PSPRS balance of Approximately \$2.5 million with nearly \$413 thousand deposited into an investment account to cover any future shortages that occur with the PSPRS liability. This debt has a current balance of \$3,015,000 and will be retired in August of 2035.

Town Debt (Continued)

2018 Equipment Lease Purchase

In October of 2018, the Town entered into a 5-year lease-purchase agreement with Zion Bancorporation to finance \$500,000.00 of streets and maintenance equipment including two tractors, a Dozer and Lawn Mower. This debt has a current balance of \$157,000 and will be retired in August of 2023.

Enterprise Equipment Lease Plan

In August of 2018, the Town entered into an equity lease agreement with Enterprise Fleet Management to finance future automobile leases. Each vehicle lease has its own term, typically 5-years, and payment structure. At the end of fiscal year 2022, the Town had \$724,990 of outstanding lease debt for 24 vehicles. Currently, the last vehicle would be fully paid-off in April of 2027.

WIFA Loan, 910173-18 (Wastewater Fund)

This \$2,487,210.00 loan issued in April of 2018 is backed by wastewater fees. It also included a \$1 million forgivable principal component for a total of \$3,487,210 of funds to draw on. The loan will complete original plant specifications and add increased functionality as well as efficiencies including a solar power project. As of June 30, 2022, \$3,007,731 of the loan funds have been drawn down by the Town. This debt will be retired in July of 2042.

WIFA Loan, 710191-21 (Wastewater Fund)

This \$1,200,000.00 loan issued in January of 2021 is backed by wastewater fees. The loan is for the design and engineering of approximately 7 miles of sewer lines extending sewer services northward along Highway 260. As of June 30, 2022, \$441,667 of the loan funds have been drawn down by the Town. This debt will be paid in full within 3 years or rolled into a construction loan to install the engineered sewer line.

WIFA Loan, 920338-22 (Water Fund)

This \$10,175,000.00 loan issued in December of 2021 is backed by water fees. This loan also has forgivable principal component for \$900 thousand. The loan is for the purchase of a local water company within the Town of Camp Verde. The purchase of the water company was effective 5/31/22. This debt has a current balance of \$10,175,000 and will be retired in August of 2046.

Debt Limits

The Town of Camp Verde has just under \$29.7 million of debt & obligations at June 30th, 2022. Just under \$3.7 million of that amount is held within the Wastewater Enterprise Fund and another \$9.3 million held within the Water Fund leaving \$16.7 million within the Town's governmental funds. Cities in Arizona are subject to a \$10 million debt limit on GO Bonds. None of the debt listed above is from GO Bonds and as such not subject to the legal debt limit. The Governmental Fund's debt service ratio (not including Enterprise Funds) is currently at 11% and believed to be easily manageable within the current cash flow of the Town.

DEBT SERVICE SUMMARY



Departments

◆ Debt Service Fund ◆

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Expenditures							
Principal	\$ 1,049,955	\$ 1,249,075	\$ 4,496,770	\$ 872,964	\$ 1,204,030	\$ 1,204,030	\$ 1,204,030
Interest & Charges	\$ 433,277	\$ 420,031	\$ 491,340	\$ 294,337	\$ 569,175	\$ 569,175	\$ 569,175
Total Expenditures	\$ 1,483,232	\$ 1,669,106	\$ 4,988,110	\$ 1,167,301	\$ 1,773,205	\$ 1,773,205	\$ 1,773,205
Funding							
Transfers from General Fund	\$ 1,236,208	\$ 1,171,903	\$ 1,257,220	\$ 788,246	\$ 1,481,105	\$ 1,481,105	\$ 1,481,105
Other Financing Sources	\$ -	\$ -	\$ 3,500,000	\$ -	\$ -	\$ -	\$ -
Transfers from HURF Fund	\$ 247,024	\$ 246,912	\$ 230,890	\$ 164,050	\$ 292,100	\$ 292,100	\$ 292,100
Total Funding	\$ 1,483,232	\$ 1,418,815	\$ 4,988,110	\$ 952,296	\$ 1,773,205	\$ 1,773,205	\$ 1,773,205
Net Fund Balance	\$ -	\$ 250,291	\$ -	\$ 215,005	\$ -	\$ -	\$ -

Debt Service Fund

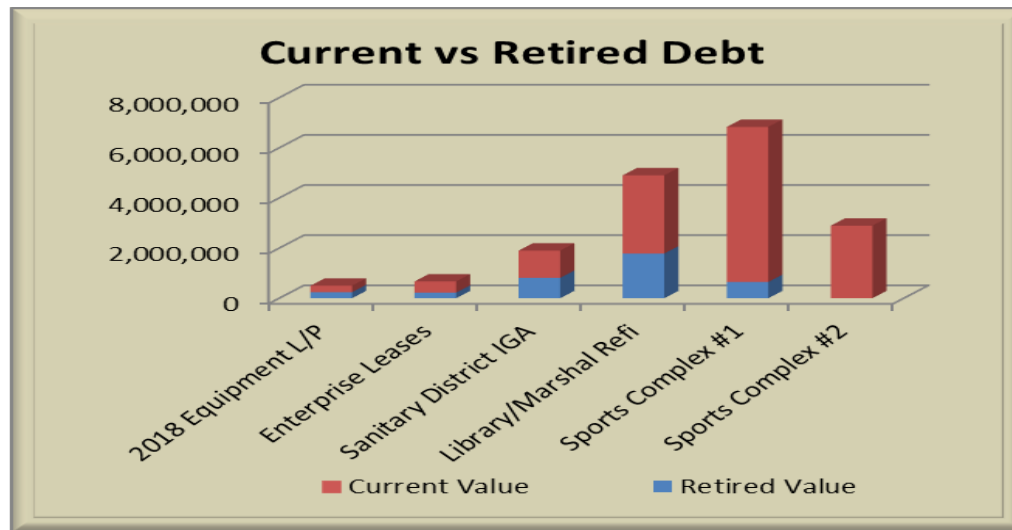
Debt	Fund	Budget	Maturity	Current Balance
2018 Equipment L/P	General, HURF	\$ 107,920	8/1/2023	\$ 157,000
Entreprise Leases	General, HURF, WW	\$ 374,830	Rolling 5 years	\$ 724,990
Sports Complex #1	General	\$ 383,520	7/1/2044	\$ 6,185,000
Sports Complex #2	General	\$ 106,220	8/1/2035	\$ 2,882,000
New Library / CVMO Refi	General	\$ 452,210 **	7/1/2030*	\$ 2,749,000
PRPRS Refinace	General	\$ 230,120	8/1/2035	\$ 3,015,000
Sanitary District IGA	General	\$ 118,385	7/1/2032	\$ 1,087,732
Total Debt Payments -				\$ 16,800,722
		\$ 1,773,205		

Funding Source	Fund	Budget
FY23 General Revenues	General Fund	\$ 1,481,105
FY23 General Revenues	HURF Fund	\$ 292,100
Total Debt Funding -		\$ 1,773,205

Debt Service Ratio (Debt Budget to Revenue)	11%
Debt per Resident (Est'd from 2020)	\$ 1,383
Avg. Time to Maturity	9.0 yrs
Median Time to Maturity	9.0 yrs

*The CVMO building refinance portion of the New Library/CVMO Refi debt will be paid off reducing the annual debt payment at the original timeline of 7/1/2024.

**The Library's portion of the New Library/CVMO Refi Budget is approx. \$281K while the CVMO portion is approx. \$170K.





ENTERPRISE FUND SUMMARY



Departments

Wastewater Fund ♦ Water Fund

	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Expenditures							
Wages & Related	\$ 603,668	\$ 605,815	\$ 1,079,905	\$ 570,681	\$ 1,280,500	\$ 1,251,510	\$ 1,267,260
Operating Expenditures	675,894	715,503	1,132,451	655,833	1,110,580	1,110,580	1,110,580
Equipment/Capital Expenditures	1,935,027	650,550	6,210,000	949,543	5,706,710	5,806,710	5,802,710
Depreciation, Debt, Other	1,193,067	1,172,660	2,097,125	154,154	1,486,700	1,486,700	1,845,700
Utility Purchase	-	-	10,175,000	10,175,000	-	-	-
Total Expenditures	\$ 4,407,656	\$ 3,144,528	\$ 20,694,481	\$ 12,505,211	\$ 9,584,490	\$ 9,655,500	\$ 10,026,250
Revenues							
Monthly User Fees	\$ 1,212,890	\$ 1,234,074	\$ 1,220,400	\$ 1,188,889	\$ 2,860,349	\$ 2,860,349	\$ 2,860,349
Other Fees	\$ 543,483	\$ 528,003	\$ 447,800	\$ 478,102	\$ 587,600	\$ 587,600	\$ 587,600
Grants & Donations	\$ 177,757	\$ -	\$ 2,755,000	\$ -	\$ -	\$ -	\$ -
Debt Funds	\$ 919,949	\$ -	\$ 13,640,000	\$ 10,175,000	\$ -	\$ -	\$ -
Other Revenues/Transfers	\$ 218,898	\$ 215,899	\$ 208,400	\$ 131,833	\$ 5,487,110	\$ 5,487,110	\$ 5,487,110
Net Dec/(Inc) in Fund Balances	\$ 1,334,679	\$ 1,166,552	\$ 2,422,881	\$ 531,387	\$ 649,431	\$ 720,441	\$ 1,091,191

WASTEWATER

1000 E. STATE ROUTE 260 - (928) 567-6794

Mission

The Sewer Division is committed to assuring a quality of life for the citizens of Camp Verde, both current and future, by providing sanitary sewer services in a safe and efficient manner. To achieve this we will comprehensively plan, develop, maintain and operate the City's utility systems in a financially sound and efficient manner.

OBJECTIVES

Accomplishments for the past Fiscal Year 2021-22

1. Finished the piping and installed new pumps with control panel at Hauler station to pump sludge from Digesters to sand and/or concrete drying bed areas
2. Obtained our A+ Permit on 11/22/2021
3. Interviewed Engineering firms and selected Rick Engineering, Started NB Sewer Project
4. Interviewed Engineering firms and selected Woodson Engineering & Surveying to start Main Street Sewer Replacement and Storm Sewer Design
5. The plant remains in compliance with our New Aquifer (A+) Protection Permit

Goals for the upcoming Fiscal Year 2022-23

1. Continue to maintain the plant and collection system to ensure safe and efficient operations
2. Rebuild the northside Clarifier to finish the WIFI projects
3. GIS All existing and new piping with MH locations
4. Install Canopy over Contact chambers
5. Install awning at westside of Shop
6. Fix erosion at Dickison Wash

Personnel

	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
FTE's	8.50	8.60	9.30
FT Positions	10	10	11
PT Positions	0	0	0
Seasonal	0	0	0

Proposed Final Budget - 8/17/22



Statistics

	<u>FY21</u>	<u>FY22</u>
Sewer connections	1,040	1125
Annual processed sewage (in millions of gallons)	85.9	88.4
Miles of sewer pipe	36.7	36.7
Tons of BOD removed (Biochemical Oxygen Demand)	105.5	101
Tons of Ammonia removed	15.6	

WASTEWATER

Budget

EXPENSE TYPE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Wages	\$ 427,933	\$ 413,038	\$ 470,430	\$ 390,400	83%	\$ 543,520	\$ 525,235	\$ 532,600
Taxes & Benefits	\$ 175,735	\$ 192,777	\$ 209,475	\$ 180,281	86%	\$ 245,635	\$ 234,930	\$ 236,315
Operations	\$ 675,894	\$ 715,503	\$ 717,931	\$ 655,833	91%	\$ 820,880	\$ 820,880	\$ 820,880
Capital	\$ 217,279	\$ 289,563	\$ 5,910,000	\$ 949,543	16%	\$ 5,406,710	\$ 5,506,710	\$ 5,506,710
Net Expenses	\$ 1,496,841	\$ 1,610,881	\$ 7,307,836	\$ 2,176,057	30%	\$ 7,016,745	\$ 7,087,755	\$ 7,096,505
REVENUES								
Monthly User Fees	\$ 1,212,890	\$ 1,234,074	\$ 1,220,400	\$ 1,188,889	97%	\$ 1,318,949	\$ 1,318,949	\$ 1,318,949
Operating Transfers In	\$ -	\$ -	\$ -	\$ -		\$ 5,281,710	\$ 5,281,710	\$ 5,281,710
Other Fees	\$ 546,119	\$ 530,945	\$ 455,800	\$ 478,580	105%	\$ 534,000	\$ 534,000	\$ 534,000
Total Operations Cost/(Savings)	(262,168)	(154,138)	5,631,636	508,588	9%	5,163,796	5,234,806	(38,154)
Non-Operating Net Exps	1,596,847	1,320,690	721,475	920,084	128%	1,129,900	1,129,900	1,129,900
Total Fund Cost	1,334,679	1,166,552	6,353,111	1,428,672	N/A	6,293,696	6,364,706	1,091,746

Staffing

	FY20 Act	FY21 Act	FY22 Bud	FY22 Act	FY23 Dept	FY23 Mngr	FY23 Cncl
FTE's	8.5	8.5	8.6	8.6	9.3	9.3	9.3
FT Positions	10	10	10	10	11	11	11
PT Positions	0	0	0	0	0	0	0
Seasonal	0	0	0	0	0	0	0

WATER

Budget

EXPENSE TYPE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	% of Bud	2022-23 DEPT REQUEST	2022-23 MANAGER RECMN'D	2022-23 COUNCIL PROPOSED
Wages	\$ -	\$ -	\$ -	\$ -	N/A	\$ 340,595	\$ 340,595	\$ 349,845
Taxes & Benefits	\$ -	\$ -	\$ 400,000	\$ -	0%	\$ 150,750	\$ 150,750	\$ 148,500
Operations	\$ -	\$ -	\$ 414,520	\$ -	0%	\$ 289,700	\$ 289,700	\$ 289,700
Capital	\$ -	\$ -	\$ 10,175,000	\$ 10,175,000	100%	\$ 300,000	\$ 300,000	\$ 296,000
Depreciation, Debt, Other	\$ -	\$ -	\$ 510,250	\$ -	0%	\$ 515,400	\$ 515,400	\$ 515,400
Net Expenses	\$ -	\$ -	\$ 11,499,770	\$ 10,175,000	88%	\$ 1,596,445	\$ 1,596,445	\$ 1,599,445
REVENUES								
Monthly User Fees	\$ -	\$ -	\$ 1,600,000	\$ -	0%	\$ 1,541,400	\$ 1,541,400	\$ 1,541,400
Other Fees	\$ -	\$ -	\$ -	\$ -	N/A	\$ 58,600	\$ 58,600	\$ 58,600
Other Revenues	\$ -	\$ -	\$ 10,175,000	\$ 10,175,000	100%	\$ -	\$ -	\$ -
Total Department Cost	0	0	(275,230)	0	0%	(3,555)	(3,555)	(555)

Staffing

	FY20 Act	FY21 Act	FY22 Bud	FY22 Act	FY23 Dept	FY23 Mngr	FY22 Cncl
FTE's	0.0	0.0	5.0	0.0	5.5	5.5	5.5
FT Positions	0	0	5	0	6	6	6
PT Positions	0	0	0	0	0	0	0
Seasonal	0	0	0	0	0	0	0

AGENCY FUND

CAMP VERDE SANITARY DISTRICT

DEBT

Camp Verde Sanitary District

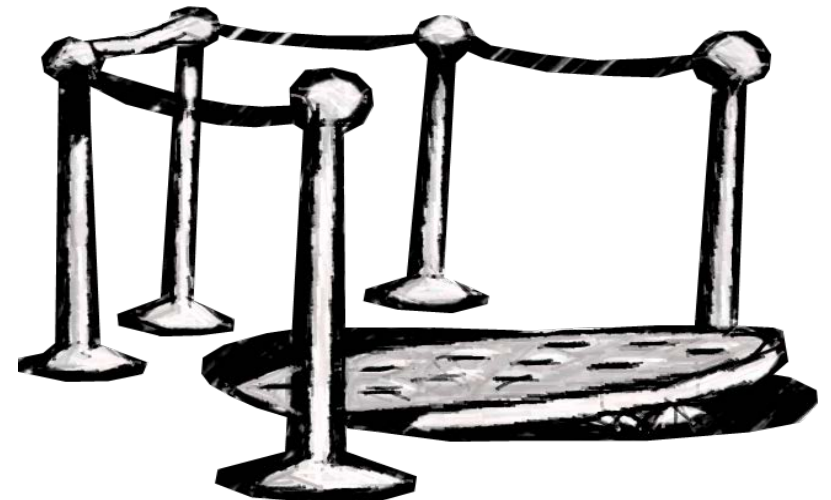
Through the passage of Resolution 2013-888 by General Election on March 12, 2013, the Town has taken over the Camp Verde Sanitary District (District) operations and is acting as Trustee for the remaining debt outstanding on District assets. All District employees are now Town of Camp Verde employees and the governing board of the District has become an advisory board to the Town Council. Take-over of operations and employees officially took place July 1, 2013. The Debt budget of the District is included here in the Town budget as an Agency Fund. Historical information for the District debt is included in the budget information for comparative purposes only. The District completed their own audits separately up through fiscal year 2013.

In FY18, the Town as Trustees refinanced 2 WIFA loans (910071-05 and 910088-06) with a National Bank Loan and the USDA loan 92-07 with a new WIFA loan (910175-18), as reflected below, to reduce interest rates for property owners.

Outstanding Debt

<u>Loan</u>	<u>Maturity</u>	<u>Amount</u>
WIFA Loan 910105-09	July 2032	\$ 3,010,415
WIFA Loan 910123-10	July 2032	\$ 1,087,732
WIFA Loan 910175-18	July 2032	\$ 1,999,871
National Bank	July 2026	\$ 1,049,000

Total Debt Outstanding - \$ 7,147,018



Camp Verde Sanitary District Agency Fund Debt Service

ACCOUNT TITLE	2019-20 AUDITED ACTUAL	2020-21 AUDITED ACTUAL	2021-22 ADJUSTED BUDGET	2021-22 THRU MAY EST'D	2022-23 DEPT REQUESTED	2022-23 MANAGER RECOMMEND	2022-23 COUNCIL PROPOSED
Principal & Interest							
Debt Principle Payments	690,921	779,866	793,790	144,000	805,895	805,895	805,895
Interest & Misc Fees	201,905	224,216	203,215	126,530	206,220	206,220	206,220
Total Principal & Interest	\$ 892,826	\$ 1,004,082	\$ 997,005	\$ 270,530	\$ 1,012,115	\$ 1,012,115	\$ 1,012,115
Revenue Sources							
Property Taxes	871,887	876,039	878,580	620,827	893,730	893,730	893,730
IGA with Town of Camp Verde	118,508	118,466	118,425	118,423	118,385	118,385	118,385
Interest	33,539	2,666	4,000	1,191	800	800	800
Total Tax Levy & IGA	\$ 1,023,934	\$ 997,171	\$ 1,001,005	\$ 740,441	\$ 1,012,915	\$ 1,012,915	\$ 1,012,915
Net Effect on Fund	\$ (131,108)	\$ 6,911	\$ (4,000)	\$ (469,911)	\$ (800)	\$ (800)	\$ (800)

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	14,254,485	34,079,873	0	0	0	3,653,349	0	51,987,707
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		17,350,843	28,989,439	1,773,205	5,991,967	0	35,470,227	0	89,575,681
2023	Budgeted Expenditures/Expenses	E	11,927,989	28,019,916	1,773,205	5,991,967	0	10,026,250	0	57,739,327

EXPENDITURE LIMITATION COMPARISON

	2022	2023
1. Budgeted expenditures/expenses	\$ 32,739,660	\$ 57,739,327
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	32,739,660	57,739,327
4. Less: estimated exclusions	17,470,438	41,310,731
5. Amount subject to the expenditure limitation	\$ 15,269,222	\$ 16,428,596
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	2,322,700
State Transaction Priviledge Tax	1,313,525	1,492,415	1,722,480
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	\$ 14,254,485

* 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	\$ 51,987,707

* 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	\$ 3,605,478
Magistrate Court	487,245	0	356,472	447,600
Public Works	1,239,630	0	1,097,350	1,551,360
Community Development	786,925	0	557,330	956,416
Marshal's Office	3,839,320	0	3,231,537	3,914,845
Library	640,270	0	558,910	740,145
Parks & Rec	560,560	0	455,972	712,145
Total General Fund	\$ 10,536,010	\$ (35,945)	\$ 8,567,373	\$ 11,927,989
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	863,415
Total Special Revenue Funds	\$ 3,632,186	\$ 27,475	\$ 1,169,530	\$ 28,019,916
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	\$ 8,426,805
Water	1,324,770	0	10,175,000	1,599,445
Total Enterprise Funds	\$ 7,419,481	\$ 8,470	\$ 12,505,211	\$ 10,026,250
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	\$ 57,739,327

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

**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	\$ 6,742,981	\$ 732,290	\$ 1,487,160	\$ 123,595	\$ 9,086,026
SPECIAL REVENUE FUNDS						
HURF Fund	6	\$ 366,040	\$ 41,385	\$ 73,260	\$ 21,965	\$ 502,650
Federal Grants		2,964	336	540	160	4,000
						0
Total Special Revenue Funds	6	\$ 369,004	\$ 41,721	\$ 73,800	\$ 22,125	\$ 506,650
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	\$ 574,730	\$ 64,975	\$ 115,370	\$ 13,840	\$ 768,915
Water Fund	6	\$ 377,555	\$ 42,685	\$ 72,600	\$ 5,505	\$ 498,345
Total Enterprise Funds	15	\$ 952,285	\$ 107,660	\$ 187,970	\$ 19,345	\$ 1,267,260
INTERNAL SERVICE FUND						
None		\$	\$	\$	\$	\$ 0
Total Internal Service Fund	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL ALL FUNDS	129	\$ 8,064,270	\$ 881,671	\$ 1,748,930	\$ 165,065	\$ 10,859,936



Glossary

Acronyms

- A&A** - Board of Adjustments/Board of Appeals
- ADOT** - Arizona Department of Transportation
- CAFR** - Comprehensive Annual Financial Report
- CDBG** - Community Development Block Grants
- CIP** - Capital Improvement Plan
- CIPF** - Capital Improvement Projects Fund
- COJET** - Committee on Judicial Education Training
- CVMO** - Camp Verde Marshals Office
- DOHS** - Department of Homeland Security
- FT** - Full Time Employment
- FTE** - Full-Time Equivilent
- GAAP** - Generally Accepted Accounting Principles
- GASB** - Governmental Accounting Standards Board
- GFOA** - Government Finance Officers Association
- GO Bonds** - General Obligation Bonds
- GOHS** - Governor's Office of Highway Safety
- IGA** - Inter-governmental Agreement
- NACOG** - Northern Arizona Council of Governments
- OSHA** - Occupational Safety and Health Administration
- P&Z** - Planning and Zoning Board
- PT** - Part Time Employment
- REI** – Recreation Equipment, Inc.
- TPT** - Transaction Priviledge Tax
- USDA** - United States Department of Agriculture, Rural Development Agency
- WIFA** - Water Infrastructure Finance Authority of Arizona

Definition of Terms

Annual Expenditure Limitation

The maximum amount of expenditures that the Town is allowed to spend in a given year, dictated by the State. The purpose of the expenditure limitation is to control expenditures of local revenues and limit future increases in spending to adjustments for inflation; deflation; population growth of the town.

Balanced Budget

The Town defines a balanced budget as follows: Projected revenues cover all annual operating expenses of the Town, ie one-time and/or capital expenses may be covered by utilizing previous years surpluses.

Camp Verde Sanitary District (CVSD)

Before the Town of Camp Verde took over the operations of the wastewater treatment plant, the plant operated independently as a special district called the Camp Verde Sanitary District. In July Of 2013, it was voted on by residents to dissolve CVSD and allow the Town to take over operations. The debt of CVSD however, still resides within the sanitary district, not the Town, and is collateralized by property taxes on residents within the district. The Town is the Trustee of CVSD until all remaining debt is retired and the district is ultimately dissolved.

Capital Project or Capital Asset

Expenditures resulting in the acquisition or addition to the government's general fixed assets. These assets have a useful life of more than one year and a minimum cost of over \$5,000.

Court Enhancement funds

Created by local Town Ordinance 2001-A182, these funds are to be used exclusively to enhance the technological, operationl and security capabilities of the court. The funds are derived from a fee of \$10 plus any surcharges on all fines, sanctions, assessments and diversion or probation programs.

Debt Ratio

Total debt divided by total asstes, excluding all Enterprise Fund debt (ie Wastewater Fund).

Debt Service

Budget for principle, interest and related services charges on obligations resulting from Town debt.

Debt Service Ratio

Total debt service budget divided by total revenues, excluding all Enterprise Fund debt service and revenues.

Debt/Resident

Total Town outstanding principle divided by the estimated number of town residents.

Fill the GAP funds

These funds are allocated by the state to local courts from a percentage of filing fees charged at the Arizona Supreme Court and the Court of Appeals. These funds are to be used to improve, maintain and enhance the ability to collect and manage monies assessed or received by the court, to improve court automation and to improve case processing or the administration of justice.

Fiscal Year

A time period designated by the City signifying the beginning and ending date for recording financial transactions. The Town of Camp Verde has a fiscal year beginning July 1 and ending June 30.

Franchise Fees

A fee paid by a public service business for the special privilege to use city streets, alleys and property in providing their services to the citizens of the community. Services requiring franchise fees include electricity, water, natural gas, and cable television.

Full-Time Equivalent

A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time employee working for 20 hours each week would be the equivalent to .5 of a full-time position.

Fund Balance

Fund balance is the excess of assets over liabilities of governmental and fiduciary funds.

Fund

An accounting entity having a set of self-balancing accounts and that records all financial transactions for specific activities or government functions in attaining certain objectives governed by special regulations, restrictions, or limitations.

- **Agency Fund:** A fund used to report resources held by the reporting government in a purely custodial capacity.
- **Enterprise Fund:** A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The governing body's intention is to finance or recover operation costs through user fees.
- **Governmental Fund:** Funds used to account for the acquisition, use and balances of expendable financial resources and related current liabilities, except those accounted for in propriety funds and fiduciary funds (i.e., General Fund, Special Revenue Fund, Debt Service Fund, Capital Projects Fund).
- **Special Revenue Fund:** A fund used to finance distinct activities and created out of receipts of specific revenues.

General Fund Reserve

Undesignated monies within the General Fund that are available for appropriations.

General Obligation (GO) Bonds

Bonds that finance a variety of public projects and require voter approval. These bonds are backed by the full faith and credit of the city. Limitations for bonding capacity are set by State Statute.

Highway User Revenue Fund

This is the fund where Highway User Revenues are received, expensed and accounted for.

Highway User Revenues

State motor vehicle fuel taxes that are shared with Arizona towns and cities. These funds are restricted in use for the construction and maintenance of streets and highways.

Local JCEF funds

Judicial Collection Enhancement Funds (JCEF) are received from a portion of a state imposed \$20 fee (ARS 12-116) that is required when individuals who have a fine due to a local court and choose to pay all or a portion of that fine over time rather than when due. The fees are to be used by the court to improve, maintain and enhance the ability to collect and manage monies assessed or received by the court, to improve court automation and to improve case processing or the administration of justice.

Operating Transfers (Transfers In & Out)

Operating transfers (both in & out) are used to move monies/funding between the individual funds of the Town.

Revenue Bonds

Bonds that are backed by some type of revenues of the Town, predominantly pledged excise taxes, such as local TPT tax revenues and state shared revenues.

State Shared Revenues

- **Urban Revenue Sharing (URS):** State income tax revenue that is shared with Arizona cities and towns.
- **State Sales Tax:** State sales tax revenue that is shared with Arizona cities and towns.
- **Vehicle License Tax:** State shared revenue from vehicle licensing taxes.

Sworn Officer

Peace Officers who are armed, carry a badge and have arrest powers.

SWOT Analysis

A study undertaken by an organization to identify both its strengths and weaknesses as well as external opportunities and threats.

Unqualified Opinion

Auditor's opinion of a financial statement, given without any reservations. Such an opinion basically states that the auditor feels the company followed all accounting rules appropriately and that the financial reports are an accurate representation of the company's financial condition.

WIFA

The Water Infrastructure Authority is an agency that supports Arizona municipalities and districts with funding for water and wastewater projects through low cost, low rate loans and grants.