



**CAMP VERDE** EST. 1865  
HOME OF HISTORIC FORT VERDE



**Final Budget**  
for Fiscal Year  
2017-18



**Town of Camp Verde, Arizona**

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

The Center Of It All



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# Chapter One

## Introduction

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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 1, 2016**

*Christopher P. Morill*

Executive Director



# Budget Summary

The Town of Camp Verde (Town) is proud to present its annual budget for the fiscal year beginning July 1<sup>st</sup>, 2017 and ending June 30<sup>th</sup>, 2018 (FY18). This is a balanced budget operationally keeping operational expenses within budget revenue limits.

Considering all funds together, the Town's total budgeted expenses for FY18 are \$18,225,682. While the Town's Expenditure Limitation is \$11,897,122, exclusions in the amount of \$8,409,066 bring the Town's budgeted expenses subject to the limitation down to \$9,816,616. The Town's total budgeted revenues are \$15,838,550. While this might suggest that the Town has an un-balanced budget and is over-spending revenues by almost \$2.4 million, the reality is that those expenses are covered by fund balance surpluses generated from prior year revenues in various special revenue funds. Simply stated, revenues came into the various funds in a prior year but a portion of the expenses against those revenues will occur in this fiscal year. A good example would be donations and grant revenues that came in a prior year but were not fully expensed leaving the remaining expenses in the current fiscal year without offsetting revenue.

The General Fund is where the vast majority of Town services are budgeted for. For FY18, the General Fund budgeted expenses are \$7,226,661 with an additional \$1,373,389 being transferred out to the Capital Improvement Projects & Debt Service Funds. In FY16, the General Fund saw a remarkable increase in fund balance (approximately \$951 million). This should be considered an outlier and not a trend. The current year's revenue budget is right on track with the Town's normal growth though it is a reduction from the FY17 budget amount. While operationally the General Fund will maintain a balanced budget in FY18, the Town Council has elected to utilize up to \$215,000 of previous year's surpluses for a one-time contribution to the Capital Improvement Projects Fund which accounts for the \$215,000 budgeted decrease in the General Fund balance.

## Significant Events

- 1) **New Sports Complex Construction:** Construction on the Town's new 110 acre park, the Camp Verde Sports Complex, is expected to begin in FY18. The Town will be looking to secure approximately \$6.5 million of funding through the first-ever public bond offering from the Town. Funding should be secured by the end of 2017 with dirt-work beginning as early as February of 2018. While this will be a multi-phase project for completion, this first round of construction will create 1-2 baseball fields, 1-2 all-purpose fields and the complete infrastructure (parking, drainage, water, roads, etc.) for the completed park. When complete, it is expected to house 4 baseball fields, 2 all-purpose fields, several pickleball courts, a walking trail and fishing pond.

- 2) **Wastewater Capital Expenses:** The wastewater treatment plant will continue to draw down nearly \$660,000 from a Water Infrastructure Finance Authority (WIFA) loan for work that needs to be completed to keep the plant operating effectively. The loan held and maintained within the Camp Verde Sanitary District of which the Town is Trustee. The debt as such is paid for by property taxes on members within the original sanitary district. The Town will also look to secure up to \$3 million for further maintenance and improvements which would be funded most probably with sewer utilization fees.
- 3) **Street Improvements & Maintenance:** The Town has undertaken the task of improving and repairing its streets over approximately 7 years (\$5.25 million total estimated cost). FY18 is the second year of this project with a budget of \$450,000. Funding for this line item comes from both a portion of local sales tax allocated for capital projects (\$200,000) and from reserves within the Highway User Revenue Fund (\$250,000).
- 4) **Camp Verde Sanitary District Bond Refinancing:** The Town is seeking to refinance 2 WIFA loans and 1 USDA loan held within the Sanitary District and paid for by property taxes on residents that live within the Sanitary District. The refinancing's are expected to save tax payers more than \$550,000 over the life of the bond payments.

## Budget & Strategic Planning

In FY18, the Town continued its newly adopted strategic planning process for its second straight year. The process consisted 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. A detailed report of this process is included on page 16 of this document.

## Revenue Assumptions

Of the nearly \$8.4 million of General Fund revenues, 90% 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. For FY18, state shared revenues were accepted at face value of state estimates. Local taxes were budgeted to increase by an average of 8% from FY17 actual levels with the largest increases coming from restaurant and retail (\$192,000). This is actually 1% decrease from FY17's budgeted amount. Though not a requirement, the Town currently allocates the .65% portion of its 3.65% TPT rate to fund capital projects and related debt. The remaining 3.0% portion is then available to cover general Town expenses. That amounts to just over \$3.4 million dollars, or 41% of budgeted revenues for the General Fund.

## Economic Outlook & Direction

Expansion along the Western Highway 260 corridor is still a predominant focus for future business growth. Though not a significant part of the FY18 budget, expansion of wastewater utilities down this corridor will have an impact on future budget years, most probably requiring some type of debt financing.



During FY17, the Town engaged an Economic Development organization in a 3-year contract to begin the process of our planned economic expansion. So far, the response for interested business has been overwhelmingly positive. We are hoping to see more movement in new business start-ups this year as a direct result of this team working with our own Economic Development department.

## Capital Expenditures

Capital Expenditures are defined as expenses over \$5,000 that have a useful life of more than 1 year. The Town has budgeted for nearly \$6.7 million in capital expenditures for FY18 which includes \$679,000 within its Wastewater Fund. This is up \$2.1 million from last year's budgeted \$4.6 million. The significant expenditures for this year include:

- 1) \$3.5M for construction on the new sports complex park.
- 2) \$660K for improvements to the wastewater treatment plant.
- 3) \$450K for street improvements and repairs.
- 4) \$300K for an IT equipment lease purchase.

## Staffing

Overall staffing levels were cutback for FY18 by 3.1 FTE's with the largest reduction in our Marshal's department which saw a 2.5 FTE decrease. The Court, Streets and Library saw modest reductions as well though the streets amount was mostly a reallocation of current staffing percentages. Community Development and Parks & Rec, however, saw modest increases. It is expected that these levels will most probably continue to increase in the upcoming budget year, though only slightly. With construction beginning on the new Town sports complex park, Maintenance and Parks & Rec staffing will be needing increased support to service the this location.

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 second year for its FY17 budget. This award is presented to government entities that meet certain criteria in the presentation of their budget.

## Town of Camp Verde FY18 General Fund Budget at a Glance

### Inflows

| Source                          | 2016-17<br>BUDGET   | 2016-17<br>EST'D    | 2017-18<br>MANAGER  |
|---------------------------------|---------------------|---------------------|---------------------|
| Local Sales Taxes               | 4,110,000           | 3,756,648           | 4,061,000           |
| Potential Food Tax Rev's        | 0                   | 0                   | 0                   |
| Franchise Fees                  | 257,000             | 270,925             | 263,000             |
| Intergovernmental Revenues      | 3,346,900           | 3,369,726           | 3,460,000           |
| Licenses & Permits              | 234,500             | 184,214             | 237,750             |
| Fines & Forfeitures             | 186,300             | 168,878             | 184,000             |
| Charges for Services            | 118,850             | 122,952             | 135,800             |
| Grants & Donations              | 43,300              | 48,744              | 3,500               |
| Miscellaneous                   | 35,000              | 48,247              | 40,000              |
| Net Transfers Into General Fund | 0                   | 0                   | 0                   |
| <b>Total Funds In</b>           | <b>\$ 8,331,850</b> | <b>\$ 7,970,334</b> | <b>\$ 8,385,050</b> |

### Outflows

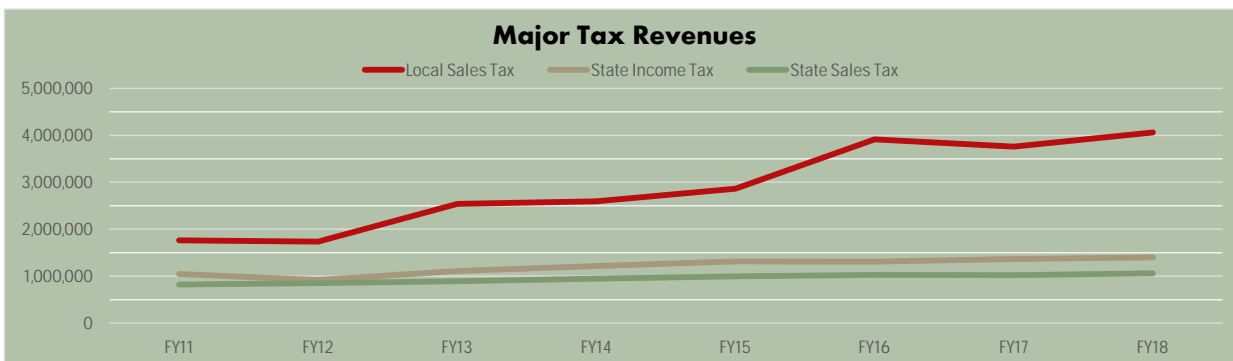
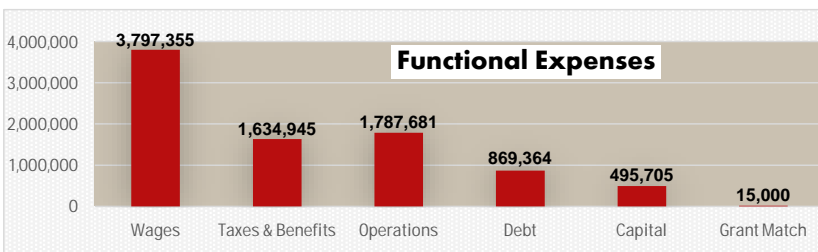
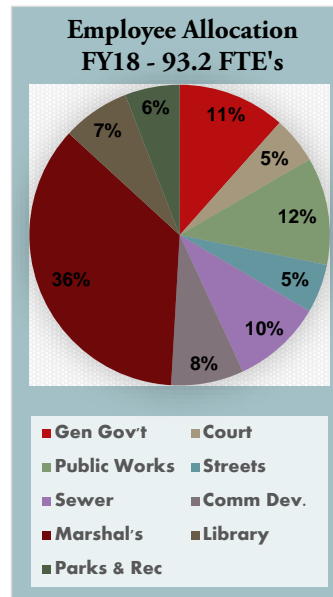
| Function                           | 2016-17<br>BUDGET   | 2016-17<br>EST'D    | 2017-18<br>MANAGER  |
|------------------------------------|---------------------|---------------------|---------------------|
| General Government                 | 1,904,695           | 1,828,535           | 1,998,420           |
| Magistrate Court                   | 350,475             | 360,423             | 358,340             |
| Public Works                       | 894,695             | 944,617             | 916,476             |
| Community Development              | 529,140             | 500,005             | 532,865             |
| Marshal's Office                   | 2,820,910           | 2,716,669           | 2,621,480           |
| Library                            | 441,105             | 413,070             | 450,440             |
| Parks & Rec                        | 298,545             | 310,281             | 348,640             |
| Transfers Out to Pay Debt          | 770,120             | 769,705             | 869,364             |
| Transfers Out to Other Funds       | 0                   | 232,175             | 15,000              |
| Transfers Out for Capital Improv's | 606,627             | 514,134             | 489,025             |
| <b>Total Funds Out</b>             | <b>\$ 8,616,312</b> | <b>\$ 8,589,614</b> | <b>\$ 8,600,050</b> |

**Net From Operations**      **\$ (284,462)**      **\$ (619,280)**      **\$ (215,000)**

|                             |                |                |                |
|-----------------------------|----------------|----------------|----------------|
| <b>Budgeted Reserve Use</b> | <b>300,000</b> | <b>300,000</b> | <b>200,000</b> |
|-----------------------------|----------------|----------------|----------------|

| General Fund Reserve        |             |
|-----------------------------|-------------|
| (Rounded to nearest \$1000) |             |
| FY14                        | \$1,845,000 |
| FY15                        | \$1,913,000 |
| FY16                        | \$2,918,000 |
| FY17*                       | \$2,286,000 |
| FY18*                       | \$2,071,000 |
| * - Estimated               |             |

| Local Sales Tax                        |             |
|--|-------------|
| (Rounded to nearest \$1000)            |             |
| FY14                                   | \$2,595,000 |
| FY15 <sup>2</sup>                      | \$2,863,000 |
| FY16                                   | \$3,915,000 |
| FY17                                   | \$3,757,000 |
| FY18                                   | \$4,061,000 |
| -----                                  |             |
| 2 - Mar. tax rate change - 3% to 3.65% |             |





# 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.

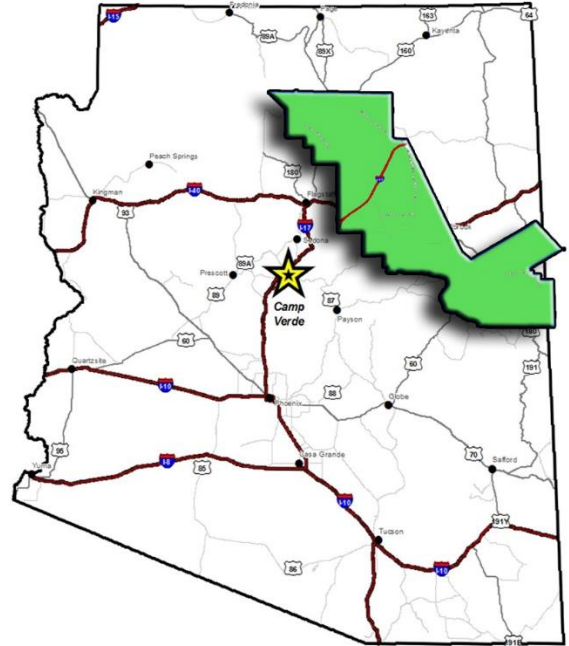
## The Town

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 is just over 11,000. With a projected growth rate of roughly 1.4%\*, Camp Verde could expect to see the following populations through 2030:

| <u>2015</u> | <u>2020</u> | <u>2025</u> | <u>2030</u> |
|-------------|-------------|-------------|-------------|
| 11,155      | 11,960*     | 12,820*     | 13,740*     |

\* - Based on inhouse estimates derived from Yavapai County small growth estimate, US Census Bureau

While Camp Verde has historically been seen as a retirement dominated community, recent years has seen a much younger 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+: | 85.4%             | 88.9%                 | 85.4%          |
| Bachelors+, age 25+:       | 13.5%             | 22.8%                 | 26.7%          |
| Home Ownership (2010):     | 76.4%             | 70.8%                 | 66.0%          |
| Persons per Household      | 2.52              | 2.34                  | 2.68           |
| Median Household Income    | \$38,871          | \$42,987              | \$49,774       |
| % below poverty            | 24.5%             | 15.8%                 | 17.9%          |
| Aged Under 19              | 20.6%             | 20.7%                 | 27.9%          |
| Aged 20-64                 | 58.4%             | 54.0%                 | 57.7%          |
| Aged over 65               | 21.0%             | 25.3%                 | 14.4%          |

(US Census Bureau 2013)

## Unemployment Rates:

|          | <u>Oct. 2014</u> | <u>Oct. 2015</u> | <u>Oct. 2016</u> | <u>Oct. 2017</u> |
|----------|------------------|------------------|------------------|------------------|
| AZ       | 6.6              | 6.1              | 5.0              | 4.5              |
| National | 5.7              | 5.0              | 4.8              | 4.1              |

(ADOA-EPS/laborstats.az.gov)

## The Economy

The local economy is predominantly made up of small businesses and local owners. Our local restaurants are a prime example of the successful local flavor of Camp Verde as tax revenues from this segment have climbed 15% (adjusted for rate increases) in the last 3 years. Over-all local tax receipts have grown 21% over the same 3-year period from just under \$2.6 million in FY14 to just under \$3.8 million in FY17. While revenues decreased 4% from FY16 to FY17, that is not a factor of a slowing economy but rather that FY16 was a significant outlier year for Camp Verde with local tax revenue growing 19% (adjusted for rate increases). The economy in Camp Verde is significantly impacted by travelers and tourists. 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 25,500 vehicles per day (*ADOT June 2016 I-17 corridor study*) through Camp Verde.

| <u>Largest Employers</u>     | <u>Employees</u> |
|------------------------------|------------------|
| Cliff Castle Casino          | 395              |
| Yavapai County               | 277              |
| Yavapai-Apache Nation        | 212              |
| Camp Verde School District   | 216              |
| Town of Camp Verde           | 120              |
| Bashas                       | 110              |
| Rainbow Acres                | 70               |
| Institute for Vibrant Living | 69               |
| The Haven of Camp Verde      | 68               |
| Out of Africa Wildlife Park  | 49               |

## 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. Clan members periodically return to their former homes for religious ceremonies. 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.

Fort Verde State Historic Park is the best-preserved example of an Indian Wars period fort in Arizona. The park periodically schedules living history programs that offer visitors a glimpse into a significant era of Arizona's history. In addition to the historic buildings and interpretive exhibits, the park has picnic tables, restrooms, RV and tour bus parking, and is ADA accessible.



### **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.



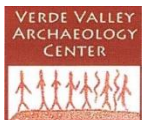
### **Out of Africa Wildlife Park**

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 splendor.



### **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 (Left to right)

Councilor Dee Jenkins, Councilor Allan "Buck" Buchanan, Councilor Robin Whatley, Councilor Jackie Baker, Mayor Charlie German, Vice-Mayor Jessie Murdock, & Councilor Brad Gordon.

### Department Heads

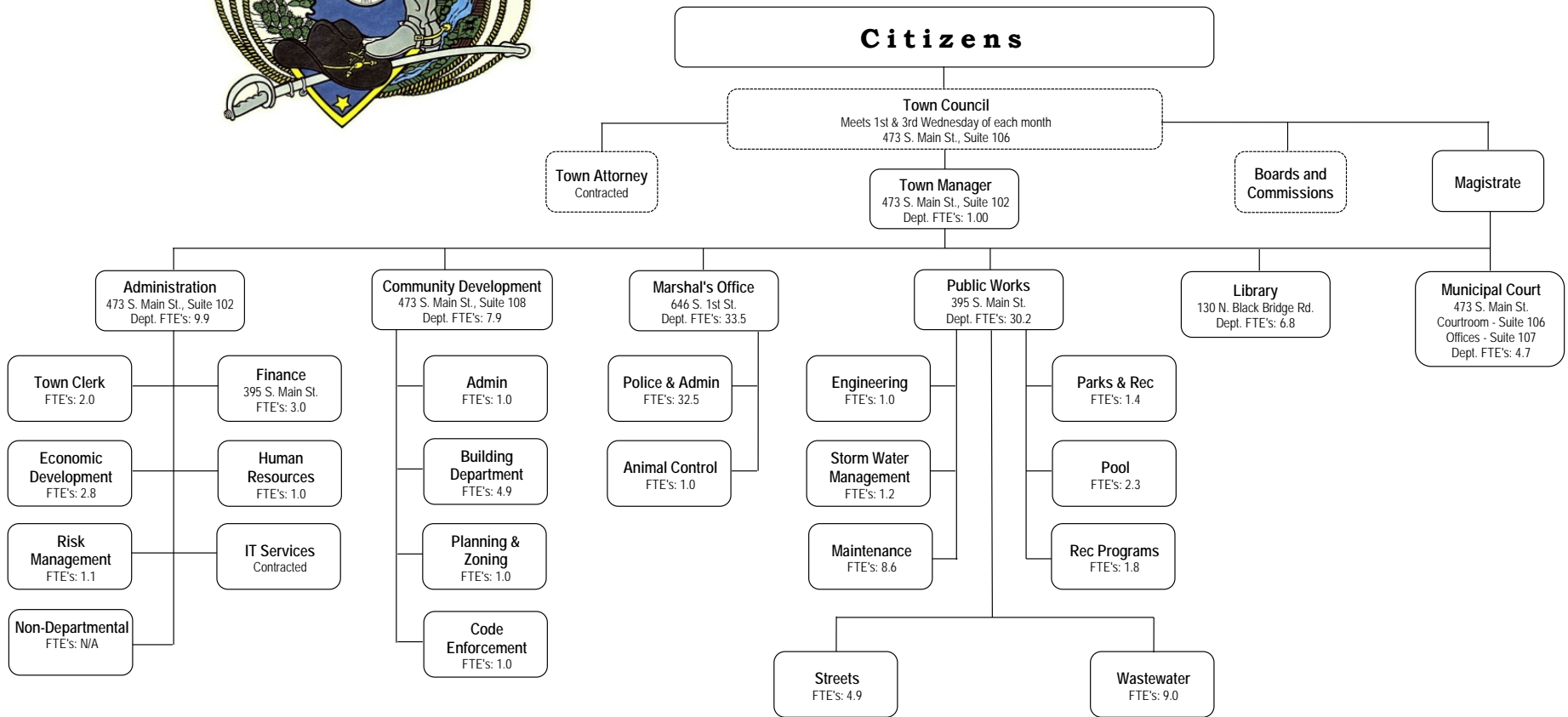
Russ Martin, *Town Manager*  
Judy Morgan, *Town Clerk*  
Mike Showers, *Finance Director*  
Nancy Gardner, *Marshal*  
Kathy Hellman, *Library Director*  
Paul Schlegel, *Presiding Magistrate*

Carmen Howard, *Community Development Director*  
Ronald Long, *Engineer/Public Works Director*  
Steve Ayers, *Economic Development Director*  
Veronica Pineda, *Court Supervisor*  
Carol Brown, *Risk Management*



# Town of Camp Verde, Arizona

## Town Organization Chart





# FTE Staffing Levels

| Department            | FY15                | FY16                | FY17                | FY18                |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
| General Government    | 9.00                | 9.70                | 10.80               | 10.90               |
| Town Council          | N/A                 | N/A                 | N/A                 | N/A                 |
| Manager's Office      | 1.35                | 1.00                | 1.00                | 1.00                |
| Clerk's Office        | 3.00                | 2.40                | 2.50                | 2.00                |
| Finance Dept.         | 2.20                | 3.10                | 3.00                | 3.00                |
| HR                    | .10                 | .20                 | .50                 | 1.00                |
| Risk Management       | .65                 | 1.00                | 1.00                | 1.10                |
| Economic Development  | 1.60                | 2.00                | 2.80                | 2.80                |
| IT Dept               | .10                 | N/A                 | N/A                 | N/A                 |
| Magistrate Court      | 5.60                | 5.70                | 5.70                | 4.70                |
| Public Works          | 22.55               | 25.00               | 25.10               | 24.70               |
| Engineering           | 1.25                | 1.25                | 1.00                | 1.00                |
| Stormwater            | 1.50                | 1.65                | 1.50                | 1.20                |
| Maintenance           | 7.40                | 7.95                | 8.10                | 8.60                |
| Streets               | 5.20                | 6.05                | 6.10                | 4.90                |
| Sewer                 | 7.20                | 8.10                | 8.40                | 9.00                |
| Community Development | 6.00                | 6.00                | 7.20                | 7.90                |
| Building              | 3.00                | 3.00                | 3.90                | 4.90                |
| Planning & Zoning     | 1.00                | 1.00                | 1.00                | 1.00                |
| Code Enforcement      | 1.00                | 1.00                | 1.00                | 1.00                |
| Admin                 | 1.00                | 1.00                | 1.30                | 1.00                |
| Marshal's Office      | 33.20               | 34.10               | 36.00               | 33.50               |
| Sworn Officers        | 21.00               | 21.00               | 23.00               | 21.00               |
| Dispatch              | 9.00                | 9.70                | 8.50                | 8.00                |
| Admin                 | 2.20                | 2.40                | 3.50                | 3.50                |
| Animal Control        | 1.00                | 1.00                | 1.00                | 1.00                |
| Library               | 6.20                | 6.20                | 7.80                | 6.80                |
| Parks & Rec           | 4.55                | 4.60                | 4.50                | 5.50                |
| Pool                  | 2.50                | 2.50                | 2.30                | 2.30                |
| Rec Programs          | .25                 | .30                 | .80                 | 1.80                |
| Admin                 | 1.80                | 1.80                | 1.40                | 1.40                |
| <b>Total FTE's</b>    | <b><u>87.10</u></b> | <b><u>91.30</u></b> | <b><u>97.10</u></b> | <b><u>94.00</u></b> |

**Staffing Changes** – 3.9 FTE's were reduced in FY18 as follows:

|  |       |
|--|-------|
| Reduced 2 sworn officer positions through attrition from the Marshal's office..... | -2.0  |
| Reduced part-time dispatch position in the Marshal's office .....                  | - .5  |
| Reduced 1 Library position.....  | -1.0  |
| Reduced 1 Court Clerk position.....  | -1.0  |
| Reduced 1 Public Works/Sewer Engineer position.....                                | -1.0  |
| Added 1 full-time Recreation position.....   | + 1.0 |
| Added part-time support in Public Works Maintenance.....                           | + .6  |



# Town of Camp Verde

## Budget Calendar for FY 2017-18

*Approved by Council - January 4, 2017*

| <u>Date</u>                  | <u>Task</u>   | <u>Day/Time</u>   |
|------------------------------|---|-------------------|
| Jan. 4 <sup>th</sup> , 2017  | Approve budget calendar.  | Wed: 6:30pm       |
| Jan. 13 <sup>th</sup> , 2017 | Council to develop Strategic Plan                                       | Fri: 8:00-11:00am |
| Feb. 3 <sup>rd</sup> , 2017  | Day 1 of CIP development  | Fri: 8:00-11:00am |
| Feb. 10 <sup>th</sup> , 2017 | Day 2 of CIP development  | Fri: 8:00-11:00am |
| Feb. 20 <sup>th</sup> , 2017 | Any changes to Town fee schedule due to Finance                         | Mon: End of day   |
| Feb. 27 <sup>th</sup> , 2017 | Dept budgets and Narratives due to Finance                              | Mon: End of day   |
| Mar. 20-24, 2017             | Town Manager to review budgets with department heads                    | Throughout week   |
| Apr. 14 <sup>th</sup> , 2017 | Day 1 of Council budget presentations                                   | Fri: 8:00-11:00am |
| Apr. 21 <sup>st</sup> , 2017 | Day 2 of Council budget presentations                                   | Fri: 8:00-11:00am |
| May 8 <sup>th</sup> , 2017   | Community engagement meeting  | Mon: 7:00-9:00pm  |
| May 12 <sup>th</sup> , 2017  | Council review with Town Manager & Finance Director                     | Fri: 8:00-11:00am |
| May 17 <sup>th</sup> , 2017  | Public hearing; Adoption of Town fees and Sanitary District debt levies | Wed: 6:00pm       |
| May 17 <sup>th</sup> , 2017  | Adoption of Capital Improvement Plan                                    | Wed: 6:30pm       |
| June 7 <sup>th</sup> , 2017  | Adoption of Tentative Budget  | Wed: 6:30pm       |
| July 19 <sup>th</sup> , 2017 | Public hearing; Adoption of final budget                                | Wed: 6:00pm       |

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



# Chapter Two

## Financial Structure, Policy & Process

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# TOWN OF CAMP VERDE

## Strategic Plan Summary

For fiscal year 2017-18

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Each year at the beginning of the budgeting process, the Town of Camp Verde goes through a strategic planning process to develop focus on the short-term and long-term needs and direction of the Town, specifically as it applies to the budgeting process. The goal is to develop a document 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. Council members spend a half day analyzing town issues from three different viewpoints; general values, state of the Town review and SWOT analysis.

### **General Values**

Each member is given a worksheet ahead of time to work through in anticipation of the strategic planning meeting. The worksheet (see attachment A) focuses council member's attention on 11 separate topical areas affecting the Town. From those 11 sections, each member selects the top 5 items from their list to share with the group. Once the duplicates are removed or combined, members vote through a weighted point system to ascertain the overall top 5 values of the group. The top 5 values are listed below (for a complete listing of all value outcomes, see attachment D).

#### **Top 5 General Values:**

- 1) Planned Business Growth
- 2) More ball fields developed
- 3) Town Services
- 4) The river, ground water and other natural resources
- 5) Infrastructure

### **State of the Town Review**

For the State of the Town review, council members are asked to consider the current state of the Town from 4 different topical areas: 1) the Town's direct and supportive service areas, 2) Infrastructure, 3) Environmental issues and 4) Various amenities within economic, activity and family based groupings (see attachment B). This is done to help councilmembers focus on areas of importance that are either missing, needing further support or working well as is. The top 4 areas of focus are listed below:

#### **Top 4 Areas of Focus:**

- 1) More ball fields developed
- 2) Utilizing and preserving the river
- 3) Maintaining adequate police service and safety
- 4) Streets

## **SWOT Analysis**

SWOT analysis looks at the Town as a whole from the perspectives of Strengths, Weaknesses, Opportunities and Threats (see attachment C). Council members are encouraged to complete this worksheet interactively. Once all individual worksheets are completed, council members are asked to prioritize their top five items from the standpoint of: 1) what strengths should be further enhanced, 2) what weaknesses should be given better support, 3) what opportunities should be taken advantage of and lastly, 4) what threats must be shored up or removed. Once again, these top 5 items are posted together and combined to eliminate duplicate ideas. Council members again use a weighted voting system to determine the overall top five areas of focus. The top 4 analysis points are listed below (for a complete listing of all analysis points, see attachment E).

### **Top 4 Analysis Points:**

- 1) Lack of recreational activity (weakness)
- 2) Infrastructure upgrades (opportunity)
- 3) Water loss / maintaining our environment (threat)
- 4) Housing (opportunity)

## **GOAL DEVELOPMENT**

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Once these exercises are completed, Council is asked to determine a list of short-term (1-2 years) and long-term (3-10 years) goals that they would like to see accomplished. For fiscal year 2017-18, 7 goals have been detailed, including what activities are being accomplished as follows:

### **1. *Expand public services infrastructure. (ST/LT)***

In the short-term, wastewater services need to be expanded to allow for future economic growth. In the long-term, securing right-of-way areas and water delivery services.

*Current activities:*

1. *Sewer connection fee rate study underway.*
2. *Streetscape engineering plan underway for Finnie Flat Rd. & Middle Verde Rd.*
3. *Preparing plans for sewer expansion down Hwy 260 to the North.*

### **2. *Protect the natural resources of our community, most importantly the river. (LT)***

The natural public areas of our Town are a big part our community, heritage and recreation/tourism activities. While access to these areas is key to families and visitors, we must make sure these areas are protected from misuse and other destructive forces.

*Current activities:*

1. *Working with Verde Front group, a conglomeration of Verde Valley municipal employees, business owners and private land owners, to facilitate organized utilization and preservation of local rivers, trails and general recreation areas.*
2. *Working with property owners to clean up river area and provide information and ground rules to those utilizing the river.*
3. *Budgeted for attorney fees towards protecting ground water rights.*

**3. Expand recreational facilities, specifically ball fields. (ST)**

Currently there are a limited number of ball fields accessible to various rec programs in Camp Verde. With multiple sports looking for limited field access, scheduling issues become very difficult and often involve late evenings, frustrating both participating families and local residents near the fields.

*Current activities:*

1. *Planning and engineering processes have begun for new community park property.*

**4. Maintain public safety. (ST/LT)**

While our Marshal's department has done an exceptional job at maintaining a safe community in Camp Verde, it is imperative that we continue to provide needed resources and staffing levels for our police department as our Town grows.

*Current activities:*

1. *Maintain adequate budget funding.*

**5. Maintain planned business growth. (LT)**

While the Council is very positive about the expansion of local businesses within our Town, it is felt that business growth needs to be done in a manner that is consistent with the town's General plan and maintains the cultural heritage and character of our community.

*Current activities:*

1. *Engaged consulting firm on 3-year contract to analyze and develop business partnerships.*
2. *Reviewing process to "Certify" local available business properties.*
3. *Developing official inventory of available business properties.*

**6. Expand community recreation programs and services. (ST)**

It is the desire of the Council to provide more recreation programs for all ages through our Parks and Rec department.

*Current activities:*

1. *Planning to pilot summer 5 day/week day camp*
2. *Expanding times and days for community activities*
3. *Increasing day trips to ball games, museums, parks, events, etc.*

**7. Increase economic development efforts. (ST)**

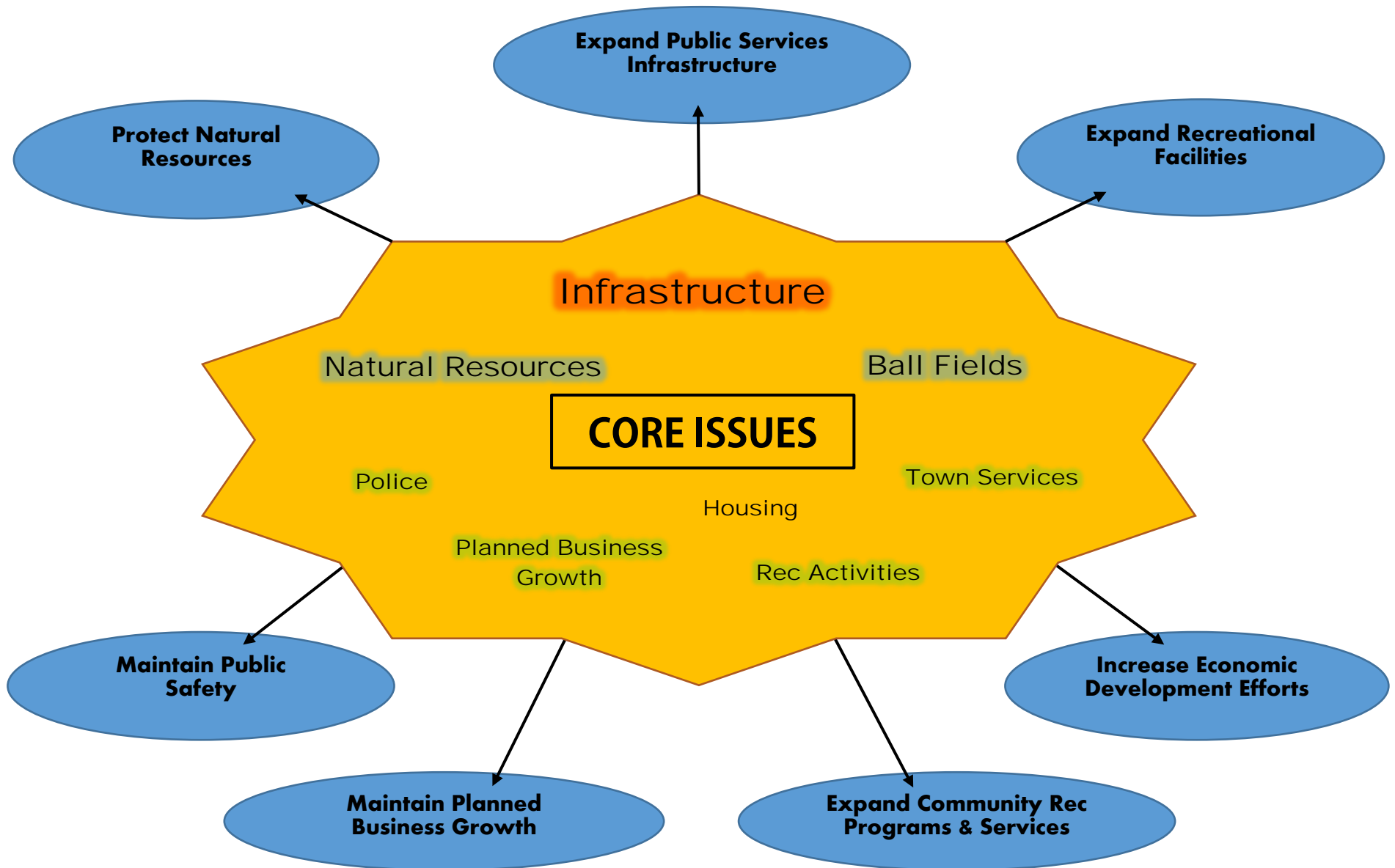
It is not enough to wait for new business interests to come to our town by chance. The Town needs to continue to add direct support to the efforts of bringing in further economic development. This process is spear-headed by our Economic Development department.

*Current activities:*

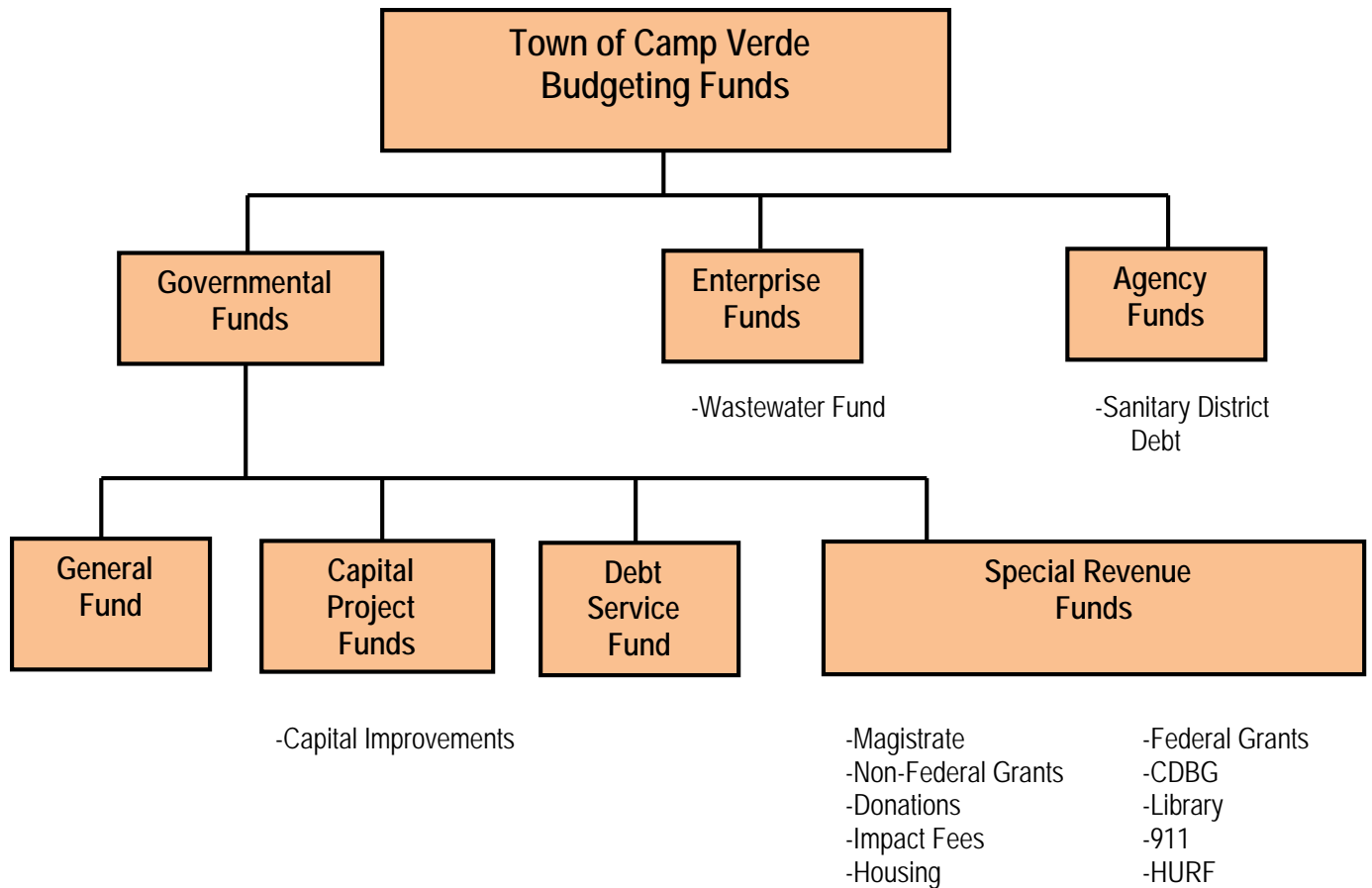
1. *Contracted with Retail Strategies to proactively grow our retail base, taking advantage of our location at I-17 and SR260, along with the soon-to-be-widened SR260 West commercial corridor between Camp Verde and Cottonwood.*
2. *Working on the Homestead Project, which will see the development of a 6-acre business park at I-17 and SR260, with direct fiber optic service*

# TOWN OF CAMP VERDE

## FY18 STRATEGIC PLAN CHART



# 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 differ from the major funds reported by the Town in the 2016 audited financial statements. The Town had three major funds in its 2016 fiscal year audited financial statements (General, Library & HURF). While the Town also has three major funds in this budget document, two are different from the 2016 fiscal year audit. The major budget funds presented here are the General, Wastewater & Capital Improvement Projects (CIP) 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. Furthermore, in fiscal year 2018, both the Library and HURF fund annual expenses have fallen below the major fund threshold while the Wastewater and CIP Fund have seen higher budgetd amounts for capital projects.

## **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 45)*

## **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 user fees to residential and commercial customers within the distric boundaries. Those fees pay for all operations within the fund.

*(Budget detail starts on page 157)*

## **CIP Fund**

The CIP Fund is used to track and fund major projects of the Town, most being larger capital projects such as street construction and park development.

*(Budget detail starts on page 111)*

## *Department / Fund Relationships*

The following chart depicts which funds each department is budgeted within.

| Depts                 | Funds   |            |     |           |
|-----------------------|---------|------------|-----|-----------|
|                       | General | Wastewater | CIP | Non-Major |
| Mayor & Council       | ●       |            |     |           |
| Town Manager          | ●       |            |     |           |
| Town Clerk            | ●       |            |     |           |
| Finance               | ●       |            |     |           |
| HR                    | ●       |            |     |           |
| Risk Management       | ●       |            |     |           |
| Economic Development  | ●       |            |     | ●         |
| IT                    | ●       |            | ●   |           |
| Non Departmental      | ●       |            | ●   | ●         |
| Municipal Court       | ●       |            | ●   | ●         |
| Engineering           | ●       |            |     |           |
| Stormwater            | ●       |            | ●   | ●         |
| Maintenance           | ●       |            | ●   | ●         |
| Streets               |         |            | ●   | ●         |
| Wastewater            |         | ●          |     |           |
| Community Development | ●       |            |     |           |
| Building              | ●       |            |     |           |
| Planning & Zoning     | ●       |            |     |           |
| Code Enforcement      | ●       |            |     | ●         |
| Marshal's Office      | ●       |            |     | ●         |
| Animal Control        | ●       |            |     | ●         |
| Library               | ●       |            |     | ●         |
| Parks & Rec           | ●       |            | ●   | ●         |
| Pool                  | ●       |            |     |           |
| Rec Programs          | ●       |            |     |           |

# 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 30<sup>th</sup> 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 who's 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).

|                   | <b>S &amp; P</b>   | <b>Moody's</b>   |
|-------------------|--|--|
| 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.

| Department or Fund Name.                    |  | Data from the last 2 completed audits. |             |             |             |
|---|--|--|-------------|-------------|-------------|
| Department / Fund                           |  | 2011-12                                | 2012-13     | 2013-14     | 2014-15     |
| Expenditures                                |  | AUDITED                                | AUDITED     | ADJUSTED    | COUNCIL     |
| ACCOUNT TITLE                               |  | ACTUALS                                | ACTUALS     | BUDGET      | ADOPTION    |
| <b>Wages &amp; Related</b>                  |  |  |             |             |             |
| Salaries                                    |  |  |             |             |             |
| Overtime                                    |  |  |             |             |             |
| FICA  |  |  |             |             |             |
| Medicare                                    |  |  |             |             |             |
| Retirement                                  |  |  |             |             |             |
| Unemployment Insurance                      |  |  |             |             |             |
| Workman's Compensation                      |  |  |             |             |             |
| Health, Dental, Life & STD Insurance        |  |  |             |             |             |
| <b>Total Wages &amp; Related</b>            |  | \$ -                                   | \$ -        | \$ -        | \$ -        |
| <b>Operating Expenditures</b>               |  |  |             |             |             |
| Training                                    |  |  |             |             |             |
| Travel                                      |  |  |             |             |             |
| Office Supplies                             |  |  |             |             |             |
| Subscriptions/Memberships                   |  |  |             |             |             |
| Books/Tapes/Publications                    |  |  |             |             |             |
| Printing                                    |  |  |             |             |             |
| Advertising                                 |  |  |             |             |             |
| Postage                                     |  |  |             |             |             |
| Computer Services/Software                  |  |  |             |             |             |
| Fuel  |  |  |             |             |             |
| Electric                                    |  |  |             |             |             |
| Gas/Propane                                 |  |  |             |             |             |
| Water                                       |  |  |             |             |             |
| Sewer                                       |  |  |             |             |             |
| Waste Removal                               |  |  |             |             |             |
| Pest Control                                |  |  |             |             |             |
| Legal Services                              |  |  |             |             |             |
| <b>Total Operating Expenditures</b>         |  | \$ -                                   | \$ -        | \$ -        | \$ -        |
| <b>Capital Expenditures</b>                 |  |  |             |             |             |
| Office Equipment/Furniture                  |  |  |             |             |             |
| Computer / Network Infrastructure           |  |  |             |             |             |
| <b>Total Equipment/Capital Expenditures</b> |  | \$ -                                   | \$ -        | \$ -        | \$ -        |
| <b>Total Expenditures</b>                   |  | \$ -                                   | \$ -        | \$ -        | \$ -        |
| <b>Revenues</b>                             |  |  |             |             |             |
| Departmental Revenues                       |  |  |             |             |             |
| Copies                                      |  |  |             |             |             |
| <b>Total Departmental Revenues</b>          |  | \$ -                                   | \$ -        | \$ -        | \$ -        |
| <b>Operating Transfers</b>                  |  |  |             |             |             |
| Op. Trans. In - YAN F07                     |  | 33,268                                 | 33,268      | 60,000      | 24,674      |
| <b>Total Operating Transfers</b>            |  | \$ 33,268                              | \$ 33,268   | \$ 60,000   | \$ 24,674   |
| <b>Net Cost to General Fund</b>             |  | \$ (33,268)                            | \$ (33,268) | \$ (60,000) | \$ (24,674) |

Department or Fund Name.

Department / Fund

Data from the last 2 completed audits.

Ending Budget after Adjustments made during the fiscal year.

Amount approved by Council to fund fiscal year expenditures.

Expenditures are broken down into three (3) categories: Wages & Related, Operating Expenditures, and Capital Expenditures.

Budgetary unit's total expenditures.

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

Movement of monies between different Funds.

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

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# Chapter Three

## Financial Overview

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| Revenue & Expense Summary            | 38            |
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| What is Fund Balance?                | 40            |
| Significant Changes in Fund Balances | 41            |
| Revenue Analysis                     | 42            |

# Revenue & Expense Summary

## All Funds

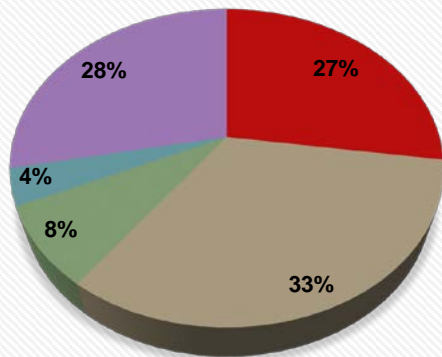
### Revenues by Source

| ACCOUNT TITLE              | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|----------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| Local Sales Taxes          | 2,863,839                    | 3,915,180                    | 4,110,000                     | 4,061,000                     |
| Franchise Fees             | 266,973                      | 285,834                      | 257,000                       | 263,000                       |
| Intergovernmental Revenues | 4,498,062                    | 4,798,407                    | 4,359,170                     | 5,189,500                     |
| Licenses & Permits         | 174,427                      | 198,029                      | 234,500                       | 237,750                       |
| Fines & Forfeitures        | 223,933                      | 214,460                      | 228,800                       | 219,500                       |
| Charges for Services       | 90,952                       | 126,485                      | 118,850                       | 135,800                       |
| Grants & Donations         | 117,619                      | 428,030                      | 720,800                       | 419,800                       |
| Wastewater User Fees       | 1,017,681                    | 1,078,572                    | 1,281,200                     | 1,278,100                     |
| Miscellaneous              | 3,574,969                    | 1,199,994                    | 754,238                       | 4,034,100                     |
| <b>Total Revenues</b>      | <b>\$ 12,828,455</b>         | <b>\$ 12,244,991</b>         | <b>\$ 12,064,558</b>          | <b>\$ 15,838,550</b>          |

### Expenses by Type

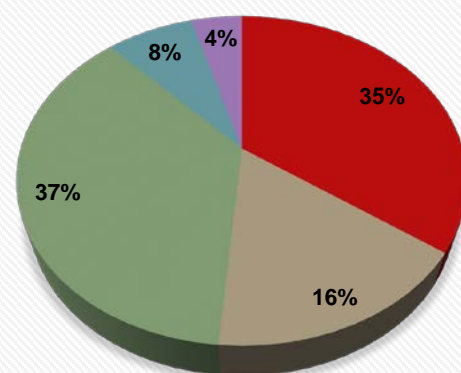
| ACCOUNT TITLE           | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|-------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| Wages & ERE             | 5,687,256                    | 5,716,048                    | 6,410,660                     | 6,362,005                     |
| Operating               | 2,434,762                    | 2,320,388                    | 2,928,546                     | 2,999,720                     |
| Capital Outlay          | 1,116,157                    | 4,409,177                    | 4,612,521                     | 6,686,084                     |
| Debt Service            | 519,074                      | 700,818                      | 950,570                       | 1,377,873                     |
| Depreciation & Bad Debt | 771,528                      | 723,560                      | 770,000                       | 800,000                       |
| <b>Total Expenses</b>   | <b>\$ 10,528,777</b>         | <b>\$ 13,869,991</b>         | <b>\$ 15,672,297</b>          | <b>\$ 18,225,682</b>          |

**FY17 Revenues  
by Source**



- Local Sales Taxes
- Intergovernmental
- Wastewater User Fees
- Licenses, Fines & Charges
- Miscellaneous

**FY17 Expenses  
by Type**



- Wages & ERE
- Operating
- Capital Outlay
- Debt Service
- Depreciation & Bad Debt

# Complete Town Budget Overview

## By Fund

### FY 2017-18

| <b>Revenues by Source</b>                      | <b>Major Budget Funds</b> |                        |                       | <b>Non Major Funds</b> | <b>Total Governmental Funds</b> |
|--|---------------------------|------------------------|-----------------------|------------------------|---------------------------------|
|  | <b>General Fund</b>       | <b>Wastewater Fund</b> | <b>CIP Fund</b>       |                        |                                 |
| Local Sales Taxes                              | 4,061,000                 |                        |                       | 0                      | 4,061,000                       |
| Franchise Fees                                 | 263,000                   |                        |                       | 0                      | 263,000                         |
| Intergovernmental Revenues                     | 3,460,000                 |                        |                       | 1,729,500              | 5,189,500                       |
| Licenses & Permits                             | 237,750                   |                        |                       | 0                      | 237,750                         |
| Fines & Forfeitures                            | 188,000                   |                        |                       | 35,500                 | 223,500                         |
| Charges for Services                           | 135,800                   | 1,286,500              |                       | 0                      | 1,422,300                       |
| Grants & Donations                             | 3,500                     | 0                      |                       | 416,400                | 419,900                         |
| Miscellaneous                                  | 36,000                    | 664,600                | 3,300,000             | 21,000                 | 4,021,600                       |
| <b>Total Revenues</b>                          | <b>\$ 8,385,050</b>       | <b>\$ 1,951,100</b>    | <b>\$ 3,300,000</b>   | <b>\$ 2,202,400</b>    | <b>\$ 15,838,550</b>            |
| <b>Expenses by Type</b>                        |                           |                        |                       |                        |                                 |
| Wages & ERE                                    | 5,432,300                 | 577,580                |                       | 347,125                | 6,357,005                       |
| Operating                                      | 1,787,681                 | 540,650                | 53,844                | 940,430                | 3,322,605                       |
| Capital Outlay                                 | 6,680                     | 679,000                | 5,005,104             | 670,300                | 6,361,084                       |
| Depreciation                                   |                           | 800,000                |                       | 0                      | 800,000                         |
| Debt Service                                   |                           | 328,120                |                       | 1,049,753              | 1,377,873                       |
| <b>Total Expenses</b>                          | <b>\$ 7,226,661</b>       | <b>\$ 2,925,350</b>    | <b>\$ 5,058,948</b>   | <b>\$ 3,007,608</b>    | <b>\$ 18,218,567</b>            |
| <b>Operating Transfers</b>                     |                           |                        |                       |                        |                                 |
| Transfers Out                                  | 1,373,389                 |                        |                       | 918,952                | 2,292,341                       |
| Transfers In                                   | 0                         |                        | (1,177,588)           | (1,114,753)            | (2,292,341)                     |
| <b>Total Transfers</b>                         | <b>\$ 1,373,389</b>       | <b>\$ -</b>            | <b>\$ (1,177,588)</b> | <b>\$ (195,801)</b>    | <b>\$ -</b>                     |
| <b>Net Increase/(Decrease) in Fund Balance</b> | <b>\$ (215,000)</b>       | <b>\$ (974,250)</b>    | <b>\$ (581,360)</b>   | <b>\$ (609,407)</b>    | <b>\$ (2,380,017)</b>           |
| <b>Changes in Fund Balance</b>                 |                           |                        |                       |                        |                                 |
| Beginning Fund Balance Estimate                | 1,746,497                 | 17,635,529             | 279,705               | 2,938,383              | 22,320,409                      |
| <b>Ending Fund Balance</b>                     | <b>\$ 1,531,497</b>       | <b>\$ 16,661,279</b>   | <b>\$ (301,655)</b>   | <b>\$ 2,328,976</b>    | <b>\$ 19,940,392</b>            |
| <b>Percentage change in Fund Balance</b>       | <b>12%</b>                | <b>6%</b>              | <b>N/A</b>            | <b>21%</b>             | <b>11%</b>                      |

# 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

**General Fund (12% decrease):** The General Fund budgeted the utilization of \$215,000 from its existing reserves for FY18 which is the reason for the 12% drop in estimated ending fund balance.

**CIP Fund (208% decrease):** The CIP Fund is used to track capital project and large maintenance projects. Funds necessary for each project are transferred in from other funds. By definition, the CIP Fund is typically budgeted to be fully expended every year, thereby showing decreases around 100% each year there is a beginning balance. This year, a number of carry-over projects has caused the budgeted balance to go negative. It is the expectation of management that not all projects will be accomplished and by the end of the year the actual fund balance will go positive again through the elimination of some projects.

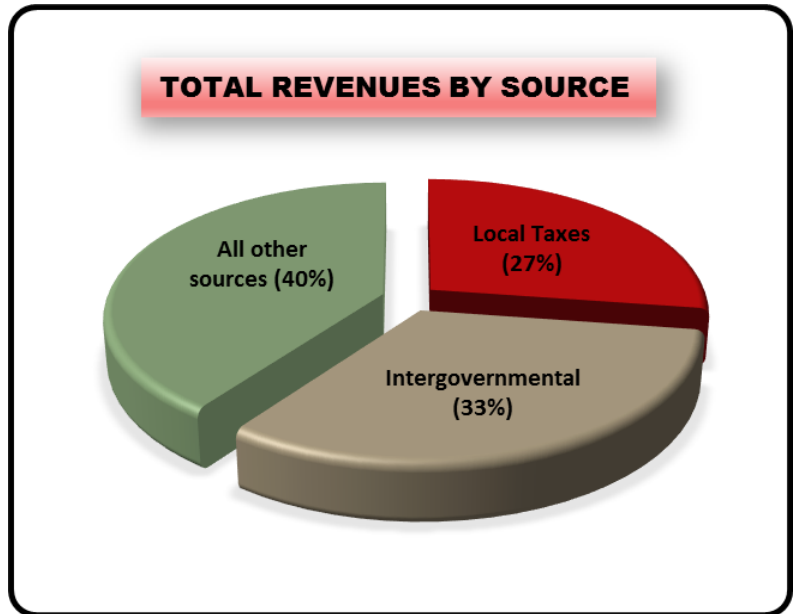
## Non-Major Budget Funds

**HURF Fund:** A 31% drop in the HURF Fund balance is due to a budgeted use of reserve funds as a transfer out to the CIP Fund for an on-going major street repair project.

**Magistrate, Federal & Non-Federal Grants, Impact Fees, 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 of at or around 100%.

# Revenues

FY18 revenue sources can be broken down into 3 broad sections: 1) Local Taxes, 2) Intergovernmental and 3) all other sources, as seen in the graph to the right. Revenues for FY18 are budgeted to increase 31% from FY17 to \$15.8M. The most significant portion of this roughly \$3.774M increase can be attributed directly to the budgeted inflow of \$3.0M in the CIP Fund for the construction in our new park, the Camp Verde Sports Complex. Another \$664K is the draw-down of WIFA loan funds for capital improvements at our wastewater treatment plant. Those two items account for 30% of the 31% increase. In other words, outside of loan funds, our revenues for FY18 are budgeted to increase by only 1% from last year's budget.



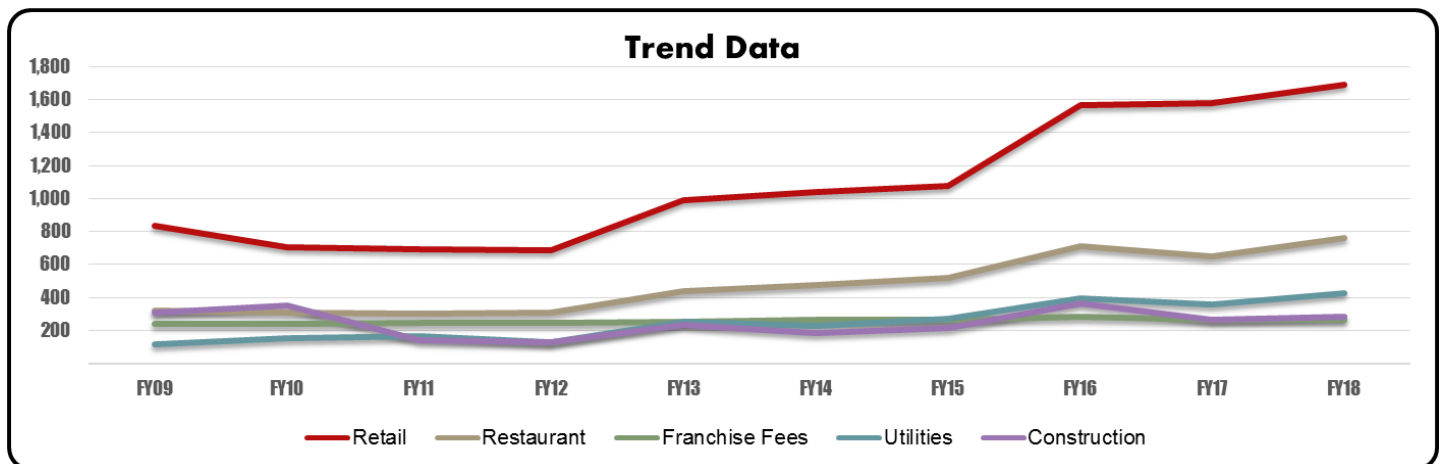
## Local Transaction Privilege Tax

Local TPT revenues had grown every year since FY12, but stalled a bit in FY17. However, FY16 was an exceptional year in terms of dollars and growth. In fact it was the Town's largest year ever for local sales tax revenue. In comparison, FY17 is the Town's second largest ever year for local revenues. The Town's TPT revenues are composed of numerous sub-categories, the most significant of which are detailed below for the last 10 years. In August of 2012, Camp Verde increased its normal TPT rate from 2% to 3% in most categories. A similar increase was made in March of 2015 increasing the 3% rate to 3.65%; again in most categories but not all. It is important to note that the Town of Camp Verde does not receive any property tax revenues.

**Local Sales Tax Detail Top 5 Categories (in Thousands)**

| Source         | FY09 | FY10 | FY11 | FY12 | FY13 | FY14  | FY15  | FY16  | FY17  | FY18  |
|----------------|------|------|------|------|------|-------|-------|-------|-------|-------|
| Retail         | 833  | 702  | 691  | 686  | 990  | 1,040 | 1,076 | 1,569 | 1,580 | 1,688 |
| Restaurant     | 319  | 308  | 302  | 309  | 437  | 473   | 520   | 709   | 648   | 761   |
| Construction   | 308  | 353  | 143  | 128  | 236  | 183   | 213   | 367   | 264   | 284   |
| Utilities      | 119  | 151  | 168  | 127  | 252  | 231   | 270   | 394   | 360   | 429   |
| Franchise Fees | 238  | 240  | 243  | 246  | 250  | 267   | 266   | 286   | 263   | 263   |

\*Est'd



# Revenues (Cont'd)

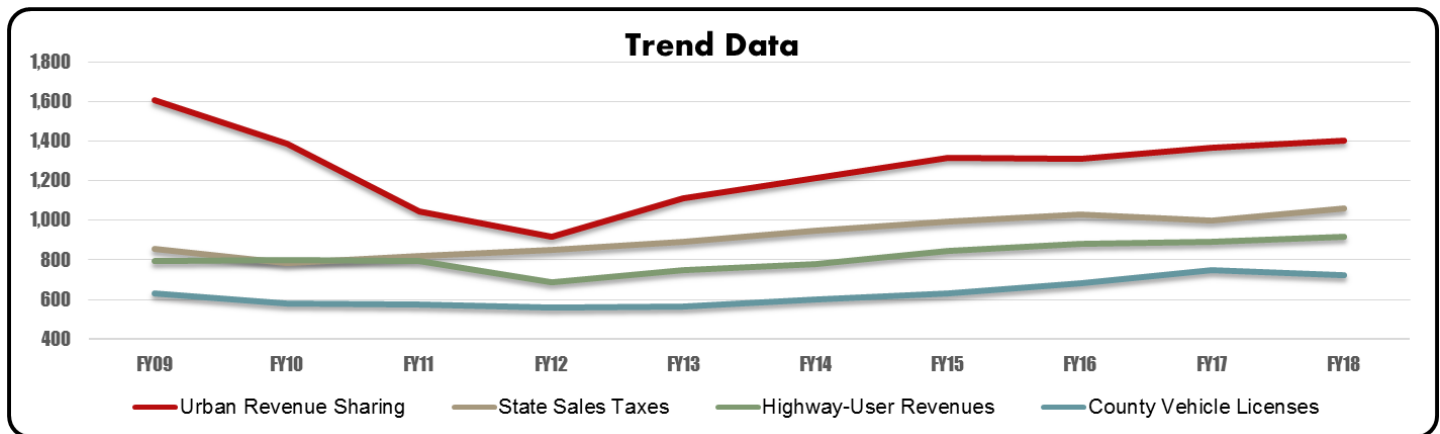
## Intergovernmental Revenues

Intergovernmental revenues are comprised of state income tax revenues (\$1.4M), state sales taxes (\$1.0M), State Highway User Revenue funds (\$915K) and county vehicle license taxes (\$725K) as well as federal, state and county grants and other miscellaneous items. Normal recurring Intergovernmental revenues (those previously mentioned) are budgeted from estimates received from the state for the coming fiscal year. While total intergovernmental revenues are budgeted to increase by 19% this year, the four main recurring state and county revenue sources mentioned above will only increase 3% in FY18. The majority of the Intergovernmental revenue increase, 16%, comes from anticipated federal and non-federal grants (\$718K). The last 6 fiscal years of Intergovernmental operating revenues are listed below.

**State & County Tax Detail** (in Thousands)

| Source                  | FY09  | FY10  | FY11  | FY12 | FY13  | FY14  | FY15  | FY16  | FY17  | FY18  |
|-------------------------|-------|-------|-------|------|-------|-------|-------|-------|-------|-------|
| Urban Revenue Sharing   | 1,605 | 1,385 | 1,044 | 918  | 1,111 | 1,213 | 1,316 | 1,309 | 1,365 | 1,400 |
| State Sales Taxes       | 854   | 787   | 822   | 850  | 890   | 946   | 994   | 1,028 | 1,000 | 1,060 |
| Highway-User Revenues   | 797   | 799   | 796   | 688  | 751   | 777   | 846   | 881   | 890   | 915   |
| County Vehicle Licenses | 633   | 583   | 575   | 559  | 567   | 600   | 633   | 684   | 750   | 725   |

\*Est'd



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# Chapter Four

## General Fund

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# General Purpose Revenues

## General Fund

| ACCOUNT<br>TITLE                        | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|---|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Local Revenues</b>                   |                              |                              |                               |                               |
| <b>Sales Taxes</b>                      |                              |                              |                               |                               |
| Town Sales Tax                          | 2,725,278                    | 3,312,412                    | 3,527,000                     | 3,415,000                     |
| Est'd .65 Portion of 3.65% Tax Rates    | 138,561                      | 602,768                      | 583,000                       | 646,000                       |
| <b>Total Sales Taxes</b>                | <b>\$ 2,863,839</b>          | <b>\$ 3,915,180</b>          | <b>\$ 4,110,000</b>           | <b>\$ 4,061,000</b>           |
| <b>Franchise Fees</b>                   |                              |                              |                               |                               |
| APS Franchise Fee                       | 221,026                      | 238,176                      | 235,000                       | 240,000                       |
| Camp Verde Water Franchise Fee          | 23,861                       | 24,992                       | 0                             | 0                             |
| NPG Cable Franchise Fee                 | 14,233                       | 14,712                       | 14,000                        | 15,000                        |
| UNS Gas Franchise Fee                   | 7,853                        | 7,954                        | 8,000                         | 8,000                         |
| <b>Total Franchise Fees</b>             | <b>\$ 266,973</b>            | <b>\$ 285,834</b>            | <b>\$ 257,000</b>             | <b>\$ 263,000</b>             |
| <b>Miscellaneous</b>                    |                              |                              |                               |                               |
| Yavapai Apache Gaming Funds             | 0                            | 0                            | 20,000                        | 20,000                        |
| Refunds & Reimbursements                | 4,821                        | 79,436                       | 0                             | 4,000                         |
| Miscellaneous                           | 151                          | 311                          | 0                             | 0                             |
| Surplus Property Sales                  | 1,807                        | 5,845                        | 0                             | 0                             |
| Proceeds from Sale of Assets            | 0                            | 176,758                      | 0                             | 0                             |
| Interest                                | 8,758                        | 23,834                       | 15,000                        | 16,000                        |
| <b>Total Miscellaneous</b>              | <b>\$ 15,537</b>             | <b>\$ 286,184</b>            | <b>\$ 35,000</b>              | <b>\$ 40,000</b>              |
| <b>Total Local Revenues</b>             | <b>\$ 3,146,349</b>          | <b>\$ 4,487,198</b>          | <b>\$ 4,402,000</b>           | <b>\$ 4,364,000</b>           |
| <b>Intergovernmental Revenues</b>       |                              |                              |                               |                               |
| Urban Revenue Sharing                   | 1,316,244                    | 1,309,108                    | 1,365,600                     | 1,400,000                     |
| State Sales Tax                         | 993,670                      | 1,027,544                    | 1,051,000                     | 1,060,000                     |
| Vehicle License Tax                     | 632,812                      | 683,693                      | 665,300                       | 725,000                       |
| <b>Total Intergovernmental Revenues</b> | <b>\$ 2,942,726</b>          | <b>\$ 3,020,345</b>          | <b>\$ 3,081,900</b>           | <b>\$ 3,185,000</b>           |
| <b>Total General Purpose Revenues</b>   | <b>\$ 6,089,075</b>          | <b>\$ 7,507,543</b>          | <b>\$ 7,483,900</b>           | <b>\$ 7,549,000</b>           |

# General Fund

## Departmental Summaries & Operating Transfers

| ACCOUNT TITLE                           | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|---|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>General Fund Net Department Cost</b> |                              |                              |                               |                               |
| Mayor & Council                         | 76,895                       | 78,229                       | 46,240                        | 51,190                        |
| Town Manager                            | 189,702                      | 168,395                      | 169,405                       | 173,265                       |
| Town Clerk                              | 197,919                      | 152,359                      | 169,105                       | 159,765                       |
| Finance                                 | 219,032                      | 287,296                      | 308,200                       | 316,895                       |
| Human Resources                         | 55,904                       | 32,748                       | 108,915                       | 157,065                       |
| Risk Management                         | 301,036                      | 285,153                      | 361,975                       | 353,890                       |
| Economic Development                    | 159,887                      | 188,429                      | 246,830                       | 270,165                       |
| Information Technology                  | 213,107                      | 199,397                      | 166,000                       | 151,000                       |
| Magistrate Court                        | 184,755                      | 179,512                      | 183,275                       | 178,340                       |
| Public Works Engineer                   | 113,460                      | 104,828                      | 112,115                       | 103,215                       |
| Storm Water                             | 126,566                      | 160,163                      | 230,355                       | 141,366                       |
| Maintenance                             | 537,283                      | 559,633                      | 606,990                       | 663,895                       |
| Community Development                   | 115,077                      | 125,447                      | 145,670                       | 121,580                       |
| Building                                | 29,265                       | 4,990                        | 17,545                        | 55,040                        |
| Planning & Zoning                       | 35,595                       | 20,887                       | 22,795                        | 14,875                        |
| Code Enforcement                        | 53,294                       | 39,433                       | 69,780                        | 71,370                        |
| Marshal                                 | 2,258,086                    | 2,289,328                    | 2,512,520                     | 2,344,775                     |
| Animal Control                          | 58,941                       | 43,707                       | 64,290                        | 68,105                        |
| Library                                 | 285,182                      | 310,430                      | 362,305                       | 362,140                       |
| Parks & Rec                             | 109,450                      | 128,782                      | 140,780                       | 146,905                       |
| Pool                                    | 74,687                       | 67,068                       | 69,280                        | 81,285                        |
| Programs                                | 7,426                        | 5,373                        | 46,285                        | 61,050                        |
| Non Departmental                        | 106,187                      | 223,541                      | 277,960                       | 343,435                       |
| <b>Total Net Departmental Costs</b>     | <b>\$ 5,508,736</b>          | <b>\$ 5,655,128</b>          | <b>\$ 6,438,615</b>           | <b>\$ 6,390,611</b>           |

### Non-Departmental Operating Transfers

|   |                   |                   |                     |                     |
|---|-------------------|-------------------|---------------------|---------------------|
| Transfer In from YAN Gaming Fund                  | (11,734)          | (47,442)          | 0                   | 0                   |
| Transfer In from Fed Grants Fund                  | (13,269)          | 0                 | 0                   | 0                   |
| Transfer In from CDBG Fund                        | (300)             | 0                 | 0                   | 0                   |
| Transfer Out to CIP Fund                          | 181,673           | 134,800           | 514,134             | 489,025             |
| Transfer Out to Restricted Use Fund               | 0                 | 35,961            | 0                   | 0                   |
| Transfer Out to Fed Grants Fund                   | 0                 | 311               | 0                   | 0                   |
| Transfer Out to Debt Service Fund                 | 211,010           | 520,310           | 770,120             | 869,364             |
| Transfer Out to Debt Serv. (All Const Tax)        | 142,415           | 0                 | 0                   | 0                   |
| Transfer Out to Wastewater                        | 0                 | 33,462            | 24,481              | 0                   |
| Transfer Out to Library Bldg Fund                 | 0                 | 200,000           | 266,217             | 15,000              |
| <b>Total Non-Departmental Operating Transfers</b> | <b>\$ 509,795</b> | <b>\$ 877,402</b> | <b>\$ 1,574,952</b> | <b>\$ 1,373,389</b> |

### Net Effect on General Fund Balance

|   |                    |                     |                   |                   |
|---|--------------------|---------------------|-------------------|-------------------|
| General Revenues                          | (6,089,075)        | (7,507,543)         | (7,483,900)       | (7,549,000)       |
| Net Departmental Costs & Transfers        | 6,018,531          | 6,532,530           | 8,013,567         | 7,764,000         |
| <b>Use of / (Surplus to) Fund Balance</b> | <b>\$ (70,544)</b> | <b>\$ (975,013)</b> | <b>\$ 529,667</b> | <b>\$ 215,000</b> |

## General Fund Expenditures by Category

| EXPENSE CATEGORY                            | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|---|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Salary Related Expenditures</b>          |                              |                              |                               |                               |
| Wages                                       | 3,443,578                    | 3,460,438                    | 3,812,690                     | 3,797,355                     |
| Taxes                                       | 221,685                      | 219,786                      | 251,920                       | 220,435                       |
| Benefits                                    | 1,099,161                    | 1,185,760                    | 1,420,990                     | 1,414,510                     |
| <b>Total Salary Related Expenditures</b>    | <b>\$ 4,764,424</b>          | <b>\$ 4,865,984</b>          | <b>\$ 5,485,600</b>           | <b>\$ 5,432,300</b>           |
| <b>Operational Expenditures</b>             |                              |                              |                               |                               |
| Training                                    | 24,278                       | 26,011                       | 38,600                        | 36,900                        |
| Tuition Reimbursement                       | 440                          | 1,002                        | 4,000                         | 4,000                         |
| Travel                                      | 20,504                       | 21,529                       | 27,550                        | 27,700                        |
| Uniforms                                    | 7,088                        | 6,177                        | 4,640                         | 4,960                         |
| Office Supplies                             | 31,608                       | 33,502                       | 30,575                        | 30,500                        |
| Subscriptions/Memberships                   | 18,641                       | 20,700                       | 23,250                        | 27,200                        |
| Books/Tapes/Publications                    | 24,575                       | 25,179                       | 26,950                        | 27,750                        |
| Printing                                    | 6,863                        | 7,613                        | 6,575                         | 5,200                         |
| Advertising                                 | 3,863                        | 5,642                        | 20,175                        | 22,725                        |
| Postage                                     | 7,602                        | 8,119                        | 10,500                        | 8,500                         |
| Computer Services/Software                  | 220,352                      | 165,932                      | 192,060                       | 195,806                       |
| Auto Repair/Maintenance                     | 28,324                       | 44,896                       | 30,450                        | 37,500                        |
| Fuel  | 53,366                       | 45,295                       | 56,200                        | 55,300                        |
| Utilities                                   | 169,674                      | 168,021                      | 175,580                       | 186,705                       |
| Waste Removal                               | 7,934                        | 7,839                        | 7,930                         | 8,000                         |
| Cell Phone                                  | 15,185                       | 16,084                       | 20,310                        | 22,310                        |
| Pest Control                                | 3,180                        | 3,210                        | 3,200                         | 3,200                         |
| Consulting Services                         | 64,342                       | 109,832                      | 148,565                       | 108,000                       |
| Legal Services                              | 122,920                      | 89,627                       | 48,600                        | 48,100                        |
| Contract Labor/Services                     | 139,426                      | 125,173                      | 138,520                       | 139,950                       |
| Interpreters                                | 375                          | 1,252                        | 1,000                         | 1,000                         |
| Equipment & Maint                           | 37,567                       | 35,499                       | 43,105                        | 41,675                        |
| Service Charges                             | 5,307                        | 5,353                        | 5,600                         | 5,600                         |
| Credit Card Processing Fees                 | 2,186                        | 2,823                        | 2,000                         | 3,200                         |
| Liability Insurance                         | 174,597                      | 119,673                      | 178,760                       | 175,850                       |
| Safety / Security Program                   | 2,850                        | 4,358                        | 5,500                         | 2,000                         |
| Department Specific Expenditures            | 255,637                      | 363,253                      | 424,375                       | 468,050                       |
| Employee Term Payouts                       | 0                            | 35,305                       | 25,000                        | 15,000                        |
| Contingency                                 | 0                            | 0                            | 47,935                        | 75,000                        |
| <b>Total Operational Expenditures</b>       | <b>\$ 1,448,684</b>          | <b>\$ 1,498,899</b>          | <b>\$ 1,747,505</b>           | <b>\$ 1,787,681</b>           |
| <b>Equipment/Capital Expenditures</b>       |                              |                              |                               |                               |
| Office Equipment/Furniture                  | 16,751                       | 15,600                       | 0                             | 4,000                         |
| Structural                                  | 0                            | 24,434                       | 51,000                        | 0                             |
| Equipment Lease                             | 6,906                        | 2,456                        | 2,460                         | 2,680                         |
| Local Park Improvements                     | 0                            | 19,116                       | 0                             | 0                             |
| <b>Total Equipment/Capital Expenditures</b> | <b>\$ 23,657</b>             | <b>\$ 61,606</b>             | <b>\$ 53,460</b>              | <b>\$ 6,680</b>               |
| <b>Total General Fund Expenditures</b>      | <b>\$ 6,236,765</b>          | <b>\$ 6,426,489</b>          | <b>\$ 7,286,565</b>           | <b>\$ 7,226,661</b>           |

# General Government Summary



## Departments

Manager ♦ Clerk ♦ Council ♦ Finance ♦ HR  
 Risk Management ♦ IT ♦ Economic Development

Non Departmental

|                                 | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2016-17<br>THROUGH<br>JUNE '17 | 2017-18<br>DEPT<br>REQUEST | 2017-18<br>MANAGER<br>RECM'ND | 2017-18<br>COUNCIL<br>ADOPTED |
|---------------------------------|------------------------------|------------------------------|-------------------------------|--------------------------------|----------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>             |                              |                              |                               |                                |                            |                               |                               |
| Wages & Related                 | \$ 722,432                   | \$ 764,744                   | \$ 898,045                    | \$ 881,700                     | \$ 979,480                 | \$ 978,415                    | \$ 978,415                    |
| Operating Expenditures          | \$ 821,856                   | \$ 878,658                   | \$ 979,585                    | \$ 946,835                     | \$ 1,030,365               | \$ 1,016,005                  | \$ 1,016,005                  |
| Equipment/Capital Expenditures  | \$ -                         | \$ -                         | \$ -                          | \$ -                           | \$ 95,900                  | \$ 4,000                      | \$ 4,000                      |
| <b>Total Expenditures</b>       | <b>\$ 1,544,288</b>          | <b>\$ 1,643,402</b>          | <b>\$ 1,877,630</b>           | <b>\$ 1,828,535</b>            | <b>\$ 2,105,745</b>        | <b>\$ 1,998,420</b>           | <b>\$ 1,998,420</b>           |
| <b>Revenues</b>                 |                              |                              |                               |                                |                            |                               |                               |
| Total Revenues                  | \$ 24,619                    | \$ 27,855                    | \$ 23,000                     | \$ 27,895                      | \$ 21,750                  | \$ 21,750                     | \$ 21,750                     |
| <b>Operating Transfers</b>      |                              |                              |                               |                                |                            |                               |                               |
| Total Transfers                 | \$ -                         | \$ -                         | \$ -                          | \$ -                           | \$ -                       | \$ -                          | \$ -                          |
| <b>Net Cost to General Fund</b> | <b>\$ 1,519,669</b>          | <b>\$ 1,615,547</b>          | <b>\$ 1,854,630</b>           | <b>\$ 1,800,640</b>            | <b>\$ 2,083,995</b>        | <b>\$ 1,976,670</b>           | <b>\$ 1,976,670</b>           |

# 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.

## Responsibilities

The Mayor is the Chief Elected Official of the Town and serves a two-year term, while the six other Council members serve four-year terms. The Council, including the Mayor, advocates for and represents citizens at all levels of government, regardless of candidate or party affiliation. The Council performs legislative, budgetary, and policy-making functions, while directing the responsible use of Town resources. The Council establishes the vision and sets directions for department activities to plan for future community challenges and opportunities.

## OBJECTIVES

### Accomplishments for the past Fiscal Year 2016-17

1. Maintained a balanced budget while completing capital projects such as completion of the New Public Library.
2. Maintained a strong commitment to citizen satisfaction
3. Continued the partnership with State Parks to keep Ft. Verde State Park open
4. Continued to promote economic development through public/private partnerships

### Goals for the upcoming Fiscal Year 2017-18

1. Continue working with ADOT for completion of widening highway 260
2. Continue our strong commitment to citizen satisfaction
3. Keep an active watch on legislative matters with potential impact to the Town
4. Work actively toward a building a strong economy
5. Work actively with the Yavapai-Apache Nation and local businesses to develop and maintain a sustainable and healthy economy Work in partnership with Arizona State Parks to ensure that Fort Verde remains open

## Personnel

|   |                   |
|---|-------------------|
| <b>Mayor</b>  | <b>Vice-Mayor</b> |
| Charlie German  | Jessie Murdock    |
| <b>Council Members:</b> "Buck" Buchanan, Dee Jenkins, Robin Whatley, Jackie Baker & Bradford Gordon |                   |

## Statistics

|                         | FY16 | FY17 |
|-------------------------|------|------|
| New Resolutions & Ord's | 22   | 17   |
| New Liquor Permits      | 23   | 25   |
| Total Council Meetings  | 65   | 57   |

# Mayor & Council

| ACCOUNT<br>TITLE                       | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|--|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                    |                              |                              |                               |                               |
| <b>Wages &amp; Related</b>             |                              |                              |                               |                               |
| Salaries                               | 22,200                       | 22,200                       | 22,200                        | 22,200                        |
| FICA                                   | 1,376                        | 1,376                        | 1,380                         | 1,380                         |
| Medicare                               | 322                          | 322                          | 325                           | 325                           |
| Unemployment                           | 260                          | 408                          | 445                           | 445                           |
| Workman's Compensation                 | 231                          | 316                          | 340                           | 340                           |
| <b>Total Wages &amp; Related</b>       | <b>\$ 24,389</b>             | <b>\$ 24,622</b>             | <b>\$ 24,690</b>              | <b>\$ 24,690</b>              |
| <b>Operating Expenditures</b>          |                              |                              |                               |                               |
| Training                               | 4,505                        | 4,015                        | 5,000                         | 5,500                         |
| Travel                                 | 3,280                        | 4,474                        | 4,750                         | 6,000                         |
| Legal Services                         | 44,157                       | 43,586                       | 10,000                        | 12,000                        |
| Public Relations                       | 100                          | 1,219                        | 1,200                         | 2,000                         |
| Dinner/Reception Expense               | 464                          | 313                          | 600                           | 1,000                         |
| <b>Total Operating Expenditures</b>    | <b>\$ 52,506</b>             | <b>\$ 53,607</b>             | <b>\$ 21,550</b>              | <b>\$ 26,500</b>              |
| <b>Total Departmental Expenditures</b> | <b>\$ 76,895</b>             | <b>\$ 78,229</b>             | <b>\$ 46,240</b>              | <b>\$ 51,190</b>              |
| <b>Net Cost to General Fund</b>        | <b>\$ 76,895</b>             | <b>\$ 78,229</b>             | <b>\$ 46,240</b>              | <b>\$ 51,190</b>              |

# TOWN MANAGER

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



## Mission

To serve the citizens of Camp Verde in ways that will demonstrate our commitment to excellence and to ensure that the day-to-day operations of the Town Government are carried out in an efficient and effective manner.

## Responsibilities

To build partnerships with Council, staff and citizens that fosters the efficient administration of all the Town affairs, which are under the Town Manager's control.

# O B J E C T I V E S

### Accomplishments for the past Fiscal Year 2016-17

1. Development of Standard Operation Procedures (SOP) throughout departments
2. Completion of the Library, Court and began Park development.
3. Held 2 All Hands training maintaining moral and developing teamwork.
4. Construction on long awaited Highway 260 began.
5. Engaged an Energy Services Company to develop energy/money saving projects

### Goals for the upcoming Fiscal Year 2017-18

1. Start energy saving projects as identified in ESC (Wendel) report.
2. Work to secure our water future.
3. Development of a more specific Capital Improvement Project (CIP) Plan for the responsible use of public revenues (taxpayer dollars).
4. Finalize SOP's and finalize wage rate study to remain an employer of choice
5. Complete first phase of Park development.

## Personnel

|              | <u>FY16</u> | <u>FY17</u> | <u>FY18</u> |
|--------------|-------------|-------------|-------------|
| FTE's        | 1.00        | 1.00        | 1.00        |
| FT Positions | 1           | 1           | 1           |
| PT Positions | 0           | 0           | 0           |
| Seasonal     | 0           | 0           | 0           |

## Camp Verde Fun Facts

Camp Verde was designated as the Arizona's official 2012 Centennial Center of Arizona City on February 15, 2012. A monument displaying related information can be visited at Rezzonico Park.



# Town Manager

| ACCOUNT<br>TITLE                       | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|--|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                    |                              |                              |                               |                               |
| <b>Wages &amp; Related</b>             |                              |                              |                               |                               |
| Salaries                               | 131,285                      | 120,877                      | 121,525                       | 124,310                       |
| FICA                                   | 7,517                        | 6,889                        | 7,540                         | 7,710                         |
| Medicare                               | 1,758                        | 1,611                        | 1,765                         | 1,805                         |
| Retirement                             | 15,225                       | 13,865                       | 13,955                        | 14,295                        |
| Unemployment                           | 136                          | 129                          | 140                           | 140                           |
| Workman's Compensation                 | 327                          | 314                          | 365                           | 375                           |
| Health, Dental & Life Ins              | 11,666                       | 11,067                       | 8,990                         | 9,380                         |
| <b>Total Wages &amp; Related</b>       | <b>\$ 167,914</b>            | <b>\$ 154,752</b>            | <b>\$ 154,280</b>             | <b>\$ 158,015</b>             |
| <b>Operating Expenditures</b>          |                              |                              |                               |                               |
| Training                               | 970                          | 1,708                        | 1,350                         | 1,350                         |
| Travel                                 | 967                          | 1,359                        | 1,750                         | 1,750                         |
| Office Supplies                        | 750                          | 15                           | 125                           | 0                             |
| Subscriptions/Memberships              | 25                           | 1,197                        | 1,300                         | 1,300                         |
| Books/Tapes/Publications               | 0                            | 0                            | 100                           | 250                           |
| Cell Phone                             | 927                          | 1,038                        | 1,300                         | 1,400                         |
| Legal Services                         | 0                            | 458                          | 500                           | 500                           |
| Contract Labor/Services                | 15,400                       | 7,700                        | 7,700                         | 7,700                         |
| Public Relations                       | 2,749                        | 168                          | 1,000                         | 1,000                         |
| <b>Total Operating Expenditures</b>    | <b>\$ 21,788</b>             | <b>\$ 13,643</b>             | <b>\$ 15,125</b>              | <b>\$ 15,250</b>              |
| <b>Total Departmental Expenditures</b> | <b>\$ 189,702</b>            | <b>\$ 168,395</b>            | <b>\$ 169,405</b>             | <b>\$ 173,265</b>             |
| <b>Net Cost to General Fund</b>        | <b>\$ 189,702</b>            | <b>\$ 168,395</b>            | <b>\$ 169,405</b>             | <b>\$ 173,265</b>             |

# TOWN CLERK

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



## 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.

## Responsibilities

The Clerk's Office serves as the Information Center of Town government. The department exists as a legislative branch of local government, ensuring that the public's business is conducted in public, while maintaining an open and fair process for citizen access to public information and records. The Clerk's function is very much entwined with the basic tenets of democracy. Some key attributes of these tenets include balance and separation of powers; open access to information; open decision-making; fair elections; accountability for decision-making; and due process or rule of law. As administrators of the legislative process, a Clerk's purpose is to ensure that these basic principles are upheld throughout the process of governing. The Clerk assists in clarifying procedures and processes in dialogues that continually occur between administration, the Council, and the public. The Clerk is also responsible for municipal elections, records management, maintaining a true and accurate record of Council actions, permits and licenses, agendas, and agenda packets.

## OBJECTIVES

### Accomplishments for the past Fiscal Year 2016-17

1. Attended Elections Training and AMCA Conference
2. Candidate Regular Election

### Goals for the upcoming Fiscal Year 2017-18

1. Conduct Citizen Academy to include Council, Commissioners and Public
2. Attend Elections Training and AMCA

## Personnel

|              | <u>FY16</u> | <u>FY17</u> | <u>FY18</u> |
|--------------|-------------|-------------|-------------|
| FTE's        | 2.4         | 2.5         | 2.0         |
| FT Positions | 3           | 3           | 2           |
| PT Positions | 0           | 0           | 0           |
| Seasonal     | 0           | 0           | 0           |

## Statistics

|                           | <u>FY16</u> | <u>FY17</u> |
|---------------------------|-------------|-------------|
| Business Licenses on File | 770         | 833         |
| New Resolutions & Ord's   | 22          | 17          |
| New Liquor Permits        | 23          | 25          |
| Total Council Meetings    | 65          | 57          |

# Town Clerk

| ACCOUNT<br>TITLE                       | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|--|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                    |                              |                              |                               |                               |
| <b>Wages &amp; Related</b>             |                              |                              |                               |                               |
| Salaries                               | 152,246                      | 102,926                      | 107,240                       | 122,955                       |
| FICA                                   | 9,300                        | 6,354                        | 6,650                         | 7,625                         |
| Medicare                               | 2,175                        | 1,486                        | 1,555                         | 1,785                         |
| Retirement                             | 16,072                       | 11,806                       | 12,310                        | 14,140                        |
| Unemployment                           | 452                          | 327                          | 350                           | 280                           |
| Workman's Compensation                 | 379                          | 268                          | 325                           | 370                           |
| Health, Dental & Life Ins              | 24,923                       | 21,062                       | 22,475                        | 18,760                        |
| <b>Total Wages &amp; Related</b>       | <b>\$ 205,547</b>            | <b>\$ 144,229</b>            | <b>\$ 150,905</b>             | <b>\$ 165,915</b>             |
| <b>Operating Expenditures</b>          |                              |                              |                               |                               |
| Training                               | 359                          | 424                          | 1,000                         | 1,200                         |
| Travel                                 | 424                          | 471                          | 600                           | 700                           |
| Office Supplies                        | 1,646                        | 2,013                        | 2,000                         | 2,000                         |
| Subscriptions/Memberships              | 418                          | 270                          | 500                           | 600                           |
| Advertising                            | 690                          | 1,056                        | 1,000                         | 1,000                         |
| Legal Services                         | 3,467                        | 4,542                        | 2,000                         | 2,000                         |
| Contract Labor/Services                | 6,750                        | 7,200                        | 7,500                         | 6,000                         |
| Office Equipment                       | 251                          | 363                          | 500                           | 1,000                         |
| Elections                              | 546                          | 18,543                       | 25,000                        | 0                             |
| Recording Fees                         | 33                           | 0                            | 100                           | 100                           |
| Records Management                     | 1,215                        | 449                          | 1,000                         | 1,000                         |
| <b>Total Operating Expenditures</b>    | <b>\$ 15,799</b>             | <b>\$ 35,331</b>             | <b>\$ 41,200</b>              | <b>\$ 15,600</b>              |
| <b>Total Departmental Expenditures</b> | <b>\$ 221,346</b>            | <b>\$ 179,560</b>            | <b>\$ 192,105</b>             | <b>\$ 181,515</b>             |
| <b>Revenues</b>                        |                              |                              |                               |                               |
| Copies                                 | 67                           | 26                           | 0                             | 0                             |
| Bus. License Fees                      | 20,310                       | 24,000                       | 20,000                        | 20,000                        |
| Liquor License Fees                    | 3,050                        | 3,175                        | 3,000                         | 1,750                         |
| <b>Total Departmental Revenues</b>     | <b>\$ 23,427</b>             | <b>\$ 27,201</b>             | <b>\$ 23,000</b>              | <b>\$ 21,750</b>              |
| <b>Net Cost to General Fund</b>        | <b>\$ 197,919</b>            | <b>\$ 152,359</b>            | <b>\$ 169,105</b>             | <b>\$ 159,765</b>             |

# FINANCE

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



## 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.

## Responsibilities

The Finance Department is responsible for all financial aspects of the Town including;

- Financial Reporting
- Creating and monitoring the budget
- Monitoring monthly financial reports to compare various department’s compliance with the budget
- Maintaining the Town’s bank accounts and investments
- Accounts payable
- Payroll
- Assisting the auditing firm with the Town’s annual financial audit

## OBJECTIVES

### Accomplishments for the past Fiscal Year 2016-17

1. Received an Unqualified opinion for FY16 CAFR.
2. Received the GFOA CAFR award for FY15; 3-time recipient.
3. Received the GFOA Budget award for FY16; 2-time recipient.
4. Integrated Strategic planning and 5-year CIP planning process into the budget process.
5. Setup Town digital media management program; waiting on proper storage capacity to implement.

### Goals for the upcoming Fiscal Year 2017-18

1. Continued recipient of GFOA CAFR & Budget Awards.
2. Fully implement digital media storage Town-wide.
3. Roll-out credit card processing capabilities to all departments including online, recurring and event based payments.

## Personnel

|              | <u>FY16</u> | <u>FY17</u> | <u>FY18</u> |
|--------------|-------------|-------------|-------------|
| FTE’s        | 3.10        | 3.00        | 3.00        |
| FT Positions | 3           | 3           | 3           |
| PT Positions | 0           | 0           | 0           |
| Seasonal     | 1           | 0           | 0           |

## Statistics

|                                   | <u>FY16</u> | <u>FY17</u> |
|-----------------------------------|-------------|-------------|
| Total Drafts\Checks               | 2,796       | 2,719       |
| Vendor’s Paid                     | 553         | 573         |
| Avg # of Employees per pay period | 103         | 127         |

# Finance

| ACCOUNT<br>TITLE                       | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|--|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                    |                              |                              |                               |                               |
| <b>Wages &amp; Related</b>             |                              |                              |                               |                               |
| Salaries                               | 116,381                      | 146,868                      | 151,340                       | 156,970                       |
| FICA                                   | 7,155                        | 8,868                        | 9,385                         | 9,735                         |
| Medicare                               | 1,673                        | 2,074                        | 2,195                         | 2,280                         |
| Retirement                             | 13,495                       | 16,846                       | 17,375                        | 18,055                        |
| Unemployment                           | 268                          | 407                          | 420                           | 420                           |
| Workman's Compensation                 | 290                          | 382                          | 455                           | 475                           |
| Health, Dental & Life Ins              | 16,588                       | 22,330                       | 26,970                        | 28,140                        |
| <b>Total Wages &amp; Related</b>       | <b>\$ 155,850</b>            | <b>\$ 197,775</b>            | <b>\$ 208,140</b>             | <b>\$ 216,075</b>             |
| <b>Operating Expenditures</b>          |                              |                              |                               |                               |
| Training                               | 705                          | 2,048                        | 1,650                         | 1,650                         |
| Travel                                 | 2,561                        | 1,777                        | 1,850                         | 1,850                         |
| Office Supplies                        | 1,815                        | 2,715                        | 2,300                         | 2,300                         |
| Subscriptions/Memberships              | 810                          | 1,243                        | 1,150                         | 1,150                         |
| Books/Tapes/Publications               | 0                            | 0                            | 0                             | 0                             |
| Printing                               | 300                          | 0                            | 0                             | 0                             |
| Advertising                            | 300                          | 662                          | 400                           | 500                           |
| Software Recurring Fees                | 27,090                       | 28,567                       | 30,110                        | 35,270                        |
| Consulting Services                    | 1,000                        | 24,615                       | 30,300                        | 26,500                        |
| Legal Services                         | 601                          | 1,794                        | 300                           | 300                           |
| Audit                                  | 28,000                       | 26,100                       | 32,000                        | 31,300                        |
| <b>Total Operating Expenditures</b>    | <b>\$ 63,182</b>             | <b>\$ 89,521</b>             | <b>\$ 100,060</b>             | <b>\$ 100,820</b>             |
| <b>Total Departmental Expenditures</b> | <b>\$ 219,032</b>            | <b>\$ 287,296</b>            | <b>\$ 308,200</b>             | <b>\$ 316,895</b>             |
| <b>Net Cost to General Fund</b>        | <b>\$ 219,032</b>            | <b>\$ 287,296</b>            | <b>\$ 308,200</b>             | <b>\$ 316,895</b>             |

# HUMAN RESOURCES

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



## Mission

To be a strategic partner in the development and accomplishment of the organization's objectives through training management, compensation management and organizational development.

## Responsibilities

The Human Resource Department is responsible for the overall administration of all human resource related functions including: compensation issues, interpretation and development of personnel policies, staff development, benefits administration, recruitment and retention.

## OBJECTIVES

### Accomplishments for the past Fiscal Year 2016-17

1. The HR Department has become increasingly visible to employees and utilized more and more each day.
2. Successfully implemented and carried out an all hands team building activity.
3. Created a comfortable and confidential atmosphere so the employees feel they have an outlet to address concerns.
4. Created an all-inclusive onboarding system to help ensure new hires are familiar with our facilities, procedures and health care.
5. Projects; SOP's, Salary Plan, Job Descriptions, Policy updates, Application revisions

### Goals for the upcoming Fiscal Year 2017-18

1. Continue ongoing projects from last year.
2. Obtain my Human Resource Certified Professional Certificate from SHRM.
3. Continue to build a professional Human Resources Department.

## Personnel

|              | <u>FY16</u> | <u>FY17</u> | <u>FY18</u> |
|--------------|-------------|-------------|-------------|
| FTE's        | 0.2         | 0.5         | 1.0         |
| FT Positions | 1           | 1           | 1           |
| PT Positions | 0           | 0           | 0           |
| Seasonal     | 0           | 0           | 0           |

## Statistics

|                        | <u>FY16</u> | <u>FY17</u> |
|------------------------|-------------|-------------|
| Applications Processed | 318         | 163         |
| New Hires              | 22          | 22          |
| Terminations           | 16          | 15          |
| Retention Rate         |             | 83.8%       |
| Turnover Rate          |             | 16.2%       |

# Human Resources

| ACCOUNT<br>TITLE                       | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|--|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                    |                              |                              |                               |                               |
| <b>Wages &amp; Related</b>             |                              |                              |                               |                               |
| Salaries                               | 3,999                        | 7,386                        | 18,960                        | 42,810                        |
| FICA                                   | 240                          | 451                          | 1,175                         | 2,655                         |
| Medicare                               | 56                           | 105                          | 275                           | 625                           |
| Retirement                             | 464                          | 847                          | 2,180                         | 4,925                         |
| Unemployment                           | 0                            | 27                           | 70                            | 140                           |
| Workman's Compensation                 | 10                           | 19                           | 60                            | 130                           |
| Family Health Benefits                 | 0                            | 0                            | 65,000                        | 75,000                        |
| Health, Dental & Life Ins              | 670                          | 1,761                        | 4,495                         | 9,380                         |
| <b>Total Wages &amp; Related</b>       | <b>\$ 5,439</b>              | <b>\$ 10,596</b>             | <b>\$ 92,215</b>              | <b>\$ 135,665</b>             |
| <b>Operating Expenditures</b>          |                              |                              |                               |                               |
| Training                               | 0                            | 1,420                        | 1,500                         | 1,500                         |
| Tuition Reimbursement                  | 440                          | 1,002                        | 4,000                         | 4,000                         |
| Travel                                 | 0                            | 602                          | 600                           | 600                           |
| Office Supplies                        | 0                            | 4                            | 0                             | 0                             |
| Subscriptions/Memberships              | 0                            | 444                          | 500                           | 300                           |
| Advertising                            | 1,353                        | 2,230                        | 1,800                         | 2,700                         |
| Legal Services                         | 41,966                       | 4,810                        | 0                             | 0                             |
| Office Equipment                       | 0                            | 0                            | 500                           | 200                           |
| Personnel Expenses                     | 620                          | 4,725                        | 4,000                         | 4,000                         |
| Employee Safety Program                | 604                          | 0                            | 0                             | 0                             |
| Recruitment Expenses                   | 4,624                        | 5,604                        | 2,000                         | 5,600                         |
| Employee Recognition                   | 858                          | 1,311                        | 1,800                         | 2,500                         |
| <b>Total Operating Expenditures</b>    | <b>\$ 50,465</b>             | <b>\$ 22,152</b>             | <b>\$ 16,700</b>              | <b>\$ 21,400</b>              |
| <b>Total Departmental Expenditures</b> | <b>\$ 55,904</b>             | <b>\$ 32,748</b>             | <b>\$ 108,915</b>             | <b>\$ 157,065</b>             |
| <b>Net Cost to General Fund</b>        | <b>\$ 55,904</b>             | <b>\$ 32,748</b>             | <b>\$ 108,915</b>             | <b>\$ 157,065</b>             |

# RISK MANAGEMENT

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



## 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.

## Responsibilities

Risk Management is responsible for the control of risk and proactively focuses on the Town’s valuable human, financial and physical assets. The Risk Management process offers a variety of tools and services to help safeguard the Town’s small, rural budget including: risk assessment/ monitoring, risk transfer, loss control site reviews, contract and policy review relative to insurance, safety training, workers’ compensation and acts as liaison to insurance companies, Counsel and individuals with respect to risk matters.

## OBJECTIVES

### Accomplishments for the past Fiscal Year 2016-17

1. Seeking Public Risk Management (ARM-P) designation. Completed 3 courses in continuing ongoing professional development.
2. Initiated objective for Parties to discuss the option of an agreement between the Town and the Town Manager.
3. Presentation to staff regarding requirements for agreements/certificates of liability/endorsements.
4. Safety Officer Jon Rivero (.10 % time-allocation) obtained a 30hr OSHA certification. Additionally, he is seeking his certification as a building inspector/plans examiner via his primary department.

### Goals for the upcoming Fiscal Year 2017-18

1. Complete professional designation in Public Risk Management (ARM-P); summer 2017.
2. Begin identifying risks in a quasi-risk register for Enterprise Risk Management (ERM) in order to continue transitioning organization towards ‘Corporate Risk Management’ culture.
3. Prepare master checklist for department’s use when purchasing/obtaining Certificates of Insurance/Endorsements.

## Personnel

|              | <u>FY16</u> | <u>FY17</u> | <u>FY18</u> |
|--------------|-------------|-------------|-------------|
| FTE’s        | 1.00        | 1.00        | 1.10        |
| FT Positions | 1           | 1           | 2           |
| PT Positions | 0           | 0           | 0           |
| Seasonal     | 0           | 0           | 0           |

## Statistics

|  | <u>FY16</u> | <u>FY17</u> |
|--|-------------|-------------|
| Worker’s Comp Loss Ratio:                      | 12%         | 5%          |
| Worker’s Comp e-mod                            | .89         | .89         |
| Work related injuries:                         | 15          | 5           |
| Certificates of Liability<br>Ins/endorsements: | 200         | 227         |



# Risk Management

| ACCOUNT<br>TITLE                       | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|--|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                    |                              |                              |                               |                               |
| <b>Wages &amp; Related</b>             |                              |                              |                               |                               |
| Salaries                               | 36,135                       | 64,177                       | 67,955                        | 69,090                        |
| FICA                                   | 2,238                        | 3,975                        | 4,215                         | 4,285                         |
| Medicare                               | 523                          | 930                          | 985                           | 1,005                         |
| Retirement                             | 4,189                        | 7,357                        | 7,805                         | 7,950                         |
| Unemployment                           | 72                           | 134                          | 155                           | 170                           |
| Workman's Compensation                 | 90                           | 167                          | 350                           | 270                           |
| Health, Dental & Life Ins              | 5,450                        | 8,805                        | 9,890                         | 10,320                        |
| <b>Total Wages &amp; Related</b>       | <b>\$ 48,697</b>             | <b>\$ 85,545</b>             | <b>\$ 91,355</b>              | <b>\$ 93,090</b>              |
| <b>Operating Expenditures</b>          |                              |                              |                               |                               |
| Training                               | 295                          | 764                          | 2,600                         | 2,200                         |
| Travel                                 | 111                          | 154                          | 1,200                         | 600                           |
| Office Supplies                        | 201                          | 338                          | 900                           | 500                           |
| Subscriptions/Memberships              | 145                          | 85                           | 200                           | 700                           |
| Books/Tapes/Publications               | 97                           | 0                            | 1,050                         | 400                           |
| Printing                               | 0                            | 71                           | 100                           | 100                           |
| Advertising                            | 0                            | 0                            | 100                           | 100                           |
| Cell Phone                             | 0                            | 0                            | 0                             | 600                           |
| Consulting Services                    | 1,800                        | 0                            | 2,000                         | 500                           |
| Legal Services                         | 332                          | 975                          | 5,000                         | 2,000                         |
| Contract Labor/Services                | 72,136                       | 73,362                       | 73,370                        | 75,000                        |
| Office Equipment                       | 0                            | 0                            | 0                             | 500                           |
| Pers. Protection Equipment             | 91                           | 247                          | 300                           | 300                           |
| Liability Insurance                    | 174,597                      | 118,918                      | 178,000                       | 175,000                       |
| Safety / Security Program              | 2,850                        | 4,358                        | 5,500                         | 2,000                         |
| Medical Supplies                       | 215                          | 336                          | 300                           | 300                           |
| <b>Total Operating Expenditures</b>    | <b>\$ 252,870</b>            | <b>\$ 199,608</b>            | <b>\$ 270,620</b>             | <b>\$ 260,800</b>             |
| <b>Total Departmental Expenditures</b> | <b>\$ 301,567</b>            | <b>\$ 285,153</b>            | <b>\$ 361,975</b>             | <b>\$ 353,890</b>             |
| <b>Revenues</b>                        |                              |                              |                               |                               |
| Liability Ins. Rebate                  | 531                          | 0                            | 0                             | 0                             |
| <b>Total Departmental Revenues</b>     | <b>\$ 531</b>                | <b>\$ -</b>                  | <b>\$ -</b>                   | <b>\$ -</b>                   |
| <b>Net Cost to General Fund</b>        | <b>\$ 301,036</b>            | <b>\$ 285,153</b>            | <b>\$ 361,975</b>             | <b>\$ 353,890</b>             |

# ECONOMIC DEVELOPMENT

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



## Mission

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

## Responsibilities

Work with the local business community as well as regional partners, state and federal agencies, and non-governmental organizations to create economic opportunities that will grow Camp Verde's economic base while retaining its community identity, values and sense of place

## OBJECTIVES

### Accomplishments for the past Fiscal Year 2016-17

1. Finished planning on State Route 260 and saw construction begin in March 2017
2. Acquired \$600,000 in funding to ensure the construction of the Wilshire Roundabout
3. Initiated Retail Recruitment Plan
4. Completed planning and permit for Wayfinding Signage program
5. Launched Student Entrepreneurship program with CVHS
6. Launched new tourism app and map

### Goals for the upcoming Fiscal Year 2017-18

1. Launch a business incubator as the second step in the Student Entrepreneurship program
2. Develop and begin implementation of a 5-year Tourism and Marketing Strategic Plan
3. Continue to build partnerships and grow capacity for continuing ED programs
4. Encourage development of infrastructure along commercial corridors
5. Continue work on Focused Future II Plan and River Recreation Master Plan

## Personnel

|              | FY16 | FY17 | FY18 |
|--------------|------|------|------|
| FTE's        | 2.0  | 2.8  | 2.8  |
| FT Positions | 1    | 2    | 2    |
| PT Positions | 2    | 2    | 2    |
| Seasonal     | 0    | 0    | 0    |

## Statistics

|                            | FY16  | FY17  |
|----------------------------|-------|-------|
| Change in Hotel/Trans Tax  | ↑15%  | ↑23%  |
| Change in Construction Tax | ↑72%  | ↓13%  |
| CV Visitor Center Visits   | 5,858 | 6,018 |

# Economic Development

| ACCOUNT<br>TITLE                       | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|--|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                    |                              |                              |                               |                               |
| <b>Wages &amp; Related</b>             |                              |                              |                               |                               |
| Salaries                               | 85,798                       | 115,181                      | 133,870                       | 140,515                       |
| FICA                                   | 5,243                        | 7,264                        | 8,300                         | 8,715                         |
| Medicare                               | 1,226                        | 1,699                        | 1,940                         | 2,040                         |
| Retirement                             | 7,916                        | 9,640                        | 13,120                        | 13,815                        |
| Unemployment                           | 311                          | 765                          | 560                           | 690                           |
| Workman's Compensation                 | 238                          | 349                          | 690                           | 425                           |
| Health, Dental & Life Ins              | 7,440                        | 12,327                       | 17,980                        | 18,765                        |
| <b>Total Wages &amp; Related</b>       | <b>\$ 108,172</b>            | <b>\$ 147,225</b>            | <b>\$ 176,460</b>             | <b>\$ 184,965</b>             |
| <b>Operating Expenditures</b>          |                              |                              |                               |                               |
| Training                               | 1,582                        | 1,628                        | 2,000                         | 2,000                         |
| Travel                                 | 0                            | 450                          | 700                           | 700                           |
| Office Supplies                        | 309                          | 597                          | 500                           | 1,000                         |
| Subscriptions/Memberships              | 808                          | 2,939                        | 3,000                         | 3,400                         |
| Advertising                            | 0                            | 0                            | 12,500                        | 15,000                        |
| Consulting Services                    | 0                            | 0                            | 0                             | 5,000                         |
| Legal Services                         | 0                            | 0                            | 500                           | 500                           |
| Web Campaign                           | 8,785                        | 2,283                        | 3,000                         | 3,600                         |
| Business Recruitment & PR              | 2,490                        | 2,936                        | 2,000                         | 7,000                         |
| Special Events                         | 7,974                        | 9,072                        | 0                             | 0                             |
| Retail Recruitment                     | 0                            | 0                            | 35,000                        | 35,000                        |
| Projects                               | 21,230                       | 8,305                        | 10,000                        | 10,000                        |
| Visitor's Center                       | 9,198                        | 13,648                       | 1,170                         | 2,000                         |
| <b>Total Operating Expenditures</b>    | <b>\$ 52,376</b>             | <b>\$ 41,858</b>             | <b>\$ 70,370</b>              | <b>\$ 85,200</b>              |
| <b>Total Departmental Expenditures</b> | <b>\$ 160,548</b>            | <b>\$ 189,083</b>            | <b>\$ 246,830</b>             | <b>\$ 270,165</b>             |
| <b>Revenues</b>                        |                              |                              |                               |                               |
| Merchandise Sales                      | 661                          | 654                          | 0                             | 0                             |
| <b>Total Departmental Revenues</b>     | <b>\$ 661</b>                | <b>\$ 654</b>                | <b>\$ -</b>                   | <b>\$ -</b>                   |
| <b>Net Cost to General Fund</b>        | <b>\$ 159,887</b>            | <b>\$ 188,429</b>            | <b>\$ 246,830</b>             | <b>\$ 270,165</b>             |

# IT SERVICES

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



## Mission

To provide the highest quality technology-based services, in the most cost-effective manner, to facilitate the town's mission as it applies to the management, staff support, and community service.

## Responsibilities

To coordinate strategic plans for Town telecommunications and e-government; to assist Town employees in effective utilization of Town information and telecommunications technology; to design and implement tools that support Town goals; and to provide effective, economical, friendly, and courteous support to our customers in a timely manner.

## OBJECTIVES

### Accomplishments for the past Fiscal Year 2016-17

1. Kept all essential systems operational.
2. Upgraded a portion of computers throughout organization.
3. Upgraded process on primary servers.

### Goals for the upcoming Fiscal Year 2017-18

1. Transition from current IT Contractor to a more local service model in cooperation with School District.
2. Continue upgrades with consistent hardware baseline for all Town workstations and provide a Five-year procurement schedule for all Town PC Workstations and Laptops.
3. Upgrade Wireless Area Network (WAN) Infrastructure to increase site-to-site bandwidth, thereby improving quality Voice and Video communications and overall user experience for all facilities.
4. Connect Wastewater treatment with higher quality/more reliant bandwidth.

## Personnel

The IT department staffing is outsourced.

### Camp Verde Fun Facts

Fort Verde Days began in 1957 and will hold its 57<sup>th</sup> annual event in October of 2013. The first Fort Verde Days event was a celebration to honor "all who had supported and visited that first museum".

*\*Source: sedonaverdevalley.org*

# Information Technology

| ACCOUNT<br>TITLE                            | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|---|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                         |                              |                              |                               |                               |
| <b>Wages &amp; Related</b>                  |                              |                              |                               |                               |
| Salaries                                    | 4,705                        | 0                            | 0                             | 0                             |
| FICA  | 284                          | 0                            | 0                             | 0                             |
| Medicare                                    | 66                           | 0                            | 0                             | 0                             |
| Retirement                                  | 536                          | 0                            | 0                             | 0                             |
| Unemployment                                | 12                           | 0                            | 0                             | 0                             |
| Workman's Compensation                      | 12                           | 0                            | 0                             | 0                             |
| Health, Dental & Life Ins                   | 809                          | 0                            | 0                             | 0                             |
| <b>Total Wages &amp; Related</b>            | <b>\$ 6,424</b>              | <b>\$ -</b>                  | <b>\$ -</b>                   | <b>\$ -</b>                   |
| <b>Operating Expenditures</b>               |                              |                              |                               |                               |
| Training                                    | 0                            | 0                            | 1,500                         | 0                             |
| Travel                                      | 0                            | 0                            | 500                           | 0                             |
| Computer Services/Software                  | 50,713                       | 6,551                        | 15,000                        | 0                             |
| Internet / Wireless / Telephone             | 81,468                       | 82,281                       | 60,000                        | 73,000                        |
| Software Recurring Fees                     | 26,080                       | 28,711                       | 29,000                        | 24,000                        |
| Consulting Services                         | 48,422                       | 81,854                       | 60,000                        | 50,000                        |
| <b>Total Operating Expenditures</b>         | <b>\$ 206,683</b>            | <b>\$ 199,397</b>            | <b>\$ 166,000</b>             | <b>\$ 147,000</b>             |
| <b>Equipment/Capital Expenditures</b>       |                              |                              |                               |                               |
| Equipment                                   | 0                            | 0                            | 0                             | 4,000                         |
| <b>Total Equipment/Capital Expenditures</b> | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                   | <b>\$ 4,000</b>               |
| <b>Total Departmental Expenditures</b>      | <b>\$ 213,107</b>            | <b>\$ 199,397</b>            | <b>\$ 166,000</b>             | <b>\$ 151,000</b>             |
| <b>Net Cost to General Fund</b>             | <b>\$ 213,107</b>            | <b>\$ 199,397</b>            | <b>\$ 166,000</b>             | <b>\$ 151,000</b>             |

# NON-DEPARTMENTAL

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



## Description

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

| ACCOUNT<br>TITLE                    | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|-------------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                 |                              |                              |                               |                               |
| <b>Operating Expenditures</b>       |                              |                              |                               |                               |
| Office Supplies                     | 4,058                        | 4,982                        | 4,250                         | 3,000                         |
| Copier Paper                        | 3,719                        | 2,930                        | 3,000                         | 3,200                         |
| Subscriptions/Memberships           | 10,890                       | 10,974                       | 11,200                        | 14,500                        |
| Postage                             | 7,295                        | 7,519                        | 10,000                        | 8,000                         |
| Auto Repair/Maintenance             | 1,212                        | 1,642                        | 1,500                         | 1,500                         |
| Electric                            | 40,527                       | 44,619                       | 43,500                        | 52,800                        |
| Gas/Propane                         | 5,619                        | 5,992                        | 5,900                         | 5,630                         |
| Water                               | 6,354                        | 5,496                        | 5,700                         | 5,360                         |
| Sewer                               | 12,059                       | 11,312                       | 12,100                        | 12,100                        |
| Waste Removal                       | 4,224                        | 4,228                        | 4,300                         | 4,300                         |
| Equipment Rental                    | 1,019                        | 800                          | 840                           | 820                           |
| Equipment Maint. Agreements         | 4,202                        | 1,505                        | 3,000                         | 4,800                         |
| Service Charges                     | 5,307                        | 5,353                        | 5,600                         | 5,600                         |
| Credit Card Processing Fees         | 0                            | 0                            | 0                             | 200                           |
| Liability Insurance                 | 0                            | 755                          | 760                           | 850                           |
| Property & Recoding Fees            | 0                            | 1,537                        | 0                             | 1,600                         |
| Recycling                           | 6,000                        | 6,000                        | 6,000                         | 21,000                        |
| Emergency Services Agreement        | 4,675                        | 4,675                        | 4,675                         | 4,675                         |
| Bus. Incentive - Coury              | (19,670)                     | 55,055                       | 60,000                        | 85,000                        |
| Verde Valley Senior Center          | 5,000                        | 5,000                        | 5,000                         | 5,000                         |
| Water Adjudication                  | 3,466                        | 7,862                        | 10,000                        | 10,000                        |
| Yavapai County Water Advisor        | 0                            | 0                            | 7,700                         | 3,500                         |
| Miscellaneous                       | 231                          | 0                            | 0                             | 0                             |
| Employee Termination Payouts        | 0                            | 35,305                       | 25,000                        | 15,000                        |
| Contingency                         | 0                            | 0                            | 47,935                        | 75,000                        |
| <b>Total Operating Expenditures</b> | <b>\$ 106,187</b>            | <b>\$ 223,541</b>            | <b>\$ 277,960</b>             | <b>\$ 343,435</b>             |
| <b>Net Cost to General Fund</b>     | <b>\$ 106,187</b>            | <b>\$ 223,541</b>            | <b>\$ 277,960</b>             | <b>\$ 343,435</b>             |

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# Magistrate Court Summary



## Departments

### ◆ Magistrate Court ◆

|                                 | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2016-17<br>THROUGH<br>JUNE '17 | 2017-18<br>DEPT<br>REQUEST | 2017-18<br>MANAGER<br>RECMN'D | 2017-18<br>COUNCIL<br>ADOPTED |
|---------------------------------|------------------------------|------------------------------|-------------------------------|--------------------------------|----------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>             |                              |                              |                               |                                |                            |                               |                               |
| Wages & Related                 | \$ 330,543                   | \$ 329,090                   | \$ 328,830                    | \$ 332,947                     | \$ 341,330                 | \$ 321,460                    | \$ 321,460                    |
| Operating Expenditures          | \$ 29,223                    | \$ 28,930                    | \$ 34,445                     | \$ 27,476                      | \$ 36,880                  | \$ 36,880                     | \$ 36,880                     |
| Equipment/Capital Expenditures  | \$ 4,578                     | \$ -                         | \$ -                          | \$ -                           | \$ -                       | \$ -                          | \$ -                          |
| <b>Total Expenditures</b>       | <b>\$ 364,344</b>            | <b>\$ 358,020</b>            | <b>\$ 363,275</b>             | <b>\$ 360,423</b>              | <b>\$ 378,210</b>          | <b>\$ 358,340</b>             | <b>\$ 358,340</b>             |
| <b>Revenues</b>                 |                              |                              |                               |                                |                            |                               |                               |
| Total Revenues                  | \$ 179,589                   | \$ 178,508                   | \$ 180,000                    | \$ 164,977                     | \$ 180,000                 | \$ 180,000                    | \$ 180,000                    |
| <b>Operating Transfers</b>      |                              |                              |                               |                                |                            |                               |                               |
| Total Transfers                 | \$ -                         | \$ -                         | \$ -                          | \$ -                           | \$ -                       | \$ -                          | \$ -                          |
| <b>Net Cost to General Fund</b> | <b>\$ 184,755</b>            | <b>\$ 179,512</b>            | <b>\$ 183,275</b>             | <b>\$ 195,446</b>              | <b>\$ 198,210</b>          | <b>\$ 178,340</b>             | <b>\$ 178,340</b>             |

# MUNICIPAL COURT

473 S. MAIN ST. - (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.

## Responsibilities

The Camp Verde Municipal Court is responsible for misdemeanor and civil traffic complaints for matters occurring within the Town of Camp Verde precinct. The Court also issues protective orders along with search warrants. The Camp Verde Municipal Court is responsible for providing all individuals equal access, professionalism and impartial treatment, with just resolution to all court matters.

## OBJECTIVES

### Accomplishments for the past Fiscal Year 2016-17

1. Successfully completed grant application for AOC approval of Fill the Gap and judicial collection Enhancement funds to purchase Justice AV solutions (JAVS) system.
2. The Court enhancement project was completed within the appropriate time frame and within budget.
3. Compliance with yearly mandate for 16 Hr. COJET education and training.
4. Successfully completed the implementation of the electronic citation project.

### Goals for the upcoming Fiscal Year 2017-18

1. Remain in compliance with state law, Administrative Orders and Rules of Court.
2. 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.
3. Continue efforts with the implementation of the Courts new case management system (AJACS).
4. Continue to work on the phased implementation of security standards:  
Year 1 - CY 2017 - Governance & Administration.  
–organize required local court security and emergency preparedness committee and meet quarterly.  
–coordinate security self-assessments, security drills and testing of security equipment.  
–develop incident response and reporting policies.

## Personnel

|              | FY16 | FY17 | FY18 |
|--------------|------|------|------|
| FTE's        | 5.7  | 5.7  | 4.7  |
| FT Positions | 5    | 5    | 4    |
| PT Positions | 1    | 1    | 1    |
| Seasonal     | 0    | 0    | 0    |

## Statistics

|                         | FY16  | FY17 (Mar) |
|-------------------------|-------|------------|
| • Misdemeanor/FTA       | 672   | 598        |
| • DUI                   | 76    | 56         |
| • Serious Traffic       | 9     | 12         |
| • Criminal Traffic      | 268   | 160        |
| • Civil traffic         | 1,334 | 988        |
| • Harassment injunction | 26    | 26         |
| • Order of protection   | 30    | 25         |

# Municipal Court

| ACCOUNT TITLE                               | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|---|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                         |                              |                              |                               |                               |
| <b>Wages &amp; Related</b>                  |                              |                              |                               |                               |
| Salaries                                    | 232,697                      | 237,671                      | 240,405                       | 234,625                       |
| Pro Tem Judge Salaries                      | 9,891                        | 2,875                        | 2,700                         | 2,700                         |
| FICA  | 14,463                       | 14,021                       | 14,280                        | 14,715                        |
| Medicare                                    | 3,382                        | 3,279                        | 3,340                         | 3,445                         |
| Retirement                                  | 26,985                       | 27,262                       | 26,130                        | 26,985                        |
| Unemployment                                | 932                          | 851                          | 825                           | 755                           |
| Workman's Compensation                      | 561                          | 572                          | 695                           | 715                           |
| Health, Dental & Life Ins                   | 41,632                       | 42,559                       | 40,455                        | 37,520                        |
| <b>Total Wages &amp; Related</b>            | <b>\$ 330,543</b>            | <b>\$ 329,090</b>            | <b>\$ 328,830</b>             | <b>\$ 321,460</b>             |
| <b>Operating Expenditures</b>               |                              |                              |                               |                               |
| Training                                    | 1,756                        | 1,220                        | 2,000                         | 2,000                         |
| Travel                                      | 1,233                        | 618                          | 1,700                         | 1,700                         |
| Office Supplies                             | 2,304                        | 2,563                        | 3,000                         | 3,000                         |
| Subscriptions/Memberships                   | 200                          | 106                          | 250                           | 250                           |
| Books/Tapes/Publications                    | 79                           | 54                           | 250                           | 250                           |
| Printing                                    | 303                          | 0                            | 700                           | 700                           |
| Telephone                                   | 863                          | 1,632                        | 1,550                         | 0                             |
| Legal Services                              | 20                           | 0                            | 500                           | 500                           |
| Contract Labor/Services                     | 1,414                        | 1,341                        | 1,450                         | 1,450                         |
| Interpreters                                | 375                          | 1,252                        | 1,000                         | 1,000                         |
| Equipment Rental                            | 9,000                        | 9,000                        | 9,105                         | 9,105                         |
| Equipment Maint. Agreements                 | 1,292                        | 793                          | 1,060                         | 1,250                         |
| Office Equipment                            | 527                          | 0                            | 500                           | 500                           |
| Court Appointed Attorneys                   | 8,850                        | 9,000                        | 10,000                        | 10,000                        |
| Jury Fees                                   | 193                          | 186                          | 200                           | 200                           |
| Recording System                            | 534                          | 534                          | 600                           | 4,360                         |
| Security System                             | 251                          | 598                          | 380                           | 415                           |
| Public Relations                            | 29                           | 33                           | 200                           | 200                           |
| <b>Total Operating Expenditures</b>         | <b>\$ 29,223</b>             | <b>\$ 28,930</b>             | <b>\$ 34,445</b>              | <b>\$ 36,880</b>              |
| <b>Equipment/Capital Expenditures</b>       |                              |                              |                               |                               |
| Capital Lease                               | 4,578                        | 0                            | 0                             | 0                             |
| <b>Total Equipment/Capital Expenditures</b> | <b>\$ 4,578</b>              | <b>\$ -</b>                  | <b>\$ -</b>                   | <b>\$ -</b>                   |
| <b>Total Departmental Expenditures</b>      | <b>\$ 364,344</b>            | <b>\$ 358,020</b>            | <b>\$ 363,275</b>             | <b>\$ 358,340</b>             |

## ***Municipal Court (Cont'd)***

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### ***Revenues***

|                                    |                   |                   |                   |                   |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Fees, Fines & Forfeitures          | 174,805           | 173,495           | 175,000           | 175,000           |
| Court Appointed Attorney Reimb's   | 4,784             | 5,013             | 5,000             | 5,000             |
| <b>Total Departmental Revenues</b> | <b>\$ 179,589</b> | <b>\$ 178,508</b> | <b>\$ 180,000</b> | <b>\$ 180,000</b> |

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|  |                   |                   |                   |                   |
|--|-------------------|-------------------|-------------------|-------------------|
| <b><i>Net Cost to General Fund</i></b> | <b>\$ 184,755</b> | <b>\$ 179,512</b> | <b>\$ 183,275</b> | <b>\$ 178,340</b> |
|--|-------------------|-------------------|-------------------|-------------------|

# Public Works Summary



## Departments

Engineer ♦ Stormwater ♦ Maintenance

|                                 | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2016-17<br>THROUGH<br>JUNE '17 | 2017-18<br>DEPT<br>REQ'D | 2017-18<br>MANAGER<br>REC'D | 2017-18<br>COUNCIL<br>ADOPTED |
|---------------------------------|------------------------------|------------------------------|-------------------------------|--------------------------------|--------------------------|-----------------------------|-------------------------------|
| <b>Expenditures</b>             |                              |                              |                               |                                |                          |                             |                               |
| Wages & Related                 | \$ 643,393                   | \$ 639,216                   | \$ 650,445                    | \$ 649,285                     | \$ 749,430               | \$ 685,400                  | \$ 685,400                    |
| Operating Expenditures          | \$ 148,530                   | \$ 162,157                   | \$ 254,515                    | \$ 212,608                     | \$ 231,076               | \$ 231,076                  | \$ 231,076                    |
| Equipment/Capital Expenditures  | \$ -                         | \$ 43,550                    | \$ 51,000                     | \$ 82,724                      | \$ -                     | \$ -                        | \$ -                          |
| <b>Total Expenditures</b>       | <b>\$ 791,923</b>            | <b>\$ 844,923</b>            | <b>\$ 955,960</b>             | <b>\$ 944,617</b>              | <b>\$ 980,506</b>        | <b>\$ 916,476</b>           | <b>\$ 916,476</b>             |
| <b>Revenues</b>                 |                              |                              |                               |                                |                          |                             |                               |
| Total Revenues                  | \$ 2,614                     | \$ 13,505                    | \$ 6,500                      | \$ 6,810                       | \$ 6,500                 | \$ 8,000                    | \$ 8,000                      |
| <b>Operating Transfers</b>      |                              |                              |                               |                                |                          |                             |                               |
| Total Transfers                 | \$ (12,000)                  | \$ (6,794)                   | \$ -                          | \$ -                           | \$ -                     | \$ -                        | \$ -                          |
| <b>Net Cost to General Fund</b> | <b>\$ 777,309</b>            | <b>\$ 824,624</b>            | <b>\$ 949,460</b>             | <b>\$ 937,807</b>              | <b>\$ 974,006</b>        | <b>\$ 908,476</b>           | <b>\$ 908,476</b>             |

# 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.

## Responsibilities

The Public Works Director is the Town Engineer and provides support to Community Development for Plan and Engineering Design Review, The department also assists with and manages a wide variety of Town related streets, stormwater and utility infrastructure projects. Director and staff work to maintain Town standards, codes and ordinances both as a guide for current projects and future development.

## OBJECTIVES

### Accomplishments for the past Fiscal Year 2016-17

1. Provided Management and Administrative support for the completion of the Community Library
2. Provided Management and Administrative support for the completion of the Municipal Court remodel
3. Provided Engineering support to Community Development for private development and public improvement review and project management
4. Worked with stakeholders and ADOT on SR-260 design, including the design and construction of roundabout at SR-260 and Industrial Dr.
5. Worked with ADOT and contractor to facilitate the sidewalk construction on SR260 from Main St to 7th Street

### Goals for the upcoming Fiscal Year 2017-18

1. Complete Town Engineering Standards
2. Coordinate with ADOT for the completion of Finnie Flat Sidewalk
3. Complete the design and begin Phase I of Homestead Parkway Extension
4. Plan, coordinate, direct staff and manage completion of Capital Improvements as determined by Council
5. Continue to seek grant and/or favorable financing opportunities for "green projects"
6. Provide Engineering and Management services to design the transfer of treated effluent from the WWTP to the Community Park for watering of fields

## Personnel

|              | <u>FY16</u> | <u>FY17</u> | <u>FY18</u> |
|--------------|-------------|-------------|-------------|
| FTE's        | 1.25        | 1.00        | 1.00        |
| FT Positions | 4           | 4           | 3           |
| PT Positions | 0           | 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 27<sup>th</sup> largest town/city within Arizona, right below Williams and just above Prescott.

\*Source: factfinder2.census.gov

# Public Works Engineer

| ACCOUNT TITLE                          | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|--|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                    |                              |                              |                               |                               |
| <b>Wages &amp; Related</b>             |                              |                              |                               |                               |
| Salaries                               | 81,421                       | 79,858                       | 72,350                        | 76,030                        |
| FICA                                   | 5,025                        | 4,938                        | 4,490                         | 4,715                         |
| Medicare                               | 1,175                        | 1,155                        | 1,050                         | 1,105                         |
| Retirement                             | 9,439                        | 9,157                        | 8,310                         | 8,745                         |
| Unemployment                           | 138                          | 145                          | 150                           | 145                           |
| Workman's Compensation                 | 1,050                        | 1,124                        | 1,025                         | 1,130                         |
| Health, Dental & Life Ins              | 10,200                       | 10,256                       | 9,350                         | 9,475                         |
| <b>Total Wages &amp; Related</b>       | <b>\$ 108,448</b>            | <b>\$ 106,633</b>            | <b>\$ 96,725</b>              | <b>\$ 101,345</b>             |
| <b>Operating Expenditures</b>          |                              |                              |                               |                               |
| Training                               | 1,360                        | 297                          | 1,000                         | 1,000                         |
| Travel                                 | 396                          | 784                          | 1,000                         | 500                           |
| Uniforms                               | 0                            | 0                            | 0                             | 320                           |
| Office Supplies                        | 585                          | 509                          | 450                           | 450                           |
| Subscriptions/Memberships              | 340                          | 575                          | 400                           | 400                           |
| Books/Tapes/Publications               | 749                          | 0                            | 250                           | 250                           |
| Printing                               | 1,038                        | 2,357                        | 500                           | 500                           |
| Advertising                            | 57                           | 167                          | 125                           | 125                           |
| Computer Services/Software             | 302                          | 0                            | 350                           | 175                           |
| Auto Repair/Maintenance                | 757                          | 3,462                        | 500                           | 500                           |
| Fuel                                   | 64                           | 130                          | 200                           | 300                           |
| Cell Phone                             | 516                          | 730                          | 750                           | 350                           |
| Consulting Services                    | 0                            | 0                            | 12,265                        | 2,000                         |
| Legal Services                         | 609                          | 2,360                        | 2,500                         | 2,500                         |
| Office Equipment                       | 853                          | 329                          | 1,600                         | 500                           |
| <b>Total Operating Expenditures</b>    | <b>\$ 7,626</b>              | <b>\$ 11,700</b>             | <b>\$ 21,890</b>              | <b>\$ 9,870</b>               |
| <b>Total Departmental Expenditures</b> | <b>\$ 116,074</b>            | <b>\$ 118,333</b>            | <b>\$ 118,615</b>             | <b>\$ 111,215</b>             |
| <b>Revenues</b>                        |                              |                              |                               |                               |
| Plan Review Fees                       | 2,614                        | 13,505                       | 6,500                         | 8,000                         |
| <b>Total Departmental Revenues</b>     | <b>\$ 2,614</b>              | <b>\$ 13,505</b>             | <b>\$ 6,500</b>               | <b>\$ 8,000</b>               |
| <b>Net Cost to General Fund</b>        | <b>\$ 113,460</b>            | <b>\$ 104,828</b>            | <b>\$ 112,115</b>             | <b>\$ 103,215</b>             |

# STORMWATER

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



## 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.

## Responsibilities

To ensure that public and private facilities within the Town's corporate boundary are compliant with all applicable floodplain and stormwater regulations, policies and design criteria. The Stormwater department works closely with Yavapai County Flood Control District to establish and maintain consistent policies and criteria that ensure the uniform construction of all drainage infrastructures within the Town of Camp Verde

## OBJECTIVES

### Accomplishments for the past Fiscal Year 2016-17

1. Verde Lakes Subdivision: Cleaned road side ditches, constructed new ditches in preparation of the chip seal project, extended culverts and encased in concrete, planted 85 trees in Bull Pen Wash, road repairs and clean up after rain storms
2. Cleaned culverts on Finney Flat Rd.
3. Park Verde & Mondale Road: lined the bridge with concrete
4. Constructed storm drain in Diamond Creek subdivision; provided support to homeowners to clean ditch
5. Installed 26 new, large-diameter culverts on Old 279
6. Repairs to drainage at Camp Lincoln and Montezuma Castle Highway
7. Completed annual MS-4 report

### Goals for the upcoming Fiscal Year 2017-18

1. Stormwater Technician to being the work of complying with the requirements of the Federally mandated MS-4 permit
  - a. Identify, locate, map and record all outfalls
  - b. Begin minor maintenance projects
  - c. Work to comply with ADEQ guidelines and inspection requirements
2. Install Silt Fence in Fulkner Wash to mitigate future stormwater deposits of sand in the culvert
3. Construct second Gaddis Wash Crossing on Industrial Drive

## Personnel

|                | FY16 | FY17 | FY18 |
|----------------|------|------|------|
| FTE's          | 1.65 | 1.50 | 1.20 |
| FT Pos's       | 10   | 10   | 9    |
| PT Pos's       | 0    | 0    | 0    |
| Seasonal Pos's | 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

| ACCOUNT<br>TITLE                            | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|---|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                         |                              |                              |                               |                               |
| <b>Wages &amp; Related</b>                  |                              |                              |                               |                               |
| Salaries                                    | 79,375                       | 81,346                       | 73,945                        | 64,125                        |
| FICA  | 4,852                        | 4,966                        | 4,585                         | 3,980                         |
| Medicare                                    | 1,135                        | 1,161                        | 1,075                         | 930                           |
| Retirement                                  | 9,188                        | 9,315                        | 8,490                         | 7,375                         |
| Unemployment                                | 178                          | 196                          | 215                           | 165                           |
| Workman's Compensation                      | 2,695                        | 3,027                        | 2,730                         | 3,305                         |
| Health, Dental & Life Ins                   | 11,479                       | 12,053                       | 13,665                        | 10,975                        |
| <b>Total Wages &amp; Related</b>            | <b>\$ 108,902</b>            | <b>\$ 112,064</b>            | <b>\$ 104,705</b>             | <b>\$ 90,855</b>              |
| <b>Operating Expenditures</b>               |                              |                              |                               |                               |
| Training                                    | 1,274                        | 899                          | 1,000                         | 1,000                         |
| Travel                                      | 440                          | 251                          | 600                           | 500                           |
| Office Supplies                             | 665                          | 870                          | 600                           | 600                           |
| Subscriptions/Memberships                   | 0                            | 0                            | 100                           | 100                           |
| Books/Tapes/Publications                    | 0                            | 0                            | 100                           | 100                           |
| Printing                                    | 0                            | 1,382                        | 500                           | 500                           |
| Software Recurring Fees                     | 771                          | 2,171                        | 2,200                         | 2,261                         |
| Fuel  | 95                           | 94                           | 300                           | 300                           |
| Cell Phone                                  | 631                          | 730                          | 750                           | 750                           |
| Consulting Services                         | 245                          | 0                            | 40,000                        | 20,000                        |
| Legal Services                              | 300                          | 117                          | 300                           | 300                           |
| Contract Labor/Services                     | 350                          | 0                            | 6,000                         | 6,000                         |
| Equipment Rental                            | 0                            | 2,638                        | 600                           | 1,000                         |
| Office Equipment                            | 200                          | 693                          | 6,500                         | 2,000                         |
| Maintenance Equipment                       | 2,487                        | 0                            | 0                             | 0                             |
| Infrastructure Maintenance                  | 181                          | 8,820                        | 10,000                        | 10,000                        |
| Project Adjustments                         | 5,000                        | 0                            | 0                             | 0                             |
| Recording Fees                              | 25                           | 0                            | 100                           | 100                           |
| Permits                                     | 5,000                        | 5,000                        | 5,000                         | 5,000                         |
| <b>Total Operating Expenditures</b>         | <b>\$ 17,664</b>             | <b>\$ 23,665</b>             | <b>\$ 74,650</b>              | <b>\$ 50,511</b>              |
| <b>Equipment/Capital Expenditures</b>       |                              |                              |                               |                               |
| Structural                                  | 0                            | 24,434                       | 51,000                        | 0                             |
| <b>Total Equipment/Capital Expenditures</b> | <b>\$ -</b>                  | <b>\$ 24,434</b>             | <b>\$ 51,000</b>              | <b>\$ -</b>                   |
| <b>Total Departmental Expenditures</b>      | <b>\$ 126,566</b>            | <b>\$ 160,163</b>            | <b>\$ 230,355</b>             | <b>\$ 141,366</b>             |
| <b>Net Cost to General Fund</b>             | <b>\$ 126,566</b>            | <b>\$ 160,163</b>            | <b>\$ 230,355</b>             | <b>\$ 141,366</b>             |

# MAINTENANCE

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



## Mission

To keep all facilities, parks, landscape, and outdoor recreational amenities in good and safe working order. Our goal is to do this with a framework of safety, quality service, environmental sensitivity and operational efficiency.

## Responsibilities

The Maintenance Department is responsible for the general maintenance of all Town buildings, equipment, parks and recreational sites and facilities. Maintenance Personnel perform regular inspections of these areas and equipment as well as making sure all areas are safe and secure. The maintenance division is responsible for Main Street landscaping and decorations. Maintenance personnel also assist with special event and programs.

## OBJECTIVES

### Accomplishments for the past Fiscal Year 2016-17

1. Two employees received Flagger Cert
2. 141 Fire Extinguishers were inspected & recharge or exchanged as needed
3. Two Employees attended the Safety Summit
4. Installed fan cooling system at Squaw Peak Repeater site
5. Laid new fall protection material at Community field playgrounds

### Goals for the upcoming Fiscal Year 2017-18

1. Complete Fain St. Maintenance Shop & Office
2. Reconstruct Gazebo
3. New Playground structure at Butler Park
4. Add picnic site at Northeast side of Rezzonico Park
5. Rebuild the two soccer field ramadas and pour concrete slabs at Town Soccer Field

## Personnel

|              | <u>FY16</u> | <u>FY17</u> | <u>FY18</u> |
|--------------|-------------|-------------|-------------|
| FTE's        | 7.95        | 8.10        | 8.60        |
| FT Positions | 12          | 11          | 11          |
| PT Positions | 0           | 1           | 1           |
| Seasonal     | 1           | 1           | 1           |

## Statistics

|                          | <u>FY16</u> | <u>FY17</u> |
|--------------------------|-------------|-------------|
| Work Orders Completed    | 234         | 392         |
| Man hours on Work Orders | 602         | 947         |

# Maintenance

| ACCOUNT<br>TITLE                 | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|----------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>              |                              |                              |                               |                               |
| <b>Wages &amp; Related</b>       |                              |                              |                               |                               |
| Salaries                         | 296,932                      | 289,579                      | 317,570                       | 339,420                       |
| Uniform Allowance                | 1,120                        | 1,120                        | 1,440                         | 1,440                         |
| FICA                             | 17,975                       | 17,429                       | 19,780                        | 21,135                        |
| Medicare                         | 4,204                        | 4,076                        | 4,630                         | 4,945                         |
| Retirement                       | 33,508                       | 32,895                       | 32,620                        | 36,430                        |
| Unemployment                     | 988                          | 1,006                        | 1,700                         | 1,415                         |
| Workman's Compensation           | 9,931                        | 10,501                       | 11,580                        | 12,525                        |
| Health, Dental & Life Ins        | 61,385                       | 63,913                       | 59,695                        | 75,890                        |
| <b>Total Wages &amp; Related</b> | <b>\$ 426,043</b>            | <b>\$ 420,519</b>            | <b>\$ 449,015</b>             | <b>\$ 493,200</b>             |
| <b>Operating Expenditures</b>    |                              |                              |                               |                               |
| Training                         | 1,402                        | (131)                        | 3,500                         | 3,500                         |
| Travel                           | 26                           | 32                           | 1,300                         | 1,300                         |
| Uniforms                         | 1,549                        | 2,025                        | 3,640                         | 3,640                         |
| Office Supplies                  | 115                          | 20                           | 1,200                         | 600                           |
| Books/Tapes/Publications         | 0                            | 0                            | 100                           | 100                           |
| Advertising                      | 0                            | 0                            | 150                           | 150                           |
| Software Recurring Fees          | 1,200                        | 800                          | 3,000                         | 3,000                         |
| Auto Repair/Maintenance          | 5,438                        | 9,640                        | 5,500                         | 6,200                         |
| Fuel                             | 4,694                        | 3,667                        | 5,000                         | 5,000                         |
| Electric                         | 695                          | 693                          | 700                           | 720                           |
| Gas/Propane                      | 835                          | 898                          | 900                           | 900                           |
| Water                            | 624                          | 435                          | 425                           | 425                           |
| Cell Phone                       | 2,011                        | 2,037                        | 3,360                         | 3,360                         |
| Pest Control                     | 3,180                        | 3,210                        | 3,200                         | 3,200                         |
| Contract Labor/Services          | 6,000                        | 0                            | 2,000                         | 500                           |
| Equipment Rental                 | 3,760                        | 2,983                        | 500                           | 500                           |
| Office Equipment                 | 0                            | 0                            | 1,000                         | 400                           |
| Maintenance Equipment            | 1,710                        | 2,886                        | 4,100                         | 4,200                         |
| Building Maintenance             | 47,073                       | 53,629                       | 52,500                        | 52,500                        |
| Safety Equipment                 | 939                          | 1,974                        | 3,000                         | 3,100                         |
| OSHA Medical Supplies            | 370                          | 1,000                        | 1,000                         | 1,000                         |
| Graffiti Clean-Up                | 0                            | 0                            | 200                           | 200                           |
| Fire Extinguishers               | 1,236                        | 2,727                        | 3,000                         | 3,300                         |
| Park Facilities Maintenance      | 17,794                       | 16,241                       | 23,000                        | 23,000                        |
| Grounds Maintenance              | 9,822                        | 7,495                        | 12,000                        | 12,000                        |

## Maintenance (Cont'd)

| ACCOUNT<br>TITLE                            | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|---|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Operating Expenditures (Cont'd)</b>      |                              |                              |                               |                               |
| Flags & Banners                             | 2,110                        | 1,153                        | 3,500                         | 15,000                        |
| Fertilizer / Herbicides                     | 1,028                        | 3,487                        | 7,000                         | 7,000                         |
| Archeology Center Maintenance               | 120                          | 0                            | 1,500                         | 1,500                         |
| Janitorial Supplies                         | 7,479                        | 7,117                        | 8,500                         | 11,000                        |
| Mats & Rugs                                 | 2,030                        | 2,774                        | 3,200                         | 3,400                         |
| <b>Total Operating Expenditures</b>         | <b>\$ 123,240</b>            | <b>\$ 126,792</b>            | <b>\$ 157,975</b>             | <b>\$ 170,695</b>             |
| <b>Equipment/Capital Expenditures</b>       |                              |                              |                               |                               |
| Park Improvements                           | 0                            | 19,116                       | 0                             | 0                             |
| <b>Total Equipment/Capital Expenditures</b> | <b>\$ -</b>                  | <b>\$ 19,116</b>             | <b>\$ -</b>                   | <b>\$ -</b>                   |
| <b>Total Departmental Expenditures</b>      | <b>\$ 549,283</b>            | <b>\$ 566,427</b>            | <b>\$ 606,990</b>             | <b>\$ 663,895</b>             |
| <b>Operating Transfers</b>                  |                              |                              |                               |                               |
| Transfer In from Parks Fund (Maint)         | (12,000)                     | (6,794)                      | 0                             | 0                             |
| <b>Total Departmental Revenues</b>          | <b>\$ (12,000)</b>           | <b>\$ (6,794)</b>            | <b>\$ -</b>                   | <b>\$ -</b>                   |
| <b>Net Cost to General Fund</b>             | <b>\$ 537,283</b>            | <b>\$ 559,633</b>            | <b>\$ 606,990</b>             | <b>\$ 663,895</b>             |

# Community Development Summary



## Departments

Community Development ♦ Planning & Zoning  
 Building ♦ Code Enforcement

|                                 | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2016-17<br>THROUGH<br>JUNE '17 | 2017-18<br>DEPT<br>REQ'D | 2017-18<br>MANAGER<br>REC'D | 2017-18<br>COUNCIL<br>ADOPTED |
|---------------------------------|------------------------------|------------------------------|-------------------------------|--------------------------------|--------------------------|-----------------------------|-------------------------------|
| <b>Expenditures</b>             |                              |                              |                               |                                |                          |                             |                               |
| Wages & Related                 | \$ 382,892                   | \$ 375,360                   | \$ 463,005                    | \$ 456,657                     | \$ 498,900               | \$ 469,385                  | \$ 469,385                    |
| Operating Expenditures          | \$ 42,709                    | \$ 39,686                    | \$ 63,675                     | \$ 41,003                      | \$ 68,200                | \$ 60,800                   | \$ 60,800                     |
| Equipment/Capital Expenditures  | \$ 2,328                     | \$ 2,456                     | \$ 2,460                      | \$ 2,345                       | \$ 2,680                 | \$ 2,680                    | \$ 2,680                      |
| <b>Total Expenditures</b>       | <b>\$ 427,929</b>            | <b>\$ 417,502</b>            | <b>\$ 529,140</b>             | <b>\$ 500,005</b>              | <b>\$ 569,780</b>        | <b>\$ 532,865</b>           | <b>\$ 532,865</b>             |
| <b>Revenues</b>                 |                              |                              |                               |                                |                          |                             |                               |
| Total Revenues                  | \$ 194,698                   | \$ 226,745                   | \$ 273,350                    | \$ 207,024                     | \$ 270,000               | \$ 270,000                  | \$ 270,000                    |
| <b>Operating Transfers</b>      |                              |                              |                               |                                |                          |                             |                               |
| Total Transfers                 | \$ -                         | \$ -                         | \$ -                          | \$ -                           | \$ -                     | \$ -                        | \$ -                          |
| <b>Net Cost to General Fund</b> | <b>\$ 233,231</b>            | <b>\$ 190,757</b>            | <b>\$ 255,790</b>             | <b>\$ 292,981</b>              | <b>\$ 299,780</b>        | <b>\$ 262,865</b>           | <b>\$ 262,865</b>             |

# 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.

## Responsibilities

Oversees and prepares department procedures for the development process and code enforcement within the Town of Camp Verde. As the umbrella for the Building, Planning & Zoning and Code Enforcement Divisions, the Community Development Department performs the management activities and is the direct contact to the Town Council and the Town Manager. This umbrella department provides for and facilitates the activities and functions of the Planning & Zoning Commission and the Board of Adjustments for the public hearing process and training.

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### Accomplishments for the past Fiscal Year 2016-17

1. Maintained a strong commitment to citizen satisfaction
2. Continued to improve services to the Community
3. Continued to improve development by proposing code amendments based on changing social, economic and governmental trends
4. Continued to promote quality development by adhering to adopted codes

### Goals for the upcoming Fiscal Year 2017-18

1. Continue to improve efficiencies within the department through customer service and technology
2. Continue our commitment to fiscal responsibility. We will maintain a balanced budget to the extent possible without eliminating services
3. Continue our strong commitment to citizen satisfaction
4. Work actively toward a building a strong economy through quality development
5. Work actively with the residents and local businesses to cultivate and maintain sustainable development

## Personnel

|              | <u>FY16</u> | <u>FY17</u> | <u>FY18</u> |
|--------------|-------------|-------------|-------------|
| FTE's        | 1.0         | 1.3         | 1.0         |
| FT Positions | 1           | 2           | 1           |
| PT Positions | 0           | 0           | 0           |
| Seasonal     | 0           | 0           | 0           |

## Statistics

|                       | <u>FY16</u> | <u>FY17</u> |
|-----------------------|-------------|-------------|
| Permits Issued        | 329         | 399         |
| P&Z Sessions          | 18          | 7           |
| Board of A&A Sessions | 4           | 2           |
| Council P&Z Sessions  | 6           | 3           |

# Community Development

| ACCOUNT<br>TITLE                            | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|---|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                         |                              |                              |                               |                               |
| <b>Wages &amp; Related</b>                  |                              |                              |                               |                               |
| Salaries                                    | 76,793                       | 78,751                       | 96,785                        | 72,350                        |
| FICA  | 4,382                        | 4,483                        | 6,000                         | 4,485                         |
| Medicare                                    | 1,025                        | 1,048                        | 1,405                         | 1,050                         |
| Retirement                                  | 9,106                        | 9,033                        | 11,110                        | 8,320                         |
| Unemployment                                | 108                          | 133                          | 280                           | 140                           |
| Workman's Compensation                      | 1,368                        | 1,481                        | 1,840                         | 1,375                         |
| Health, Dental & Life Ins                   | 8,193                        | 8,805                        | 11,240                        | 9,380                         |
| <b>Total Wages &amp; Related</b>            | <b>\$ 100,975</b>            | <b>\$ 103,734</b>            | <b>\$ 128,660</b>             | <b>\$ 97,100</b>              |
| <b>Operating Expenditures</b>               |                              |                              |                               |                               |
| Training                                    | 0                            | 1,296                        | 1,000                         | 1,300                         |
| Travel                                      | 12                           | 391                          | 1,000                         | 1,000                         |
| Office Supplies                             | 105                          | 175                          | 200                           | 2,500                         |
| Subscriptions/Memberships                   | 667                          | 790                          | 700                           | 500                           |
| Computer Services/Software                  | 0                            | 0                            | 0                             | 4,000                         |
| Auto Repair/Maintenance                     | 234                          | 483                          | 600                           | 600                           |
| Fuel  | 195                          | 288                          | 400                           | 400                           |
| Legal Services                              | 6,853                        | 10,582                       | 6,000                         | 6,000                         |
| Equipment Maint. Agreements                 | 1,591                        | 2,459                        | 2,500                         | 1,800                         |
| Office Equipment                            | 0                            | 0                            | 0                             | 500                           |
| Credit Card Processing Fees                 | 2,186                        | 2,823                        | 2,000                         | 3,000                         |
| Safety Equipment                            | 117                          | 0                            | 200                           | 200                           |
| <b>Total Operating Expenditures</b>         | <b>\$ 11,960</b>             | <b>\$ 19,287</b>             | <b>\$ 14,600</b>              | <b>\$ 21,800</b>              |
| <b>Equipment/Capital Expenditures</b>       |                              |                              |                               |                               |
| Equipment Lease                             | 2,328                        | 2,456                        | 2,460                         | 2,680                         |
| <b>Total Equipment/Capital Expenditures</b> | <b>\$ 2,328</b>              | <b>\$ 2,456</b>              | <b>\$ 2,460</b>               | <b>\$ 2,680</b>               |
| <b>Total Departmental Expenditures</b>      | <b>\$ 115,263</b>            | <b>\$ 125,477</b>            | <b>\$ 145,720</b>             | <b>\$ 121,580</b>             |
| <b>Revenues</b>                             |                              |                              |                               |                               |
| Copies                                      | 186                          | 30                           | 50                            | 0                             |
| <b>Total Departmental Revenues</b>          | <b>\$ 186</b>                | <b>\$ 30</b>                 | <b>\$ 50</b>                  | <b>\$ -</b>                   |
| <b>Net Cost to General Fund</b>             | <b>\$ 115,077</b>            | <b>\$ 125,447</b>            | <b>\$ 145,670</b>             | <b>\$ 121,580</b>             |

# 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.

## Responsibilities

The Building Division is responsible for effectively enforcing all building codes and other applicable codes that have been adopted by the Town of Camp Verde and to establish the minimum requirements to safeguard the public's health, safety and general welfare.

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### Accomplishments for the past Fiscal Year 2016-17

1. Finished the new library project and issued the Certificate of Occupancy.
2. Started the new Court Room remodel and expect to issue Certificate of Occupancy prior to end of the fiscal year.
3. Finished the O'Reilly's project and the new Dollar General project.
4. Completed the now annual OMH audit.
5. Completed an IGA with Yavapai County for the Town to handle building permits and inspections for buildings constructed on the County side of the Sanitary District.
6. Completed the remodel of the Community Development Office.

### Goals for the upcoming Fiscal Year 2017-18

1. Continue our strong commitment to citizen satisfaction and maintain a high level of customer service and efficient permit processing times.
2. Continue training for new staff and see that they succeed in getting their first certifications as a permit technician and residential building inspectors.
3. In early 2018, start the process to eventual adoption of the 2018 building codes
4. Continue to work with Economic Development Department on projects including: International dark sky accreditation, tiny houses and commercial projects.
5. Continue cooperating and working with the Copper Canyon Fire and Medical Authority on joint enforcement of the Fire Codes adopted by the District and the Town.

## Personnel

|              | <u>FY16</u> | <u>FY17</u> | <u>FY18</u> |
|--------------|-------------|-------------|-------------|
| FTE's        | 3.0         | 3.9         | 4.9         |
| FT Positions | 3           | 4           | 5           |
| PT Positions | 0           | 0           | 0           |
| Seasonal     | 0           | 0           | 0           |

## Statistics

|                     | <u>FY16</u> | <u>FY17</u> |
|---------------------|-------------|-------------|
| Permits Applied for | 378         | 403         |
| Permits Issued      | 324         | 400         |
| Inspections         | 1,246       | 1,176       |



# Building Department

| ACCOUNT<br>TITLE                       | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|--|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                    |                              |                              |                               |                               |
| <b>Wages &amp; Related</b>             |                              |                              |                               |                               |
| Salaries                               | 125,462                      | 132,096                      | 162,910                       | 174,415                       |
| FICA                                   | 7,683                        | 8,115                        | 10,100                        | 10,815                        |
| Medicare                               | 1,797                        | 1,898                        | 2,365                         | 2,530                         |
| Retirement                             | 14,506                       | 15,111                       | 18,705                        | 20,060                        |
| Unemployment                           | 400                          | 634                          | 560                           | 690                           |
| Workman's Compensation                 | 1,355                        | 1,298                        | 1,970                         | 2,200                         |
| Health, Dental & Life Ins              | 24,061                       | 25,315                       | 35,960                        | 38,930                        |
| <b>Total Wages &amp; Related</b>       | <b>\$ 175,264</b>            | <b>\$ 184,467</b>            | <b>\$ 232,570</b>             | <b>\$ 249,640</b>             |
| <b>Operating Expenditures</b>          |                              |                              |                               |                               |
| Training                               | 2,049                        | 2,462                        | 3,500                         | 3,500                         |
| Travel                                 | 1,524                        | 2,107                        | 2,000                         | 2,500                         |
| Office Supplies                        | 1,085                        | 895                          | 1,400                         | 0                             |
| Subscriptions/Memberships              | 303                          | 238                          | 450                           | 450                           |
| Books/Tapes/Publications               | 200                          | 451                          | 500                           | 800                           |
| Printing                               | 375                          | 325                          | 525                           | 550                           |
| Advertising                            | 145                          | 64                           | 300                           | 300                           |
| Auto Repair/Maintenance                | 121                          | 743                          | 1,000                         | 1,500                         |
| Fuel                                   | 1,437                        | 1,471                        | 2,500                         | 1,500                         |
| Cell Phone                             | 280                          | 308                          | 300                           | 1,800                         |
| Consulting Services                    | 1,950                        | 513                          | 2,500                         | 1,500                         |
| Equipment                              | 453                          | 578                          | 1,000                         | 1,000                         |
| <b>Total Operating Expenditures</b>    | <b>\$ 9,922</b>              | <b>\$ 10,155</b>             | <b>\$ 15,975</b>              | <b>\$ 15,400</b>              |
| <b>Total Departmental Expenditures</b> | <b>\$ 185,186</b>            | <b>\$ 194,622</b>            | <b>\$ 248,545</b>             | <b>\$ 265,040</b>             |
| <b>Revenues</b>                        |                              |                              |                               |                               |
| Plan Review Fees                       | 46,478                       | 62,889                       | 66,000                        | 60,000                        |
| Building Permits                       | 109,443                      | 126,743                      | 165,000                       | 150,000                       |
| <b>Total Departmental Revenues</b>     | <b>\$ 155,921</b>            | <b>\$ 189,632</b>            | <b>\$ 231,000</b>             | <b>\$ 210,000</b>             |
| <b>Net Cost to General Fund</b>        | <b>\$ 29,265</b>             | <b>\$ 4,990</b>              | <b>\$ 17,545</b>              | <b>\$ 55,040</b>              |

# 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.

## Responsibilities

Reviews and processes all new development proposals and applications. Manages and updates the General Plan, Planning & Zoning Ordinances and the regional planning activities with other agencies.

## OBJECTIVES

### Accomplishments for the past Fiscal Year 2016-17

1. In addition to the statistics provided below, Current Planning is experiencing an increase in Pre-Development meeting requests for Planned Area Developments, Use Permits, Minor Land Divisions and Addressing, while maintaining historical service levels. These increases are also seen in the number of walk-in customers and phone calls which are expected to continue through this fiscal year. Also, the Planning & Zoning Division is facilitating Zoning Code Amendments to reflect current trends in development and remove extra layers of government processes.

### Goals for the upcoming Fiscal Year 2017-18

1. Complete research to provide for a proposed update to the Planning & Zoning Ordinance addressing the Sign Ordinance, Planned Area Development, Guest Houses, Community Facilities and RV and Manufactured Home Parks.
2. Continue to improve efficiencies in service to Customers.

## Personnel

|              | <u>FY16</u> | <u>FY17</u> | <u>FY18</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>FY16</u> | <u>FY17</u> |
|-------------------------|-------------|-------------|
| Permits Issued          | 31          | 54          |
| Ord's & Resolutions     | 9           | 6           |
| Res. Zoning Clearances  | 122         | 87          |
| Comm. Zoning Clearances | 38          | 42          |

# Planning & Zoning

| ACCOUNT<br>TITLE                       | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|--|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                    |                              |                              |                               |                               |
| <b>Wages &amp; Related</b>             |                              |                              |                               |                               |
| Salaries                               | 41,481                       | 37,181                       | 37,140                        | 49,580                        |
| FICA                                   | 2,572                        | 2,276                        | 2,305                         | 3,075                         |
| Medicare                               | 601                          | 532                          | 540                           | 720                           |
| Retirement                             | 4,811                        | 4,265                        | 4,265                         | 5,705                         |
| Unemployment                           | 126                          | 137                          | 140                           | 140                           |
| Workman's Compensation                 | 313                          | 260                          | 115                           | 775                           |
| Health, Dental & Life Ins              | 8,270                        | 8,438                        | 8,990                         | 9,380                         |
| <b>Total Wages &amp; Related</b>       | <b>\$ 58,174</b>             | <b>\$ 53,089</b>             | <b>\$ 53,495</b>              | <b>\$ 69,375</b>              |
| <b>Operating Expenditures</b>          |                              |                              |                               |                               |
| Training                               | 25                           | 0                            | 1,000                         | 0                             |
| Office Supplies                        | 825                          | 477                          | 800                           | 0                             |
| Printing                               | 860                          | 178                          | 2,000                         | 1,000                         |
| Advertising                            | 915                          | 1,052                        | 3,000                         | 2,000                         |
| Consulting Services                    | 10,925                       | 2,850                        | 1,500                         | 2,500                         |
| Legal Services                         | 253                          | 0                            | 0                             | 0                             |
| General Plan                           | 0                            | 0                            | 1,000                         | 0                             |
| <b>Total Operating Expenditures</b>    | <b>\$ 13,803</b>             | <b>\$ 4,557</b>              | <b>\$ 9,300</b>               | <b>\$ 5,500</b>               |
| <b>Total Departmental Expenditures</b> | <b>\$ 71,977</b>             | <b>\$ 57,646</b>             | <b>\$ 62,795</b>              | <b>\$ 74,875</b>              |
| <b>Revenues</b>                        |                              |                              |                               |                               |
| Permit Fees                            | 36,382                       | 36,759                       | 40,000                        | 60,000                        |
| <b>Total Departmental Revenues</b>     | <b>\$ 36,382</b>             | <b>\$ 36,759</b>             | <b>\$ 40,000</b>              | <b>\$ 60,000</b>              |
| <b>Net Cost to General Fund</b>        | <b>\$ 35,595</b>             | <b>\$ 20,887</b>             | <b>\$ 22,795</b>              | <b>\$ 14,875</b>              |

# 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.

## Responsibilities

To investigate and seek compliance with the Town’s Zoning and Nuisance Ordinances. Issue Courtesy and Violation Notices when necessary as well as citations for zoning violations and abatement.

## OBJECTIVES

### Accomplishments for the past Fiscal Year 2016-17

- Code Enforcement is fully staffed after some time with only one Officer. The Department has a strong staff with the hiring of a former OSHA Compliance Officer and a retired Police Officer staffing the Department. The Department has taken a proactive approach to enforcing the sign code in the Commercial Districts in Town by communicating with the business owners and educating them on what is currently allowed.

### Goals for the upcoming Fiscal Year 2017-18

- The Code Enforcement Officer’s will take Certification training through CELA, the Code Enforcement League of Arizona, as well as courses offered through AZBO (Arizona Building Officials).
- The Officers will be networking with neighboring jurisdictions to coordinate and collaborate in order to be more efficient in their duties and up to date with methods and issues relating to the region.
- The Department is looking into neighborhood clean-up programs to maximize use of abatement funding.

## Personnel

|              | <u>FY16</u> | <u>FY17</u> | <u>FY18</u> |
|--------------|-------------|-------------|-------------|
| FTE’s        | 1.0         | 1.0         | 1.0         |
| FT Positions | 2           | 2           | 2           |
| PT Positions | 0           | 0           | 0           |
| Seasonal     | 0           | 0           | 0           |

## Statistics

|                     | <u>FY16</u> | <u>FY17</u> |
|---------------------|-------------|-------------|
| Complaints          | 144         | 115         |
| Violations Found    | 30          | 108         |
| Cases Closed        | 67          | 47          |
| Nuisance Abatements | 1           | 3           |
| Liens Recorded      | 1           | 0           |

# Code Enforcement

| ACCOUNT<br>TITLE                       | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|--|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                    |                              |                              |                               |                               |
| <b>Wages &amp; Related</b>             |                              |                              |                               |                               |
| Salaries                               | 34,452                       | 23,253                       | 32,495                        | 36,135                        |
| FICA                                   | 2,117                        | 1,445                        | 2,015                         | 2,240                         |
| Medicare                               | 495                          | 338                          | 475                           | 525                           |
| Retirement                             | 3,297                        | 2,358                        | 3,405                         | 4,160                         |
| Unemployment                           | 191                          | 92                           | 280                           | 140                           |
| Workman's Compensation                 | 526                          | 442                          | 620                           | 690                           |
| Health, Dental & Life Ins              | 7,401                        | 6,142                        | 8,990                         | 9,380                         |
| <b>Total Wages &amp; Related</b>       | <b>\$ 48,479</b>             | <b>\$ 34,070</b>             | <b>\$ 48,280</b>              | <b>\$ 53,270</b>              |
| <b>Operating Expenditures</b>          |                              |                              |                               |                               |
| Training                               | 420                          | 385                          | 1,000                         | 1,000                         |
| Travel                                 | 72                           | 0                            | 1,000                         | 1,000                         |
| Office Supplies                        | 50                           | 106                          | 100                           | 0                             |
| Subscriptions/Memberships              | 0                            | 0                            | 100                           | 100                           |
| Computer Services/Software             | 0                            | 4,000                        | 1,000                         | 2,700                         |
| Cell Phone                             | 376                          | 376                          | 400                           | 600                           |
| Nuisance Abatement                     | 5,690                        | 820                          | 7,500                         | 5,000                         |
| Dangerous Bldg. Abatement              | 293                          | 0                            | 12,500                        | 7,500                         |
| Recording Fees                         | 123                          | 0                            | 200                           | 200                           |
| <b>Total Operating Expenditures</b>    | <b>\$ 7,024</b>              | <b>\$ 5,687</b>              | <b>\$ 23,800</b>              | <b>\$ 18,100</b>              |
| <b>Total Departmental Expenditures</b> | <b>\$ 55,503</b>             | <b>\$ 39,757</b>             | <b>\$ 72,080</b>              | <b>\$ 71,370</b>              |
| <b>Revenues</b>                        |                              |                              |                               |                               |
| Zoning Fines                           | 2,209                        | 324                          | 2,300                         | 0                             |
| <b>Total Departmental Revenues</b>     | <b>\$ 2,209</b>              | <b>\$ 324</b>                | <b>\$ 2,300</b>               | <b>\$ -</b>                   |
| <b>Net Cost to General Fund</b>        | <b>\$ 53,294</b>             | <b>\$ 39,433</b>             | <b>\$ 69,780</b>              | <b>\$ 71,370</b>              |

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# Marshal's Department Summary



## Departments

Marshal's Office ♦ Animal Control

|                                 | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2016-17<br>THROUGH<br>JUNE '17 | 2017-18<br>DEPT<br>REQ'D | 2017-18<br>MANAGER<br>REC'D | 2017-18<br>COUNCIL<br>ADOPTED |
|---------------------------------|------------------------------|------------------------------|-------------------------------|--------------------------------|--------------------------|-----------------------------|-------------------------------|
| <b>Expenditures</b>             |                              |                              |                               |                                |                          |                             |                               |
| Wages & Related                 | \$ 2,251,592                 | \$ 2,279,436                 | \$ 2,582,535                  | \$ 2,373,962                   | \$ 2,441,530             | \$ 2,377,590                | \$ 2,377,590                  |
| Operating Expenditures          | \$ 243,748                   | \$ 233,077                   | \$ 238,375                    | \$ 278,904                     | \$ 255,490               | \$ 243,890                  | \$ 243,890                    |
| Equipment/Capital Expenditures  | \$ 16,751                    | \$ 15,600                    | \$ -                          | \$ 63,803                      | \$ -                     | \$ -                        | \$ -                          |
| <b>Total Expenditures</b>       | <b>\$ 2,512,091</b>          | <b>\$ 2,528,113</b>          | <b>\$ 2,820,910</b>           | <b>\$ 2,716,669</b>            | <b>\$ 2,697,020</b>      | <b>\$ 2,621,480</b>         | <b>\$ 2,621,480</b>           |
| <b>Revenues</b>                 |                              |                              |                               |                                |                          |                             |                               |
| Total Revenues                  | \$ 195,064                   | \$ 195,078                   | \$ 244,100                    | \$ 263,497                     | \$ 253,975               | \$ 208,600                  | \$ 208,600                    |
| <b>Operating Transfers</b>      |                              |                              |                               |                                |                          |                             |                               |
| Total Transfers                 | \$ -                         | \$ -                         | \$ -                          | \$ -                           | \$ -                     | \$ -                        | \$ -                          |
| <b>Net Cost to General Fund</b> | <b>\$ 2,317,027</b>          | <b>\$ 2,333,035</b>          | <b>\$ 2,576,810</b>           | <b>\$ 2,453,172</b>            | <b>\$ 2,443,045</b>      | <b>\$ 2,412,880</b>         | <b>\$ 2,412,880</b>           |

# MARSHAL'S OFFICE

473 S. MAIN 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.

## Responsibilities

The Camp Verde Marshal's Office is responsible for providing law enforcement services to the citizens and visitors of the Town of Camp Verde twenty-four hours a day, seven days a week. Some of the law enforcement services include providing a 911 communications center to the Yavapai Apache Police Department, Clarkdale Police Department and Jerome Police Department. Providing community education and crime prevention, investigating crimes and traffic accidents, protecting life and property. The Marshal's Office is committed to enforcing federal, state, and local laws, upholding the constitutional rights of all persons, providing emergency management and animal/code enforcement services. The department exists to serve the public and improve the quality of life for all citizens.

## OBJECTIVES

### Accomplishments for the past Fiscal Year 2016-17

1. Marshal's Office volunteers (VIPS) contributed over 915 hours.
2. CVMO employees received over 100 hours of individual training.
3. Recipient of Homeland Security and GOHS grants.
4. Conducted annual National Night Out in August.
5. Provided re-qualification for on duty weapon systems.
6. Implemented the E-ticket system.

### Goals for the upcoming Fiscal Year 2017-18

1. Replace the current security/surveillance cameras within CVMO.
2. Replace the current MDC's in patrol vehicles.
3. Obtain a commercial truck inspection training for our K-9 officer.
4. Integrate a crystal report system with our CAD system (Spillman) for more accurate statistical reporting.
5. Make the current Corporal a Sergeant position
6. Develop a process for on-duty collisions, to include a policy, review board, training and corrective action process.

## Personnel

|           | <u>FY16</u> | <u>FY17</u> | <u>FY18</u> |
|-----------|-------------|-------------|-------------|
| FTE's     | 33.1        | 35.0        | 32.5        |
| Sworn     | 21          | 23          | 21          |
| Non-sworn | 12          | 11          | 11          |
| Part-time | 1           | 2           | 1           |

## Statistics

|                             | <u>FY16.</u> | <u>FY17.</u> |
|-----------------------------|--------------|--------------|
| Calls for Service           | 15,762       | 10,853       |
| Arrests                     | 309          | 357          |
| Traffic Citations/Warn's    | 1,703        | 1,909        |
| Traffic Collisions Invest'd | 107          | 181          |
| Domestic Violence Calls     | 178          | 184          |
| Property Crime Calls        | 446          | 639          |
| Person Crime Calls          | 306          | 304          |



# Marshal's Office

| ACCOUNT<br>TITLE                  | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|-----------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>               |                              |                              |                               |                               |
| <b>Wages &amp; Related</b>        |                              |                              |                               |                               |
| Salaries                          | 1,459,404                    | 1,442,129                    | 1,606,965                     | 1,494,735                     |
| Overtime                          | 57,031                       | 47,064                       | 40,000                        | 40,000                        |
| Holiday Pay Premium               | 0                            | 11,180                       | 12,300                        | 12,300                        |
| Uniform Allowance                 | 25,500                       | 24,600                       | 27,600                        | 24,000                        |
| FICA                              | 58,462                       | 54,641                       | 65,745                        | 27,255                        |
| Medicare                          | 21,629                       | 21,386                       | 24,460                        | 22,780                        |
| Retirement                        | 230,859                      | 274,345                      | 319,085                       | 303,740                       |
| Retirement Penalty                | 47,568                       | 49,363                       | 63,705                        | 43,480                        |
| Unemployment                      | 3,964                        | 4,288                        | 5,040                         | 4,480                         |
| Workman's Compensation            | 52,115                       | 51,843                       | 61,255                        | 55,655                        |
| Health, Dental & Life Ins         | 244,393                      | 262,579                      | 301,165                       | 290,810                       |
| <b>Total Wages &amp; Related</b>  | <b>\$ 2,200,925</b>          | <b>\$ 2,243,418</b>          | <b>\$ 2,527,320</b>           | <b>\$ 2,319,235</b>           |
| <b>Operating Expenditures</b>     |                              |                              |                               |                               |
| Training                          | 4,999                        | 5,819                        | 5,000                         | 5,000                         |
| Travel                            | 8,053                        | 6,962                        | 5,000                         | 5,000                         |
| Uniforms                          | 5,403                        | 4,152                        | 1,000                         | 1,000                         |
| Office Supplies                   | 5,163                        | 7,183                        | 5,500                         | 5,500                         |
| Subscriptions/Memberships         | 1,659                        | 1,534                        | 2,000                         | 2,000                         |
| Books/Tapes/Publications          | 402                          | 571                          | 600                           | 600                           |
| Printing                          | 2,038                        | 2,141                        | 1,000                         | 600                           |
| Computer Services/Software        | 32,476                       | 5,435                        | 2,000                         | 2,000                         |
| Software Recurring Fees           | 0                            | 4,290                        | 42,000                        | 42,000                        |
| Auto Repair/Maintenance           | 19,567                       | 26,185                       | 20,000                        | 25,000                        |
| Fuel                              | 44,218                       | 37,541                       | 45,000                        | 45,000                        |
| Electric                          | 23,514                       | 23,135                       | 23,800                        | 24,000                        |
| Gas/Propane                       | 2,123                        | 2,063                        | 1,700                         | 2,040                         |
| Water                             | 2,591                        | 2,675                        | 2,600                         | 2,600                         |
| Sewer                             | 3,234                        | 3,234                        | 3,250                         | 3,250                         |
| Waste Removal                     | 920                          | 704                          | 750                           | 750                           |
| Cell Phone                        | 10,444                       | 10,203                       | 12,000                        | 12,000                        |
| Legal Services                    | 20,254                       | 20,000                       | 20,000                        | 20,000                        |
| Contract Labor/Services           | 1,714                        | 1,473                        | 1,000                         | 1,000                         |
| Equipment Maint. Agreements       | 1,728                        | 1,748                        | 1,200                         | 1,200                         |
| Office Equipment                  | 2,859                        | 3,303                        | 2,000                         | 2,000                         |
| Patrol/Investigation Equip.       | 14,633                       | 16,694                       | 7,500                         | 7,500                         |
| Patrol/Investigation Equip. Maint | 4,167                        | 4,600                        | 3,500                         | 3,500                         |

## Marshal's Office (Cont'd)

| ACCOUNT<br>TITLE                            | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|---|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Operating Expenditures (Cont'd)</b>      |                              |                              |                               |                               |
| Communication Equipment                     | 4,137                        | 9,984                        | 800                           | 2,000                         |
| Communication Equip. Maint                  | 1,921                        | 5,457                        | 3,000                         | 3,000                         |
| Repeater/Generator Maint                    | 3,016                        | 1,775                        | 1,800                         | 1,800                         |
| Crime Prevention                            | 1,558                        | 1,750                        | 1,000                         | 1,000                         |
| Advocacy Center                             | 2,646                        | 2,646                        | 2,800                         | 2,800                         |
| Volunteers                                  | 1,911                        | 2,796                        | 2,000                         | 2,000                         |
| Medical Supplies                            | 401                          | 591                          | 500                           | 500                           |
| K-9 Expenditures                            | 1,264                        | 307                          | 1,500                         | 500                           |
| <b>Total Operating Expenditures</b>         | <b>\$ 229,013</b>            | <b>\$ 216,951</b>            | <b>\$ 221,800</b>             | <b>\$ 227,140</b>             |
| <b>Equipment/Capital Expenditures</b>       |                              |                              |                               |                               |
| Equipment                                   | 16,751                       | 15,600                       | 0                             | 0                             |
| <b>Total Equipment/Capital Expenditures</b> | <b>\$ 16,751</b>             | <b>\$ 15,600</b>             | <b>\$ -</b>                   | <b>\$ -</b>                   |
| <b>Total Departmental Expenditures</b>      | <b>\$ 2,446,689</b>          | <b>\$ 2,475,969</b>          | <b>\$ 2,749,120</b>           | <b>\$ 2,546,375</b>           |
| <b>Revenues</b>                             |                              |                              |                               |                               |
| Copies                                      | 1,461                        | 1,395                        | 1,000                         | 1,000                         |
| Fingerprint Fees                            | 590                          | 700                          | 600                           | 600                           |
| Auto Impound Fees                           | 7,500                        | 5,480                        | 5,000                         | 5,000                         |
| Miscellaneous                               | 452                          | 466                          | 0                             | 0                             |
| CVUSD SRO Reimbursement                     | 0                            | 0                            | 40,000                        | 0                             |
| Dispatch Services                           | 178,600                      | 178,600                      | 190,000                       | 195,000                       |
| <b>Total Departmental Revenues</b>          | <b>\$ 188,603</b>            | <b>\$ 186,641</b>            | <b>\$ 236,600</b>             | <b>\$ 201,600</b>             |
| <b>Net Cost to General Fund</b>             | <b>\$ 2,258,086</b>          | <b>\$ 2,289,328</b>          | <b>\$ 2,512,520</b>           | <b>\$ 2,344,775</b>           |

# ANIMAL CONTROL

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



## Mission

To balance the health, public safety, and welfare needs of citizens and the animals in our community.

## Responsibilities

To respond to calls for service involving animal problems, code enforcement violations / zoning code violations.

## OBJECTIVES

### Accomplishments for the past Fiscal Year 2016-17

1. 3 Volunteers help with caring for dogs at the impound property and also help find rescues for unclaimed dogs vs. taking dogs to Cottonwood Shelter saving the town over \$1,470.
2. Added a third dog run at the impound property.

### Goals for the upcoming Fiscal Year 2017-18

1. Continue to educate the citizens on town ordinances
2. Provide responsible pet ownership education at events and during citizen contacts
3. Write a grant through the license plate/spay and neuter programs
4. Mile out current small truck and replace with another CVMO truck – purchase new truck cages for the truck
5. Obtain additional training for both ACO's.

## Personnel

|              | <u>FY16</u> | <u>FY17</u> | <u>FY18</u> |
|--------------|-------------|-------------|-------------|
| FTE's        | 1.0         | 1.0         | 1.0         |
| FT Positions | 2           | 2           | 2           |
| PT Positions | 0           | 0           | 0           |
| Seasonal     | 0           | 0           | 0           |

## Statistics

|                        | <u>FY16</u> | <u>FY17 (Feb)</u> |
|------------------------|-------------|-------------------|
| Animal Bites           | 32          | 21                |
| Animal Abuse Calls     | 12          | 4                 |
| Animal Noise Calls     | 17          | 16                |
| Dogs Impounded         | 105         | 61                |
| Dogs Returned to Owner | 52          | 30                |

# Animal Control

| ACCOUNT<br>TITLE                    | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|-------------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                 |                              |                              |                               |                               |
| <b>Wages &amp; Related</b>          |                              |                              |                               |                               |
| Salaries                            | 33,806                       | 23,361                       | 32,475                        | 36,135                        |
| Overtime                            | 646                          | 507                          | 2,000                         | 2,000                         |
| Holiday Pay Premium                 | 0                            | 0                            | 400                           | 400                           |
| Uniform Allowance                   | 1,575                        | 900                          | 1,800                         | 1,800                         |
| FICA                                | 2,214                        | 1,527                        | 2,275                         | 2,505                         |
| Medicare                            | 518                          | 357                          | 535                           | 585                           |
| Retirement                          | 2,317                        | 930                          | 4,210                         | 4,640                         |
| Retirement ACR                      | 1,166                        | 1,502                        | 1,550                         | 0                             |
| Unemployment                        | 153                          | 135                          | 280                           | 140                           |
| Workman's Compensation              | 551                          | 467                          | 700                           | 770                           |
| Health, Dental & Life Ins           | 7,721                        | 6,332                        | 8,990                         | 9,380                         |
| <b>Total Wages &amp; Related</b>    | <b>\$ 50,667</b>             | <b>\$ 36,018</b>             | <b>\$ 55,215</b>              | <b>\$ 58,355</b>              |
| <b>Operating Expenditures</b>       |                              |                              |                               |                               |
| Training                            | 1,120                        | 0                            | 1,000                         | 1,000                         |
| Travel                              | 442                          | 0                            | 1,000                         | 1,000                         |
| Uniforms                            | 136                          | 0                            | 0                             | 0                             |
| Office Supplies                     | 359                          | 72                           | 250                           | 250                           |
| Subscriptions/Memberships           | 25                           | 35                           | 150                           | 150                           |
| Printing                            | 1,949                        | 1,159                        | 1,250                         | 1,250                         |
| Auto Repair/Maintenance             | 747                          | 231                          | 1,000                         | 1,000                         |
| Fuel                                | 2,587                        | 1,896                        | 2,500                         | 2,500                         |
| Electric                            | 1,072                        | 1,131                        | 1,125                         | 1,200                         |
| Gas/Propane                         | 181                          | 0                            | 0                             | 100                           |
| Water                               | 88                           | 97                           | 100                           | 100                           |
| Office Equipment                    | 54                           | 0                            | 100                           | 100                           |
| Building Maintenance                | 0                            | 5,475                        | 500                           | 500                           |
| Animal Control Equipment            | 1,816                        | 1,994                        | 2,000                         | 2,000                         |
| Animal Cremations                   | 453                          | 95                           | 800                           | 800                           |
| Veterinarian Services               | 0                            | 281                          | 800                           | 800                           |
| Shelter Fees                        | 3,706                        | 3,660                        | 4,000                         | 4,000                         |
| <b>Total Operating Expenditures</b> | <b>\$ 14,735</b>             | <b>\$ 16,126</b>             | <b>\$ 16,575</b>              | <b>\$ 16,750</b>              |

## ***Animal Control (Cont'd)***

| ACCOUNT<br>TITLE                       | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|--|------------------------------|------------------------------|-------------------------------|-------------------------------|
| Equipment/Capital Expenditures         |                              |                              |                               |                               |
| Equipment                              | 0                            | 0                            | 0                             | 0                             |
| Total Equipment/Capital Expenditures   | \$ -                         | \$ -                         | \$ -                          | \$ -                          |
| <br>Total Departmental Expenditures    | <br>\$ 65,402                | <br>\$ 52,144                | <br>\$ 71,790                 | <br>\$ 75,105                 |
| <b><i>Revenues</i></b>                 |                              |                              |                               |                               |
| Dog Licenses                           | 5,242                        | 7,352                        | 6,500                         | 6,000                         |
| Impound Fees                           | 1,219                        | 1,085                        | 1,000                         | 1,000                         |
| Total Departmental Revenues            | \$ 6,461                     | \$ 8,437                     | \$ 7,500                      | \$ 7,000                      |
| <b><i>Net Cost to General Fund</i></b> | <b>\$ 58,941</b>             | <b>\$ 43,707</b>             | <b>\$ 64,290</b>              | <b>\$ 68,105</b>              |

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# Community Library Summary



## Departments

### ◆ Community Library ◆

|                                 | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2016-17<br>THROUGH<br>JUNE '17 | 2017-18<br>DEPT<br>REQ'D | 2017-18<br>MANAGER<br>REC'D | 2017-18<br>COUNCIL<br>ADOPTED |
|---------------------------------|------------------------------|------------------------------|-------------------------------|--------------------------------|--------------------------|-----------------------------|-------------------------------|
| <b>Expenditures</b>             |                              |                              |                               |                                |                          |                             |                               |
| Wages & Related                 | \$ 304,637                   | \$ 324,494                   | \$ 369,505                    | \$ 333,933                     | \$ 483,700               | \$ 367,580                  | \$ 367,580                    |
| Operating Expenditures          | \$ 62,676                    | \$ 65,686                    | \$ 71,600                     | \$ 79,137                      | \$ 83,360                | \$ 82,860                   | \$ 82,860                     |
| Equipment/Capital Expenditures  | \$ -                         | \$ -                         | \$ -                          | \$ -                           | \$ -                     | \$ -                        | \$ -                          |
| <b>Total Expenditures</b>       | <b>\$ 367,313</b>            | <b>\$ 390,180</b>            | <b>\$ 441,105</b>             | <b>\$ 413,070</b>              | <b>\$ 567,060</b>        | <b>\$ 450,440</b>           | <b>\$ 450,440</b>             |
| <b>Revenues</b>                 |                              |                              |                               |                                |                          |                             |                               |
| Total Revenues                  | \$ 82,131                    | \$ 79,750                    | \$ 78,800                     | \$ 82,834                      | \$ 88,300                | \$ 88,300                   | \$ 88,300                     |
| <b>Operating Transfers</b>      |                              |                              |                               |                                |                          |                             |                               |
| Total Transfers                 | \$ -                         | \$ -                         | \$ -                          | \$ -                           | \$ -                     | \$ -                        | \$ -                          |
| <b>Net Cost to General Fund</b> | <b>\$ 285,182</b>            | <b>\$ 310,430</b>            | <b>\$ 362,305</b>             | <b>\$ 330,236</b>              | <b>\$ 478,760</b>        | <b>\$ 362,140</b>           | <b>\$ 362,140</b>             |

# 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.

## Responsibilities

Camp Verde Community Library (CVCL) dedicates its resources to providing library services that are forward-looking while honoring the tradition of a welcoming, hospitable place, with the can-do attitude that built the library and the Town of Camp Verde. In addition to providing materials in many formats and for a variety of ages and reading levels, the library offers a friendly place for people to gather and exchange ideas or use technology to access information and resources. The Camp Verde community Library uses the best library practices to promote literacy, empower individuals, enrich lives, improve the quality of life and support local educational and cultural opportunities that reflect the rich cultural diversity and interests of the service area.

## OBJECTIVES

### Accomplishments for the past Fiscal Year 2016-17

1. Moved into and opened new library; completed phase one of the landscaping.
2. Continued commitment to citizen satisfaction through programs and services to the Camp Verde Community.
3. Increased outreach to 2 focus groups: Spanish-speaking community and families facing autism.
4. Implemented an IGA between Camp Verde Adult Reading Program and the library to relocate CVARP inside the new library.
5. Supported the Economic Development Departments entrepreneurial activities in Camp Verde.

### Goals for the upcoming Fiscal Year 2017-18

1. Develop 5-10 year Strategic Plan for Camp Verde Community Library.
2. Increase/improve communications and marketing of library programs/services to community members.
3. Develop an intern program to assist adults graduating from CVARP with job skills and experience.

## Personnel

|              | <u>FY16</u> | <u>FY17</u> | <u>FY18</u> |
|--------------|-------------|-------------|-------------|
| FTE's        | 6.20        | 7.80        | 6.80        |
| FT Positions | 4           | 4           | 4           |
| PT Positions | 5           | 7           | 6           |
| Seasonal     | 0           | 3           | 2           |

## Statistics

|                       | <u>FY16</u> | <u>FY17</u> |
|-----------------------|-------------|-------------|
| Public PC Access      | 20,025      | 18,937      |
| Traffic Count         | 67,987      | 87,357      |
| Total Circulation     | 116,189     | 115,154     |
| A/V Media Circulation | 21,818      | 22,727      |
| Total New Items       | 2,233       | 2,357       |
| Programs              | 572         | 424         |
| Program Attendance    | 5,190       | 6,592       |
| Volunteer Hours       | 6,290       | 7,830       |



# Community Library

| ACCOUNT<br>TITLE                       | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|--|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                    |                              |                              |                               |                               |
| <b>Wages &amp; Related</b>             |                              |                              |                               |                               |
| Salaries                               | 230,544                      | 247,084                      | 283,900                       | 282,060                       |
| FICA                                   | 14,193                       | 15,142                       | 17,605                        | 17,490                        |
| Medicare                               | 3,319                        | 3,541                        | 4,120                         | 4,090                         |
| Retirement                             | 21,452                       | 21,527                       | 24,135                        | 22,780                        |
| Unemployment                           | 989                          | 1,379                        | 1,540                         | 1,400                         |
| Workman's Compensation                 | 1,158                        | 2,067                        | 2,245                         | 2,240                         |
| Health, Dental & Life Ins              | 32,982                       | 33,754                       | 35,960                        | 37,520                        |
| <b>Total Wages &amp; Related</b>       | <b>\$ 304,637</b>            | <b>\$ 324,494</b>            | <b>\$ 369,505</b>             | <b>\$ 367,580</b>             |
| <b>Operating Expenditures</b>          |                              |                              |                               |                               |
| Training                               | 690                          | 764                          | 400                           | 600                           |
| Travel                                 | 170                          | 577                          | 400                           | 400                           |
| Office Supplies                        | 3,206                        | 3,434                        | 1,700                         | 2,500                         |
| Cataloging Supplies                    | 4,168                        | 2,943                        | 1,700                         | 2,500                         |
| Subscriptions/Memberships              | 2,351                        | 40                           | 1,000                         | 1,000                         |
| Books/Tapes/Publications               | 23,048                       | 24,103                       | 24,000                        | 25,000                        |
| Postage                                | 307                          | 600                          | 500                           | 500                           |
| Computer Services/Software             | 252                          | 3,126                        | 4,000                         | 4,000                         |
| Internet Wireless Access               | 0                            | 0                            | 3,400                         | 3,400                         |
| Electric                               | 9,509                        | 11,335                       | 15,000                        | 15,600                        |
| Gas/Propane                            | 1,896                        | 2,031                        | 2,000                         | 1,440                         |
| Water                                  | 561                          | 769                          | 1,000                         | 1,320                         |
| Sewer                                  | 0                            | 0                            | 3,500                         | 3,500                         |
| Waste Removal                          | 600                          | 600                          | 600                           | 600                           |
| Telephone                              | 0                            | 0                            | 0                             | 3,000                         |
| Cell Phone                             | 0                            | 292                          | 700                           | 700                           |
| Legal Services                         | 4,108                        | 253                          | 500                           | 1,000                         |
| Contract Labor/Services                | 5,961                        | 6,287                        | 5,500                         | 9,000                         |
| Equipment Rental                       | 0                            | 0                            | 0                             | 1,800                         |
| Office Equipment                       | 132                          | 2,928                        | 500                           | 500                           |
| Volunteer Expense                      | 1,408                        | 1,376                        | 1,200                         | 1,500                         |
| Library Programs                       | 3,394                        | 3,209                        | 3,000                         | 2,000                         |
| Records Cataloging                     | 915                          | 1,019                        | 1,000                         | 1,000                         |
| <b>Total Operating Expenditures</b>    | <b>\$ 62,676</b>             | <b>\$ 65,686</b>             | <b>\$ 71,600</b>              | <b>\$ 82,860</b>              |
| <b>Total Departmental Expenditures</b> | <b>\$ 367,313</b>            | <b>\$ 390,180</b>            | <b>\$ 441,105</b>             | <b>\$ 450,440</b>             |

## ***Library (Cont'd)***

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### ***Revenues***

|                                    |                  |                  |                  |                  |
|------------------------------------|------------------|------------------|------------------|------------------|
| Copies                             | 903              | 1,166            | 800              | 3,500            |
| Fines & Forfeitures                | 3,664            | 3,969            | 3,000            | 3,000            |
| Facility Rental                    | 0                | 0                | 0                | 1,800            |
| Surplus Property Sales             | 450              | 0                | 0                | 0                |
| Yav County Library District        | 77,114           | 74,615           | 75,000           | 80,000           |
| <b>Total Departmental Revenues</b> | <b>\$ 82,131</b> | <b>\$ 79,750</b> | <b>\$ 78,800</b> | <b>\$ 88,300</b> |

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|  |                   |                   |                   |                   |
|--|-------------------|-------------------|-------------------|-------------------|
| <b><i>Net Cost to General Fund</i></b> | <b>\$ 285,182</b> | <b>\$ 310,430</b> | <b>\$ 362,305</b> | <b>\$ 362,140</b> |
|--|-------------------|-------------------|-------------------|-------------------|

# Parks & Rec Summary



## Departments

Administration ♦ Heritage Pool  
Programs

|                                 | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2016-17<br>THROUGH<br>JUNE '17 | 2017-18<br>DEPT<br>REQ'D | 2017-18<br>MANAGER<br>REC'D | 2017-18<br>COUNCIL<br>ADOPTED |
|---------------------------------|------------------------------|------------------------------|-------------------------------|--------------------------------|--------------------------|-----------------------------|-------------------------------|
| <b>Expenditures</b>             |                              |                              |                               |                                |                          |                             |                               |
| Wages & Related                 | \$ 128,935                   | \$ 153,644                   | \$ 193,235                    | \$ 202,360                     | \$ 261,590               | \$ 232,470                  | \$ 232,470                    |
| Operating Expenditures          | \$ 99,942                    | \$ 90,705                    | \$ 105,310                    | \$ 107,921                     | \$ 116,170               | \$ 116,170                  | \$ 116,170                    |
| Equipment/Capital Expenditures  | \$ -                         | \$ -                         | \$ -                          | \$ -                           | \$ -                     | \$ -                        | \$ -                          |
| <b>Total Expenditures</b>       | <b>\$ 228,877</b>            | <b>\$ 244,349</b>            | <b>\$ 298,545</b>             | <b>\$ 310,281</b>              | <b>\$ 377,760</b>        | <b>\$ 348,640</b>           | <b>\$ 348,640</b>             |
| <b>Revenues</b>                 |                              |                              |                               |                                |                          |                             |                               |
| Total Revenues                  | \$ 37,314                    | \$ 43,126                    | \$ 42,200                     | \$ 49,750                      | \$ 59,400                | \$ 59,400                   | \$ 59,400                     |
| <b>Operating Transfers</b>      |                              |                              |                               |                                |                          |                             |                               |
| Total Transfers                 | \$ -                         | \$ -                         | \$ -                          | \$ -                           | \$ -                     | \$ -                        | \$ -                          |
| <b>Net Cost to General Fund</b> | <b>\$ 191,563</b>            | <b>\$ 201,223</b>            | <b>\$ 256,345</b>             | <b>\$ 260,531</b>              | <b>\$ 318,360</b>        | <b>\$ 289,240</b>           | <b>\$ 289,240</b>             |

# 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.

## Responsibilities

To provide recreational programs and events for all ages including:

- Planning and implementing community events and programs alone or with partnership organizations.
- Scheduling and rental of facilities and ball fields.
- Working with Little League, American Youth Soccer Organization, Youth Football and other user groups to schedule field usage and lighting at Butler Park fields.
- Hire and supervise part-time and seasonal employees in various Program Areas such as: referees, scorekeepers, umpires, lifeguards and summer program staff.

## OBJECTIVES

### Accomplishments for the past Fiscal Year 2016-17

1. Worked with the public, non-profits, partner organizations and other stakeholders to schedule and coordinate use of all facilities, fields and lighting.
2. Added a fulltime Coordinator which has helped to greatly expand programming and improve operations both on a daily basis as well as strategic planning.
3. Worked with partner organizations on improving quality of Special Events including Pecan & Wine, Corn Fest, Fort Verde Days, Trunk or Treat Main Street and Christmas Craft Bazaar and Parade of Lights.
4. Working on American Camp Association accreditation for our pilot Children's Summer Day Camp program this summer.

### Goals for the upcoming Fiscal Year 2017-18

1. Continue to expand and improve Division offerings including Children's Summer Day Camp.
2. Continue to increase partnership relations to provide additional or expanded opportunities and improvements without significantly increasing budget impact.
3. Continue to expand use of volunteers in a variety of areas to expand and improve programs.

## Personnel

|              | <u>FY16</u> | <u>FY17</u> | <u>FY18</u> |
|--------------|-------------|-------------|-------------|
| FTE's        | 1.80        | 1.40        | 1.40        |
| FT Positions | 5           | 4           | 5           |
| PT Positions | 1           | 1           | 0           |
| Seasonal     | 0           | 0           | 0           |

## Statistics

|                         | <u>FY17</u> |
|-------------------------|-------------|
| Public Shower Use       | 400         |
| Meeting Room Usage      | 800         |
| Gym Usage (Non program) | 436         |
| Kitchen Usage           | 147         |

# Parks & Rec

| ACCOUNT<br>TITLE                       | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|--|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                    |                              |                              |                               |                               |
| <b>Wages &amp; Related</b>             |                              |                              |                               |                               |
| Salaries                               | 49,063                       | 60,122                       | 67,730                        | 70,740                        |
| FICA                                   | 2,657                        | 3,323                        | 4,200                         | 4,390                         |
| Medicare                               | 622                          | 777                          | 985                           | 1,030                         |
| Retirement                             | 5,339                        | 6,184                        | 7,775                         | 8,135                         |
| Unemployment                           | 166                          | 285                          | 190                           | 190                           |
| Workman's Compensation                 | 710                          | 1,099                        | 895                           | 1,005                         |
| Health, Dental & Life Ins              | 8,110                        | 9,712                        | 12,140                        | 12,660                        |
| <b>Total Wages &amp; Related</b>       | <b>\$ 66,667</b>             | <b>\$ 81,502</b>             | <b>\$ 93,915</b>              | <b>\$ 98,150</b>              |
| <b>Operating Expenditures</b>          |                              |                              |                               |                               |
| Training                               | 350                          | 600                          | 600                           | 600                           |
| Travel                                 | 793                          | 520                          | 600                           | 600                           |
| Office Supplies                        | 480                          | 661                          | 600                           | 600                           |
| Subscriptions/Memberships              | 0                            | 230                          | 250                           | 300                           |
| Advertising                            | 403                          | 411                          | 800                           | 850                           |
| Auto Repair/Maintenance                | 248                          | 2,510                        | 350                           | 1,200                         |
| Fuel                                   | 76                           | 208                          | 300                           | 300                           |
| Electric                               | 35,267                       | 37,260                       | 35,170                        | 35,720                        |
| Gas/Propane                            | 2,666                        | 2,659                        | 3,000                         | 3,300                         |
| Water                                  | 739                          | 1,055                        | 1,120                         | 1,160                         |
| Waste Removal                          | 2,130                        | 2,130                        | 2,150                         | 2,150                         |
| Cell Phone                             | 0                            | 370                          | 750                           | 750                           |
| Legal Services                         | 0                            | 150                          | 500                           | 500                           |
| Office Equipment                       | 496                          | 0                            | 1,200                         | 1,200                         |
| OSHA Medical Supplies                  | 131                          | 60                           | 200                           | 250                           |
| Permits                                | 0                            | 290                          | 875                           | 875                           |
| Parks Signage                          | 1,200                        | 0                            | 0                             | 0                             |
| <b>Total Operating Expenditures</b>    | <b>\$ 44,979</b>             | <b>\$ 49,114</b>             | <b>\$ 48,465</b>              | <b>\$ 50,355</b>              |
| <b>Total Departmental Expenditures</b> | <b>\$ 111,646</b>            | <b>\$ 130,616</b>            | <b>\$ 142,380</b>             | <b>\$ 148,505</b>             |
| <b>Revenues</b>                        |                              |                              |                               |                               |
| Facility Rental Fees                   | 2,196                        | 1,834                        | 1,600                         | 1,600                         |
| <b>Total Departmental Revenues</b>     | <b>\$ 2,196</b>              | <b>\$ 1,834</b>              | <b>\$ 1,600</b>               | <b>\$ 1,600</b>               |
| <b>Net Cost to General Fund</b>        | <b>\$ 109,450</b>            | <b>\$ 128,782</b>            | <b>\$ 140,780</b>             | <b>\$ 146,905</b>             |

# 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.

## Responsibilities

The Heritage Pool Program is responsible for the management, supervision and operation of the pool. This includes the following duties:

- Hiring, training and supervising seasonal pool staff
- Providing a safe, clean and professional environment for pool users and employees.
- Providing aquatic recreational opportunities such as swim lessons, lap swim, open swim and aquatic fitness.
- Being prepared and equipped to respond to emergencies at the pool by ensuring adequate supervision, training, preparation and supplies for pool staff.
- Work with outside groups to schedule pool rental and swim practice times.
- Coordinate with Facilities Maintenance to ensure compliance with pool water quality standards.
- Work with outside groups to schedule pool rental and swim practice times.

## OBJECTIVES

### Accomplishments for the past Fiscal Year 2016-17

1. Provided a safe, fun swim season for about 8000 visits, the vast majority of them children.
2. Provided swim lessons to nearly 100 children in 3 sessions.

### Goals for the upcoming Fiscal Year 2017-18

1. Continue to increase professionalism of pool operations including improved oversight
2. Continue to improve quality of visitor experience at the pool with expanded programming
3. Work with volunteers to bring back kid's swim team.

## Personnel

|              | <u>FY16</u> | <u>FY17</u> | <u>FY18</u> |
|--------------|-------------|-------------|-------------|
| FTE's        | 2.50        | 2.30        | 2.30        |
| FT Positions | 3           | 3           | 5           |
| PT Positions | 0           | 0           | 0           |
| Seasonal     | 15          | 15          | 15          |

## Statistics

|                    | <u>FY17</u> |
|--------------------|-------------|
| Swim Lesson Attend | 150         |
| Pool Attendance    | 8,200       |

# Heritage Pool

| ACCOUNT<br>TITLE                       | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|--|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                    |                              |                              |                               |                               |
| <b>Wages &amp; Related</b>             |                              |                              |                               |                               |
| Salaries                               | 49,068                       | 53,727                       | 52,820                        | 62,505                        |
| FICA                                   | 2,988                        | 3,272                        | 3,275                         | 3,875                         |
| Medicare                               | 699                          | 765                          | 770                           | 910                           |
| Retirement                             | 1,098                        | 1,757                        | 2,350                         | 2,655                         |
| Unemployment                           | 439                          | 734                          | 725                           | 515                           |
| Workman's Compensation                 | 887                          | 1,232                        | 950                           | 1,185                         |
| Health, Dental & Life Ins              | 1,989                        | 3,511                        | 4,945                         | 5,625                         |
| <b>Total Wages &amp; Related</b>       | <b>\$ 57,168</b>             | <b>\$ 64,998</b>             | <b>\$ 65,835</b>              | <b>\$ 77,270</b>              |
| <b>Operating Expenditures</b>          |                              |                              |                               |                               |
| Training                               | 417                          | 393                          | 1,000                         | 1,000                         |
| Electric                               | 6,831                        | 6,753                        | 7,000                         | 7,000                         |
| Gas/Propane                            | 11,396                       | 2,412                        | 4,000                         | 3,000                         |
| Waste Removal                          | 60                           | 177                          | 130                           | 200                           |
| Telephone                              | 430                          | 335                          | 440                           | 440                           |
| OSHA Med Supplies                      | 172                          | 143                          | 175                           | 175                           |
| Pool Chemicals                         | 7,016                        | 5,798                        | 5,500                         | 6,500                         |
| Pool Supplies                          | 2,150                        | 1,556                        | 3,700                         | 3,700                         |
| Equipment Maintenance                  | 7,193                        | 2,567                        | 3,000                         | 3,500                         |
| Concession Supplies                    | 11                           | 0                            | 300                           | 300                           |
| Permits                                | 435                          | 960                          | 500                           | 500                           |
| <b>Total Operating Expenditures</b>    | <b>\$ 36,111</b>             | <b>\$ 21,094</b>             | <b>\$ 25,745</b>              | <b>\$ 26,315</b>              |
| <b>Total Departmental Expenditures</b> | <b>\$ 93,279</b>             | <b>\$ 86,092</b>             | <b>\$ 91,580</b>              | <b>\$ 103,585</b>             |
| <b>Revenues</b>                        |                              |                              |                               |                               |
| User Fees                              | 18,477                       | 17,932                       | 22,000                        | 22,000                        |
| Concession Sales                       | 115                          | 1,092                        | 300                           | 300                           |
| <b>Total Departmental Revenues</b>     | <b>\$ 18,592</b>             | <b>\$ 19,024</b>             | <b>\$ 22,300</b>              | <b>\$ 22,300</b>              |
| <b>Net Cost to General Fund</b>        | <b>\$ 74,687</b>             | <b>\$ 67,068</b>             | <b>\$ 69,280</b>              | <b>\$ 81,285</b>              |

# 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.

## Responsibilities

Organizing and overseeing various community programs. Children’s programs include Grasshopper basketball, summer field trips and working with partners such as Little League, AYSO and Youth Football. Adult recreation usually takes the form of recreation leagues such as basketball, softball, volleyball and other team sports. Community recreation includes Trick or Treat on Main, Parade of Lights, sports trips and health education workshops. Most adult & community programs are intended to support themselves through user fees.

## OBJECTIVES

### Accomplishments for the past Fiscal Year 2016-17

1. Conducted a successful co-ed youth basketball program for 1st – 4th graders and 5th – 8th graders.
2. Worked with Community Library to transition Free Family Movie nights to every Friday at the new Library.
3. Increased and expanded our successful day trip program to museums and other points of interest.
4. Continued our annual Diamondbacks game trip program.
5. Provided Adult Co-ed softball league and two Adult Co-Ed Volleyball seasons.
6. Added a very popular Adult Pickle-Ball three mornings per week, mostly for seniors, in the Gym.
7. Provided a larger, safe and enjoyable Trunk or Treat Main Street community event, improved Christmas Bazaar and Parade of Lights.

### Goals for the upcoming Fiscal Year 2017-18

1. Continue and expand pilot Children’s Summer Day Camp initiated in 2017.
2. Continue to provide and improve organized men’s, women’s and co-ed sports leagues.
3. Continue to work with partners to provide and expand opportunities as they become available.

## Personnel

|              | <u>FY16</u> | <u>FY17</u> | <u>FY18</u> |
|--------------|-------------|-------------|-------------|
| FTE’s        | .30         | .80         | 1.80        |
| FT Positions | 0           | 0           | 2           |
| PT Positions | 0           | 0           | 0           |
| Seasonal     | 7           | 7           | 7           |

## Statistics

| <u>Participants</u> | <u>FY17</u> |
|---------------------|-------------|
| Grasshopper         | 160         |
| Adult Softball      | 125         |
| Adult Volleyball    | 117         |
| Pickleball          | 840         |
| Diamondback Trips   | 136         |
| Day Trips           | 233         |



# Programming

| ACCOUNT<br>TITLE                       | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|--|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                    |                              |                              |                               |                               |
| <b>Wages &amp; Related</b>             |                              |                              |                               |                               |
| Salaries                               | 4,568                        | 6,419                        | 23,870                        | 41,010                        |
| FICA                                   | 283                          | 398                          | 1,480                         | 2,545                         |
| Medicare                               | 66                           | 93                           | 350                           | 600                           |
| Retirement                             | 0                            | 0                            | 2,030                         | 3,000                         |
| Unemployment                           | 56                           | 120                          | 210                           | 525                           |
| Workman's Compensation                 | 127                          | 114                          | 150                           | 615                           |
| Health, Dental & Life Ins              | 0                            | 0                            | 5,395                         | 8,755                         |
| <b>Total Wages &amp; Related</b>       | <b>\$ 5,100</b>              | <b>\$ 7,144</b>              | <b>\$ 33,485</b>              | <b>\$ 57,050</b>              |
| <b>Operating Expenditures</b>          |                              |                              |                               |                               |
| Contract Labor/Services                | 1,701                        | 1,710                        | 2,000                         | 2,000                         |
| Rec. Equipment                         | 4,862                        | 2,246                        | 4,500                         | 4,500                         |
| Special Events                         | 0                            | 0                            | 10,000                        | 10,000                        |
| Children's Programs                    | 4,742                        | 4,122                        | 5,000                         | 5,000                         |
| Adult Programs                         | 155                          | 1,652                        | 500                           | 1,000                         |
| Community Programs                     | 6,966                        | 10,767                       | 7,100                         | 13,000                        |
| Summer Program                         | 426                          | 0                            | 2,000                         | 4,000                         |
| <b>Total Operating Expenditures</b>    | <b>\$ 18,852</b>             | <b>\$ 20,497</b>             | <b>\$ 31,100</b>              | <b>\$ 39,500</b>              |
| <b>Total Departmental Expenditures</b> | <b>\$ 23,952</b>             | <b>\$ 27,641</b>             | <b>\$ 64,585</b>              | <b>\$ 96,550</b>              |
| <b>Revenues</b>                        |                              |                              |                               |                               |
| Children's Rec Program                 | 5,706                        | 4,648                        | 7,000                         | 7,000                         |
| Adult Rec Program                      | 3,351                        | 5,280                        | 2,000                         | 4,000                         |
| Community Programs                     | 4,024                        | 10,975                       | 6,000                         | 12,000                        |
| Summer Program                         | 0                            | 0                            | 0                             | 9,000                         |
| Child Rec Program Support              | 2,000                        | 0                            | 1,500                         | 1,500                         |
| Child Rec Tuition Support              | 550                          | 1,015                        | 800                           | 1,000                         |
| Community Program Support              | 895                          | 350                          | 1,000                         | 1,000                         |
| <b>Total Departmental Revenues</b>     | <b>\$ 16,526</b>             | <b>\$ 22,268</b>             | <b>\$ 18,300</b>              | <b>\$ 35,500</b>              |
| <b>Net Cost to General Fund</b>        | <b>\$ 7,426</b>              | <b>\$ 5,373</b>              | <b>\$ 46,285</b>              | <b>\$ 61,050</b>              |

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# Chapter Five

## Capital Project Funds

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# 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.

In previous years, the Town maintained a Parks Fund as well. However, in fiscal year 2015-2016, the Town Council voted to close the Parks Fund.

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.

# Town of Camp Verde

## Capital Improvements Plan

The Capital Improvements Plan (CIP) is a critical piece in the Town's overall planning. It is the most important implementation tool of the General Plan. Development of the community's facilities and services is one of the primary functions of municipal government. Without functional public services including water and wastewater facilities, public safety, streets, drainage systems, managed development, and parks and recreation, Camp Verde cannot reach its potential as a quality place to live. While the Town does not currently provide all of these services to the entire community, it is imperative that a plan is formulated as development occurs.

### THE CAPITAL IMPROVEMENTS PLAN

The CIP is a five-year plan that outlines current capital and infrastructure needs, future anticipated needs, current projects and future costs to the community. The CIP 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 links directly to the Town's planning and budgeting functions through the Capital Improvement Projects Fund (CIP Fund). It is both a tool in developing the Town's overall budget and a document that serves as an approved guideline to Town staff as to prioritized projects for the coming fiscal year.

The first or current year of the CIP is utilized as the current year's budget for the CIP Fund. While the first year is used to determine the current year's funding amounts, the entire plan is considered a part of the Town's approved budget in that if current year projects need to be postponed or eliminated, projects from years 2 - 5 can be pulled into the current year for completion based on availability of resources and prioritized need.

### THE DEVELOPMENT PROCESS

The CIP is developed throughout the budgeting process; being parts of both the beginning and the end of the Town's yearly budget process. After the Town Council has completed the strategic planning phase of the budget, they begin work on the CIP. Revenue estimates and options are provided by the Finance Director to give general guidance as to the total estimated amount of projects that can be completed in each of the 5-year periods based on currently available resources. Staff prepare Project Request sheets taking into account: 1) last year's CIP, 2) priorities determined from the Council's strategic planning process and 3) their own departmental needs. At this point, projects are only minimally estimated for cost and timing. Projects are presented to the Town Council by department and are then prioritized by the Council. After prioritizing the projects, the Town Council will then put together a suggested 5 year plan to highlight their decisions for timing and priority. That preliminary plan then goes back to staff so that more detailed planning and analysis can be done on the top projects. After

the relevant Project Request sheets have been updated with detailed information, the Town Manager, with the support of town staff, will update the 5-year CIP and present it to the Town Council for final approval.

### PLAN FUNDING

The Town may consider multiple alternatives for funding the projects within the CIP Fund. Typically all funding is brought into the CIP Fund through Operating Transfers from other funds. Some options for funding are shown below:

- **Budgeted Revenues:** The Town currently utilizes the .65% portion of its 3.65% general tax rate to fund its Capital Improvement Projects Fund each year. The Town also utilizes operating transfers from other funds occasionally such as the HURF Fund.
- **Municipal Bonds:** The Town can issue Bonds, which must be paid back, with interest, over a period of time. The issuance of general obligation bonds must be approved by a majority of the voters and are backed by full faith of the municipality. Pledged revenue bonds, however, do not require the approval of voters and are backed only by pledged excise tax revenues.
- **Lease–Purchase Agreements:** This method lessens the up-front costs to the municipality. Interest is paid, but the payoff period is typically for a shorter period than bonds, and the Town will have the option to purchase the leased equipment at the end of the agreement.
- **Grants:** Grants must be researched and identified and are obtained through an application process that has no guarantee of funding. Federal, state, county, and private grants are available to finance capital projects. Grants many times require either financial or “in-kind” matches and have various reporting requirements. All grants require ongoing staffing resources.
- **User Fees:** Fees paid by service or facility users that should be sufficient enough to maintain in entirety or at least supplement existing facilities and develop additional capacity.

**Town of Camp Verde**  
**FY18 Capital Improvements Plan**  
 Council Planning Sheet

**General Fund**

**Funding**

|                       |                              | YR1 - FY18          | YR2 - FY19          | YR3 - FY20          | YR4 - FY21          | YR5 - FY22          | 5 Year Funding Total |
|-----------------------|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| <i>Funding Source</i> | .65% Sales Tax               | \$ 646,000          | \$ 658,000          | \$ 671,000          | \$ 684,000          | \$ 697,000          | \$ 3,356,000         |
|                       | Grant Funds / Donations      | \$ 374,500          |                     | \$ 87,000           |                     |                     | \$ 461,500           |
|                       | Reserve Funds                | \$ 450,000          |                     |                     |                     |                     | \$ 450,000           |
|                       | Debt Financing               | \$ 300,000          | \$ 783,900          | \$ 540,000          |                     | \$ 860,000          | \$ 2,483,900         |
|                       | Current Revenues & Transfers | \$ 178,488          | \$ 394,000          | \$ 363,000          | \$ 363,000          | \$ 438,000          | \$ 1,736,488         |
|                       | Carrying Balance             | \$ 279,705          |                     |                     |                     |                     | \$ 279,705           |
|                       | <b>Anticipated Funding</b>   | <b>\$ 2,228,693</b> | <b>\$ 1,835,900</b> | <b>\$ 1,661,000</b> | <b>\$ 1,047,000</b> | <b>\$ 1,995,000</b> | <b>\$ 8,767,593</b>  |

**Expenditures**

| Functions                               | Project                                    | YR1 - FY18        | YR2 - FY19        | YR3 - FY20        | YR4 - FY21        | YR5 - FY22          | 5 Year Project Total |
|---|--|-------------------|-------------------|-------------------|-------------------|---------------------|----------------------|
| <i>Public Use Facilities</i>            | Pool Roof Maint                            | \$ 24,000         |                   |                   |                   |                     | \$ 24,000            |
|   | Gym Roof                                   | \$ 68,701         |                   |                   |                   |                     | \$ 68,701            |
|   | <b>Total Public Use Facilities:</b>        | <b>\$ 92,701</b>  | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ 92,701</b>     |
| <i>Public Use Infrastructure</i>        | Water System Acquisition                   |                   |                   |                   |                   |                     | \$ -                 |
|   | Public Road Maintenance Program            | \$ 450,000        | \$ 400,000        | \$ 400,000        | \$ 400,000        | \$ 400,000          | \$ 2,050,000         |
|   | Road Construction Projects                 |                   |                   |                   |                   |                     | \$ -                 |
|   | Verde River Pedestrian Bridge              |                   |                   |                   |                   |                     | \$ -                 |
|   | Main St. Drainage Improvements             |                   |                   |                   |                   |                     | \$ -                 |
|   | Verde Lakes Land Acquisition               |                   |                   | \$ 200,000        |                   |                     | \$ 200,000           |
|   | Glenrose/Quarterhorse Drainage Control     |                   |                   | \$ 170,000        |                   |                     | \$ 170,000           |
|   | Gaddis Wash Improvements                   | \$ 100,000        |                   |                   |                   |                     | \$ 100,000           |
|   | McCraken Ln Drainage Improvements          |                   |                   | \$ 80,000         |                   |                     | \$ 80,000            |
|   | Bashas County Wash Cleanout                |                   |                   | \$ 45,000         |                   |                     | \$ 45,000            |
|   | Newton Ln Drainage Control                 |                   |                   | \$ 45,000         |                   |                     | \$ 45,000            |
|   | Howards Rd Drainage Control                |                   | \$ 45,000         |                   |                   |                     | \$ 45,000            |
|   | Library Landscaping                        |                   | \$ 16,000         | \$ 16,000         |                   |                     | \$ 32,000            |
|   | Cliffs Parkway Drainage Basin Improvements |                   |                   |                   |                   |                     | \$ -                 |
|   | Faulkner Wash Improvments                  | \$ 27,185         | \$ 12,000         |                   |                   |                     | \$ 39,185            |
|   | Finnie Flat Sidewalk                       | \$ 159,040        |                   |                   |                   |                     | \$ 159,040           |
|   | Finnie Flat Streetscape                    | \$ 68,237         |                   |                   |                   |                     | \$ 68,237            |
| Hollomon & VC Parking Lots              | \$ 47,000                                  |                   |                   |                   |                   | \$ 47,000           |                      |
| Transit Stop                            | \$ 5,023                                   |                   |                   |                   |                   | \$ 5,023            |                      |
| <b>Total Public Use Infrastructure:</b> | <b>\$ 856,485</b>                          | <b>\$ 473,000</b> | <b>\$ 956,000</b> | <b>\$ 400,000</b> | <b>\$ 400,000</b> | <b>\$ 3,085,485</b> |                      |

| Functions                                  | Project                            | YR1 - FY18          | YR2 - FY19          | YR3 - FY20          | YR4 - FY21          | YR5 - FY22          | 5 Year Project Total |
|--|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| <i>Parks</i>                               | Community Park                     | \$ 476,718          | \$ 250,000          | \$ 250,000          | \$ 250,000          | \$ 250,000          | \$ 1,476,718         |
|  | Rezzonico Park Development         | \$ 32,780           |                     |                     |                     | \$ 35,000           | \$ 67,780            |
|  | <b>Total Parks:</b>                | <b>\$ 509,498</b>   | <b>\$ 250,000</b>   | <b>\$ 250,000</b>   | <b>\$ 250,000</b>   | <b>\$ 285,000</b>   | <b>\$ 1,544,498</b>  |
| <i>Economic Development &amp; Tourism</i>  | Homestead Parkway Extension        | \$ 350,000          |                     |                     |                     |                     | \$ 350,000           |
|  | Industrial Drive Roundabout        |                     |                     | \$ 87,000           |                     |                     | \$ 87,000            |
|  | Wayfinding Signs                   | \$ 17,064           |                     | \$ 87,000           |                     |                     | \$ 104,064           |
|  | <b>Total Economic Development:</b> | <b>\$ 367,064</b>   | <b>\$ -</b>         | <b>\$ 174,000</b>   | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>          |
| <i>Town Facilities</i>                     | Town Campus Remodel                |                     |                     |                     |                     |                     | \$ -                 |
|  | 300 Building Remodel               |                     |                     |                     |                     |                     | \$ -                 |
|  | Maint Shop Remodel                 |                     |                     | \$ 46,500           | \$ 46,500           |                     | \$ 93,000            |
|  | Town Kitchen Remodel               | \$ 48,200           | \$ 20,000           |                     |                     |                     | \$ 68,200            |
|  | Gym & Room 204 Upgrades            |                     | \$ 21,200           |                     |                     |                     | \$ 21,200            |
|  | Bldg 100 Remodel                   |                     |                     | \$ 20,000           |                     |                     | \$ 20,000            |
|  | Gazebo Renovation                  |                     | \$ 13,000           |                     |                     |                     | \$ 13,000            |
| <b>Total Town Facilities:</b>              | <b>\$ 48,200</b>                   | <b>\$ 54,200</b>    | <b>\$ 66,500</b>    | <b>\$ 46,500</b>    | <b>\$ -</b>         | <b>\$ 215,400</b>   |                      |
| <i>Town Systems &amp; Equipment</i>        | Streets Heavy Equipment            |                     | \$ 300,000          |                     |                     | \$ 300,000          | \$ 600,000           |
|  | Patrol Vehicles                    |                     | \$ 294,000          |                     |                     | \$ 250,000          | \$ 544,000           |
|  | Street Sweeper                     |                     |                     |                     |                     | \$ 250,000          | \$ 250,000           |
|  | Mobile Data Computers              | \$ 77,164           |                     |                     |                     |                     | \$ 77,164            |
|  | IT Equipment                       | \$ 222,836          |                     |                     |                     |                     | \$ 222,836           |
|  | Streets Equipment                  |                     | \$ 75,000           |                     |                     |                     | \$ 75,000            |
|  | New Website Deveelopment           |                     |                     |                     |                     |                     | \$ -                 |
|  | Sign Boards                        |                     |                     | \$ 30,000           | \$ 30,000           |                     | \$ 60,000            |
|  | Maint Vehicles                     |                     | \$ 58,000           |                     |                     | \$ 60,000           | \$ 118,000           |
|  | GIS System                         |                     |                     |                     |                     |                     | \$ -                 |
|  | Maint Equipment                    |                     | \$ 31,900           |                     |                     |                     | \$ 31,900            |
|  | Records Shelving                   |                     |                     |                     |                     |                     | \$ -                 |
| Inspections Truck                          |                                    | \$ 25,000           |                     |                     |                     | \$ 25,000           |                      |
| <b>Total Town Systems &amp; Equipment:</b> | <b>\$ 300,000</b>                  | <b>\$ 783,900</b>   | <b>\$ 30,000</b>    | <b>\$ 30,000</b>    | <b>\$ 860,000</b>   | <b>\$ 2,003,900</b> |                      |
| <i>CIP Related Debt Payments</i>           | 2013 Equipment LP                  | \$ 159,400          |                     |                     |                     |                     | \$ 159,400           |
|  | 2015 Equipment LP                  | \$ 111,000          | \$ 111,000          | \$ 111,000          | \$ 55,500           |                     | \$ 388,500           |
|  | 2017 Equipment LP                  | \$ 101,000          | \$ 111,000          | \$ 111,000          | \$ 55,500           |                     | \$ 378,500           |
|  | 2018 Equipment LP                  |                     | \$ 92,000           | \$ 184,000          | \$ 184,000          | \$ 184,000          | \$ 644,000           |
|  | 2019 Stormwater Bonding            |                     |                     | \$ 66,600           | \$ 133,200          | \$ 133,200          | \$ 333,000           |
|  | 2021 Equipment LP                  |                     |                     |                     |                     | \$ 101,000          | \$ 101,000           |
| <b>Total Det Payments:</b>                 | <b>\$ 371,400</b>                  | <b>\$ 314,000</b>   | <b>\$ 472,600</b>   | <b>\$ 428,200</b>   | <b>\$ 418,200</b>   | <b>\$ 2,004,400</b> |                      |
| <b>Total Projected Cost - All Projects</b> |                                    | <b>\$ 2,545,348</b> | <b>\$ 1,875,100</b> | <b>\$ 1,949,100</b> | <b>\$ 1,154,700</b> | <b>\$ 1,963,200</b> | <b>\$ 6,873,283</b>  |
| <b>Net Total - All Projects</b>            |                                    | <b>\$ (316,655)</b> | <b>\$ (39,200)</b>  | <b>\$ (288,100)</b> | <b>\$ (107,700)</b> | <b>\$ 31,800</b>    | <b>\$ 1,894,310</b>  |



## Wastewater Fund

### Funding

|                                  | YR1 - FY18          | YR2 - FY19        | YR3 - FY20        | YR4 - FY21        | YR5 - FY22        | 5 Year Funding Total |
|----------------------------------|---------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| <i>Funding Source</i>            |                     |                   |                   |                   |                   |                      |
| Grant Funds / Donations          |                     |                   |                   |                   |                   | \$ -                 |
| Reserve Funds                    |                     |                   |                   |                   |                   | \$ -                 |
| Debt Financing                   | \$ 4,053,000        |                   |                   |                   |                   | \$ 4,053,000         |
| Current Revenues & Transfers     | \$ 328,120          | \$ 199,397        | \$ 201,897        | \$ 176,897        | \$ 120,337        | \$ 1,026,648         |
| Carrying Balance                 |                     |                   |                   |                   |                   | \$ -                 |
| <b>Total Anticipated Funding</b> | <b>\$ 4,381,120</b> | <b>\$ 199,397</b> | <b>\$ 201,897</b> | <b>\$ 176,897</b> | <b>\$ 120,337</b> | <b>\$ 5,079,648</b>  |

### Expenditures

| Functions                                  | Project   | YR1 - FY18          | YR2 - FY19        | YR3 - FY20        | YR4 - FY21        | YR5 - FY22        | 5 Year Project Total |
|--|---|---------------------|-------------------|-------------------|-------------------|-------------------|----------------------|
| <i>Infrastructure</i>                      | Sewer out Hwy 260                                   | \$ 2,500,000        |                   |                   |                   |                   |                      |
|  | Horseshoe Bend/Dickison Circle Sewer Line Extention | \$ 700,000          |                   |                   |                   |                   | \$ 700,000           |
|  | Major Treatment Plant Maintenance/Completion        | \$ 615,000          |                   |                   |                   |                   | \$ 615,000           |
|  | Filter & UV Building                                | \$ 75,000           |                   |                   |                   |                   | \$ 75,000            |
|  | Lagoon Reconstruction                               | \$ 70,000           | \$ 22,500         | \$ 25,000         |                   |                   | \$ 117,500           |
|  | Treatment Plant Repair                              | \$ 65,000           |                   |                   |                   |                   | \$ 65,000            |
|  | Storage Slab & Awning                               | \$ 28,000           |                   |                   |                   |                   | \$ 28,000            |
| Total Public Use Infrastructure:           |   | \$ 4,053,000        | \$ 22,500         | \$ 25,000         | \$ -              | \$ -              | \$ 1,600,500         |
| <i>CIP Related Debt Payments</i>           | 2016 Lease Purchase                                 | \$ 113,120          | \$ 113,120        | \$ 113,120        | \$ 113,120        | \$ 56,560         | \$ 509,040           |
|  | 2017 WIFA Bonding                                   | \$ 215,000          | \$ 63,777         | \$ 63,777         | \$ 63,777         | \$ 63,777         | \$ 470,108           |
|  |   |                     |                   |                   |                   |                   |                      |
| Total Det Payments:                        |   | \$ 328,120          | \$ 176,897        | \$ 176,897        | \$ 176,897        | \$ 120,337        | \$ 979,148           |
| <b>Total Projected Cost - All Projects</b> |   | <b>\$ 4,381,120</b> | <b>\$ 199,397</b> | <b>\$ 201,897</b> | <b>\$ 176,897</b> | <b>\$ 120,337</b> | <b>\$ 2,579,648</b>  |
| <b>Net Total - All Projects</b>            |   | <b>\$ -</b>         | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ 2,500,000</b>  |

## Capital Improvement Projects

### FY18 New Project Funding

| <b>Project</b>                       | <b>Fund</b>      | <b>FY18<br/>Budget</b> |
|--------------------------------------|------------------|------------------------|
| Road Maintenance                     | General / HURF   | \$ 450,000             |
| Community Park                       | General / Debt   | \$ 3,250,000           |
| Homestead Parkway                    | General / Grants | \$ 275,000             |
| Rezzonico Park                       | General          | \$ 20,000              |
| IT Equipment                         | Debt             | \$ 300,000             |
| <b>Total CIP Fund - New Projects</b> |                  | <b>\$ 4,295,000</b>    |

| <b>Funding</b>                  | <b>Fund</b>    | <b>Budget</b>       |
|---------------------------------|----------------|---------------------|
| Unencumbered Reserves           | General Fund   | \$ 200,000          |
| FY18 .65% Tax Revenues          | General Fund   | \$ 274,600          |
| FY18 General Revenues           | General Fund   | \$ 14,425           |
| Unencumbered Reserves           | HURF Fund      | \$ 250,000          |
| Grants                          | Federal Grants | \$ 274,500          |
| Debt                            | Debt           | \$ 3,300,000        |
| <b>Funding for New Projects</b> |                | <b>\$ 4,313,525</b> |

### FY17 Carry-forward for Current & Pending Projects

| <b>Project</b>                                 | <b>Fund</b> | <b>FY18<br/>Budget</b> |
|--|-------------|------------------------|
| Miscellaneous Projects                         | CIP         | \$ 53,844              |
| Town Kitchen Remodel                           | CIP         | \$ 48,200              |
| Re-Roof Town Gym                               | CIP         | \$ 53,701              |
| Transit Stop                                   | HURF        | \$ 5,023               |
| Homestead Parkway                              | CIP         | \$ 75,000              |
| Stormwater Projects                            | CIP         | \$ 27,185              |
| Finnie Flat Sidewalk                           | HURF        | \$ 159,040             |
| Hollamon Parking Lot                           | CIP         | \$ 47,000              |
| Finnie Flat Streetscape                        | CIP         | \$ 68,237              |
| Community Park                                 | CIP         | \$ 226,718             |
| <b>Total CIP Fund - Carry-forward Projects</b> |             | <b>\$ 763,948</b>      |

| <b>Funding</b>                            | <b>Fund</b> | <b>Budget</b>     |
|---|-------------|-------------------|
| FY17 General Revenues                     | HURF Fund   | \$ 164,063        |
| CIP Fund Balance                          | CIP         | \$ 279,705        |
| <b>Funding for Carry-forward Projects</b> |             | <b>\$ 443,768</b> |

**TOTAL CIP FUND EXPENSES - ALL PROJECTS** - **\$ 5,058,948**

**Net ending fund Balance** - **\$ (301,655)**

# Capital Improvement Projects Fund Summary



|  | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2016-17<br>THROUGH<br>JUNE '17 | 2017-18<br>DEPT<br>REQUEST | 2017-18<br>MANAGER<br>RECMN'D | 2017-18<br>COUNCIL<br>ADOPTED |
|--|------------------------------|------------------------------|-------------------------------|--------------------------------|----------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                          |                              |                              |                               |                                |                            |                               |                               |
| Buildings & Improvements                     | \$ 43,893                    | \$ 46,497                    | \$ 436,423                    | \$ 586,328                     | \$ 80,000                  | \$ 106,924                    | \$ 106,924                    |
| Vehicles                                     | \$ -                         | \$ 143,963                   | \$ -                          | \$ -                           | \$ -                       | \$ -                          | \$ -                          |
| Equipment                                    | \$ -                         | \$ 387,306                   | \$ 15,000                     | \$ 16,278                      | \$ -                       | \$ 300,000                    | \$ 300,000                    |
| Land & Improvements                          | \$ 14,984                    | \$ 61,649                    | \$ 87,278                     | \$ 89,996                      | \$ -                       | \$ -                          | \$ -                          |
| Streets & Structural                         | \$ 46,270                    | \$ 176,704                   | \$ 827,689                    | \$ 574,837                     | \$ 450,000                 | \$ 1,101,462                  | \$ 1,101,462                  |
| Community Parks                              | \$ 50                        | \$ 92,959                    | \$ 321,133                    | \$ 47,631                      | \$ 270,000                 | \$ 550,562                    | \$ 3,550,562                  |
| <b>Total Expenditures</b>                    | <b>\$ 105,197</b>            | <b>\$ 909,078</b>            | <b>\$ 1,687,523</b>           | <b>\$ 1,315,070</b>            | <b>\$ 800,000</b>          | <b>\$ 2,058,948</b>           | <b>\$ 5,058,948</b>           |
| <b>Funding</b>                               |                              |                              |                               |                                |                            |                               |                               |
| Fund Transfers                               | \$ 187,036                   | \$ 525,249                   | \$ 800,652                    | \$ 657,262                     | \$ 600,000                 | \$ 977,588                    | \$ 977,588                    |
| Debt   | \$ -                         | \$ 530,000                   | \$ -                          | \$ -                           | \$ -                       | \$ 300,000                    | \$ 3,300,000                  |
| General Fund Reserves                        | \$ -                         | \$ -                         | \$ 300,000                    | \$ 300,000                     | \$ 200,000                 | \$ 200,000                    | \$ 200,000                    |
| <b>Total Funding</b>                         | <b>\$ 187,036</b>            | <b>\$ 1,055,249</b>          | <b>\$ 1,100,652</b>           | <b>\$ 957,262</b>              | <b>\$ 800,000</b>          | <b>\$ 1,477,588</b>           | <b>\$ 4,477,588</b>           |
| <b>Net Current Year Shortage / (Overage)</b> | <b>\$ (81,839)</b>           | <b>\$ (146,171)</b>          | <b>\$ 586,871</b>             | <b>\$ 357,808</b>              | <b>\$ -</b>                | <b>\$ 581,360</b>             | <b>\$ 581,360</b>             |
| <b>Fund Balance</b>                          |                              |                              |                               |                                |                            |                               |                               |
| Prior Year Ending Balance                    | \$ 323,190                   | \$ 405,029                   | \$ 951,299                    | \$ 551,200                     | \$ 193,392                 | \$ 193,392                    | \$ 193,392                    |
| Current Year Ending Balance                  | \$ 405,029                   | \$ 551,200                   | \$ 364,428                    | \$ 193,392                     | \$ 193,392                 | \$ (387,968)                  | \$ (387,968)                  |

## CIP Fund

| ACCOUNT<br>TITLE                          | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|---|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                       |                              |                              |                               |                               |
| <b>Operating Expenditures</b>             |                              |                              |                               |                               |
| Building Maint                            | 13,794                       | 0                            | 0                             |                               |
| Park Facilities Maint                     | 0                            | 2,679                        | 79,000                        | 53,844                        |
| Infrastructure Maint                      | 50                           | 40,399                       | 0                             |                               |
| <b>Total Operating Expenditures</b>       | <b>\$ 13,844</b>             | <b>\$ 43,078</b>             | <b>\$ 79,000</b>              | <b>\$ 53,844</b>              |
| <b>Capital Expenditures</b>               |                              |                              |                               |                               |
| Buildings & Improvements General          | 0                            |                              | 85,000                        | 48,200                        |
| Re-Roof of Town Gym                       | 0                            | 3,840                        | 100,000                       | 53,701                        |
| Transit Stop                              | 763                          | 0                            | 5,023                         | 5,023                         |
| Court Improvements                        | 4,600                        | 42,657                       | 246,400                       | 0                             |
| Vehicles                                  | 0                            | 143,963                      | 0                             | 0                             |
| Equipment                                 | 0                            | 379,005                      | 0                             | 300,000                       |
| Network Equipment                         | 0                            | 8,301                        | 15,000                        | 0                             |
| Basha's Drainage Channel                  | 14,984                       | 29,338                       | 19,763                        | 0                             |
| Verde Lakes Drive Culverts                | 0                            | 32,311                       | 67,515                        | 0                             |
| Streets & Structural General              | 0                            |                              | 540,000                       | 827,185                       |
| Finnie Flat Sidewalk Enhancement          | 46,270                       | 120,656                      | 165,689                       | 159,040                       |
| Hollamon & VC Parking Lots                | 0                            | 0                            | 47,000                        | 47,000                        |
| Finnie Flat Streetscape                   | 0                            | 56,048                       | 75,000                        | 68,237                        |
| Rezzonico Park                            | 0                            | 0                            | 0                             | 20,000                        |
| New Community Park                        | 0                            | 2,567                        | 242,133                       | 3,476,718                     |
| Park Playground Equipment                 | 0                            | 47,314                       | 0                             | 0                             |
| <b>Total Capital Expenditures</b>         | <b>\$ 91,353</b>             | <b>\$ 866,000</b>            | <b>\$ 1,608,523</b>           | <b>\$ 5,005,104</b>           |
| <b>Revenues</b>                           |                              |                              |                               |                               |
| Other Financing Sources - Lease Financing | 0                            | 530,000                      | 0                             | 300,000                       |
| Other Financing Sources - Bond Proceeds   |                              |                              |                               | 3,000,000                     |
| <b>Total Revenues</b>                     | <b>\$ -</b>                  | <b>\$ 530,000</b>            | <b>\$ -</b>                   | <b>\$ 3,300,000</b>           |

## CIP Fund (Cont'd)

| ACCOUNT<br>TITLE                     | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|--------------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Operating Transfers</b>           |                              |                              |                               |                               |
| Transfer In from General Fund        | (181,673)                    | (134,800)                    | (214,134)                     | (289,025)                     |
| Transfer In from Magistrate Fund     | (4,600)                      | (150,000)                    | (59,200)                      |                               |
| Transfer In from Non-Fed Grants Fund | 0                            | (50,746)                     | 0                             |                               |
| Transfer In from Fed Grants Fund     | 0                            | 0                            | 0                             | (274,500)                     |
| Transfer In from Impact Fees Fund    | 0                            | (69,047)                     | 0                             |                               |
| Transfer In from HURF Fund           | (763)                        | (120,656)                    | (527,318)                     | (414,063)                     |
| General Fund Reserves                | 0                            | 0                            | (300,000)                     | (200,000)                     |
| <b>Total Operating Transfers</b>     | <b>\$ (187,036)</b>          | <b>\$ (525,249)</b>          | <b>\$ (1,100,652)</b>         | <b>\$ (1,177,588)</b>         |
| <b>Net Effect on CIP Fund</b>        |                              |                              |                               |                               |
|                                      | <b>\$ (81,839)</b>           | <b>\$ (146,171)</b>          | <b>\$ 586,871</b>             | <b>\$ 581,360</b>             |
| Prior Year Ending CIP Fund Balance   | \$ 323,190                   | \$ 405,029                   | \$ 951,299                    | \$ 279,705                    |
| Estimated Ending CIP Fund Balance    | <b>\$ 405,029</b>            | <b>\$ 551,200</b>            | <b>\$ 364,428</b>             | <b>\$ (301,655)</b>           |

## Parks Fund

| ACCOUNT<br>TITLE                              | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|---|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Operating Transfers</b>                    |                              |                              |                               |                               |
| Transfer to Gen Fund                          | 12,000                       | 6,794                        | Fund Closed                   | Fund Closed                   |
| Transfer to CIP for Rezzonico & Butler Imprvs | 0                            | 0                            |                               |                               |
| Transfer to CIP for Community Park Imprvs     | 0                            | 0                            |                               |                               |
| Transfer to CIP for Pool Imprvs               | 0                            | 0                            |                               |                               |
| Transfer to Debt Service Fund                 | 0                            | 0                            |                               |                               |
| <b>Total Operating Transfers</b>              | <b>\$ 12,000</b>             | <b>\$ 6,794</b>              |                               |                               |
| <b>Net Effect on Parks Fund</b>               |                              |                              |                               |                               |
|   | <u>\$ 12,000</u>             | <u>\$ 6,794</u>              |                               |                               |
| Prior Year Ending Fund Balance                |                              |                              |                               |                               |
| Estimated Ending Fund Balance                 | <u>\$ (12,000)</u>           | <u>\$ (6,794)</u>            |                               |                               |
| Prior Year Estimated Ending Equity Balance    | \$ 18,794                    | \$ 6,794                     |                               |                               |
| Estimated Ending Parks Equity Balance         | <u>\$ 6,794</u>              | <u>\$ -</u>                  |                               |                               |



# Chapter Six

## Special Revenue Funds

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# 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. **Community Development Block Grants (CDBG):** Accounts for the CDBG specific grants received by the Town.
5. **9-1-1:** Accounts for 9-1-1 distributions.
6. **Library Building:** Accounts for monies given the Community Library.
7. **Impact Fees:** Accounts for development impact fees.
8. **Housing:** Accounts for both Home Grant and Revolving Loan Funds
9. **Restricted Use:** Accounts for gifts and special funds with expenditure restrictions.
10. **Highway Users Revenue (HURF):** Accounts for all Highway Users Revenue received from the state.

During the 2016 fiscal year, the Town Council voted to close the Yavapai-Apache Gaming Fund, with any and all future proceeds from the Yavapai-Apache Nation being recorded in the General Fund.



# Special Revenue Funds Summary



## Funds

- HURF ♦ Magistrate ♦ Housing  
 Library Building ♦ Impact Fees ♦ Restricted Use  
 CDBG ♦ Federal & Non-Federal Grants ♦ 911

|                                       | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2016-17<br>THROUGH<br>JUNE '17 | 2017-18<br>DEPT<br>REQUEST | 2017-18<br>MANAGER<br>RECMN'D | 2017-18<br>COUNCIL<br>ADOPTED |
|---------------------------------------|------------------------------|------------------------------|-------------------------------|--------------------------------|----------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                   |                              |                              |                               |                                |                            |                               |                               |
| Wages & Related                       | \$ 425,143                   | \$ 364,850                   | \$ 358,735                    | \$ 335,629                     | \$ 375,390                 | \$ 352,125                    | \$ 352,125                    |
| Operating Expenditures                | \$ 564,210                   | \$ 336,882                   | \$ 502,166                    | \$ 403,607                     | \$ 617,545                 | \$ 617,545                    | \$ 617,545                    |
| Equipment/Capital Expenditures        | \$ 785,504                   | \$ 3,481,571                 | \$ 2,171,691                  | \$ 1,763,453                   | \$ 980,300                 | \$ 980,300                    | \$ 995,300                    |
| Operating Transfers                   | \$ 481,133                   | \$ 613,265                   | \$ 500,751                    | \$ 416,152                     | \$ 1,096,412               | \$ 871,912                    | \$ 853,952                    |
| Total Expenditures                    | \$ 2,255,990                 | \$ 4,796,568                 | \$ 3,533,343                  | \$ 2,918,841                   | \$ 3,069,647               | \$ 2,821,882                  | \$ 2,818,922                  |
| <b>Revenues</b>                       |                              |                              |                               |                                |                            |                               |                               |
| Total Revenues                        | \$ 4,993,266                 | \$ 2,003,966                 | \$ 1,752,661                  | \$ 1,335,252                   | \$ 2,202,400               | \$ 2,202,400                  | \$ 2,202,400                  |
| <b>Net Dec/(Inc) in Fund Balances</b> | \$ (2,737,276)               | \$ 2,792,602                 | \$ 1,780,682                  | \$ 1,583,589                   | \$ 867,247                 | \$ 619,482                    | \$ 616,522                    |

# 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.

## Responsibilities

The HURF/Streets division is responsible for all maintenance and development of roadways within the Town maintaining over 110 Miles of paved roads and several miles of dirt roads.

# OBJECTIVES

### Accomplishments for the past Fiscal Year 2016-17

1. Chip Seal: two of the seven road regions were Chip Sealed this included all roads in Verde Lakes Estates, including rebuilding some roadways, and repairing road shoulders
2. Completed final phase of Highway Safety Improvement Program – installed over 500 new signs
3. Re-built Old 279: extensive grading, additional base materials and asphalt millings, also installed new sewer line
4. Re-built over 15 miles of road shoulders with asphalt millings other areas over 200 yards of concrete were laid
5. Sidewalk construction or repair: by Walgreens, Finnie Flat Rd. at Outpost Town homes
6. Fabricated large lay-down scraper and small equipment trailer
7. Re-built roads at Rezzonico Park entrance and constructed children's area at Library

### Goals for the upcoming Fiscal Year 2017-18

1. Town Streets Region 2: complete road and road side repairs with millings and/or concrete as needed, crack seal, procure a contractor and manage the chip seal project
2. Construct entry road to Community Park
3. Rough-in Howards Road to Archeological Center
4. Replace signs and reflective markers at roadside
5. Slurry seal Millwood Estates, The Preserved, and Equestrian Estates subdivisions

## Personnel

|              | <u>FY16</u> | <u>FY17</u> | <u>FY18</u> |
|--------------|-------------|-------------|-------------|
| FTE's        | 6.05        | 6.10        | 4.90        |
| FT Positions | 10          | 9           | 8           |
| PT Positions | 0           | 1           | 0           |
| Seasonal     | 1           | 0           | 1           |

## Statistics

|                       | <u>FY16</u> | <u>FY17</u> |
|-----------------------|-------------|-------------|
| Work Orders Completed | 175         | 176         |
| Signs Replaced        | 922         | 565         |
| Right of Way Permits  | 64          | 76          |
| Culvert Permits       | 30          | 34          |

# HURF Fund

| ACCOUNT<br>TITLE                 | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|----------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>              |                              |                              |                               |                               |
| <b>Wages &amp; Related</b>       |                              |                              |                               |                               |
| Salaries                         | 235,401                      | 224,003                      | 235,855                       | 219,655                       |
| Overtime                         | 635                          | 4,173                        | 800                           | 6,200                         |
| Uniform Allowance                | 480                          | 800                          | 500                           | 800                           |
| FICA                             | 14,616                       | 14,140                       | 14,705                        | 14,055                        |
| Medicare                         | 3,418                        | 3,307                        | 3,440                         | 3,290                         |
| Retirement                       | 26,450                       | 25,750                       | 24,610                        | 25,435                        |
| Unemployment Insurance           | 759                          | 713                          | 1,130                         | 770                           |
| Workman's Compensation           | 16,913                       | 19,418                       | 16,450                        | 18,925                        |
| Health Insurance                 | 36,477                       | 36,423                       | 43,245                        | 43,995                        |
| <b>Total Wages &amp; Related</b> | <b>\$ 335,149</b>            | <b>\$ 328,727</b>            | <b>\$ 340,735</b>             | <b>\$ 333,125</b>             |
| <b>Operational Expenditures</b>  |                              |                              |                               |                               |
| Training                         | 1,394                        | 758                          | 1,000                         | 750                           |
| Travel                           | 0                            | 0                            | 500                           | 500                           |
| Uniforms                         | 2,703                        | 1,303                        | 2,000                         | 2,400                         |
| Office Supplies                  | 513                          | 107                          | 300                           | 300                           |
| Subscriptions/Memberships        | 26                           | 35                           | 100                           | 100                           |
| Books/Tapes/Publications         | 0                            | 0                            | 100                           | 100                           |
| Printing                         | 40                           | 502                          | 300                           | 300                           |
| Advertising                      | 0                            | 0                            | 200                           | 200                           |
| Postage                          | 45                           | 0                            | 50                            | 50                            |
| Computer Services/Software       | 1,388                        | 800                          | 6,000                         | 3,000                         |
| Software Maintenance Fees        | 600                          | 800                          | 800                           | 800                           |
| Auto Repair/Maintenance          | 29,258                       | 54,773                       | 30,000                        | 40,000                        |
| Fuel                             | 28,224                       | 18,538                       | 21,000                        | 23,000                        |
| Electric                         | 4,975                        | 5,155                        | 5,000                         | 5,000                         |
| Gas/Propane                      | 371                          | 822                          | 600                           | 390                           |
| Water                            | 594                          | 640                          | 600                           | 990                           |
| Sewer                            | 0                            | 0                            | 500                           | 500                           |
| Waste Removal                    | 630                          | 600                          | 600                           | 600                           |
| Telephone                        | 557                          | 561                          | 570                           | 570                           |
| Cell Phone                       | 2,965                        | 3,926                        | 3,200                         | 3,800                         |
| Legal Services                   | 1,268                        | 0                            | 1,000                         | 1,000                         |
| Contract Labor/Services          | 8,205                        | 6,118                        | 7,370                         | 2,000                         |
| Equipment Rental                 | 188                          | 4,058                        | 4,500                         | 9,500                         |

## HURF Fund (Cont'd)

| ACCOUNT<br>TITLE                            | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|---|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Operational Expenditures (Cont'd)</b>    |                              |                              |                               |                               |
| Equipment Maint. Agreements                 | 522                          | 299                          | 400                           | 100                           |
| Office Equipment                            | 157                          | 558                          | 1,000                         | 500                           |
| Maintenance Equipment                       | 1,647                        | 1,697                        | 2,700                         | 0                             |
| Liability Insurance                         | 10,000                       | 10,000                       | 10,000                        | 10,000                        |
| OSHA Medical Supplies                       | 6,306                        | 1,459                        | 2,900                         | 2,500                         |
| Mapping                                     | 0                            | 2,525                        | 100                           | 100                           |
| Recording Fees                              | 89                           | 16                           | 50                            | 50                            |
| Street Maintenance                          | 65,892                       | 136,306                      | 124,000                       | 126,000                       |
| Street Striping                             | 0                            | 0                            | 25,000                        | 25,000                        |
| Street & Safety Signing                     | 0                            | 4,073                        | 5,000                         | 5,000                         |
| Traffic Signal Maintenance                  | 1,940                        | 3,355                        | 3,800                         | 3,800                         |
| Traffic Signal Electricity                  | 10,005                       | 9,981                        | 10,200                        | 9,720                         |
| Main Street Lights/Irrigation Electricity   | 6,558                        | 6,276                        | 6,100                         | 5,920                         |
| Small Tools                                 | 3,605                        | 2,565                        | 3,000                         | 5,000                         |
| Litter Abatement                            | 0                            | 0                            | 200                           | 200                           |
| <b>Total Operational Expenditures</b>       | <b>\$ 196,367</b>            | <b>\$ 278,606</b>            | <b>\$ 280,740</b>             | <b>\$ 289,740</b>             |
| <b>Equipment/Capital Expenditures</b>       |                              |                              |                               |                               |
| Equipment                                   | 0                            | 0                            | 0                             | 38,000                        |
| Structural                                  | 0                            | 16,638                       | 12,000                        | 6,500                         |
| Vehicles                                    | 7,390                        | 17,988                       | 0                             | 0                             |
| <b>Total Equipment/Capital Expenditures</b> | <b>\$ 7,390</b>              | <b>\$ 34,626</b>             | <b>\$ 12,000</b>              | <b>\$ 44,500</b>              |
| <b>Total Expenditures</b>                   | <b>\$ 538,906</b>            | <b>\$ 641,959</b>            | <b>\$ 633,475</b>             | <b>\$ 667,365</b>             |

## HURF Fund (Cont'd)

| ACCOUNT<br>TITLE                   | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|------------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Revenues</b>                    |                              |                              |                               |                               |
| HURF Revenue                       | 845,963                      | 880,724                      | 891,500                       | 915,000                       |
| Refunds/Reimbursements             | 250                          | 400                          | 150                           | 200                           |
| Surplus Property Sales             | 13,350                       | 0                            | 0                             | 0                             |
| Interest                           | 3,240                        | 3,309                        | 1,000                         | 4,000                         |
| <b>Total Departmental Revenues</b> | <b>\$ 862,803</b>            | <b>\$ 884,433</b>            | <b>\$ 892,650</b>             | <b>\$ 919,200</b>             |
| <b>Operating Transfers</b>         |                              |                              |                               |                               |
| Transfer Out to CIP Fund           | 763                          | 120,656                      | 277,318                       | 164,063                       |
| Transfer Out to CIP Fund (Reserve) | 35,097                       | 0                            | 250,000                       | 250,000                       |
| Transfer Out to CDBG Fund          | 0                            | 35,591                       | 0                             | 0                             |
| Transfer Out to Debt Service Fund  | 165,564                      | 180,508                      | 180,450                       | 180,389                       |
| <b>Total Operating Transfers</b>   | <b>\$ 201,424</b>            | <b>\$ 336,755</b>            | <b>\$ 707,768</b>             | <b>\$ 594,452</b>             |
| <b>Net Effect on HURF Fund</b>     | <b>\$ (122,473)</b>          | <b>\$ 94,281</b>             | <b>\$ 448,593</b>             | <b>\$ 342,617</b>             |
|                                    | \$ 1,291,767                 | \$ 1,404,240                 | \$ 1,309,959                  | \$ 1,067,928                  |
|                                    | \$ 414,000                   | \$ 364,000                   | \$ 313,000                    | \$ 262,000                    |
|                                    | <b>\$ 1,000,240</b>          | <b>\$ 945,959</b>            | <b>\$ 548,366</b>             | <b>\$ 463,311</b>             |

# Library Building Fund

| ACCOUNT<br>TITLE                              | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|---|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                           |                              |                              |                               |                               |
| Project Expenditures                          |                              |                              |                               |                               |
| New Library                                   | 365,637                      | 2,913,363                    | 1,742,057                     | 15,000                        |
| <b>Total Project Expenditures</b>             | <b>\$ 365,637</b>            | <b>\$ 2,913,363</b>          | <b>\$ 1,742,057</b>           | <b>\$ 15,000</b>              |
| <b>Revenues</b>                               |                              |                              |                               |                               |
| Donations                                     | 10,382                       | 416,867                      | 380,000                       | 0                             |
| Refunds / Reimbursements                      | 1,788                        | 0                            | 0                             | 0                             |
| Other Financing Sources                       | 3,507,248                    | 0                            | 0                             | 0                             |
| Interest                                      | 1,650                        | 762                          | 2,021                         | 0                             |
| <b>Total Departmental Revenues</b>            | <b>\$ 3,521,068</b>          | <b>\$ 417,629</b>            | <b>\$ 382,021</b>             | <b>\$ -</b>                   |
| <b>Operating Transfers</b>                    |                              |                              |                               |                               |
| Transfers In from General Fund                | 0                            | (200,000)                    | (266,217)                     | (15,000)                      |
| Transfers In from Fed Grants Fund             | 0                            | (37,000)                     | (128,672)                     | 0                             |
| Transfers In from Impact Fee Fund             | (46,483)                     | 0                            | 0                             | 0                             |
| <b>Total Operating Transfers</b>              | <b>\$ (46,483)</b>           | <b>\$ (237,000)</b>          | <b>\$ (394,889)</b>           | <b>\$ (15,000)</b>            |
| <b>Net Effect on Library Fund</b>             | <b>\$ (3,201,914)</b>        | <b>\$ 2,258,734</b>          | <b>\$ 965,147</b>             | <b>\$ -</b>                   |
| <b>Library Fund Year End Balance Estimate</b> |                              |                              |                               |                               |
| Prior Year Ending Library Fund Balance        | \$ 262,094                   | \$ 3,464,008                 | \$ 3,623,159                  | \$ -                          |
| <b>Estimated Ending Library Fund Balance</b>  | <b>\$ 3,464,008</b>          | <b>\$ 1,205,274</b>          | <b>\$ 2,658,012</b>           | <b>\$ -</b>                   |

## Non-Federal Grants Fund

| ACCOUNT<br>TITLE                          | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|---|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>RICO Grant</b>                         |                              |                              |                               |                               |
| Grant Revenues                            | 33,244                       | 25,000                       | 25,000                        | 25,000                        |
| Expenditures                              | 22,919                       | 12,152                       | 48,173                        | 25,000                        |
| Current Year Net Use                      | \$ (10,325)                  | \$ (12,848)                  | \$ 23,173                     | \$ -                          |
| <b>Program Balance</b>                    |                              |                              |                               |                               |
| Beginning Program Balance                 | 0                            | 10,325                       | 23,173                        | 840                           |
| Ending Program Balance                    | \$ 10,325                    | \$ 23,173                    | \$ -                          | \$ 840                        |
| <b>Yavapai County Flood Control Grant</b> |                              |                              |                               |                               |
| Grant Revenues                            | 185,328                      | 75,000                       | 75,000                        | 100,000                       |
| Flood Control Projects                    | 183,578                      | 0                            | 75,000                        | 100,000                       |
| Transfer Out to Federal Grants            | 0                            | 24,254                       | 0                             | 0                             |
| Transfer Out to CIP Fund                  | 0                            | 50,746                       | 0                             | 0                             |
| Current Year Net Use                      | \$ (1,750)                   | \$ -                         | \$ -                          | \$ -                          |
| <b>Walton Family Grant</b>                |                              |                              |                               |                               |
| Grant Revenues                            | 50,000                       | 0                            | 0                             | 0                             |
| Expenditures                              | 8,529                        | 39,368                       | 2,300                         | 1,704                         |
| Current Year Net Use                      | \$ (41,471)                  | \$ 39,368                    | \$ 2,300                      | \$ 1,704                      |
| <b>Program Balance</b>                    |                              |                              |                               |                               |
| Beginning Program Balance                 | 0                            | 41,471                       | 2,300                         | 1,704                         |
| Ending Program Balance                    | \$ 41,471                    | \$ 2,103                     | \$ -                          | \$ -                          |
| <b>Az Community Foundation Grant</b>      |                              |                              |                               |                               |
| Grant Revenues                            | 0                            | 2,500                        | 0                             | 5,000                         |
| Expenditures                              | 0                            | 2,500                        | 0                             | 5,000                         |
| Current Year Net Use                      | \$ -                         | \$ -                         | \$ -                          | \$ -                          |
| <b>Potential Grants</b>                   |                              |                              |                               |                               |
| Grant Revenues                            | 0                            | 0                            | 270,000                       | 400,000                       |
| Expenditures                              | 0                            | 0                            | 221,050                       | 400,000                       |
| Current Year Net Use                      | \$ -                         | \$ -                         | \$ (48,950)                   | \$ -                          |
| <b>Net Effect on Non-Fed Grants Fund</b>  | <b>\$ (53,546)</b>           | <b>\$ 26,520</b>             | <b>\$ (23,477)</b>            | <b>\$ 1,704</b>               |

# Federal Grants Fund

| ACCOUNT TITLE                                     | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|---|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Community Oriented Policing Services Grant</b> |                              |                              |                               |                               |
| Grant Revenues                                    | 0                            | 0                            | 0                             | 5,000                         |
| Expenditures                                      | 0                            | 0                            | 0                             | 5,000                         |
| Current Year Net Use                              | \$ -                         | \$ -                         | \$ -                          | \$ -                          |
| <b>Az Companion Animals Grant</b>                 |                              |                              |                               |                               |
| Grant Revenues                                    | 0                            | 0                            | 0                             | 5,000                         |
| Expenditures                                      | 0                            | 0                            | 0                             | 5,000                         |
| Current Year Net Use                              | \$ -                         | \$ -                         | \$ -                          | \$ -                          |
| <b>HUD Home Program Grant</b>                     |                              |                              |                               |                               |
| Grant Revenues                                    | 0                            | 0                            | 0                             | 275,000                       |
| Operating Transfer In from Housing                | 0                            | 0                            | 0                             | 50,000                        |
| Expenditures                                      | 0                            | 0                            | 0                             | 325,000                       |
| Current Year Net Use                              | \$ -                         | \$ -                         | \$ -                          | \$ -                          |
| <b>USDA Small Business Assistance Grant</b>       |                              |                              |                               |                               |
| Grant Revenues                                    | 0                            | 0                            | 0                             | 90,000                        |
| Expenditures                                      | 0                            | 0                            | 0                             | 90,000                        |
| Current Year Net Use                              | \$ -                         | \$ -                         | \$ -                          | \$ -                          |
| <b>Az Game &amp; Fish Grant</b>                   |                              |                              |                               |                               |
| Grant Revenues                                    | 0                            | 0                            | 0                             | 24,500                        |
| Operating Transfer Out to CIP                     | 0                            | 0                            | 0                             | 24,500                        |
| Current Year Net Use                              | \$ -                         | \$ -                         | \$ -                          | \$ -                          |
| <b>AZ Commerce Authority Grant</b>                |                              |                              |                               |                               |
| Grant Revenues                                    | 0                            | 0                            | 0                             | 250,000                       |
| Operating Transfer Out to CIP                     | 0                            | 0                            | 0                             | 250,000                       |
| Current Year Net Use                              | \$ -                         | \$ -                         | \$ -                          | \$ -                          |
| <b>HSIP Grant</b>                                 |                              |                              |                               |                               |
| Grant Revenues                                    | 0                            | 37,750                       | 0                             | 0                             |
| Street & Safety Signing                           | 27,429                       | 19,752                       | 0                             | 0                             |
| Current Year Net Use                              | \$ 27,429                    | \$ (17,998)                  | \$ -                          | \$ -                          |



## Federal Grants Fund (Cont'd)

| ACCOUNT<br>TITLE                            | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|---|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>ADOT Grants</b>                          |                              |                              |                               |                               |
| Operating Transfer In from HURF             | 35,097                       | 0                            | 0                             | 0                             |
| Hwy Planning & Const. Grant Revs            | 0                            | 0                            | 9,000                         | 0                             |
| Hwy Planning & Const. Grant Exps            | 0                            | 0                            | 9,000                         | 0                             |
| Finnie Flat Sidewalk Grant Revenues         | 14,021                       | 11,367                       | 0                             | 0                             |
| Finnie Flat Sidewalk Grant Exps             | 20,588                       | 0                            | 0                             | 0                             |
| Tri-Intersection Grant Expenditures         | 35,097                       | 0                            | 0                             | 0                             |
| Current Year Net Use                        | \$ 6,567                     | \$ (11,367)                  | \$ -                          | \$ -                          |
| <b>NRCS Grant</b>                           |                              |                              |                               |                               |
| Grant Revenue                               | 0                            | 109,284                      | 0                             | 0                             |
| Transfer In fm NonFed Grants                | 0                            | 24,254                       | 0                             | 0                             |
| Infrastructure                              | 0                            | 133,538                      | 0                             | 0                             |
| Current Year Net Use                        | \$ -                         | \$ -                         | \$ -                          | \$ -                          |
| <b>PANT Grant</b>                           |                              |                              |                               |                               |
| Grant Revenues                              | 16,473                       | 7,366                        | 18,000                        | 0                             |
| Expenditures                                | 16,473                       | 7,366                        | 18,000                        | 0                             |
| Current Year Net Use                        | \$ -                         | \$ -                         | \$ -                          | \$ -                          |
| <b>Az. State Library Grants</b>             |                              |                              |                               |                               |
| Grant Revenue                               | 51,727                       | 0                            | 0                             | 0                             |
| Books                                       | 39,443                       | 0                            | 0                             | 0                             |
| TAB Manager's Salary                        | 10,569                       | 0                            | 0                             | 0                             |
| Current Year Net Use                        | \$ (1,715)                   | \$ -                         | \$ -                          | \$ -                          |
| <b>Gov's Office of Highway Safety Grant</b> |                              |                              |                               |                               |
| Grant Revenues                              | 11,850                       | 20,065                       | 0                             | 25,000                        |
| Expenditures                                | 16,826                       | 8,645                        | 0                             | 14,000                        |
| Equipment                                   | 0                            | 6,444                        | 0                             | 11,000                        |
| Current Year Net Use                        | \$ 4,976                     | \$ (4,976)                   | \$ -                          | \$ -                          |
| <b>Homeland Security Grant</b>              |                              |                              |                               |                               |
| Grant Revenues                              | 120,331                      | 37,887                       | 0                             | 12,500                        |
| Op. Trans In - Gen Fund                     | 0                            | 311                          | 0                             | 0                             |
| Expenditures                                | 120,642                      | 58,387                       | 0                             | 12,500                        |
| Current Year Net Use                        | \$ 311                       | \$ 20,189                    | \$ -                          | \$ -                          |

## Federal Grants Fund (Cont'd)

| ACCOUNT TITLE                                  | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|--|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Library SGIA Grant</b>                      |                              |                              |                               |                               |
| Grant Revenues                                 | 0                            | 37,000                       | 0                             | 0                             |
| Operating Transfer Out to Library              | 0                            | 37,000                       | 0                             | 0                             |
| Current Year Net Use                           | \$ -                         | \$ -                         | \$ -                          | \$ -                          |
| <b>Library Services &amp; Technology Grant</b> |                              |                              |                               |                               |
| Grant Revenues                                 | 0                            | 21,425                       | 0                             | 0                             |
| Expenditures                                   | 0                            | 22,778                       | 0                             | 15,694                        |
| Current Year Net Use                           | \$ -                         | \$ 1,353                     | \$ -                          | \$ 15,694                     |
| <b>Library E-Rate Grant</b>                    |                              |                              |                               |                               |
| Operating Transfer Out to Library              | 0                            | 0                            | 40,656                        | 0                             |
| Current Year Net Use                           | \$ -                         | \$ -                         | \$ 40,656                     | \$ -                          |
| <b>ADEQ Grant</b>                              |                              |                              |                               |                               |
| Operating Transfer Out to Library              |                              |                              | 88,016                        |                               |
| Net HSIP Grant                                 | \$ -                         | \$ -                         | \$ 88,016                     | \$ -                          |
| <b>ADOC Energy Grant</b>                       |                              |                              |                               |                               |
| Operating Transfer Out to Gen. Fund            | 12,316                       | 0                            | 0                             | 0                             |
| Current Year Net Use                           | \$ 12,316                    | \$ -                         | \$ -                          | \$ -                          |
| <b>DOJ Grant</b>                               |                              |                              |                               |                               |
| Grant Revenues                                 | 952                          | 0                            | 0                             |                               |
| Operating Transfer Out to Gen. Fund            | 952                          | 0                            | 0                             |                               |
| Current Year Net Use                           | \$ -                         | \$ -                         | \$ -                          | \$ -                          |
| <b>Net Effect on Fed Grants Fund</b>           | <b>\$ 49,884</b>             | <b>\$ (12,799)</b>           | <b>\$ 128,672</b>             | <b>\$ 15,694</b>              |

## **CDBG Grants Fund**

| ACCOUNT<br>TITLE               | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|--------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>            |                              |                              |                               |                               |
| Project Expenditures           |                              |                              |                               |                               |
| Street Project                 | 0                            | 296,022                      | 0                             | 0                             |
| Total Project Expenditures     | \$ 5,962                     | \$ 296,022                   | \$ -                          | \$ -                          |
| <b>Revenues</b>                |                              |                              |                               |                               |
| Street Project                 | 0                            | 260,431                      | 0                             | 0                             |
| Total Revenues                 | \$ -                         | \$ 260,431                   | \$ -                          | \$ -                          |
| <b>Operating Transfers</b>     |                              |                              |                               |                               |
| Transfers In from HURF Fund    | (6,262)                      | (35,591)                     | 0                             | 0                             |
| Total Operating Transfers      | \$ (5,962)                   | \$ (35,591)                  | \$ -                          | \$ -                          |
| <b>Net Effect on CDBG Fund</b> | <u>\$ -</u>                  | <u>\$ -</u>                  | <u>\$ -</u>                   | <u>\$ -</u>                   |

# Magistrate Fund

| ACCOUNT TITLE                        | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|--------------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Local JCEF</b>                    |                              |                              |                               |                               |
| Operating Expenditures               |                              |                              |                               |                               |
| Expenditures                         | 1,424                        | 1,423                        | 27,000                        | 20,000                        |
| Total Operating Expenditures         | \$ 1,424                     | \$ 1,423                     | \$ 27,000                     | \$ 20,000                     |
| Revenues                             |                              |                              |                               |                               |
| Local JCEF                           | 2,979                        | 2,970                        | 3,000                         | 3,000                         |
| Current Year Net Use                 | \$ (1,555)                   | \$ (1,547)                   | \$ 24,000                     | \$ 17,000                     |
| <b>Program Balance</b>               |                              |                              |                               |                               |
| Beginning Program Balance            | 39,096                       | 40,651                       | 42,198                        | 17,984                        |
| Ending Program Balance               | \$40,651                     | \$42,198                     | \$18,198                      | \$984                         |
| <b>Fill the GAP</b>                  |                              |                              |                               |                               |
| Operating Expenditures               |                              |                              |                               |                               |
| Fill the GAP                         | 0                            | 0                            | 10,000                        | 15,000                        |
| Total Operating Expenditures         | \$ -                         | \$ -                         | \$ 10,000                     | \$ 15,000                     |
| Revenues                             |                              |                              |                               |                               |
| Fill the GAP                         | 2,858                        | 1,548                        | 2,770                         | 2,500                         |
| Current Year Net Use                 | \$ (2,858)                   | \$ (1,548)                   | \$ 7,230                      | \$ 12,500                     |
| <b>Program Balance</b>               |                              |                              |                               |                               |
| Beginning Program Balance            | 16,550                       | 19,408                       | 20,956                        | 13,164                        |
| Ending Program Balance               | \$19,408                     | \$20,956                     | \$13,726                      | \$664                         |
| <b>Court Enhancement</b>             |                              |                              |                               |                               |
| Operating Expenditures               |                              |                              |                               |                               |
| Legal                                | 0                            | 9                            | 1,500                         | 1,500                         |
| Court Enhancement                    | 244                          | 0                            | 18,950                        | 28,000                        |
| Total Operating Expenditures         | \$ 244                       | \$ 9                         | \$ 20,450                     | \$ 29,500                     |
| Revenues                             |                              |                              |                               |                               |
| Court Enhancement                    | 29,302                       | 24,665                       | 37,000                        | 30,000                        |
| Total Department Revenues            | \$ 29,302                    | \$ 24,665                    | \$ 37,000                     | \$ 30,000                     |
| Operating Transfers                  |                              |                              |                               |                               |
| Transfers Out to CIP Fund            | 4,600                        | 150,000                      | 59,200                        | 0                             |
| Total Operating Transfers            | \$ 4,600                     | \$ 150,000                   | \$ 59,200                     | \$ -                          |
| Current Year Net Use                 | \$ (24,458)                  | \$ 125,344                   | \$ 42,650                     | \$ (500)                      |
| <b>Program Balance</b>               |                              |                              |                               |                               |
| Beginning Program Balance            | 164,321                      | 188,779                      | 63,435                        | 3,685                         |
| Ending Program Balance               | \$188,779                    | \$63,435                     | \$20,785                      | \$4,185                       |
| <b>Net Effect on Magistrate Fund</b> | \$ (28,871)                  | \$ 122,249                   | \$ 73,880                     | \$ 29,000                     |

# Impact Fees Fund

| ACCOUNT TITLE                      | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|------------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>General Gov't</b>               |                              |                              |                               |                               |
| Interest                           | 80                           | 77                           | 0                             | 0                             |
| Operating Transfer Out to CIP Fund | 0                            | 69,047                       | 0                             | 0                             |
| Current Year Net Use               | \$ (80)                      | \$ 68,970                    | 0                             | \$ -                          |
| <b>Program Balance</b>             |                              |                              |                               |                               |
| Beginning Program Balance          | 68,890                       | 68,970                       | 0                             | 0                             |
| Ending Program Balance             | \$68,970                     | \$0                          | 0                             | \$0                           |
| <b>Police Services</b>             |                              |                              |                               |                               |
| Interest                           | 68                           | 100                          | 0                             | 0                             |
| CVMO Vehicles                      | 0                            | 42,065                       | 17,464                        | 0                             |
| Current Year Net Use               | \$ (68)                      | \$ 41,965                    | 17,464                        | \$ -                          |
| <b>Program Balance</b>             |                              |                              |                               |                               |
| Beginning Program Balance          | 59,395                       | 59,463                       | 17,464                        | 0                             |
| Ending Program Balance             | \$59,463                     | \$17,498                     | 0                             | \$0                           |
| <b>Parks &amp; Rec</b>             |                              |                              |                               |                               |
| Interest                           | 119                          | 314                          | 120                           | 0                             |
| Parks & Rec Expenditures           | 0                            | 0                            | 104,120                       | 87,300                        |
| Current Year Net Use               | \$ (119)                     | \$ (314)                     | 104,000                       | \$ 87,300                     |
| <b>Program Balance</b>             |                              |                              |                               |                               |
| Beginning Program Balance          | 103,648                      | 103,767                      | 104,000                       | 8,496                         |
| Ending Program Balance             | \$103,767                    | \$104,081                    | 0                             | (\$78,804)                    |
| <b>Net Effect on Fund</b>          | \$ 46,177                    | \$ 110,621                   | 121,464                       | \$ 87,300                     |

## Restricted Use Fund

| ACCOUNT TITLE                        | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|--------------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Safety Equipment Program</b>      |                              |                              |                               |                               |
| Fee Revenue                          | 2,255                        | 2,472                        | 2,500                         | 2,500                         |
| Expenses                             | 5,041                        | 0                            | 7,190                         | 9,500                         |
| Current Year Net Use                 | \$ 2,786                     | \$ (2,472)                   | \$ 4,690                      | \$ 7,000                      |
| <b>Program Balance</b>               |                              |                              |                               |                               |
| Beginning Program Balance            | 5,720                        | 2,934                        | 4,690                         | 7,610                         |
| Ending Program Balance               | \$ 2,934                     | \$ 5,406                     | \$ -                          | \$ 610                        |
| <b>Legal Defense</b>                 |                              |                              |                               |                               |
| Interest                             | 0                            | 24                           | 0                             | 100                           |
| Expenses                             | 0                            | 0                            | 25,080                        | 25,400                        |
| Current Year Net Use                 | \$ -                         | \$ (24)                      | \$ 25,080                     | \$ 25,300                     |
| <b>Program Balance</b>               |                              |                              |                               |                               |
| Beginning Program Balance            | 0                            | 30,158                       | 25,080                        | 25,347                        |
| Ending Program Balance               | \$0                          | \$30,182                     | \$0                           | \$47                          |
| <b>Volunteers in Police Services</b> |                              |                              |                               |                               |
| Expenses                             | 0                            | 0                            | 427                           | 427                           |
| Current Year Net Use                 | \$ -                         | \$ -                         | \$ 427                        | \$ 427                        |
| <b>Program Balance</b>               |                              |                              |                               |                               |
| Beginning Program Balance            | 427                          | 427                          | 427                           | 427                           |
| Ending Program Balance               | \$427                        | \$427                        | \$0                           | \$0                           |
| <b>General CVMO</b>                  |                              |                              |                               |                               |
| Donations                            | 326                          | 54                           | 0                             | 300                           |
| Expenses                             | 1,206                        | 0                            | 154                           | 450                           |
| Current Year Net Use                 | \$ 880                       | \$ (54)                      | \$ 154                        | \$ 150                        |
| <b>Program Balance</b>               |                              |                              |                               |                               |
| Beginning Program Balance            | 980                          | 100                          | 154                           | 154                           |
| Ending Program Balance               | \$100                        | \$154                        | \$0                           | \$4                           |

## Restricted Use Fund (Cont'd)

| ACCOUNT TITLE             | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|---------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>K-9</b>                |                              |                              |                               |                               |
| Donations                 | 3,365                        | 1,132                        | 500                           | 2,000                         |
| Expenses                  | 2,595                        | 0                            | 3,106                         | 2,000                         |
| Current Year Net Use      | \$ (770)                     | \$ (1,132)                   | \$ 2,606                      | \$ -                          |
| <b>Program Balance</b>    |                              |                              |                               |                               |
| Beginning Program Balance | 1,836                        | 2,606                        | 2,606                         | 0                             |
| Ending Program Balance    | \$ 2,606                     | \$ 3,738                     | \$ -                          | \$ -                          |
| <b>Animal Shelter</b>     |                              |                              |                               |                               |
| Donations                 | 0                            | 45                           | 0                             | 0                             |
| Expenses                  | 0                            | 0                            | 70                            | 70                            |
| Current Year Net Use      | \$ -                         | \$ (45)                      | \$ 70                         | \$ 70                         |
| <b>Program Balance</b>    |                              |                              |                               |                               |
| Beginning Program Balance | 25                           | 25                           | 70                            | 70                            |
| Ending Program Balance    | \$ 25                        | \$ 70                        | \$ -                          | \$ -                          |
| <b>General Library</b>    |                              |                              |                               |                               |
| Donations                 | 2,444                        | 2,169                        | 1,500                         | 2,000                         |
| Expenditures              | 2,274                        | 1,028                        | 6,024                         | 12,200                        |
| Current Year Net Use      | \$ (170)                     | \$ (1,141)                   | \$ 4,524                      | \$ 10,200                     |
| <b>Program Balance</b>    |                              |                              |                               |                               |
| Beginning Program Balance | 4,242                        | 4,412                        | 4,524                         | 9,297                         |
| Ending Program Balance    | \$4,412                      | \$5,553                      | \$0                           | (\$903)                       |
| <b>Library Media</b>      |                              |                              |                               |                               |
| Donations                 | 0                            | 558                          | 300                           | 0                             |
| Expenditures              | 0                            | 140                          | 6,500                         | 6,279                         |
| Current Year Net Use      | \$ -                         | \$ (418)                     | \$ 6,200                      | \$ 6,279                      |
| <b>Program Balance</b>    |                              |                              |                               |                               |
| Beginning Program Balance | 0                            | 5,803                        | 5,600                         | 6,279                         |
| Ending Program Balance    | \$0                          | \$6,221                      | (\$600)                       | \$0                           |

## Restricted Use Fund (Cont'd)

| ACCOUNT TITLE               | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|-----------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Economic Development</b> |                              |                              |                               |                               |
| Donations                   | 1,055                        | 3,898                        | 500                           | 5,000                         |
| Expenditures                | 1,000                        | 3,544                        | 3,857                         | 7,000                         |
| Current Year Net Use        | \$ (55)                      | \$ (354)                     | \$ 3,357                      | \$ 2,000                      |
| <b>Program Balance</b>      |                              |                              |                               |                               |
| Beginning Program Balance   | 0                            | 55                           | 3,357                         | 606                           |
| Ending Program Balance      | \$55                         | \$409                        | \$0                           | (\$1,394)                     |
| <b>REI Donation</b>         |                              |                              |                               |                               |
| Donations                   | 0                            | 0                            | 25,000                        | 0                             |
| Expenditures                | 0                            | 0                            | 25,000                        | 25,000                        |
| Current Year Net Use        | \$ -                         | \$ -                         | \$ -                          | \$ 25,000                     |
| <b>Program Balance</b>      |                              |                              |                               |                               |
| Beginning Program Balance   | 0                            | 0                            | 0                             | 25,000                        |
| Ending Program Balance      | \$0                          | \$0                          | \$0                           | \$0                           |
| <b>Parks &amp; Rec</b>      |                              |                              |                               |                               |
| Donations                   | 717                          | 0                            | 0                             | 2,000                         |
| Expenditures                | 717                          | 0                            | 3,952                         | 10,800                        |
| Current Year Net Use        | \$ -                         | \$ -                         | \$ 3,952                      | \$ 8,800                      |
| <b>Program Balance</b>      |                              |                              |                               |                               |
| Beginning Program Balance   | 3,952                        | 3,952                        | 3,952                         | 8,802                         |
| Ending Program Balance      | \$3,952                      | \$3,952                      | \$0                           | \$2                           |
| <b>Net Effect on Fund</b>   | <u>\$ 2,671</u>              | <u>\$ (5,640)</u>            | <u>\$ 51,060</u>              | <u>\$ 85,226</u>              |



# Housing Fund

| ACCOUNT<br>TITLE                     | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|--------------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                  |                              |                              |                               |                               |
| Project Expenditures                 | 51,930                       | 18,070                       | 30,000                        | 20,000                        |
| Operating Transfer Out to Fed Grants | 0                            | 0                            | 0                             | 50,000                        |
| Net Project Expenditures             | <b>\$ 51,930</b>             | <b>\$ 18,070</b>             | <b>\$ 30,000</b>              | <b>\$ 70,000</b>              |
| <b>Revenues</b>                      |                              |                              |                               |                               |
| Loan Principle Payments              | 15,684                       | 15,630                       | 15,600                        | 15,600                        |
| Interest                             | 1,418                        | 1,173                        | 1,200                         | 1,200                         |
| Total Departmental Revenues          | <b>\$ 17,102</b>             | <b>\$ 16,803</b>             | <b>\$ 16,800</b>              | <b>\$ 16,800</b>              |
| <b>Net Effect on Fund</b>            | <b>\$ 34,828</b>             | <b>\$ 1,267</b>              | <b>\$ 13,200</b>              | <b>\$ 53,200</b>              |
| <b>Program Balance</b>               |                              |                              |                               |                               |
| Beginning Program Balance            | \$ 71,555                    | \$ 36,727                    | 35,460                        | \$ 54,292                     |
| Ending Program Balance               | <b>\$ 36,727</b>             | <b>\$ 35,460</b>             | <b>\$ 22,260</b>              | <b>\$ 1,092</b>               |

# 911 Fund

| ACCOUNT<br>TITLE                   | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|------------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                |                              |                              |                               |                               |
| Project Expenditures               |                              |                              |                               |                               |
| 911 Expenditures                   | 360                          | 0                            | 2,143                         | 1,781                         |
| Total Project Expenditures         | \$ 360                       | \$ -                         | \$ 2,143                      | \$ 1,781                      |
| <b>Net Effect on 911 Fund</b>      |                              |                              |                               |                               |
|                                    | \$ 360                       | \$ -                         | \$ 2,143                      | \$ 1,781                      |
| Prior Year Ending 911 Fund Balance | \$ 2,503                     | \$ 2,143                     | \$ 2,143                      | \$ 1,781                      |
| Estimated Ending 911 Fund Balance  | \$ 2,143                     | \$ 2,143                     | \$ -                          | \$ -                          |

# Yavapai-Apache Nation Gaming Fund

| ACCOUNT<br>TITLE                                | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|---|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                             |                              |                              |                               |                               |
| <b>Project Expenditures</b>                     |                              |                              |                               |                               |
| CVHS Tutor                                      | 30,000                       | 0                            | Fund Closed                   | Fund Closed                   |
| South Verde High                                | 5,000                        | 0                            |                               |                               |
| MUHS Tutor                                      | 60,024                       | 0                            |                               |                               |
| Clarkdale-Jerome School                         | 12,000                       | 0                            |                               |                               |
| American Heritage Academy                       | 11,000                       | 0                            |                               |                               |
| Beaver Creek School District                    | 12,000                       | 0                            |                               |                               |
| United Christian School                         | 11,000                       | 0                            |                               |                               |
| Cott-Oak Creek School district                  | 5,000                        | 0                            |                               |                               |
| Mountain View Preparatory                       | 0                            | 0                            |                               |                               |
| Rimrock High School                             | 3,000                        | 0                            |                               |                               |
| St. Joseph's Catholic School                    | 1,000                        | 0                            |                               |                               |
| Sunny Side Charter School                       | 0                            | 0                            |                               |                               |
| Camp Verde Senior Center                        | 0                            | 0                            |                               |                               |
| <b>Total Project Expenditures</b>               | <b>\$ 150,024</b>            | <b>\$ -</b>                  |                               |                               |
| <b>Operating Transfers</b>                      |                              |                              |                               |                               |
| Transfer Out to Gen Fund                        | 11,734                       | 47,442                       | Fund Closed                   | Fund Closed                   |
| Transfer Out to Gen Fund: Heritage Pool         | 0                            | 0                            |                               |                               |
| Transfer Out to Gen Fund: Children's Rec        | 0                            | 0                            |                               |                               |
| Transfer Out to Library Bldg Fund               | 0                            | 0                            |                               |                               |
| <b>Total Operating Transfers</b>                | <b>\$ 11,734</b>             | <b>\$ 47,442</b>             |                               |                               |
| <b>Revenues</b>                                 |                              |                              |                               |                               |
| Yav-Apache Gaming Compact Revenues              | 16,875                       | 20,629                       | Fund Closed                   | Fund Closed                   |
| <b>Total Departmental Revenues</b>              | <b>\$ 16,875</b>             | <b>\$ 20,629</b>             |                               |                               |
| <b>Net Effect on YAN Gaming Funds</b>           | <b>\$ 144,883</b>            | <b>\$ 26,813</b>             |                               |                               |
| <b>YAN Year End Balance Estimate</b>            |                              |                              |                               |                               |
| Prior Year Ending YAN Gaming Fund Balance       | \$ 171,696                   | \$ 26,813                    |                               |                               |
| <b>Estimated Ending YAN Gaming Fund Balance</b> | <b>\$ 26,813</b>             | <b>\$ -</b>                  |                               |                               |

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# Chapter Seven

## Other Funds

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# Town Debt

The Town of Camp Verde has six separate debt liabilities outstanding as of June 30<sup>th</sup>, 2017, which are detailed below. The first five below are maintain within the Town's Debt Fund. The 2016 Equipment lease (6<sup>th</sup> item below) is maintained within the Town's Wastewater Enterprise 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 will be paid off in July of 2032.

## **Pledged Revenue Obligation, series 2011**

In May of 2011, the Town purchased land it had been leasing for streets and maintenance support for \$1,005,000. This property is now the Streets yard for the Town. This debt will be paid off in July of 2023.

## **2013 Equipment Lease Purchase**

In May of 2013, the Town entered into a 5-year lease-purchase agreement with US Bank to finance \$764,664 of equipment including police cars, department vehicles and streets and maintenance equipment. This debt will be paid off in January of 2018.

## **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 will be paid off in July of 2030.

## **2015 Equipment Lease Purchase**

In October of 2015, the Town entered into a 5-year lease-purchase agreement with US Bank to finance \$530,000 of equipment including police cars, a department vehicle, a 14 passenger bus and streets and maintenance equipment. This debt will be paid off in August of 2020.

## **2016 Equipment Lease Purchase**

In October of 2016, the Town entered into a 5-year lease-purchase agreement with US Bank to finance \$542,800 of equipment including a camera van and a sewer Vacuum Truck. This debt will be paid off in August of 2021.

# Debt Limits

The Town of Camp Verde has \$7,442,556 of debt & obligations at June 30<sup>th</sup>, 2017. 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 debt service ratio for the Town is currently at 12% and believed to be easily manageable within the current cash flow of the Town.

## Debt Service Fund

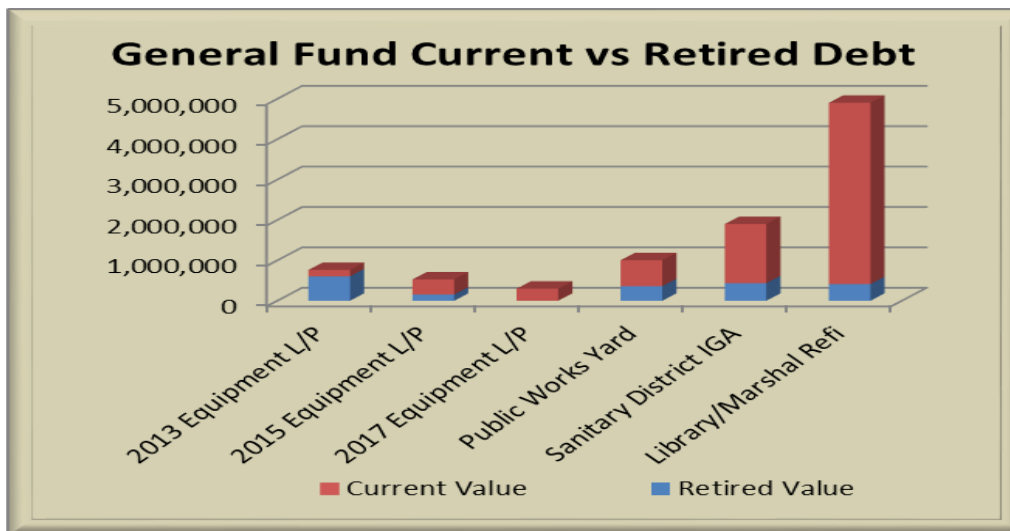
| <b>Debt</b>                | <b>Fund</b>   | <b>Budget</b> | <b>Maturity</b>     | <b>Current Balance</b> |
|----------------------------|---------------|---------------|---------------------|------------------------|
| 2013 Equipment L/P         | General, HURF | \$ 159,382    | 1/28/2018           | \$ 157,471             |
| 2015 Equipment L/P         | General, HURF | \$ 110,988    | 8/20/2020           | \$ 383,926             |
| 2017 Equipment L/P         | General       | \$ 101,000    | 7/15/2019           | \$ 300,000             |
| Public Works Yard          | HURF          | \$ 106,418    | 7/1/2023            | \$ 643,856             |
| New Library / CVMO Refi    | General       | \$ 453,375 ** | 7/1/2030*           | \$ 4,491,000           |
| Sanitary District IGA      | General       | \$ 118,590    | 7/1/2032            | \$ 1,466,303           |
| <b>Total Debt Payments</b> |               | <b>-</b>      | <b>\$ 1,049,753</b> | <b>\$ 7,442,556</b>    |

| <b>Funding Source</b>     | <b>Fund</b>  | <b>Budget</b>                |
|---------------------------|--------------|------------------------------|
| FY18 General Revenues     | General Fund | \$ 497,964                   |
| FY18 .65% Tax Revenues    | General Fund | \$ 371,400                   |
| FY18 General Revenues     | HURF Fund    | \$ 180,389                   |
| <b>Total Debt Funding</b> |              | <b>-</b> <b>\$ 1,049,753</b> |

|   |                |
|---|----------------|
| <b>Debt Service Ratio</b><br>(Debt Budget to Revenue) | <b>12%</b>     |
| <b>Debt Ratio</b><br>(Debt to Assets)                 | <b>39%</b>     |
| <b>Debt per Resident</b><br>(Est'd from 2015)         | <b>\$ 677</b>  |
| <b>Avg. Time to Maturity</b>                          | <b>7.4 yrs</b> |
| <b>Median Time to Maturity</b>                        | <b>6.0 yrs</b> |

\*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 debt is approx. \$282K while the CVMO portion is approx. \$171K.





# Debt Service Fund Summary



|                             | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2016-17<br>THROUGH<br>JUNE '17 | 2017-18<br>DEPT<br>REQUEST | 2017-18<br>MANAGER<br>RECMN'D | 2017-18<br>COUNCIL<br>ADOPTED |
|-----------------------------|------------------------------|------------------------------|-------------------------------|--------------------------------|----------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>         |                              |                              |                               |                                |                            |                               |                               |
| Principal                   | \$ 387,089                   | \$ 439,830                   | \$ 725,010                    | \$ 725,006                     | \$ 843,745                 | \$ 843,745                    | \$ 843,745                    |
| Interest & Charges          | \$ 131,985                   | \$ 260,988                   | \$ 225,560                    | \$ 225,158                     | \$ 206,008                 | \$ 206,008                    | \$ 206,008                    |
| <b>Total Expenditures</b>   | <b>\$ 519,074</b>            | <b>\$ 700,818</b>            | <b>\$ 950,570</b>             | <b>\$ 950,164</b>              | <b>\$ 1,049,753</b>        | <b>\$ 1,049,753</b>           | <b>\$ 1,049,753</b>           |
| <b>Funding</b>              |                              |                              |                               |                                |                            |                               |                               |
| Transfers from General Fund | \$ 353,425                   | \$ 520,310                   | \$ 770,120                    | \$ 769,705                     | \$ 869,364                 | \$ 869,364                    | \$ 869,364                    |
| Transfers from HURF Fund    | \$ 165,564                   | \$ 180,508                   | \$ 180,450                    | \$ 180,459                     | \$ 180,389                 | \$ 180,389                    | \$ 180,389                    |
| Interest                    | \$ 85                        | \$ -                         | \$ -                          | \$ -                           | \$ -                       | \$ -                          | \$ -                          |
| <b>Total Funding</b>        | <b>\$ 519,074</b>            | <b>\$ 700,818</b>            | <b>\$ 950,570</b>             | <b>\$ 950,164</b>              | <b>\$ 1,049,753</b>        | <b>\$ 1,049,753</b>           | <b>\$ 1,049,753</b>           |
| <b>Net Fund Balance</b>     | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                   | <b>\$ -</b>                    | <b>\$ -</b>                | <b>\$ -</b>                   | <b>\$ -</b>                   |

# Debt Service Fund

| ACCOUNT TITLE                            | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|--|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Sanitary District IGA</b>             |                              |                              |                               |                               |
| Principal                                | 64,182                       | 66,324                       | 68,538                        | 70,826                        |
| Interest                                 | 54,518                       | 52,340                       | 50,090                        | 47,764                        |
| Total Sanitary District Expenditures     | \$ 118,700                   | \$ 118,664                   | \$ 118,628                    | \$ 118,590                    |
| <b>2011 Rev Bond - Public Works Yard</b> |                              |                              |                               |                               |
| Principal                                | 72,857                       | 75,706                       | 78,666                        | 81,741                        |
| Interest                                 | 32,635                       | 29,731                       | 26,713                        | 23,577                        |
| Misc. Charges                            | 1,100                        | 1,100                        | 1,100                         | 1,100                         |
| Total PW Yard Expenditures               | \$ 106,592                   | \$ 106,537                   | \$ 106,479                    | \$ 106,418                    |
| <b>GADA Loan - Marshal's Office</b>      |                              |                              |                               |                               |
| Principal                                | 100,000                      | 0                            | 0                             | 0                             |
| Interest                                 | 33,975                       | 0                            | 0                             | 0                             |
| Misc. Charges                            | 425                          | 0                            | 0                             | 0                             |
| Total Marshal's Office Expenditures      | \$ 134,400                   | \$ -                         | \$ -                          | \$ -                          |
| <b>Chase Loan - New Library</b>          |                              |                              |                               |                               |
| Principal                                | 0                            | 93,000                       | 320,000                       | 329,000                       |
| Interest                                 | 0                            | 167,742                      | 132,090                       | 122,875                       |
| Misc. Charges                            | 0                            | 0                            | 1,000                         | 1,500                         |
| Total Chase Loan Expenditures            | \$ -                         | \$ 260,742                   | \$ 453,090                    | \$ 453,375                    |
| <b>2013 Equipment Lease Purchases</b>    |                              |                              |                               |                               |
| Principal                                | 150,050                      | 152,483                      | 154,957                       | 157,471                       |
| Interest                                 | 9,332                        | 6,898                        | 4,425                         | 1,911                         |
| Misc. Charges                            | 0                            | 0                            | 1,000                         | 0                             |
| Total Lease Expenditures                 | \$ 159,382                   | \$ 159,381                   | \$ 160,382                    | \$ 159,382                    |
| <b>2015 Equipment Lease Purchases</b>    |                              |                              |                               |                               |
| Principal                                | 0                            | 52,317                       | 102,849                       | 104,707                       |
| Interest                                 | 0                            | 3,177                        | 8,142                         | 6,281                         |
| Misc. Charges                            | 0                            | 0                            | 1,000                         | 0                             |
| Total Lease Expenditures                 | \$ -                         | \$ 55,494                    | \$ 111,991                    | \$ 110,988                    |
| <b>2017 Equipment Lease Purchases</b>    |                              |                              |                               |                               |
| Principal                                | 0                            | 0                            | 0                             | 100,000                       |
| Interest                                 | 0                            | 0                            | 0                             | 1,000                         |
| Total Lease Expenditures                 | \$ -                         | \$ -                         | \$ -                          | \$ 101,000                    |
| Total Debt Expenditures                  | \$ 519,074                   | \$ 700,818                   | \$ 950,570                    | \$ 1,049,753                  |

## Debt Service Fund

| ACCOUNT<br>TITLE           | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|----------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Revenues</b>            |                              |                              |                               |                               |
| Interest                   | 85                           | 0                            | 0                             | 0                             |
|                            | \$ 85                        | \$ -                         | \$ -                          | \$ -                          |
| <b>Operating Transfers</b> |                              |                              |                               |                               |
| Transfers In from GF       | (353,425)                    | (520,310)                    | (770,120)                     | (869,364)                     |
| Transfers In from HURF     | (165,564)                    | (180,508)                    | (180,450)                     | (180,389)                     |
| Total Operating Transfers  | \$ (518,989)                 | \$ (700,818)                 | \$ (950,570)                  | \$ (1,049,753)                |
| <b>Net Effect on Fund</b>  | \$ -                         | \$ -                         | \$ -                          | \$ -                          |

# Camp Verde Sanitary District IGA

Section 2: Loan Repayment Schedule  
 Camp Verde Sanitary District  
 7/22/2009

| Year | Period | Semi-Annual Payment Dates | Combined Interest and Fee Rate | Semi-Annual Combined Interest and Fee Payment | Annual Principal Repayment | Total Annual Payment |
|------|--------|---------------------------|--------------------------------|---|----------------------------|----------------------|
| 1    | 1      | 1/1/2010                  | 3.338%                         | 27,688.15                                     |                            |                      |
| 1    | 2      | 7/1/2010                  | 3.338%                         | 31,744.38                                     | 56,282.02                  | 115,714.55           |
| 2    | 3      | 1/1/2011                  | 3.338%                         | 30,805.03                                     |                            |                      |
| 2    | 4      | 7/1/2011                  | 3.338%                         | 30,805.03                                     | 58,160.72                  | 119,770.78           |
| 3    | 5      | 1/1/2012                  | 3.338%                         | 29,834.33                                     |                            |                      |
| 3    | 6      | 7/1/2012                  | 3.338%                         | 29,834.33                                     | 60,102.12                  | 119,770.78           |
| 4    | 7      | 1/1/2013                  | 3.338%                         | 28,831.22                                     |                            |                      |
| 4    | 8      | 7/1/2013                  | 3.338%                         | 28,831.22                                     | 62,108.34                  | 119,770.78           |
| 5    | 9      | 1/1/2014                  | 3.338%                         | 27,794.64                                     |                            |                      |
| 5    | 10     | 7/1/2014                  | 3.338%                         | 27,794.64                                     | 64,181.50                  | 119,770.78           |
| 6    | 11     | 1/1/2015                  | 3.338%                         | 26,723.45                                     |                            |                      |
| 6    | 12     | 7/1/2015                  | 3.338%                         | 26,723.45                                     | 66,323.88                  | 119,770.78           |
| 7    | 13     | 1/1/2016                  | 3.338%                         | 25,616.50                                     |                            |                      |
| 7    | 14     | 7/1/2016                  | 3.338%                         | 25,616.50                                     | 68,537.78                  | 119,770.78           |
| 8    | 15     | 1/1/2017                  | 3.338%                         | 24,472.61                                     |                            |                      |
| 8    | 16     | 7/1/2017                  | 3.338%                         | 24,472.61                                     | 70,825.56                  | 119,770.78           |
| 9    | 17     | 1/1/2018                  | 3.338%                         | 23,290.53                                     |                            |                      |
| 9    | 18     | 7/1/2018                  | 3.338%                         | 23,290.53                                     | 73,189.72                  | 119,770.78           |
| 10   | 19     | 1/1/2019                  | 3.338%                         | 22,068.99                                     |                            |                      |
| 10   | 20     | 7/1/2019                  | 3.338%                         | 22,068.99                                     | 75,632.80                  | 119,770.78           |
| 11   | 21     | 1/1/2020                  | 3.338%                         | 20,806.68                                     |                            |                      |
| 11   | 22     | 7/1/2020                  | 3.338%                         | 20,806.68                                     | 78,157.42                  | 119,770.78           |
| 12   | 23     | 1/1/2021                  | 3.338%                         | 19,502.24                                     |                            |                      |
| 12   | 24     | 7/1/2021                  | 3.338%                         | 19,502.24                                     | 80,766.30                  | 119,770.78           |
| 13   | 25     | 1/1/2022                  | 3.338%                         | 18,154.25                                     |                            |                      |
| 13   | 26     | 7/1/2022                  | 3.338%                         | 18,154.25                                     | 83,462.28                  | 119,770.78           |
| 14   | 27     | 1/1/2023                  | 3.338%                         | 16,761.26                                     |                            |                      |
| 14   | 28     | 7/1/2023                  | 3.338%                         | 16,761.26                                     | 86,248.26                  | 119,770.78           |
| 15   | 29     | 1/1/2024                  | 3.338%                         | 15,321.78                                     |                            |                      |
| 15   | 30     | 7/1/2024                  | 3.338%                         | 15,321.78                                     | 89,127.22                  | 119,770.78           |
| 16   | 31     | 1/1/2025                  | 3.338%                         | 13,834.25                                     |                            |                      |
| 16   | 32     | 7/1/2025                  | 3.338%                         | 13,834.25                                     | 92,102.28                  | 119,770.78           |
| 17   | 33     | 1/1/2026                  | 3.338%                         | 12,297.06                                     |                            |                      |
| 17   | 34     | 7/1/2026                  | 3.338%                         | 12,297.06                                     | 95,176.66                  | 119,770.78           |
| 18   | 35     | 1/1/2027                  | 3.338%                         | 10,708.55                                     |                            |                      |
| 18   | 36     | 7/1/2027                  | 3.338%                         | 10,708.55                                     | 98,353.68                  | 119,770.78           |
| 19   | 37     | 1/1/2028                  | 3.338%                         | 9,067.03                                      |                            |                      |
| 19   | 38     | 7/1/2028                  | 3.338%                         | 9,067.03                                      | 101,636.72                 | 119,770.78           |
| 20   | 39     | 1/1/2029                  | 3.338%                         | 7,370.72                                      |                            |                      |
| 20   | 40     | 7/1/2029                  | 3.338%                         | 7,370.72                                      | 105,029.34                 | 119,770.78           |
| 21   | 41     | 1/1/2030                  | 3.338%                         | 5,617.78                                      |                            |                      |
| 21   | 42     | 7/1/2030                  | 3.338%                         | 5,617.78                                      | 108,535.22                 | 119,770.78           |
| 22   | 43     | 1/1/2031                  | 3.338%                         | 3,806.32                                      |                            |                      |
| 22   | 44     | 7/1/2031                  | 3.338%                         | 3,806.32                                      | 112,158.14                 | 119,770.78           |
| 23   | 45     | 1/1/2032                  | 3.338%                         | 1,934.41                                      |                            |                      |
| 23   | 46     | 7/1/2032                  | 3.338%                         | 1,934.41                                      | 115,902.04                 | 119,770.86           |
|      |        |                           |                                | 848,671.79                                    | 1,902,000.00               | 2,750,671.79         |

# Industrial Ground Lease Purchase

## DEBT SERVICE SCHEDULE

Pledged Revenue Obligation, Series 2011 (Private Placement)

Interest Rate: 3.91%

| Year | Period | Payment Dates | Principal       | Annual Interest Payment | Debt Service    | Annual Total Repayment |
|------|--------|---------------|-----------------|-------------------------|-----------------|------------------------|
| 1    | 1      | 1/1/2012      |                 | \$ 23,468.15            | \$ 23,468.15    |                        |
| 1    | 2      | 7/1/2012      | \$ 63,800.30    | \$ 19,647.75            | \$ 83,448.05    | \$ 106,916.20          |
| 2    | 3      | 1/1/2013      |                 | \$ 18,400.45            | \$ 18,400.45    |                        |
| 2    | 4      | 7/1/2013      | \$ 70,115.30    | \$ 18,400.45            | \$ 88,515.75    | \$ 106,916.20          |
| 3    | 5      | 1/1/2014      |                 | \$ 17,029.70            | \$ 17,029.70    |                        |
| 3    | 6      | 7/1/2014      | \$ 72,856.80    | \$ 17,029.70            | \$ 89,886.50    | \$ 106,916.20          |
| 4    | 7      | 1/1/2015      |                 | \$ 15,605.35            | \$ 15,605.35    |                        |
| 4    | 8      | 7/1/2015      | \$ 75,705.50    | \$ 15,605.35            | \$ 91,310.85    | \$ 106,916.20          |
| 5    | 9      | 1/1/2016      |                 | \$ 14,125.31            | \$ 14,125.31    |                        |
| 5    | 10     | 7/1/2016      | \$ 78,665.60    | \$ 14,125.31            | \$ 92,790.91    | \$ 106,916.22          |
| 6    | 11     | 1/1/2017      |                 | \$ 12,587.39            | \$ 12,587.39    |                        |
| 6    | 12     | 7/1/2017      | \$ 81,741.40    | \$ 12,587.39            | \$ 94,328.79    | \$ 106,916.18          |
| 7    | 13     | 1/1/2018      |                 | \$ 10,989.35            | \$ 10,989.35    |                        |
| 7    | 14     | 7/1/2018      | \$ 84,937.50    | \$ 10,989.35            | \$ 95,926.85    | \$ 106,916.20          |
| 8    | 15     | 1/1/2019      |                 | \$ 9,328.82             | \$ 9,328.82     |                        |
| 8    | 16     | 7/1/2019      | \$ 88,258.50    | \$ 9,328.82             | \$ 97,587.32    | \$ 106,916.14          |
| 9    | 17     | 1/1/2020      |                 | \$ 7,603.37             | \$ 7,603.37     |                        |
| 9    | 18     | 7/1/2020      | \$ 91,709.40    | \$ 7,603.37             | \$ 99,312.77    | \$ 106,916.14          |
| 10   | 19     | 1/1/2021      |                 | \$ 5,810.45             | \$ 5,810.45     |                        |
| 10   | 20     | 7/1/2021      | \$ 95,295.30    | \$ 5,810.45             | \$ 101,105.75   | \$ 106,916.20          |
| 11   | 21     | 1/1/2022      |                 | \$ 3,947.43             | \$ 3,947.43     |                        |
| 11   | 22     | 7/1/2022      | \$ 99,021.30    | \$ 3,947.43             | \$ 102,968.73   | \$ 106,916.16          |
| 12   | 23     | 1/1/2023      |                 | \$ 2,011.56             | \$ 2,011.56     |                        |
| 12   | 24     | 7/1/2023      | \$ 102,893.10   | \$ 2,011.56             | \$ 104,904.66   | \$ 106,916.22          |
|      |        |               | \$ 1,005,000.00 | \$ 277,994.26           | \$ 1,282,994.26 | \$ 1,282,994.26        |

Prepared by Stone & Youngberg LLC

# Chase Bank Loan

## DEBT SERVICE SCHEDULE

Pledged Revenue and Revenue Refunding Obligation, Series 2014 (Private Placement)

Interest Rate: 2.84%

| Year | Period | Payment Dates | Principal              | Annual Interest Payment | Debt Service           | Annual Total Repayment |
|------|--------|---------------|------------------------|-------------------------|------------------------|------------------------|
| 1    | 2      | 7/1/2015      | \$ 93,000.00           | \$ 99,425.88            | \$ 192,425.88          | \$ 260,742.08          |
| 2    | 3      | 1/1/2016      |                        | \$ 68,316.20            | \$ 68,316.20           |                        |
| 2    | 4      | 7/1/2016      | \$ 320,000.00          | \$ 68,316.20            | \$ 388,316.20          | \$ 452,088.40          |
| 3    | 5      | 1/1/2017      |                        | \$ 63,772.20            | \$ 63,772.20           |                        |
| 3    | 6      | 7/1/2017      | \$ 329,000.00          | \$ 63,772.20            | \$ 392,772.20          | \$ 451,872.60          |
| 4    | 7      | 1/1/2018      |                        | \$ 59,100.40            | \$ 59,100.40           |                        |
| 4    | 8      | 7/1/2018      | \$ 337,000.00          | \$ 59,100.40            | \$ 396,100.40          | \$ 450,415.40          |
| 5    | 9      | 1/1/2019      |                        | \$ 54,315.00            | \$ 54,315.00           |                        |
| 5    | 10     | 7/1/2019      | \$ 346,000.00          | \$ 54,315.00            | \$ 400,315.00          | \$ 449,716.80          |
| 6    | 11     | 1/1/2020      |                        | \$ 49,401.80            | \$ 49,401.80           |                        |
| 6    | 12     | 7/1/2020      | \$ 360,000.00          | \$ 49,401.80            | \$ 409,401.80          | \$ 453,691.60          |
| 7    | 13     | 1/1/2021      |                        | \$ 44,289.80            | \$ 44,289.80           |                        |
| 7    | 14     | 7/1/2021      | \$ 370,000.00          | \$ 44,289.80            | \$ 414,289.80          | \$ 453,325.60          |
| 8    | 15     | 1/1/2022      |                        | \$ 39,035.80            | \$ 39,035.80           |                        |
| 8    | 16     | 7/1/2022      | \$ 378,000.00          | \$ 39,035.80            | \$ 417,035.80          | \$ 450,704.00          |
| 9    | 17     | 1/1/2023      |                        | \$ 33,668.20            | \$ 33,668.20           |                        |
| 9    | 18     | 7/1/2023      | \$ 392,000.00          | \$ 33,668.20            | \$ 425,668.20          | \$ 453,770.00          |
| 10   | 19     | 1/1/2024      |                        | \$ 28,101.80            | \$ 28,101.80           |                        |
| 10   | 20     | 7/1/2024      | \$ 400,000.00          | \$ 28,101.80            | \$ 428,101.80          | \$ 450,523.60          |
| 11   | 21     | 1/1/2025      |                        | \$ 22,421.80            | \$ 22,421.80           |                        |
| 11   | 22     | 7/1/2025      | \$ 245,000.00          | \$ 22,421.80            | \$ 267,421.80          | \$ 286,364.60          |
| 12   | 23     | 1/1/2026      |                        | \$ 18,942.80            | \$ 18,942.80           |                        |
| 11   | 22     | 7/1/2026      | \$ 252,000.00          | \$ 18,942.80            | \$ 270,942.80          | \$ 286,307.20          |
| 12   | 23     | 1/1/2027      |                        | \$ 15,364.40            | \$ 15,364.40           |                        |
| 11   | 22     | 7/1/2027      | \$ 259,000.00          | \$ 15,364.40            | \$ 274,364.40          | \$ 286,051.00          |
| 12   | 23     | 1/1/2028      |                        | \$ 11,686.60            | \$ 11,686.60           |                        |
| 11   | 22     | 7/1/2028      | \$ 267,000.00          | \$ 11,686.60            | \$ 278,686.60          | \$ 286,581.80          |
| 12   | 23     | 1/1/2029      |                        | \$ 7,895.20             | \$ 7,895.20            |                        |
| 11   | 22     | 7/1/2029      | \$ 274,000.00          | \$ 7,895.20             | \$ 281,895.20          | \$ 285,899.60          |
| 12   | 23     | 1/1/2030      |                        | \$ 4,004.40             | \$ 4,004.40            |                        |
| 11   | 22     | 7/1/2030      | \$ 282,000.00          | \$ 4,004.40             | \$ 286,004.40          | \$ 286,004.40          |
|      |        |               | <u>\$ 4,904,000.00</u> | <u>\$ 1,140,058.68</u>  | <u>\$ 6,044,058.68</u> | <u>\$ 6,044,058.68</u> |

Per Second Purchase Agreement (10/1/14) with US Bank

## 2013 Equipment Lease/Purchase

DEBT SERVICE SCHEDULE

Interest Rate: 1.61%

| Payment No. | Due Date  | Principal     | Interest     | Payment       | Termination Amount |
|-------------|-----------|---------------|--------------|---------------|--------------------|
| 1           | 7/28/2013 | \$ 75,578.20  | \$ 4,112.80  | \$ 79,691.00  | \$ 689,085.86      |
| 2           | 1/28/2014 | \$ 74,124.09  | \$ 5,566.91  | \$ 79,691.00  | \$ 614,961.77      |
| 3           | 7/28/2014 | \$ 74,722.92  | \$ 4,968.08  | \$ 79,691.00  | \$ 540,238.85      |
| 4           | 1/28/2015 | \$ 75,326.58  | \$ 4,364.42  | \$ 79,691.00  | \$ 464,912.27      |
| 5           | 7/28/2015 | \$ 75,935.12  | \$ 3,755.88  | \$ 79,691.00  | \$ 388,977.16      |
| 6           | 1/28/2016 | \$ 76,548.57  | \$ 3,142.43  | \$ 79,691.00  | \$ 312,428.58      |
| 7           | 7/28/2016 | \$ 77,166.99  | \$ 2,524.01  | \$ 79,691.00  | \$ 235,261.59      |
| 8           | 1/28/2017 | \$ 77,790.39  | \$ 1,900.61  | \$ 79,691.00  | \$ 157,471.20      |
| 9           | 7/28/2017 | \$ 78,418.84  | \$ 1,272.16  | \$ 79,691.00  | \$ 79,052.36       |
| 10          | 1/28/2018 | \$ 79,052.36  | \$ 638.64    | \$ 79,691.00  | \$ -               |
| TOTALS:     |           | \$ 764,664.06 | \$ 32,245.94 | \$ 796,910.00 |                    |

Prepared by US Bank

## 2015 Equipment Lease/Purchase

DEBT SERVICE SCHEDULE

Interest Rate: 1.794%

| Payment No. | Due Date  | Principal     | Interest     | Payment       | Termination Amount |
|-------------|-----------|---------------|--------------|---------------|--------------------|
| 1           | 2/20/2016 | \$ 52,317.21  | \$ 3,176.79  | \$ 55,494.00  | \$ 492,013.28      |
| 2           | 8/20/2016 | \$ 51,192.76  | \$ 4,301.24  | \$ 55,494.00  | \$ 439,284.73      |
| 3           | 2/20/2017 | \$ 51,653.72  | \$ 3,840.28  | \$ 55,494.00  | \$ 386,081.40      |
| 4           | 8/20/2017 | \$ 52,118.83  | \$ 3,375.17  | \$ 55,494.00  | \$ 332,399.00      |
| 5           | 2/20/2018 | \$ 52,588.13  | \$ 2,905.87  | \$ 55,494.00  | \$ 278,233.23      |
| 6           | 8/20/2018 | \$ 53,061.65  | \$ 2,432.35  | \$ 55,494.00  | \$ 223,579.73      |
| 7           | 2/20/2019 | \$ 53,539.44  | \$ 1,954.56  | \$ 55,494.00  | \$ 168,434.11      |
| 8           | 8/20/2019 | \$ 54,021.53  | \$ 1,472.47  | \$ 55,494.00  | \$ 112,791.93      |
| 9           | 2/20/2020 | \$ 54,507.96  | \$ 986.04    | \$ 55,494.00  | \$ 56,648.73       |
| 10          | 8/20/2020 | \$ 54,998.77  | \$ 495.23    | \$ 55,494.00  | \$ -               |
| TOTALS:     |           | \$ 530,000.00 | \$ 24,940.00 | \$ 554,940.00 |                    |

Prepared by US Bank

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# Enterprise Fund Summary



## Departments

### ◆ Wastewater ◆

|                                       | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2016-17<br>THROUGH<br>JUNE '17 | 2017-18<br>DEPT<br>REQUEST | 2017-18<br>MANAGER<br>RECMN'D | 2017-18<br>COUNCIL<br>ADOPTED |
|---------------------------------------|------------------------------|------------------------------|-------------------------------|--------------------------------|----------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>                   |                              |                              |                               |                                |                            |                               |                               |
| Wages & Related                       | \$ 497,689                   | \$ 485,214                   | \$ 566,325                    | \$ 521,645                     | \$ 574,020                 | \$ 577,580                    | \$ 577,580                    |
| Operating Expenditures                | 408,024                      | 441,529                      | 599,875                       | 581,111                        | 540,650                    | 540,650                       | 540,650                       |
| Equipment/Capital Expenditures        | 215,643                      | -                            | 778,847                       | 712,632                        | 679,000                    | 679,000                       | 679,000                       |
| Depreciation, Debt, Other             | 771,528                      | 723,560                      | 770,000                       | 817,045                        | 1,128,120                  | 1,128,120                     | 1,128,120                     |
| <b>Total Expenditures</b>             | <b>\$ 1,892,884</b>          | <b>\$ 1,650,303</b>          | <b>\$ 2,715,047</b>           | <b>\$ 2,632,433</b>            | <b>\$ 2,921,790</b>        | <b>\$ 2,925,350</b>           | <b>\$ 2,925,350</b>           |
| <b>Revenues</b>                       |                              |                              |                               |                                |                            |                               |                               |
| Monthly User Fees                     | \$ 812,444                   | \$ 815,940                   | \$ 845,000                    | \$ 841,625                     | \$ 846,000                 | \$ 846,000                    | \$ 846,000                    |
| Other Fees                            | \$ 205,237                   | \$ 262,632                   | \$ 436,200                    | \$ 265,777                     | \$ 432,100                 | \$ 432,100                    | \$ 432,100                    |
| Other Revenues                        | \$ 12,319                    | \$ 360,343                   | \$ 698,847                    | \$ 596,690                     | \$ 673,000                 | \$ 673,000                    | \$ 673,000                    |
| <b>Net Dec/(Inc) in Fund Balances</b> | <b>\$ 862,884</b>            | <b>\$ 211,388</b>            | <b>\$ 735,000</b>             | <b>\$ 928,341</b>              | <b>\$ 970,690</b>          | <b>\$ 974,250</b>             | <b>\$ 974,250</b>             |

# 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,

## Responsibilities

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 2016-17

1. Plans have been started for the remaining WIFA projects.
2. The plant remains in compliance with our Aquifer Protection Permit.
3. The new replacement headworks was completed.
4. Continued to serve the community in a safe and professional manner.
5. All Certified Operators received the Professional Development Hours required for the year.

### Goals for the upcoming Fiscal Year 2017-18

1. Continue to maintain the plant and collection system to ensure safe and efficient operations
2. Submit plans to the Arizona Department of Environmental Quality for approval of the filtration system, ultraviolet system and sludge drying beds
3. Prepare an updated closure plan for the old lagoons
4. Submit an Aquifer Protection Permit Amendment to produce treated effluent to a standard for use as Park irrigation
5. Staff will continue to work on additional certifications and training to earn their Professional Development Hours

## Personnel

|                | <u>FY16</u> | <u>FY17</u> | <u>FY18</u> |
|----------------|-------------|-------------|-------------|
| FTE's          | 8.10        | 8.40        | 9.00        |
| FT Pos's       | 12          | 11          | 10          |
| PT Pos's       | 0           | 0           | 1           |
| Seasonal Pos's | 0           | 0           | 0           |

## Statistics

|   | <u>FY16</u> | <u>FY17</u> |
|---|-------------|-------------|
| Sewer connections                                   | 964         | 964         |
| Annual processed sewage<br>(in millions of gallons) | 85.8        | 85.8        |
| Miles of sewer pipe                                 | 31.3        | 31.3        |
| Tons of BOD removed<br>(Biochemical Oxygen Demand)  | 86          | 86          |
| Tons of Ammonia removed                             | 12          | 12          |

# Wastewater Enterprise Fund

| ACCOUNT<br>TITLE                 | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|----------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Expenditures</b>              |                              |                              |                               |                               |
| <b>Wages &amp; Related</b>       |                              |                              |                               |                               |
| Salaries                         | 320,047                      | 340,118                      | 393,060                       | 399,280                       |
| Overtime                         | 0                            | 0                            | 7,345                         | 7,345                         |
| Uniform Allowance                | 0                            | 160                          | 0                             | 1,120                         |
| FICA                             | 19,760                       | 20,885                       | 24,825                        | 25,285                        |
| Medicare                         | 4,621                        | 4,885                        | 5,810                         | 5,915                         |
| Retirement                       | 76,685                       | 38,942                       | 45,970                        | 44,585                        |
| Unemployment                     | 1,188                        | 1,068                        | 1,175                         | 1,330                         |
| Workman's Compensation           | 10,120                       | 12,422                       | 12,710                        | 13,070                        |
| Health, Dental & Life Ins        | 65,268                       | 66,734                       | 75,430                        | 79,650                        |
| <b>Total Wages &amp; Related</b> | <b>\$ 497,689</b>            | <b>\$ 485,214</b>            | <b>\$ 566,325</b>             | <b>\$ 577,580</b>             |
| <b>Operating Expenditures</b>    |                              |                              |                               |                               |
| Training                         | 2,643                        | 1,937                        | 2,500                         | 3,000                         |
| Travel                           | 2,595                        | 598                          | 1,000                         | 1,000                         |
| Uniforms                         | 160                          | 500                          | 0                             | 0                             |
| Office Supplies                  | 5,031                        | 5,189                        | 6,000                         | 5,000                         |
| Subscriptions/Memberships        | 2,876                        | 745                          | 1,150                         | 1,150                         |
| Printing                         | 2,538                        | 2,690                        | 2,500                         | 2,750                         |
| Postage                          | 4,179                        | 3,898                        | 3,000                         | 3,000                         |
| Internet Wireless Access         | 1,439                        | 1,610                        | 1,500                         | 0                             |
| Software Recurring Fees          | 791                          | 2,755                        | 4,000                         | 5,000                         |
| Auto Repair/Maintenance          | 12,126                       | 7,487                        | 9,600                         | 4,600                         |
| Fuel                             | 3,725                        | 5,084                        | 7,000                         | 5,000                         |
| Electric                         | 100,216                      | 99,281                       | 112,000                       | 110,000                       |
| Water                            | 421                          | 328                          | 400                           | 400                           |
| Waste Removal                    | 1,860                        | 1,880                        | 2,000                         | 2,400                         |
| Cell Phone                       | 5,492                        | 6,035                        | 3,600                         | 3,600                         |
| Pest Control                     | 858                          | 1,795                        | 1,500                         | 2,000                         |
| Consulting Services              | 10,832                       | 3,240                        | 30,000                        | 5,000                         |
| Legal Services                   | 2,028                        | 3,485                        | 4,000                         | 2,500                         |
| Audit                            | 0                            | 2,900                        | 3,000                         | 3,200                         |
| Service Charges                  | 1,756                        | 1,781                        | 1,500                         | 1,750                         |
| Credit Card Processing Fees      | 0                            | 0                            | 0                             | 500                           |
| Liability Insurance              | 6,900                        | 22,000                       | 29,300                        | 29,300                        |

## Wastewater Enterprise Fund (Cont'd)

| ACCOUNT<br>TITLE                            | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|---|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Operating Expenditures (Cont'd)</b>      |                              |                              |                               |                               |
| Safety / Security Program                   | 0                            | 525                          | 500                           | 500                           |
| Personnel Expenditures                      | 2,471                        | 609                          | 500                           | 0                             |
| Lagoon Closure                              | 0                            | 0                            | 50,000                        | 50,000                        |
| Lab Equipment                               | 740                          | 5,755                        | 5,000                         | 5,000                         |
| Lab Services                                | 22,438                       | 21,105                       | 25,000                        | 25,000                        |
| Lab Supplies                                | 8,133                        | 12,164                       | 6,000                         | 6,000                         |
| Maintenance - Plant                         | 96,209                       | 75,845                       | 112,000                       | 96,000                        |
| Operational Supplies - Plant                | 26,245                       | 41,898                       | 32,500                        | 32,500                        |
| Rental Equipment - Plant                    | 3,658                        | 937                          | 3,325                         | 3,500                         |
| Uniforms - Plant                            | 6,026                        | 7,232                        | 8,500                         | 8,500                         |
| Polymer - Plant                             | 15,436                       | 10,031                       | 12,000                        | 12,500                        |
| Chlorine - Plant                            | 20,625                       | 22,313                       | 22,000                        | 22,000                        |
| Sludge Disposal - Plant                     | 0                            | 1,205                        | 21,000                        | 25,000                        |
| Mosquito Control - Plant                    | 8,791                        | 2,442                        | 4,500                         | 2,500                         |
| Maintenance - Collections                   | 20,806                       | 42,436                       | 56,000                        | 45,000                        |
| Operational Supplies - Collections          | 1,514                        | 15,637                       | 4,000                         | 4,000                         |
| Rental Equipment - Collections              | 570                          | 53                           | 500                           | 500                           |
| Permits                                     | 5,896                        | 6,124                        | 11,000                        | 11,000                        |
| <b>Total Operating Expenditures</b>         | <b>\$ 408,024</b>            | <b>\$ 441,529</b>            | <b>\$ 599,875</b>             | <b>\$ 540,650</b>             |
| <b>Equipment/Capital Expenditures*</b>      |                              |                              |                               |                               |
| Vehicles                                    | 0                            | 0                            | 140,000                       | 0                             |
| Equipment                                   | 58,017                       | 0                            | 15,000                        | 15,000                        |
| Structural Improvements                     | 157,626                      | 0                            | 623,847                       | 664,000                       |
| <b>Total Equipment/Capital Expenditures</b> | <b>\$ 215,643</b>            | <b>\$ -</b>                  | <b>\$ 778,847</b>             | <b>\$ 679,000</b>             |
| *For cash budgeting purposes only           |                              |                              |                               |                               |
| <b>Total Expenditures</b>                   | <b>\$ 1,121,356</b>          | <b>\$ 926,743</b>            | <b>\$ 1,945,047</b>           | <b>\$ 1,797,230</b>           |

## Wastewater Enterprise Fund (Cont'd)

| ACCOUNT<br>TITLE                       | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|--|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Revenues</b>                        |                              |                              |                               |                               |
| <b>Operating Fees</b>                  |                              |                              |                               |                               |
| User Fees                              | 812,444                      | 815,940                      | 845,000                       | 846,000                       |
| Account Transfer Fees                  | 2,170                        | 2,170                        | 1,200                         | 1,200                         |
| Septage Fees                           | 157,468                      | 207,229                      | 127,000                       | 126,000                       |
| W.A.S. Fees                            | 29,316                       | 21,384                       | 19,500                        | 21,600                        |
| Port-a-Potty Fees                      | 14,453                       | 15,539                       | 13,000                        | 13,000                        |
| Connection Fees                        | 1,750                        | 15,750                       | 275,000                       | 269,500                       |
| Inspection Fees                        | 80                           | 560                          | 500                           | 800                           |
| Misc Fees                              | 9,163                        | 9,389                        | 9,400                         | 8,400                         |
| <b>Total Operating Fees</b>            | <b>\$ 1,026,844</b>          | <b>\$ 1,087,961</b>          | <b>\$ 1,290,600</b>           | <b>\$ 1,286,500</b>           |
| <b>Net Operating (Gain)/Loss</b>       | <b>\$ 94,512</b>             | <b>\$ (161,218)</b>          | <b>\$ 654,447</b>             | <b>\$ 510,730</b>             |
| <b>Non-Operating Items</b>             |                              |                              |                               |                               |
| Depreciation                           | 746,528                      | 721,452                      | 770,000                       | 800,000                       |
| Debt Interest                          | 0                            | 0                            | 0                             | 7,184                         |
| Debt Principle Payments*               | 0                            | 0                            | 0                             | 320,936                       |
| Bad Debt                               | 25,000                       | 2,108                        | 0                             | 0                             |
| Operating Transfers In - Gen Fund      | 0                            | (33,462)                     | (24,481)                      | 0                             |
| Other Revenues*                        | (2,247)                      | (316,450)                    | (664,366)                     | (664,000)                     |
| Interest                               | (909)                        | (1,042)                      | (600)                         | (600)                         |
| <b>Total Non-Operating Items</b>       | <b>\$ 768,372</b>            | <b>\$ 372,606</b>            | <b>\$ 80,553</b>              | <b>\$ 463,520</b>             |
| *For cash budgeting purposes only      |                              |                              |                               |                               |
| <b>Net Effect on Sewer Fund</b>        | <b>\$ 862,884</b>            | <b>\$ 211,388</b>            | <b>\$ 735,000</b>             | <b>\$ 974,250</b>             |
| <b>Sewer Year End Reserve Estimate</b> |                              |                              |                               |                               |
| Year-End Estimated Available Cash      | <b>\$ 485,073</b>            | <b>\$ 457,483</b>            | <b>\$ 652,530</b>             | <b>\$ 481,840</b>             |

# 2016 Equipment Lease/Purchase

## DEBT SERVICE SCHEDULE

Interest Rate: 1.55%

| Payment No. | Due Date | Principal     | Interest     | Payment       | Termination<br>Amount |
|-------------|----------|---------------|--------------|---------------|-----------------------|
| 1           | 2/1/2017 | \$ 52,937.56  | \$ 3,622.44  | \$ 56,560.00  | N/A                   |
| 2           | 8/1/2017 | \$ 52,763.56  | \$ 3,796.44  | \$ 56,560.00  | N/A                   |
| 3           | 2/1/2018 | \$ 53,172.48  | \$ 3,387.52  | \$ 56,560.00  | \$ 395,444.19         |
| 4           | 8/1/2018 | \$ 53,584.57  | \$ 2,975.43  | \$ 56,560.00  | \$ 340,252.08         |
| 5           | 2/1/2019 | \$ 53,999.85  | \$ 2,560.15  | \$ 56,560.00  | \$ 284,632.24         |
| 6           | 8/1/2019 | \$ 54,418.35  | \$ 2,141.65  | \$ 56,560.00  | \$ 228,581.34         |
| 7           | 2/1/2020 | \$ 54,840.09  | \$ 1,719.91  | \$ 56,560.00  | \$ 172,096.05         |
| 8           | 8/1/2020 | \$ 55,265.10  | \$ 1,294.90  | \$ 56,560.00  | \$ 115,172.99         |
| 9           | 2/1/2021 | \$ 55,693.41  | \$ 866.59    | \$ 56,560.00  | \$ 57,808.78          |
| 10          | 8/1/2021 | \$ 56,125.03  | \$ 434.97    | \$ 56,560.00  | \$ -                  |
| TOTALS:     |          | \$ 542,800.00 | \$ 22,800.00 | \$ 565,600.00 |                       |

Prepared by US Bank

# AGENCY FUND CAMP VERDE SANITARY DISTRICT DEBT

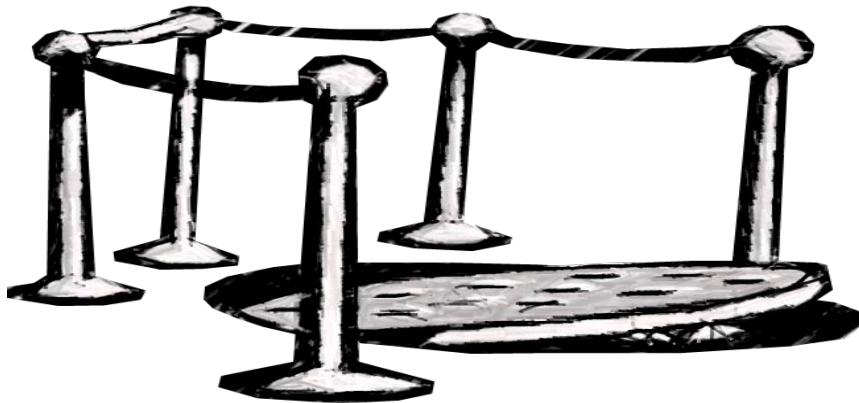
## Camp Verde Sanitary District

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.

## Outstanding Debt

|                     |              |                 |              |
|---------------------|--------------|-----------------|--------------|
| WIFA Loan 910071-05 | \$ 214,166   | USDA Loan 92-07 | \$ 2,660,778 |
| WIFA Loan 910088-06 | \$ 1,894,737 |                 |              |
| WIFA Loan 910105-09 | \$ 3,276,160 |                 |              |
| WIFA Loan 910123-10 | \$ 1,395,478 |                 |              |

**Total Debt Outstanding - \$ 9,441,320**



**Camp Verde Sanitary District Agency Fund  
Debt Service**

| ACCOUNT<br>TITLE                      | 2014-15<br>AUDITED<br>ACTUAL | 2015-16<br>AUDITED<br>ACTUAL | 2016-17<br>ADJUSTED<br>BUDGET | 2017-18<br>COUNCIL<br>ADOPTED |
|---------------------------------------|------------------------------|------------------------------|-------------------------------|-------------------------------|
| <b>Principal &amp; Interest</b>       |                              |                              |                               |                               |
| Debt Principle Payments               | 666,037                      | 1,070,999                    | 672,875                       | 689,350                       |
| Interest on Debt                      | 446,701                      | 414,923                      | 395,285                       | 369,825                       |
| <b>Total Principal &amp; Interest</b> | <b>\$ 1,112,738</b>          | <b>\$ 1,485,922</b>          | <b>\$ 1,068,160</b>           | <b>\$ 1,059,175</b>           |
| <b>Revenue Sources</b>                |                              |                              |                               |                               |
| Property Taxes                        | 1,151,756                    | 1,062,767                    | 949,530                       | 940,585                       |
| Property Tax Allowance for Bad Debt   | 0                            | 0                            | 0                             | 0                             |
| IGA with Town of Camp Verde           | 118,700                      | 118,664                      | 118,630                       | 118,590                       |
| Interest                              | 3,530                        | 3,707                        | 3,500                         | 3,500                         |
| <b>Total Tax Levy &amp; IGA</b>       | <b>\$ 1,273,986</b>          | <b>\$ 1,185,138</b>          | <b>\$ 1,071,660</b>           | <b>\$ 1,062,675</b>           |
| <b>Net Adjustment to Fund Balance</b> | <b>\$ (161,248)</b>          | <b>\$ 300,784</b>            | <b>\$ (3,500)</b>             | <b>\$ (3,500)</b>             |



# Loan Schedule

**Borrower:** Camp Verde Sanitary District  
**Loan Number:** 910071-05

**Print Date:** 2/13/2014  
**Loan Amount:** 600,000  
**Interest rate:** 1.6360%  
**Administrative Fee:** 1.5000%  
**Term:** 19 Years

| Ref Num | Due Date   | Date Received | Beginning Balance | Principal Payment | DSR Payment | Interest Payment | Interest Rate % | Administrative Fees | Total Payment | Ending Balance |
|---------|------------|---------------|-------------------|-------------------|-------------|------------------|-----------------|---------------------|---------------|----------------|
| 1       | 1/1/2006   | 1/1/2006      | 600,000.00        | 0.00              | 0.00        | 4,908.00         | 1.6360          | 4,500.00            | 9,408.00      | 600,000.00     |
| 2       | 7/1/2006   | 7/1/2006      | 600,000.00        | 23,578.25         | 0.00        | 4,908.00         | 1.6360          | 4,500.00            | 32,986.25     | 576,421.75     |
| 3       | 1/1/2007   | 1/1/2007      | 576,421.75        | 0.00              | 0.00        | 4,715.13         | 1.6360          | 4,323.16            | 9,038.29      | 576,421.75     |
| 4       | 7/1/2007   | 6/27/2007     | 576,421.75        | 24,317.67         | 0.00        | 4,715.13         | 1.6360          | 4,323.16            | 33,355.96     | 552,104.08     |
| 5       | 1/1/2008   | 1/15/2008     | 552,104.08        | 0.00              | 0.00        | 4,516.21         | 1.6360          | 4,140.78            | 8,656.99      | 552,104.08     |
| 6       | 7/1/2008   | 6/26/2008     | 552,104.08        | 25,080.27         | 0.00        | 4,516.21         | 1.6360          | 4,140.78            | 33,737.26     | 527,023.81     |
| 7       | 1/1/2009   | 1/8/2009      | 527,023.81        | 0.00              | 0.00        | 4,311.05         | 1.6360          | 3,952.68            | 8,263.73      | 527,023.81     |
| 8       | 7/1/2009   | 7/1/2009      | 527,023.81        | 25,866.79         | 0.00        | 4,311.05         | 1.6360          | 3,952.68            | 34,130.52     | 501,157.02     |
| 9       | 1/1/2010   | 12/31/2009    | 501,157.02        | 0.00              | 0.00        | 4,099.46         | 1.6360          | 3,758.68            | 7,858.14      | 501,157.02     |
| 10      | 7/1/2010   | 6/30/2010     | 501,157.02        | 26,677.97         | 0.00        | 4,099.46         | 1.6360          | 3,758.68            | 34,536.11     | 474,479.05     |
| Adj1    | 10/19/2010 | 10/19/2010    | 474,479.05        | 24,317.66         | 0.00        | 0.00             | 1.6360          | 0.00                | 24,317.66     | 450,161.39     |
| 11      | 1/1/2011   | 12/30/2010    | 450,161.39        | 0.00              | 0.00        | 1,472.93         | 1.6360          | 3,376.21            | 4,849.14      | 450,161.39     |
| 12      | 7/1/2011   | 6/30/2011     | 450,161.39        | 28,313.82         | 0.00        | 3,682.32         | 1.6360          | 3,376.21            | 35,372.35     | 421,847.57     |
| 13      | 1/1/2012   | 12/29/2011    | 421,847.57        | 0.00              | 0.00        | 3,450.71         | 1.6360          | 3,163.86            | 6,614.57      | 421,847.57     |
| 14      | 7/1/2012   | 6/28/2012     | 421,847.57        | 26,992.35         | 0.00        | 3,450.71         | 1.6360          | 3,163.86            | 33,606.92     | 394,855.22     |
| 15      | 1/1/2013   | 12/31/2012    | 394,855.22        | 0.00              | 0.00        | 3,229.92         | 1.6360          | 2,961.41            | 6,191.33      | 394,855.22     |
| 16      | 7/1/2013   | 6/27/2013     | 394,855.22        | 27,838.83         | 0.00        | 3,229.92         | 1.6360          | 2,961.41            | 34,030.16     | 367,016.39     |
| 17      | 1/1/2014   | 12/30/2013    | 367,016.39        | 0.00              | 0.00        | 3,002.19         | 1.6360          | 2,752.62            | 5,754.81      | 367,016.39     |
| 18      | 7/1/2014   |               | 367,016.39        | 28,711.87         | 0.00        | 3,002.19         | 1.6360          | 2,752.62            | 34,466.68     | 338,304.52     |
| 19      | 1/1/2015   |               | 338,304.52        | 0.00              | 0.00        | 2,767.33         | 1.6360          | 2,537.28            | 5,304.61      | 338,304.52     |
| 20      | 7/1/2015   |               | 338,304.52        | 29,612.27         | 0.00        | 2,767.33         | 1.6360          | 2,537.28            | 34,916.88     | 308,692.25     |
| 21      | 1/1/2016   |               | 308,692.25        | 0.00              | 0.00        | 2,525.10         | 1.6360          | 2,315.19            | 4,840.29      | 308,692.25     |
| 22      | 7/1/2016   |               | 308,692.25        | 30,540.91         | 0.00        | 2,525.10         | 1.6360          | 2,315.19            | 35,381.20     | 278,151.34     |
| 23      | 1/1/2017   |               | 278,151.34        | 0.00              | 0.00        | 2,275.28         | 1.6360          | 2,086.14            | 4,361.42      | 278,151.34     |
| 24      | 7/1/2017   |               | 278,151.34        | 31,498.65         | 0.00        | 2,275.28         | 1.6360          | 2,086.14            | 35,860.07     | 246,652.69     |
| 25      | 1/1/2018   |               | 246,652.69        | 0.00              | 0.00        | 2,017.62         | 1.6360          | 1,849.90            | 3,867.52      | 246,652.69     |
| 26      | 7/1/2018   |               | 246,652.69        | 32,486.45         | 0.00        | 2,017.62         | 1.6360          | 1,849.90            | 36,353.97     | 214,166.24     |
| 27      | 1/1/2019   |               | 214,166.24        | 0.00              | 0.00        | 1,751.88         | 1.6360          | 1,606.25            | 3,358.13      | 214,166.24     |
| 28      | 7/1/2019   |               | 214,166.24        | 33,505.23         | 0.00        | 1,751.88         | 1.6360          | 1,606.25            | 36,863.36     | 180,661.01     |
| 29      | 1/1/2020   |               | 180,661.01        | 0.00              | 0.00        | 1,477.81         | 1.6360          | 1,354.96            | 2,832.77      | 180,661.01     |
| 30      | 7/1/2020   |               | 180,661.01        | 34,555.95         | 0.00        | 1,477.81         | 1.6360          | 1,354.96            | 37,388.72     | 146,105.06     |
| 31      | 1/1/2021   |               | 146,105.06        | 0.00              | 0.00        | 1,195.14         | 1.6360          | 1,095.79            | 2,290.93      | 146,105.06     |
| 32      | 7/1/2021   |               | 146,105.06        | 35,639.63         | 0.00        | 1,195.14         | 1.6360          | 1,095.79            | 37,930.56     | 110,465.43     |
| 33      | 1/1/2022   |               | 110,465.43        | 0.00              | 0.00        | 903.61           | 1.6360          | 828.49              | 1,732.10      | 110,465.43     |
| 34      | 7/1/2022   |               | 110,465.43        | 36,757.29         | 0.00        | 903.61           | 1.6360          | 828.49              | 38,489.39     | 73,708.14      |
| 35      | 1/1/2023   |               | 73,708.14         | 0.00              | 0.00        | 602.93           | 1.6360          | 552.81              | 1,155.74      | 73,708.14      |
| 36      | 7/1/2023   |               | 73,708.14         | 37,910.01         | 0.00        | 602.93           | 1.6360          | 552.81              | 39,065.75     | 35,798.13      |
| 37      | 1/1/2024   |               | 35,798.13         | 0.00              | 0.00        | 292.83           | 1.6360          | 268.49              | 561.32        | 35,798.13      |
| 38      | 7/1/2024   |               | 35,798.13         | 35,798.13         | 0.00        | 292.83           | 1.6360          | 268.49              | 36,359.45     | 0.00           |

## Loan Schedule

**Borrower:** Camp Verde Sanitary District  
**Loan Number:** 910071-05

**Print Date:** 2/13/2014  
**Loan Amount:** 600,000  
**Interest rate:** 1.6360%  
**Administrative Fee:** 1.5000%  
**Term:** 19 Years

| Ref Num | Due Date | Date Received | Beginning Balance | Principal Payment | DSR Payment | Interest Payment | Interest Rate % | Administrative Fees | Total Payment | Ending Balance |
|---------|----------|---------------|-------------------|-------------------|-------------|------------------|-----------------|---------------------|---------------|----------------|
|         |          |               |                   | 600,000.00        | 0.00        | 101,239.65       |                 | 94,849.40           | 796,089.05    |                |

# Loan Schedule

**Borrower:** Camp Verde Sanitary District  
**Loan Number:** 910088-06

**Print Date:** 2/13/2014  
**Loan Amount:** 4,500,000  
**Interest rate:** 2.9930%  
**Administrative Fee:** 0.3000%  
**Term:** 19 Years

| Ref Num | Due Date | Date Received | Beginning Balance | Principal Payment | DSR Payment | Interest Payment | Interest Rate % | Administrative Fees | Total Payment | Ending Balance |
|---------|----------|---------------|-------------------|-------------------|-------------|------------------|-----------------|---------------------|---------------|----------------|
| 1       | 1/1/2007 | 1/1/2007      | 287,030.00        | 0.00              | 0.00        | 3,536.58         | 2.9930          | 355.60              | 3,892.18      | 287,030.00     |
| 2       | 7/1/2007 | 6/27/2007     | 330,000.00        | 0.00              | 0.00        | 4,469.19         | 2.9930          | 448.04              | 4,917.23      | 330,000.00     |
| 3       | 1/1/2008 | 1/15/2008     | 3,720,906.11      | 0.00              | 0.00        | 21,813.27        | 2.9930          | 2,186.79            | 24,000.06     | 3,720,906.11   |
| 4       | 7/1/2008 | 6/26/2008     | 4,500,000.00      | 236,842.11        | 0.00        | 66,748.39        | 2.9930          | 6,691.56            | 310,282.06    | 4,263,157.89   |
| 5       | 1/1/2009 | 1/8/2009      | 4,263,157.89      | 0.00              | 0.00        | 63,787.50        | 2.9930          | 6,394.74            | 70,182.24     | 4,263,157.89   |
| 6       | 7/1/2009 | 7/1/2009      | 4,263,157.89      | 236,842.11        | 0.00        | 63,798.16        | 2.9930          | 6,394.74            | 307,035.01    | 4,026,315.78   |
| 7       | 1/1/2010 | 12/31/2009    | 4,026,315.78      | 0.00              | 0.00        | 60,253.82        | 2.9930          | 6,039.47            | 66,293.29     | 4,026,315.78   |
| 8       | 7/1/2010 | 6/30/2010     | 4,026,315.78      | 236,842.11        | 0.00        | 60,253.82        | 2.9930          | 6,039.47            | 303,135.40    | 3,789,473.67   |
| 9       | 1/1/2011 | 12/30/2010    | 3,789,473.67      | 0.00              | 0.00        | 56,709.47        | 2.9930          | 5,684.21            | 62,393.68     | 3,789,473.67   |
| 10      | 7/1/2011 | 6/30/2011     | 3,789,473.67      | 236,842.11        | 0.00        | 56,709.47        | 2.9930          | 5,684.21            | 299,235.79    | 3,552,631.56   |
| 11      | 1/1/2012 | 12/29/2011    | 3,552,631.56      | 0.00              | 0.00        | 53,165.13        | 2.9930          | 5,328.95            | 58,494.08     | 3,552,631.56   |
| 12      | 7/1/2012 | 6/28/2012     | 3,552,631.56      | 236,842.11        | 0.00        | 53,165.13        | 2.9930          | 5,328.95            | 295,336.19    | 3,315,789.45   |
| 13      | 1/1/2013 | 12/31/2012    | 3,315,789.45      | 0.00              | 0.00        | 49,620.79        | 2.9930          | 4,973.68            | 54,594.47     | 3,315,789.45   |
| 14      | 7/1/2013 | 6/27/2013     | 3,315,789.45      | 236,842.11        | 0.00        | 49,620.79        | 2.9930          | 4,973.68            | 291,436.58    | 3,078,947.34   |
| 16      | 1/1/2014 | 12/30/2013    | 3,078,947.34      | 0.00              | 0.00        | 46,076.45        | 2.9930          | 4,618.42            | 50,694.87     | 3,078,947.34   |
| 18      | 7/1/2014 |               | 3,078,947.34      | 236,842.11        | 0.00        | 46,076.45        | 2.9930          | 4,618.42            | 287,536.98    | 2,842,105.23   |
| 20      | 1/1/2015 |               | 2,842,105.23      | 0.00              | 0.00        | 42,532.10        | 2.9930          | 4,263.16            | 46,795.26     | 2,842,105.23   |
| 22      | 7/1/2015 |               | 2,842,105.23      | 236,842.11        | 0.00        | 42,532.10        | 2.9930          | 4,263.16            | 283,637.37    | 2,605,263.12   |
| 24      | 1/1/2016 |               | 2,605,263.12      | 0.00              | 0.00        | 38,987.76        | 2.9930          | 3,907.89            | 42,895.65     | 2,605,263.12   |
| 26      | 7/1/2016 |               | 2,605,263.12      | 236,842.11        | 0.00        | 38,987.76        | 2.9930          | 3,907.89            | 279,737.76    | 2,368,421.01   |
| 28      | 1/1/2017 |               | 2,368,421.01      | 0.00              | 0.00        | 35,443.42        | 2.9930          | 3,552.63            | 38,996.05     | 2,368,421.01   |
| 30      | 7/1/2017 |               | 2,368,421.01      | 236,842.11        | 0.00        | 35,443.42        | 2.9930          | 3,552.63            | 275,838.16    | 2,131,578.90   |
| 32      | 1/1/2018 |               | 2,131,578.90      | 0.00              | 0.00        | 31,899.08        | 2.9930          | 3,197.37            | 35,096.45     | 2,131,578.90   |
| 34      | 7/1/2018 |               | 2,131,578.90      | 236,842.11        | 0.00        | 31,899.08        | 2.9930          | 3,197.37            | 271,938.56    | 1,894,736.79   |
| 36      | 1/1/2019 |               | 1,894,736.79      | 0.00              | 0.00        | 28,354.74        | 2.9930          | 2,842.11            | 31,196.85     | 1,894,736.79   |
| 38      | 7/1/2019 |               | 1,894,736.79      | 236,842.11        | 0.00        | 28,354.74        | 2.9930          | 2,842.11            | 268,038.96    | 1,657,894.68   |
| 40      | 1/1/2020 |               | 1,657,894.68      | 0.00              | 0.00        | 24,810.39        | 2.9930          | 2,486.84            | 27,297.23     | 1,657,894.68   |
| 28      | 7/1/2020 |               | 1,657,894.68      | 236,842.11        | 0.00        | 24,810.39        | 2.9930          | 2,486.84            | 264,139.34    | 1,421,052.57   |
| 29      | 1/1/2021 |               | 1,421,052.57      | 0.00              | 0.00        | 21,266.05        | 2.9930          | 2,131.58            | 23,397.63     | 1,421,052.57   |
| 30      | 7/1/2021 |               | 1,421,052.57      | 236,842.11        | 0.00        | 21,266.05        | 2.9930          | 2,131.58            | 260,239.74    | 1,184,210.46   |
| 31      | 1/1/2022 |               | 1,184,210.46      | 0.00              | 0.00        | 17,721.71        | 2.9930          | 1,776.32            | 19,498.03     | 1,184,210.46   |
| 32      | 7/1/2022 |               | 1,184,210.46      | 236,842.11        | 0.00        | 17,721.71        | 2.9930          | 1,776.32            | 256,340.14    | 947,368.35     |
| 33      | 1/1/2023 |               | 947,368.35        | 0.00              | 0.00        | 14,177.37        | 2.9930          | 1,421.05            | 15,598.42     | 947,368.35     |
| 34      | 7/1/2023 |               | 947,368.35        | 236,842.11        | 0.00        | 14,177.37        | 2.9930          | 1,421.05            | 252,440.53    | 710,526.24     |
| 35      | 1/1/2024 |               | 710,526.24        | 0.00              | 0.00        | 10,633.03        | 2.9930          | 1,065.79            | 11,698.82     | 710,526.24     |
| 36      | 7/1/2024 |               | 710,526.24        | 236,842.11        | 0.00        | 10,633.03        | 2.9930          | 1,065.79            | 248,540.93    | 473,684.13     |
| 37      | 1/1/2025 |               | 473,684.13        | 0.00              | 0.00        | 7,088.68         | 2.9930          | 710.53              | 7,799.21      | 473,684.13     |
| 38      | 7/1/2025 |               | 473,684.13        | 236,842.11        | 0.00        | 7,088.68         | 2.9930          | 710.53              | 244,641.32    | 236,842.02     |
| 39      | 1/1/2026 |               | 236,842.02        | 0.00              | 0.00        | 3,544.34         | 2.9930          | 355.26              | 3,899.60      | 236,842.02     |

## Loan Schedule

**Borrower:** Camp Verde Sanitary District  
**Loan Number:** 910088-06

**Print Date:** 2/13/2014  
**Loan Amount:** 4,500,000  
**Interest rate:** 2.9930%  
**Administrative Fee:** 0.3000%  
**Term:** 19 Years

| Ref Num | Due Date | Date Received | Beginning Balance | Principal Payment   | DSR Payment | Interest Payment    | Interest Rate % | Administrative Fees | Total Payment       | Ending Balance |
|---------|----------|---------------|-------------------|---------------------|-------------|---------------------|-----------------|---------------------|---------------------|----------------|
| 40      | 7/1/2026 |               | 236,842.02        | 236,842.02          | 0.00        | 3,544.34            | 2.9930          | 355.26              | 240,741.62          | 0.00           |
|         |          |               |                   | <b>4,500,000.00</b> | <b>0.00</b> | <b>1,308,721.75</b> |                 | <b>131,181.99</b>   | <b>5,939,903.74</b> |                |

# Loan Schedule

**Borrower:** Camp Verde Sanitary District  
**Loan Number:** 910105-09

**Print Date:** 2/13/2014  
**Loan Amount:** 4,619,184  
**Interest rate:** 2.1900%  
**Administrative Fee:** 1.5000%  
**Term:** 23 Years

| Ref Num | Due Date | Date Received | Beginning Balance | Principal Payment | DSR Payment | Interest Payment | Interest Rate % | Administrative Fees | Total Payment | Ending Balance |
|---------|----------|---------------|-------------------|-------------------|-------------|------------------|-----------------|---------------------|---------------|----------------|
| 1       | 7/1/2009 | 6/29/2009     | 2,078,545.63      | 0.00              | 0.00        | 18,536.35        | 2.1900          | 12,696.13           | 31,232.48     | 2,078,545.63   |
| 2       | 1/1/2010 | 12/29/2009    | 3,515,125.01      | 0.00              | 0.00        | 31,444.34        | 2.1900          | 21,537.22           | 52,981.56     | 3,515,125.01   |
| 3       | 7/1/2010 | 7/2/2010      | 4,119,184.44      | 158,811.30        | 0.00        | 44,453.97        | 2.1900          | 30,447.93           | 233,713.20    | 3,960,373.14   |
| 4       | 1/1/2011 | 12/28/2010    | 4,460,373.14      | 0.00              | 0.00        | 44,674.00        | 2.1900          | 30,598.63           | 75,272.63     | 4,460,373.14   |
| 5       | 7/1/2011 | 6/28/2011     | 4,460,373.14      | 164,671.42        | 0.00        | 48,841.09        | 2.1900          | 33,452.80           | 246,965.31    | 4,295,701.72   |
| 6       | 1/1/2012 | 1/3/2012      | 4,295,701.72      | 0.00              | 0.00        | 47,037.93        | 2.1900          | 32,217.76           | 79,255.69     | 4,295,701.72   |
| 7       | 7/1/2012 | 6/29/2012     | 4,295,701.72      | 170,747.82        | 0.00        | 47,037.93        | 2.1900          | 32,217.76           | 250,003.51    | 4,124,953.90   |
| 8       | 1/1/2013 | 12/28/2012    | 4,124,953.90      | 0.00              | 0.00        | 45,168.25        | 2.1900          | 30,937.15           | 76,105.40     | 4,124,953.90   |
| 9       | 7/1/2013 | 6/18/2013     | 4,124,953.90      | 177,048.40        | 0.00        | 45,168.25        | 2.1900          | 30,937.15           | 253,153.80    | 3,947,905.50   |
| 10      | 1/1/2014 | 1/2/2014      | 3,947,905.50      | 0.00              | 0.00        | 43,229.57        | 2.1900          | 29,609.29           | 72,838.86     | 3,947,905.50   |
| 11      | 7/1/2014 |               | 3,947,905.50      | 183,581.48        | 0.00        | 43,229.57        | 2.1900          | 29,609.29           | 256,420.34    | 3,764,324.02   |
| 12      | 1/1/2015 |               | 3,764,324.02      | 0.00              | 0.00        | 41,219.35        | 2.1900          | 28,232.43           | 69,451.78     | 3,764,324.02   |
| 13      | 7/1/2015 |               | 3,764,324.02      | 190,355.64        | 0.00        | 41,219.35        | 2.1900          | 28,232.43           | 259,807.42    | 3,573,968.38   |
| 14      | 1/1/2016 |               | 3,573,968.38      | 0.00              | 0.00        | 39,134.95        | 2.1900          | 26,804.76           | 65,939.71     | 3,573,968.38   |
| 15      | 7/1/2016 |               | 3,573,968.38      | 197,379.78        | 0.00        | 39,134.95        | 2.1900          | 26,804.76           | 263,319.49    | 3,376,588.60   |
| 16      | 1/1/2017 |               | 3,376,588.60      | 0.00              | 0.00        | 36,973.65        | 2.1900          | 25,324.41           | 62,298.06     | 3,376,588.60   |
| 17      | 7/1/2017 |               | 3,376,588.60      | 204,663.08        | 0.00        | 36,973.65        | 2.1900          | 25,324.41           | 266,961.14    | 3,171,925.52   |
| 18      | 1/1/2018 |               | 3,171,925.52      | 0.00              | 0.00        | 34,732.58        | 2.1900          | 23,789.44           | 58,522.02     | 3,171,925.52   |
| 19      | 7/1/2018 |               | 3,171,925.52      | 212,215.16        | 0.00        | 34,732.58        | 2.1900          | 23,789.44           | 270,737.18    | 2,959,710.36   |
| 20      | 1/1/2019 |               | 2,959,710.36      | 0.00              | 0.00        | 32,408.83        | 2.1900          | 22,197.83           | 54,606.66     | 2,959,710.36   |
| 21      | 7/1/2019 |               | 2,959,710.36      | 220,045.90        | 0.00        | 32,408.83        | 2.1900          | 22,197.83           | 274,652.56    | 2,739,664.46   |
| 22      | 1/1/2020 |               | 2,739,664.46      | 0.00              | 0.00        | 29,999.33        | 2.1900          | 20,547.48           | 50,546.81     | 2,739,664.46   |
| 23      | 7/1/2020 |               | 2,739,664.46      | 228,165.58        | 0.00        | 29,999.33        | 2.1900          | 20,547.48           | 278,712.39    | 2,511,498.88   |
| 24      | 1/1/2021 |               | 2,511,498.88      | 0.00              | 0.00        | 27,500.91        | 2.1900          | 18,836.24           | 46,337.15     | 2,511,498.88   |
| 25      | 7/1/2021 |               | 2,511,498.88      | 236,584.90        | 0.00        | 27,500.91        | 2.1900          | 18,836.24           | 282,922.05    | 2,274,913.98   |
| 26      | 1/1/2022 |               | 2,274,913.98      | 0.00              | 0.00        | 24,910.31        | 2.1900          | 17,061.85           | 41,972.16     | 2,274,913.98   |
| 27      | 7/1/2022 |               | 2,274,913.98      | 245,314.88        | 0.00        | 24,910.31        | 2.1900          | 17,061.85           | 287,287.04    | 2,029,599.10   |
| 28      | 1/1/2023 |               | 2,029,599.10      | 0.00              | 0.00        | 22,224.11        | 2.1900          | 15,221.99           | 37,446.10     | 2,029,599.10   |
| 29      | 7/1/2023 |               | 2,029,599.10      | 254,367.00        | 0.00        | 22,224.11        | 2.1900          | 15,221.99           | 291,813.10    | 1,775,232.10   |
| 30      | 1/1/2024 |               | 1,775,232.10      | 0.00              | 0.00        | 19,438.79        | 2.1900          | 13,314.24           | 32,753.03     | 1,775,232.10   |
| 31      | 7/1/2024 |               | 1,775,232.10      | 263,753.14        | 0.00        | 19,438.79        | 2.1900          | 13,314.24           | 296,506.17    | 1,511,478.96   |
| 32      | 1/1/2025 |               | 1,511,478.96      | 0.00              | 0.00        | 16,550.69        | 2.1900          | 11,336.09           | 27,886.78     | 1,511,478.96   |
| 33      | 7/1/2025 |               | 1,511,478.96      | 273,485.64        | 0.00        | 16,550.69        | 2.1900          | 11,336.09           | 301,372.42    | 1,237,993.32   |
| 34      | 1/1/2026 |               | 1,237,993.32      | 0.00              | 0.00        | 13,556.03        | 2.1900          | 9,284.95            | 22,840.98     | 1,237,993.32   |
| 35      | 7/1/2026 |               | 1,237,993.32      | 283,577.24        | 0.00        | 13,556.03        | 2.1900          | 9,284.95            | 306,418.22    | 954,416.08     |
| 36      | 1/1/2027 |               | 954,416.08        | 0.00              | 0.00        | 10,450.86        | 2.1900          | 7,158.12            | 17,608.98     | 954,416.08     |
| 37      | 7/1/2027 |               | 954,416.08        | 294,041.24        | 0.00        | 10,450.86        | 2.1900          | 7,158.12            | 311,650.22    | 660,374.84     |
| 38      | 1/1/2028 |               | 660,374.84        | 0.00              | 0.00        | 7,231.10         | 2.1900          | 4,952.81            | 12,183.91     | 660,374.84     |
| 39      | 7/1/2028 |               | 660,374.84        | 304,891.38        | 0.00        | 7,231.10         | 2.1900          | 4,952.81            | 317,075.29    | 355,483.46     |

## Loan Schedule

**Borrower:** Camp Verde Sanitary District  
**Loan Number:** 910105-09

**Print Date:** 2/13/2014  
**Loan Amount:** 4,619,184  
**Interest rate:** 2.1900%  
**Administrative Fee:** 1.5000%  
**Term:** 23 Years

| Ref Num | Due Date | Date Received | Beginning Balance | Principal Payment   | DSR Payment | Interest Payment    | Interest Rate % | Administrative Fees | Total Payment       | Ending Balance |
|---------|----------|---------------|-------------------|---------------------|-------------|---------------------|-----------------|---------------------|---------------------|----------------|
| 41      | 1/1/2029 |               | 355,483.46        | 0.00                | 0.00        | 3,892.54            | 2.1900          | 2,666.13            | 6,558.67            | 355,483.46     |
| 43      | 7/1/2029 |               | 355,483.46        | 316,141.88          | 0.00        | 3,892.54            | 2.1900          | 2,666.13            | 322,700.55          | 39,341.58      |
| 45      | 1/1/2030 |               | 39,341.58         | 0.00                | 0.00        | 430.79              | 2.1900          | 295.06              | 725.85              | 39,341.58      |
| 47      | 7/1/2030 |               | 39,341.58         | 327,807.50          | 0.00        | 430.79              | 2.1900          | 295.06              | 328,533.35          | -288,465.92    |
| 44      | 1/1/2031 |               | -288,465.92       | 0.00                | 0.00        | 0.00                | 2.1900          | 295.06              | 295.06              | -288,465.92    |
| 45      | 7/1/2031 |               | -288,465.92       | 339,903.60          | 0.00        | 0.00                | 2.1900          | 0.00                | 339,903.60          | -628,369.52    |
| 46      | 1/1/2032 |               | -628,369.52       | 0.00                | 0.00        | 0.00                | 2.1900          | 0.00                | 0.00                | -628,369.52    |
| 47      | 7/1/2032 |               | -628,369.52       | 352,446.04          | 0.00        | 0.00                | 2.1900          | 0.00                | 352,446.04          | -980,815.56    |
|         |          |               |                   | <b>5,600,000.00</b> | <b>0.00</b> | <b>1,180,130.89</b> |                 | <b>808,603.83</b>   | <b>7,588,734.72</b> |                |

# Loan Schedule

**Borrower:** Camp Verde Sanitary District  
**Loan Number:** 910123-10

**Print Date:** 2/13/2014  
**Loan Amount:** 1,902,000  
**Interest rate:** 1.8380%  
**Administrative Fee:** 1.5000%  
**Term:** 23 Years

| Ref Num | Due Date | Date Received | Beginning Balance | Principal Payment | DSR Payment | Interest Payment | Interest Rate % | Administrative Fees | Total Payment | Ending Balance |
|---------|----------|---------------|-------------------|-------------------|-------------|------------------|-----------------|---------------------|---------------|----------------|
| 1       | 1/1/2010 | 12/24/2009    | 1,902,000.00      | 0.00              | 0.00        | 15,343.01        | 1.8380          | 12,521.50           | 27,864.51     | 1,902,000.00   |
| 2       | 7/1/2010 | 7/8/2010      | 1,902,000.00      | 56,282.02         | 0.00        | 17,479.38        | 1.8380          | 14,265.00           | 88,026.40     | 1,845,717.98   |
| 3       | 1/1/2011 | 1/3/2011      | 1,845,717.98      | 0.00              | 0.00        | 16,962.15        | 1.8380          | 13,842.88           | 30,805.03     | 1,845,717.98   |
| 4       | 7/1/2011 | 9/13/2011     | 1,845,717.98      | 58,160.72         | 0.00        | 16,962.15        | 1.8380          | 13,842.88           | 88,965.75     | 1,787,557.26   |
| 5       | 1/1/2012 | 12/29/2011    | 1,787,557.26      | 0.00              | 0.00        | 16,427.65        | 1.8380          | 13,406.68           | 29,834.33     | 1,787,557.26   |
| 6       | 7/1/2012 | 7/1/2012      | 1,787,557.26      | 60,102.12         | 0.00        | 16,427.65        | 1.8380          | 13,406.68           | 89,936.45     | 1,727,455.14   |
| 7       | 1/1/2013 | 1/2/2013      | 1,727,455.14      | 0.00              | 0.00        | 15,875.31        | 1.8380          | 12,955.91           | 28,831.22     | 1,727,455.14   |
| 8       | 7/1/2013 | 7/1/2013      | 1,727,455.14      | 62,108.34         | 0.00        | 15,875.31        | 1.8380          | 12,955.91           | 90,939.56     | 1,665,346.80   |
| 9       | 1/1/2014 | 1/2/2014      | 1,665,346.80      | 0.00              | 0.00        | 15,304.54        | 1.8380          | 12,490.10           | 27,794.64     | 1,665,346.80   |
| 10      | 7/1/2014 |               | 1,665,346.80      | 64,181.50         | 0.00        | 15,304.54        | 1.8380          | 12,490.10           | 91,976.14     | 1,601,165.30   |
| 11      | 1/1/2015 |               | 1,601,165.30      | 0.00              | 0.00        | 14,714.71        | 1.8380          | 12,008.74           | 26,723.45     | 1,601,165.30   |
| 12      | 7/1/2015 |               | 1,601,165.30      | 66,323.88         | 0.00        | 14,714.71        | 1.8380          | 12,008.74           | 93,047.33     | 1,534,841.42   |
| 13      | 1/1/2016 |               | 1,534,841.42      | 0.00              | 0.00        | 14,105.19        | 1.8380          | 11,511.31           | 25,616.50     | 1,534,841.42   |
| 14      | 7/1/2016 |               | 1,534,841.42      | 68,537.78         | 0.00        | 14,105.19        | 1.8380          | 11,511.31           | 94,154.28     | 1,466,303.64   |
| 15      | 1/1/2017 |               | 1,466,303.64      | 0.00              | 0.00        | 13,475.33        | 1.8380          | 10,997.28           | 24,472.61     | 1,466,303.64   |
| 16      | 7/1/2017 |               | 1,466,303.64      | 70,825.56         | 0.00        | 13,475.33        | 1.8380          | 10,997.28           | 95,298.17     | 1,395,478.08   |
| 17      | 1/1/2018 |               | 1,395,478.08      | 0.00              | 0.00        | 12,824.44        | 1.8380          | 10,466.09           | 23,290.53     | 1,395,478.08   |
| 18      | 7/1/2018 |               | 1,395,478.08      | 73,189.72         | 0.00        | 12,824.44        | 1.8380          | 10,466.09           | 96,480.25     | 1,322,288.36   |
| 19      | 1/1/2019 |               | 1,322,288.36      | 0.00              | 0.00        | 12,151.83        | 1.8380          | 9,917.16            | 22,068.99     | 1,322,288.36   |
| 20      | 7/1/2019 |               | 1,322,288.36      | 75,632.80         | 0.00        | 12,151.83        | 1.8380          | 9,917.16            | 97,701.79     | 1,246,655.56   |
| 21      | 1/1/2020 |               | 1,246,655.56      | 0.00              | 0.00        | 11,456.76        | 1.8380          | 9,349.92            | 20,806.68     | 1,246,655.56   |
| 22      | 7/1/2020 |               | 1,246,655.56      | 78,157.42         | 0.00        | 11,456.76        | 1.8380          | 9,349.92            | 98,964.10     | 1,168,498.14   |
| 23      | 1/1/2021 |               | 1,168,498.14      | 0.00              | 0.00        | 10,738.50        | 1.8380          | 8,763.74            | 19,502.24     | 1,168,498.14   |
| 24      | 7/1/2021 |               | 1,168,498.14      | 80,766.30         | 0.00        | 10,738.50        | 1.8380          | 8,763.74            | 100,268.54    | 1,087,731.84   |
| 25      | 1/1/2022 |               | 1,087,731.84      | 0.00              | 0.00        | 9,996.26         | 1.8380          | 8,157.99            | 18,154.25     | 1,087,731.84   |
| 26      | 7/1/2022 |               | 1,087,731.84      | 83,462.28         | 0.00        | 9,996.26         | 1.8380          | 8,157.99            | 101,616.53    | 1,004,269.56   |
| 27      | 1/1/2023 |               | 1,004,269.56      | 0.00              | 0.00        | 9,229.24         | 1.8380          | 7,532.02            | 16,761.26     | 1,004,269.56   |
| 28      | 7/1/2023 |               | 1,004,269.56      | 86,248.26         | 0.00        | 9,229.24         | 1.8380          | 7,532.02            | 103,009.52    | 918,021.30     |
| 29      | 1/1/2024 |               | 918,021.30        | 0.00              | 0.00        | 8,436.62         | 1.8380          | 6,885.16            | 15,321.78     | 918,021.30     |
| 30      | 7/1/2024 |               | 918,021.30        | 89,127.22         | 0.00        | 8,436.62         | 1.8380          | 6,885.16            | 104,449.00    | 828,894.08     |
| 31      | 1/1/2025 |               | 828,894.08        | 0.00              | 0.00        | 7,617.54         | 1.8380          | 6,216.71            | 13,834.25     | 828,894.08     |
| 32      | 7/1/2025 |               | 828,894.08        | 92,102.28         | 0.00        | 7,617.54         | 1.8380          | 6,216.71            | 105,936.53    | 736,791.80     |
| 33      | 1/1/2026 |               | 736,791.80        | 0.00              | 0.00        | 6,771.12         | 1.8380          | 5,525.94            | 12,297.06     | 736,791.80     |
| 34      | 7/1/2026 |               | 736,791.80        | 95,176.66         | 0.00        | 6,771.12         | 1.8380          | 5,525.94            | 107,473.72    | 641,615.14     |
| 35      | 1/1/2027 |               | 641,615.14        | 0.00              | 0.00        | 5,896.44         | 1.8380          | 4,812.11            | 10,708.55     | 641,615.14     |
| 36      | 7/1/2027 |               | 641,615.14        | 98,353.68         | 0.00        | 5,896.44         | 1.8380          | 4,812.11            | 109,062.23    | 543,261.46     |
| 37      | 1/1/2028 |               | 543,261.46        | 0.00              | 0.00        | 4,992.57         | 1.8380          | 4,074.46            | 9,067.03      | 543,261.46     |
| 38      | 7/1/2028 |               | 543,261.46        | 101,636.72        | 0.00        | 4,992.57         | 1.8380          | 4,074.46            | 110,703.75    | 441,624.74     |
| 39      | 1/1/2029 |               | 441,624.74        | 0.00              | 0.00        | 4,058.53         | 1.8380          | 3,312.19            | 7,370.72      | 441,624.74     |

## Loan Schedule

**Borrower:** Camp Verde Sanitary District  
**Loan Number:** 910123-10

**Print Date:** 2/13/2014  
**Loan Amount:** 1,902,000  
**Interest rate:** 1.8380%  
**Administrative Fee:** 1.5000%  
**Term:** 23 Years

| Ref Num | Due Date | Date Received | Beginning Balance | Principal Payment   | DSR Payment | Interest Payment  | Interest Rate % | Administrative Fees | Total Payment       | Ending Balance |
|---------|----------|---------------|-------------------|---------------------|-------------|-------------------|-----------------|---------------------|---------------------|----------------|
| 40      | 7/1/2029 |               | 441,624.74        | 105,029.34          | 0.00        | 4,058.53          | 1.8380          | 3,312.19            | 112,400.06          | 336,595.40     |
| 41      | 1/1/2030 |               | 336,595.40        | 0.00                | 0.00        | 3,093.31          | 1.8380          | 2,524.47            | 5,617.78            | 336,595.40     |
| 42      | 7/1/2030 |               | 336,595.40        | 108,535.22          | 0.00        | 3,093.31          | 1.8380          | 2,524.47            | 114,153.00          | 228,060.18     |
| 43      | 1/1/2031 |               | 228,060.18        | 0.00                | 0.00        | 2,095.87          | 1.8380          | 1,710.45            | 3,806.32            | 228,060.18     |
| 44      | 7/1/2031 |               | 228,060.18        | 112,158.14          | 0.00        | 2,095.87          | 1.8380          | 1,710.45            | 115,964.46          | 115,902.04     |
| 45      | 1/1/2032 |               | 115,902.04        | 0.00                | 0.00        | 1,065.14          | 1.8380          | 869.27              | 1,934.41            | 115,902.04     |
| 46      | 7/1/2032 |               | 115,902.04        | 115,902.04          | 0.00        | 1,065.14          | 1.8380          | 869.27              | 117,836.45          | 0.00           |
|         |          |               |                   | <b>1,902,000.00</b> | <b>0.00</b> | <b>467,400.49</b> |                 | <b>381,447.66</b>   | <b>2,750,848.15</b> |                |



**Camp Verde Sanitary District of Yavapai County, Arizona  
 2001 Camp Verde Sanitary District  
 Plant & Collection Line Project, Series 1**

**Loan #:** 92-07  
**Interest Rate:** 4.125%  
**Original Principal:** \$3,936,473.00  
**Maturity Date:** July 1, 2032  
**Originally Dated:** June 13, 2007  
**Principal payments due:** July 1st  
**Interest payments due:** July 1st & January 1st

| <b>Maturity<br/>(July 1st)</b> | <b>Principal<br/>Amount</b> | <b>Maturity<br/>(July 1st)</b> | <b>Principal<br/>Amount</b> |
|--------------------------------|-----------------------------|--------------------------------|-----------------------------|
| 2009                           | \$99,116.00                 | 2021                           | \$155,363.90                |
| 2010                           | \$227,001.51                | 2022                           | \$162,004.90                |
| 2011                           | \$101,833.90                | 2023                           | \$168,919.90                |
| 2012                           | \$106,266.90                | 2024                           | \$176,119.90                |
| 2013                           | \$110,882.90                | 2025                           | \$183,616.90                |
| 2014                           | \$115,688.90                | 2026                           | \$191,423.90                |
| 2015                           | \$120,692.90                | 2027                           | \$199,551.90                |
| 2016                           | \$125,903.90                | 2028                           | \$208,015.90                |
| 2017                           | \$131,328.90                | 2029                           | \$216,828.90                |
| 2018                           | \$136,978.90                | 2030                           | \$226,004.90                |
| 2019                           | \$142,860.90                | 2031                           | \$235,559.90                |
| 2020                           | \$148,986.90                | 2032                           | \$245,519.59                |

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# Chapter Eight

## Appendix

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**Town of Camp Verde**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2018**

| Fiscal Year | S<br>c<br>h                                      | FUNDS        |                      |                   |                       |                |                            |                        | Total All Funds |            |
|-------------|--|--------------|----------------------|-------------------|-----------------------|----------------|----------------------------|------------------------|-----------------|------------|
|             |  | General Fund | Special Revenue Fund | Debt Service Fund | Capital Projects Fund | Permanent Fund | Enterprise Funds Available | Internal Service Funds |                 |            |
| 2017        | Adopted/Adjusted Budgeted Expenditures/Expenses* | E            | 7,239,565            | 3,062,592         | 950,570               | 1,687,523      | 0                          | 2,715,047              | 0               | 15,655,297 |
| 2017        | Actual Expenditures/Expenses**                   | E            | 7,073,600            | 2,502,689         | 950,164               | 1,315,070      | 0                          | 2,632,433              | 0               | 14,473,956 |
| 2018        | Fund Balance/Net Position at July 1***           |              | 1,746,497            | 2,658,678         | 0                     | 279,705        |                            | 17,635,529             |                 | 22,320,409 |
| 2018        | Primary Property Tax Levy                        | B            |                      |                   |                       |                |                            |                        |                 | 0          |
| 2018        | Secondary Property Tax Levy                      | B            |                      |                   |                       |                |                            |                        |                 | 0          |
| 2018        | Estimated Revenues Other than Property Taxes     | C            | 8,385,050            | 2,202,400         | 0                     | 0              | 0                          | 1,287,100              | 0               | 11,874,550 |
| 2018        | Other Financing Sources                          | D            | 0                    | 0                 | 0                     | 3,300,000      | 0                          | 4,664,000              | 0               | 7,964,000  |
| 2018        | Other Financing (Uses)                           | D            | 0                    | 0                 | 0                     | 0              | 0                          | 4,664,000              | 0               | 4,664,000  |
| 2018        | Interfund Transfers In                           | D            | 0                    | 65,000            | 1,049,753             | 1,177,588      | 0                          | 0                      | 0               | 2,292,341  |
| 2018        | Interfund Transfers (Out)                        | D            | 1,373,389            | 918,952           | 0                     | 0              | 0                          | 0                      | 0               | 2,292,341  |
| 2018        | Reduction for Amounts Not Available:             |              |                      |                   |                       |                |                            |                        |                 |            |
| 2018        | LESS: Amounts for Future Debt Retirement:        |              |                      |                   |                       |                |                            |                        |                 | 0          |
| 2018        | Total Financial Resources Available              |              | 8,758,158            | 4,007,126         | 1,049,753             | 4,757,293      | 0                          | 18,922,629             | 0               | 37,494,959 |
| 2018        | Budgeted Expenditures/Expenses                   | E            | 7,226,661            | 1,964,970         | 1,049,753             | 5,058,948      | 0                          | 2,925,350              | 0               | 18,225,682 |

**EXPENDITURE LIMITATION COMPARISON**

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC expenditure limitation

|  | 2017          | 2018          |
|--|---------------|---------------|
| 1. Budgeted expenditures/expenses                                | \$ 15,655,297 | \$ 18,225,682 |
| 2. Add/subtract: estimated net reconciling items                 |               |               |
| 3. Budgeted expenditures/expenses adjusted for reconciling items | 15,655,297    | 18,225,682    |
| 4. Less: estimated exclusions                                    | 5,302,957     | 8,409,066     |
| 5. Amount subject to the expenditure limitation                  | \$ 10,352,340 | \$ 9,816,616  |
| 6. EEC expenditure limitation                                    | \$ 11,725,892 | \$ 11,897,122 |

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 Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required

**There will be a special meeting on July 19th, 2017 in Council chambers at 6:00 p.m. to receive input directly from the public and to approve the Final Budget.**

The detailed approved Tentative Budget may be reviewed at the Town Clerk's office, the Camp Verde Public Library  
and on the Town's web page within the Finance Documents section.

**Town of Camp Verde  
Revenues Other Than Property Taxes  
Fiscal Year 2018**

| <b>SOURCE OF REVENUES</b>        | <b>ESTIMATED<br/>REVENUES<br/>2017</b> | <b>ACTUAL<br/>REVENUES*<br/>2017</b> | <b>ESTIMATED<br/>REVENUES<br/>2018</b> |
|----------------------------------|--|--------------------------------------|--|
| <b>GENERAL FUND</b>              |  |                                      |  |
| <b>Local taxes</b>               |  |                                      |  |
| Transaction Priviledge Tax       | \$ 4,110,000                           | \$ 3,756,648                         | \$ 4,061,000                           |
| Franchise Fees                   | 257,000                                | 270,925                              | 263,000                                |
| <b>Licenses and permits</b>      |  |                                      |  |
| Building Fees & Permits          | 205,000                                | 150,543                              | 210,000                                |
| Business License & Events        | 23,000                                 | 27,550                               | 21,750                                 |
| Pet License                      | 6,500                                  | 6,121                                | 6,000                                  |
| <b>Intergovernmental</b>         |  |                                      |  |
| State Shared Revenues            | 1,365,600                              | 1,364,734                            | 1,400,000                              |
| State Transaction Priviledge Tax | 1,051,000                              | 1,021,664                            | 1,060,000                              |
| Vehicle License Tax              | 665,300                                | 713,474                              | 725,000                                |
| Dispatch Services                | 190,000                                | 195,000                              | 195,000                                |
| Other                            | 75,000                                 | 74,854                               | 80,000                                 |
| <b>Charges for services</b>      |  |                                      |  |
| Charges for Services             | 118,850                                | 122,952                              | 135,800                                |
| <b>Fines and forfeits</b>        |  |                                      |  |
| Magistrate Court                 | 175,000                                | 158,958                              | 175,000                                |
| Other                            | 11,300                                 | 9,920                                | 9,000                                  |
| <b>Interest on investments</b>   |  |                                      |  |
| Interest                         | 15,000                                 | 5,246                                | 16,000                                 |
| <b>In-lieu property taxes</b>    |  |                                      |  |
| None                             |  |                                      |  |
| <b>Contributions</b>             |  |                                      |  |
| Voluntary contributions          | 3,300                                  | 1,315                                | 3,500                                  |
| Grants                           | 40,000                                 | 47,429                               | 0                                      |
| <b>Miscellaneous</b>             |  |                                      |  |
| Miscellaneous                    | 20,000                                 | 43,001                               | 24,000                                 |
| <b>Total General Fund</b>        | <b>\$ 8,331,850</b>                    | <b>\$ 7,970,334</b>                  | <b>\$ 8,385,050</b>                    |

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was

**Town of Camp Verde  
Revenues Other Than Property Taxes  
Fiscal Year 2018**

| <b>SOURCE OF REVENUES</b>          | <b>ESTIMATED<br/>REVENUES<br/>2017</b> | <b>ACTUAL<br/>REVENUES*<br/>2017</b> | <b>ESTIMATED<br/>REVENUES<br/>2018</b> |
|------------------------------------|--|--------------------------------------|--|
| <b>SPECIAL REVENUE FUNDS</b>       |  |                                      |  |
| <b>Magistrate Fund</b>             |  |                                      |  |
| Local JCEF                         | \$ 3,000                               | \$ 2,546                             | \$ 3,000                               |
| Fill The Gap                       | 2,770                                  | 2,208                                | 2,500                                  |
| Court Enhancement                  | 37,000                                 | 19,877                               | 30,000                                 |
|                                    | <u>\$ 42,770</u>                       | <u>\$ 24,631</u>                     | <u>\$ 35,500</u>                       |
| <b>HURF Fund</b>                   |  |                                      |  |
| State HURF Revenues                | \$ 891,500                             | \$ 923,793                           | \$ 915,000                             |
| Interest & Other                   | 1,150                                  | 8,488                                | 4,200                                  |
|                                    | <u>\$ 892,650</u>                      | <u>\$ 932,281</u>                    | <u>\$ 919,200</u>                      |
| <b>Impact Fees Fund</b>            |  |                                      |  |
| Interest                           | \$ 120                                 | \$ 454                               | \$ 0                                   |
|                                    | <u>\$ 120</u>                          | <u>\$ 454</u>                        | <u>\$ 0</u>                            |
| <b>Library Building Fund</b>       |  |                                      |  |
| Donations                          | \$ 380,000                             | \$ 0                                 | \$ 0                                   |
| Interest                           | 2,021                                  | 1,319                                | 0                                      |
| Bond Issue                         | 0                                      | 0                                    | 0                                      |
|                                    | <u>\$ 382,021</u>                      | <u>\$ 1,319</u>                      | <u>\$ 0</u>                            |
| <b>Housing Fund</b>                |  |                                      |  |
| Loan Payment Principle             | \$ 15,600                              | \$ 17,972                            | \$ 15,600                              |
| Interest                           | 1,200                                  | 860                                  | 1,200                                  |
|                                    | <u>\$ 16,800</u>                       | <u>\$ 18,832</u>                     | <u>\$ 16,800</u>                       |
| <b>Federal Grants Fund</b>         | <u>18,000</u>                          | <u>210,888</u>                       | <u>687,000</u>                         |
| <b>Non-Federal Grants Fund</b>     | <u>370,000</u>                         | <u>94,022</u>                        | <u>530,000</u>                         |
| <b>CDBG Fund</b>                   | <u>0</u>                               | <u>0</u>                             | <u>0</u>                               |
| <b>Donations Fund</b>              | <u>30,300</u>                          | <u>52,825</u>                        | <u>13,900</u>                          |
|                                    | <u>\$ 418,300</u>                      | <u>\$ 357,735</u>                    | <u>\$ 1,230,900</u>                    |
| <b>Total Special Revenue Funds</b> | <u>\$ 1,752,661</u>                    | <u>\$ 1,335,252</u>                  | <u>\$ 2,202,400</u>                    |

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was

**Town of Camp Verde  
Revenues Other Than Property Taxes  
Fiscal Year 2018**

| <b>SOURCE OF REVENUES</b>           | <b>ESTIMATED<br/>REVENUES<br/>2017</b> | <b>ACTUAL<br/>REVENUES*<br/>2017</b> | <b>ESTIMATED<br/>REVENUES<br/>2018</b> |
|-------------------------------------|--|--------------------------------------|--|
| <b>DEBT SERVICE FUNDS</b>           |  |                                      |  |
| Interest                            | \$ 0                                   | \$ 0                                 | \$ 0                                   |
| Bond Issue                          | 0                                      | 0                                    | 0                                      |
|                                     | \$ 0                                   | \$ 0                                 | \$ 0                                   |
| <b>Total Debt Service Funds</b>     | <b>\$ 0</b>                            | <b>\$ 0</b>                          | <b>\$ 0</b>                            |
| <b>CAPITAL PROJECTS FUNDS</b>       |  |                                      |  |
| N/A                                 | \$ 0                                   | \$ 0                                 | \$ 0                                   |
| <b>Total Capital Projects Funds</b> | <b>\$ 0</b>                            | <b>\$ 0</b>                          | <b>\$ 0</b>                            |
| <b>PERMANENT FUNDS</b>              |  |                                      |  |
| None                                | \$                                     | \$                                   | \$                                     |
| <b>Total Permanent Funds</b>        | <b>\$ 0</b>                            | <b>\$ 0</b>                          | <b>\$ 0</b>                            |
| <b>ENTERPRISE FUNDS</b>             |  |                                      |  |
| <b>Wastewater Fund</b>              |  |                                      |  |
| Operating Revenues                  | \$ 1,290,600                           | \$ 1,114,865                         | \$ 1,286,500                           |
| Grants                              | 0                                      | 0                                    | 0                                      |
| Interest & Other                    | 600                                    | 1,181                                | 600                                    |
|                                     | \$ 1,291,200                           | \$ 1,116,046                         | \$ 1,287,100                           |
| <b>Total Enterprise Funds</b>       | <b>\$ 1,291,200</b>                    | <b>\$ 1,116,046</b>                  | <b>\$ 1,287,100</b>                    |
| <b>INTERNAL SERVICE FUNDS</b>       |  |                                      |  |
| None                                | \$ 0                                   | \$ 0                                 | \$ 0                                   |
| <b>Total Internal Service Funds</b> | <b>\$ 0</b>                            | <b>\$ 0</b>                          | <b>\$ 0</b>                            |
| <b>TOTAL ALL FUNDS</b>              | <b>\$ 11,375,711</b>                   | <b>\$ 10,421,632</b>                 | <b>\$ 11,874,550</b>                   |

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was

**Town of Camp Verde**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2018**

| FUND                                | OTHER FINANCING |              | INTERFUND TRANSFERS |              |
|-------------------------------------|-----------------|--------------|---------------------|--------------|
|                                     | 2017            |              | 2017                |              |
|                                     | SOURCES         | <USES>       | IN                  | <OUT>        |
| <b>GENERAL FUND</b>                 |                 |              |                     |              |
| CIP Fund                            | \$              | \$           | \$                  | 489,025      |
| Debt Service Fund                   |                 |              |                     | 869,364      |
| Library Fund                        |                 |              |                     | 15,000       |
| <b>Total General Fund</b>           | \$ 0            | \$ 0         | \$ 0                | \$ 1,373,389 |
| <b>SPECIAL REVENUE FUNDS</b>        |                 |              |                     |              |
| Federal Grants Fund                 | \$              | \$           | \$ 50,000           | 274,500      |
| Library Fund                        |                 |              | 15,000              |              |
| Housing Fund                        |                 |              |                     | 50,000       |
| HURF Fund                           |                 |              |                     | 594,452      |
| <b>Total Special Revenue Funds</b>  | \$ 0            | \$ 0         | \$ 65,000           | \$ 918,952   |
| <b>DEBT SERVICE FUNDS</b>           |                 |              |                     |              |
| General Fund                        | \$              | \$           | \$ 869,364          | \$           |
| HURF Fund                           |                 |              | 180,389             |              |
| <b>Total Debt Service Funds</b>     | \$ 0            | \$ 0         | \$ 1,049,753        | \$ 0         |
| <b>CAPITAL PROJECTS FUNDS</b>       |                 |              |                     |              |
| General Fund                        | \$              | \$           | \$ 489,025          |              |
| Federal Grants                      |                 |              | 274,500             |              |
| HURF Fund                           |                 |              | 414,063             |              |
| Bonds / Lease Purchase Funding      | 3,300,000       |              |                     |              |
| Community Park Development          |                 |              |                     |              |
| IT Equipment                        |                 |              |                     |              |
| <b>Total Capital Projects Funds</b> | \$ 3,300,000    | \$ 0         | \$ 1,177,588        | \$ 0         |
| <b>PERMANENT FUNDS</b>              |                 |              |                     |              |
| None                                | \$              | \$           | \$                  | \$           |
| <b>Total Permanent Funds</b>        | \$ 0            | \$ 0         | \$ 0                | \$ 0         |
| <b>ENTERPRISE FUNDS</b>             |                 |              |                     |              |
| WIFA Loan Funds                     | \$ 664,000      |              | \$                  | \$           |
| Bond/Loan Funds for Expansion       | \$ 4,000,000    |              | \$                  | \$           |
| Wastewater Expansion Construction   |                 | 4,000,000    | \$                  | \$           |
| Plant Improvements                  |                 | 664,000      | \$                  | \$           |
| <b>Total Enterprise Funds</b>       | \$ 4,664,000    | \$ 4,664,000 | \$ 0                | \$ 0         |
| <b>INTERNAL SERVICE FUNDS</b>       |                 |              |                     |              |
| None                                | \$              | \$           | \$                  | \$           |
| <b>Total Internal Service Funds</b> | \$ 0            | \$ 0         | \$ 0                | \$ 0         |
| <b>TOTAL ALL FUNDS</b>              | \$ 7,964,000    | \$ 4,664,000 | \$ 2,292,341        | \$ 2,292,341 |



**Town of Camp Verde  
Expenditures/Expenses by Fund  
Fiscal Year 2018**

| <b>FUND/DEPARTMENT</b>              | <b>ADOPTED<br/>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2017</b> | <b>EXPENDITURE/<br/>EXPENSE<br/>ADJUSTMENTS<br/>APPROVED<br/>2017</b> | <b>ACTUAL<br/>EXPENDITURES/<br/>EXPENSES*<br/>2017</b> | <b>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2018</b> |
|-------------------------------------|---|---|--|---|
| <b>GENERAL FUND</b>                 |   |   |  |   |
| General Admin                       | \$ 1,904,695  | \$ 0  | \$ 1,828,535   | \$ 1,998,420  |
| Magistrate Court                    | 350,475   | 0   | 360,423  | 358,340   |
| Public Works                        | 894,695   | 0   | 944,617  | 916,476   |
| Community Development               | 529,140   | 0   | 500,005  | 532,865   |
| Marshal's Office                    | 2,820,910   | 0   | 2,716,669  | 2,621,480   |
| Library                             | 441,105   | 0   | 413,070  | 450,440   |
| Parks & Rec                         | 298,545   | 0   | 310,281  | 348,640   |
| <b>Total General Fund</b>           | <b>\$ 7,239,565</b>   | <b>\$ 0</b>   | <b>\$ 7,073,600</b>                                    | <b>\$ 7,226,661</b>                                     |
| <b>SPECIAL REVENUE FUNDS</b>        |   |   |  |   |
| Magistrate Fund                     | \$ 8,500  | \$ 0  | \$ 57,187  | \$ 64,500   |
| Non-Federal Grants Fund             | 425,473   | 0   | 113,874  | 531,704   |
| Federal Grants Fund                 | 18,000  | 0   | 39,770   | 478,194   |
| CDBG Fund                           | 0   | 0   | 0  | 0   |
| 911 fund                            | 2,143   | 0   | 362  | 1,781   |
| Library Fund                        | 1,540,000   | 202,057   | 1,542,709  | 15,000  |
| Impact Fee Fund                     | 121,584   | 0   | 113,534  | 87,300  |
| Housing Fund                        | 30,000  | 0   | 0  | 20,000  |
| Donations Fund                      | 81,360  | 0   | 25,328   | 99,126  |
| HURF Fund                           | 633,475   | 0   | 609,925  | 667,365   |
| <b>Total Special Revenue Funds</b>  | <b>\$ 2,860,535</b>   | <b>\$ 202,057</b>   | <b>\$ 2,502,689</b>                                    | <b>\$ 1,964,970</b>                                     |
| <b>DEBT SERVICE FUNDS</b>           |   |   |  |   |
| Debt Service Fund                   | \$ 950,570  | \$ 0  | \$ 950,164   | \$ 1,049,753  |
| <b>Total Debt Service Funds</b>     | <b>\$ 950,570</b>   | <b>\$ 0</b>   | <b>\$ 950,164</b>                                      | <b>\$ 1,049,753</b>                                     |
| <b>CAPITAL PROJECTS FUNDS</b>       |   |   |  |   |
| CIP Fund                            | \$ 1,914,061  | \$ (226,538)  | \$ 1,315,070   | \$ 5,058,948  |
| <b>Total Capital Projects Funds</b> | <b>\$ 1,914,061</b>   | <b>\$ (226,538)</b>   | <b>\$ 1,315,070</b>                                    | <b>\$ 5,058,948</b>                                     |
| <b>PERMANENT FUNDS</b>              |   |   |  |   |
| None                                | \$ 0  | \$ 0  | \$ 0   | \$ 0  |
| <b>Total Permanent Funds</b>        | <b>\$ 0</b>   | <b>\$ 0</b>   | <b>\$ 0</b>  | <b>\$ 0</b>   |
| <b>ENTERPRISE FUNDS</b>             |   |   |  |   |
| Wastewater                          | \$ 2,690,566  | \$ 24,481   | \$ 2,632,433   | \$ 2,925,350  |
| <b>Total Enterprise Funds</b>       | <b>\$ 2,690,566</b>   | <b>\$ 24,481</b>  | <b>\$ 2,632,433</b>                                    | <b>\$ 2,925,350</b>                                     |
| <b>INTERNAL SERVICE FUNDS</b>       |   |   |  |   |
| None                                | \$ 0  | \$ 0  | \$ 0   | \$ 0  |
| <b>Total Internal Service Funds</b> | <b>\$ 0</b>   | <b>\$ 0</b>   | <b>\$ 0</b>  | <b>\$ 0</b>   |
| <b>TOTAL ALL FUNDS</b>              | <b>\$ 15,655,297</b>  | <b>\$ 0</b>   | <b>\$ 14,473,956</b>                                   | <b>\$ 18,225,682</b>                                    |

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

**Town of Camp Verde  
Full-Time Employees and Personnel Compensation  
Fiscal Year 2018**

| FUND                                | Full-Time<br>Equivalent (FTE)<br>2017 | Employee Salaries<br>and Hourly Costs<br>2017 | Retirement Costs<br>2017 | Healthcare Costs<br>2017 | Other Benefit<br>Costs<br>2017 | Total Estimated<br>Personnel<br>Compensation<br>2017 |
|-------------------------------------|---------------------------------------|---|--------------------------|--------------------------|--------------------------------|--|
| <b>GENERAL FUND</b>                 | 85                                    | \$ 4,051,810                                  | \$ 604,620               | \$ 647,740               | \$ 103,630                     | \$ 5,407,800   |
| <b>SPECIAL REVENUE FUNDS</b>        |                                       |   |                          |                          |                                |  |
| HURF Fund                           | 5                                     | \$ 255,300                                    | \$ 24,610                | \$ 43,245                | \$ 17,580                      | \$ 340,735   |
| Federal Grants                      | N/A                                   | 17,100  | 0                        | 0                        | 900                            | 18,000   |
|                                     |                                       |   |                          |                          |                                | 0  |
| <b>Total Special Revenue Funds</b>  | 5                                     | \$ 272,400                                    | \$ 24,610                | \$ 43,245                | \$ 18,480                      | \$ 358,735   |
| <b>DEBT SERVICE FUNDS</b>           |                                       |   |                          |                          |                                |  |
| N/A                                 |                                       | \$  | \$                       | \$                       | \$                             | \$ 0   |
| <b>Total Debt Service Funds</b>     | 0                                     | \$ 0  | \$ 0                     | \$ 0                     | \$ 0                           | \$ 0   |
| <b>CAPITAL PROJECTS FUNDS</b>       |                                       |   |                          |                          |                                |  |
| N/A                                 |                                       | \$  | \$                       | \$                       | \$                             | \$ 0   |
| <b>Total Capital Projects Funds</b> | 0                                     | \$ 0  | \$ 0                     | \$ 0                     | \$ 0                           | \$ 0   |
| <b>PERMANENT FUNDS</b>              |                                       |   |                          |                          |                                |  |
| None                                |                                       | \$  | \$                       | \$                       | \$                             | \$ 0   |
| <b>Total Permanent Funds</b>        | 0                                     | \$ 0  | \$ 0                     | \$ 0                     | \$ 0                           | \$ 0   |
| <b>ENTERPRISE FUNDS</b>             |                                       |   |                          |                          |                                |  |
| Wastewater Fund                     | 8                                     | \$ 431,040                                    | \$ 45,970                | \$ 75,430                | \$ 13,885                      | \$ 566,325   |
| <b>Total Enterprise Funds</b>       | 8                                     | \$ 431,040                                    | \$ 45,970                | \$ 75,430                | \$ 13,885                      | \$ 566,325   |
| <b>INTERNAL SERVICE FUND</b>        |                                       |   |                          |                          |                                |  |
| None                                |                                       | \$  | \$                       | \$                       | \$                             | \$ 0   |
| <b>Total Internal Service Fund</b>  | 0                                     | \$ 0  | \$ 0                     | \$ 0                     | \$ 0                           | \$ 0   |
| <b>TOTAL ALL FUNDS</b>              | 99                                    | \$ 4,755,250                                  | \$ 675,200               | \$ 766,415               | \$ 135,995                     | \$ 6,332,860   |



# 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.

**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 Equivilent**

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.