

Town of Camp Verde
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2019

| Fiscal Year | S c h | FUNDS | | | | | | | | |
|-------------|--|--------------|----------------------|-------------------|-----------------------|----------------|----------------------------|------------------------|-----------------|------------|
| | | General Fund | Special Revenue Fund | Debt Service Fund | Capital Projects Fund | Permanent Fund | Enterprise Funds Available | Internal Service Funds | Total All Funds | |
| 2017 | Adopted/Adjusted Budgeted Expenditures/Expenses* | E | 7,226,661 | 2,014,970 | 1,049,753 | 5,058,948 | 0 | 2,254,166 | 0 | 17,604,498 |
| 2017 | Actual Expenditures/Expenses** | E | 5,851,785 | 697,174 | 1,051,537 | 618,019 | 0 | 1,050,714 | 0 | 9,269,229 |
| 2018 | Fund Balance/Net Position at July 1*** | | 1,765,982 | 1,101,989 | 0 | 7,146,070 | | 656,000 | | 10,670,041 |
| 2018 | Primary Property Tax Levy | B | | | | | | | | 0 |
| 2018 | Secondary Property Tax Levy | B | | | | | | | | 0 |
| 2018 | Estimated Revenues Other than Property Taxes | C | 9,036,841 | 3,572,502 | 0 | 0 | 0 | 2,650,600 | 0 | 15,259,943 |
| 2018 | Other Financing Sources | D | 0 | 0 | 0 | 0 | 0 | 4,000,000 | 0 | 4,000,000 |
| 2018 | Other Financing (Uses) | D | 0 | 0 | 0 | 6,720,198 | 0 | 3,541,273 | 0 | 10,261,471 |
| 2018 | Interfund Transfers In | D | 0 | 0 | 1,497,316 | 1,265,000 | 0 | 0 | 0 | 2,762,316 |
| 2018 | Interfund Transfers (Out) | D | 1,800,956 | 961,360 | 0 | 0 | 0 | 0 | 0 | 2,762,316 |
| 2018 | Reduction for Amounts Not Available: | | | | | | | | | |
| | LESS: Amounts for Future Debt Retirement: | | | | | | | | | 0 |
| | | | | | | | | | | 0 |
| 2018 | Total Financial Resources Available | | 9,001,867 | 3,713,131 | 1,497,316 | 1,690,872 | 0 | 3,765,327 | 0 | 19,668,513 |
| 2018 | Budgeted Expenditures/Expenses | E | 7,858,895 | 3,259,173 | 1,497,316 | 1,630,694 | 0 | 4,053,126 | 0 | 18,299,204 |

EXPENDITURE LIMITATION COMPARISON

| | 2018 | 2019 |
|--|---------------|---------------|
| 1. Budgeted expenditures/expenses | \$ 17,604,498 | \$ 18,299,204 |
| 2. Add/subtract: estimated net reconciling items | | |
| 3. Budgeted expenditures/expenses adjusted for reconciling items | 17,604,498 | 18,299,204 |
| 4. Less: estimated exclusions | 8,409,066 | 6,099,675 |
| 5. Amount subject to the expenditure limitation | \$ 9,195,432 | \$ 12,199,529 |
| 6. EEC expenditure limitation | \$ 11,897,122 | \$ 12,235,344 |

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

**Town of Camp Verde
Revenues Other Than Property Taxes
Fiscal Year 2019**

| SOURCE OF REVENUES | ESTIMATED REVENUES FY2018 | ACTUAL REVENUES* FY2018 | ESTIMATED REVENUES FY2019 |
|----------------------------------|--|--|--|
| GENERAL FUND | | | |
| Local taxes | | | |
| Transaction Priviledge Tax | \$ 4,061,000 | \$ 3,872,736 | \$ 4,550,000 |
| Franchise Fees | 263,000 | 220,948 | 273,000 |
| Licenses and permits | | | |
| Building Fees & Permits | 210,000 | 132,862 | 210,000 |
| Business License & Events | 21,750 | 23,800 | 27,750 |
| Pet License | 6,000 | 4,970 | 6,000 |
| Intergovernmental | | | |
| State Shared Revenues | 1,400,000 | 1,159,944 | 1,380,000 |
| State Transaction Priviledge Tax | 1,060,000 | 862,294 | 1,115,000 |
| Vehicle License Tax | 725,000 | 629,596 | 783,000 |
| Dispatch Services | 195,000 | 150,000 | 195,000 |
| Other | 80,000 | 39,964 | 82,500 |
| Charges for services | | | |
| Charges for Services | 135,800 | 79,824 | 133,815 |
| Fines and forfeits | | | |
| Magistrate Court | 175,000 | 75,265 | 175,000 |
| Other | 9,000 | 9,500 | 9,000 |
| Interest on investments | | | |
| Interest | 16,000 | 20,453 | 16,000 |
| In-lieu property taxes | | | |
| None | | | |
| Contributions | | | |
| Voluntary contributions | 3,500 | 1,255 | 3,500 |
| Grants | 0 | 0 | 0 |
| Miscellaneous | | | |
| Miscellaneous | 24,000 | 46,783 | 77,276 |
| Total General Fund | \$ 8,385,050 | \$ 7,330,194 | \$ 9,036,841 |

* 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 2019**

| SOURCE OF REVENUES | ESTIMATED REVENUES FY2018 | ACTUAL REVENUES* FY2018 | ESTIMATED REVENUES FY2019 |
|------------------------------------|--|--|--|
| SPECIAL REVENUE FUNDS | | | |
| Magistrate Fund | | | |
| Local JCEF | \$ 3,000 | \$ 1,776 | \$ 3,000 |
| Fill The Gap | 2,500 | 1,662 | 3,000 |
| Court Enhancement | 30,000 | 15,537 | 30,000 |
| | <u>\$ 35,500</u> | <u>\$ 18,975</u> | <u>\$ 36,000</u> |
| HURF Fund | | | |
| State HURF Revenues | \$ 915,000 | \$ 773,631 | \$ 900,000 |
| Interest & Other | 4,200 | 13,707 | 8,000 |
| | <u>\$ 919,200</u> | <u>\$ 787,338</u> | <u>\$ 908,000</u> |
| Impact Fees Fund | | | |
| Interest | \$ 0 | \$ 0 | \$ 0 |
| | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Library Building Fund | | | |
| Donations | \$ 0 | \$ 0 | \$ 0 |
| Interest | 0 | 0 | 0 |
| Bond Issue | 0 | 0 | 0 |
| | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Housing Fund | | | |
| Loan Payment Principle | \$ 15,600 | \$ 10,585 | \$ 16,000 |
| Interest | 1,200 | 478 | 1,000 |
| | <u>\$ 16,800</u> | <u>\$ 11,063</u> | <u>\$ 17,000</u> |
| Federal Grants Fund | <u>687,000</u> | <u>60,360</u> | <u>389,752</u> |
| Non-Federal Grants Fund | <u>530,000</u> | <u>10,670</u> | <u>1,786,705</u> |
| CDBG Fund | <u>0</u> | <u>0</u> | <u>350,000</u> |
| Donations Fund | <u>13,900</u> | <u>19,913</u> | <u>85,045</u> |
| | <u>\$ 1,230,900</u> | <u>\$ 90,943</u> | <u>\$ 2,611,502</u> |
| Total Special Revenue Funds | <u>\$ 2,202,400</u> | <u>\$ 908,319</u> | <u>\$ 3,572,502</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 2019**

| SOURCE OF REVENUES | ESTIMATED REVENUES FY2018 | ACTUAL REVENUES* FY2018 | ESTIMATED REVENUES FY2019 |
|-------------------------------------|--|--|--|
| DEBT SERVICE FUNDS | | | |
| Interest | \$ 0 | \$ 0 | \$ 0 |
| Bond Issue | 0 | 0 | 0 |
| | \$ 0 | \$ 0 | \$ 0 |
| Total Debt Service Funds | \$ 0 | \$ 0 | \$ 0 |
| CAPITAL PROJECTS FUNDS | | | |
| N/A | \$ 0 | \$ 0 | \$ 0 |
| Total Capital Projects Funds | \$ 0 | \$ 0 | \$ 0 |
| PERMANENT FUNDS | | | |
| None | \$ | \$ | \$ |
| Total Permanent Funds | \$ 0 | \$ 0 | \$ 0 |
| ENTERPRISE FUNDS | | | |
| Wastewater Fund | | | |
| Operating Revenues | \$ 1,017,000 | \$ 806,384 | \$ 1,539,400 |
| Grants | 0 | 0 | 0 |
| Interest & Other | 600 | 2,272 | 1,200 |
| | \$ 1,017,600 | \$ 808,656 | \$ 1,540,600 |
| Water Fund | | | |
| Operating Revenues | \$ 0 | \$ 0 | \$ 1,110,000 |
| | \$ 0 | \$ 0 | \$ 1,110,000 |
| Total Enterprise Funds | \$ 1,017,600 | \$ 808,656 | \$ 2,650,600 |
| INTERNAL SERVICE FUNDS | | | |
| None | \$ 0 | \$ 0 | \$ 0 |
| Total Internal Service Funds | \$ 0 | \$ 0 | \$ 0 |
| TOTAL ALL FUNDS | \$ 11,605,050 | \$ 9,047,169 | \$ 15,259,943 |

* 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 2019

| FUND | OTHER FINANCING FY2019 | | INTERFUND TRANSFERS FY2019 | |
|-------------------------------------|---------------------------|---------------|-------------------------------|--------------|
| | SOURCES | <USES> | IN | <OUT> |
| GENERAL FUND | | | | |
| CIP Fund | \$ | \$ | \$ | 515,000 |
| Debt Service Fund | | | | 1,285,956 |
| Library Fund | | | | 0 |
| Total General Fund | \$ 0 | \$ 0 | \$ 0 | \$ 1,800,956 |
| SPECIAL REVENUE FUNDS | | | | |
| Federal Grants Fund | \$ | \$ | \$ 0 | 250,000 |
| Library Fund | | | 0 | |
| Housing Fund | | | | 0 |
| HURF Fund | | | | 711,360 |
| Total Special Revenue Funds | \$ 0 | \$ 0 | \$ 0 | \$ 961,360 |
| DEBT SERVICE FUNDS | | | | |
| General Fund | \$ | \$ | \$ 1,285,956 | \$ |
| HURF Fund | | | 211,360 | |
| Total Debt Service Funds | \$ 0 | \$ 0 | \$ 1,497,316 | \$ 0 |
| CAPITAL PROJECTS FUNDS | | | | |
| General Fund | \$ | \$ | \$ 515,000 | |
| Federal Grants | | | 250,000 | |
| HURF Fund | | | 500,000 | |
| Community Park Bond | 0 | | | |
| Community Park Development | | 6,720,198 | | |
| Total Capital Projects Funds | \$ 0 | \$ 6,720,198 | \$ 1,265,000 | \$ 0 |
| PERMANENT FUNDS | | | | |
| None | \$ | \$ | \$ | \$ |
| Total Permanent Funds | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| ENTERPRISE FUNDS | | | | |
| WIFA Loan Funds | \$ 4,000,000 | | \$ | \$ |
| Bond/Loan Funds for Expansion | \$ | | \$ | \$ |
| Wastewater Expansion Construction | \$ | | \$ | \$ |
| Plant Improvements | \$ | 3,541,273 | \$ | \$ |
| Total Enterprise Funds | \$ 4,000,000 | \$ 3,541,273 | \$ 0 | \$ 0 |
| INTERNAL SERVICE FUNDS | | | | |
| None | \$ | \$ | \$ | \$ |
| Total Internal Service Funds | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL ALL FUNDS | \$ 4,000,000 | \$ 10,261,471 | \$ 2,762,316 | \$ 2,762,316 |

**Town of Camp Verde
Expenditures/Expenses by Fund
Fiscal Year 2019**

| FUND/DEPARTMENT | ADOPTED BUDGETED EXPENDITURES/ EXPENSES FY2018 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED FY2018 | ACTUAL EXPENDITURES/ EXPENSES* FY2018 | BUDGETED EXPENDITURES/ EXPENSES FY2019 |
|-------------------------------------|--|--|--|---|
| GENERAL FUND | | | | |
| General Admin | \$ 1,998,420 | \$ 0 | \$ 1,634,893 | \$ 2,099,325 |
| Magistrate Court | 358,340 | 0 | 283,566 | 420,090 |
| Public Works | 916,476 | 0 | 716,817 | 940,770 |
| Community Development | 532,865 | 0 | 387,842 | 537,745 |
| Marshal's Office | 2,621,480 | 0 | 2,128,668 | 2,905,995 |
| Library | 450,440 | 0 | 389,718 | 558,720 |
| Parks & Rec | 348,640 | 0 | 310,281 | 396,250 |
| Total General Fund | \$ 7,226,661 | \$ 0 | \$ 5,851,785 | \$ 7,858,895 |
| SPECIAL REVENUE FUNDS | | | | |
| Magistrate Fund | \$ 64,500 | \$ 0 | \$ 5,281 | \$ 76,000 |
| Non-Federal Grants Fund | 531,704 | 0 | 670 | 1,799,249 |
| Federal Grants Fund | 478,194 | 0 | 71,405 | 139,752 |
| CDBG Fund | 0 | 0 | 0 | 350,000 |
| 911 fund | 1,781 | 0 | 420 | 1,361 |
| Library Fund | 15,000 | 0 | 13,163 | 0 |
| Impact Fee Fund | 87,300 | 0 | 8,499 | 0 |
| Housing Fund | 70,000 | 0 | 0 | 25,000 |
| Donations Fund | 99,126 | 0 | 38,577 | 153,711 |
| HURF Fund | 667,365 | 0 | 559,159 | 714,100 |
| Total Special Revenue Funds | \$ 2,014,970 | \$ 0 | \$ 697,174 | \$ 3,259,173 |
| DEBT SERVICE FUNDS | | | | |
| Debt Service Fund | \$ 1,049,753 | \$ 0 | \$ 1,051,537 | \$ 1,497,316 |
| Total Debt Service Funds | \$ 1,049,753 | \$ 0 | \$ 1,051,537 | \$ 1,497,316 |
| CAPITAL PROJECTS FUNDS | | | | |
| CIP Fund | \$ 5,058,948 | \$ 0 | \$ 618,019 | \$ 1,630,694 |
| Parks Fund | 0 | 0 | 0 | 0 |
| Total Capital Projects Funds | \$ 5,058,948 | \$ 0 | \$ 618,019 | \$ 1,630,694 |
| PERMANENT FUNDS | | | | |
| None | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total Permanent Funds | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| ENTERPRISE FUNDS | | | | |
| Wastewater | \$ 2,254,166 | \$ 0 | \$ 1,050,714 | \$ 2,943,126 |
| Water | 0 | 0 | 0 | 1,110,000 |
| Total Enterprise Funds | \$ 2,254,166 | \$ 0 | \$ 1,050,714 | \$ 4,053,126 |
| INTERNAL SERVICE FUNDS | | | | |
| None | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| Total Internal Service Funds | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL ALL FUNDS | \$ 17,604,498 | \$ 0 | \$ 9,269,229 | \$ 18,299,204 |

* 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 2019**

| FUND | Full-Time Equivalent (FTE) FY2019 | Employee Salaries and Hourly Costs FY2019 | Retirement Costs FY2019 | Healthcare Costs FY2019 | Other Benefit Costs FY2019 | Total Estimated Personnel Compensation FY2019 |
|-------------------------------------|---|---|----------------------------|----------------------------|----------------------------------|--|
| GENERAL FUND | 85 | \$ 4,382,160 | \$ 683,945 | \$ 683,945 | \$ 81,500 | \$ 5,831,550 |
| SPECIAL REVENUE FUNDS | | | | | | |
| HURF Fund | 5 | \$ 254,735 | \$ 27,280 | \$ 45,145 | \$ 14,045 | \$ 341,205 |
| Federal Grants | N/A | 0 | 0 | 0 | 0 | 0 |
| Total Special Revenue Funds | 5 | \$ 254,735 | \$ 27,280 | \$ 45,145 | \$ 14,045 | \$ 341,205 |
| DEBT SERVICE FUNDS | | | | | | |
| N/A | | \$ | \$ | \$ | \$ | \$ 0 |
| Total Debt Service Funds | 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| CAPITAL PROJECTS FUNDS | | | | | | |
| N/A | | \$ | \$ | \$ | \$ | \$ 0 |
| Total Capital Projects Funds | 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMANENT FUNDS | | | | | | |
| None | | \$ | \$ | \$ | \$ | \$ 0 |
| Total Permanent Funds | 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| ENTERPRISE FUNDS | | | | | | |
| Wastewater Fund | 8 | \$ 465,285 | \$ 51,005 | \$ 81,720 | \$ 10,970 | \$ 608,980 |
| Total Enterprise Funds | 8 | \$ 465,285 | \$ 51,005 | \$ 81,720 | \$ 10,970 | \$ 608,980 |
| INTERNAL SERVICE FUND | | | | | | |
| None | | \$ | \$ | \$ | \$ | \$ 0 |
| Total Internal Service Fund | 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| TOTAL ALL FUNDS | 99 | \$ 5,102,180 | \$ 762,230 | \$ 810,810 | \$ 106,515 | \$ 6,781,735 |