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**AGENDA
TOWN OF CAMP VERDE
REGULAR SESSION
MAYOR AND COUNCIL
473 S. MAIN STREET, SUITE 106
WEDNESDAY, August 19, 2020 at 6:30 P.M.**

ZOOM MEETING LINK <https://us02web.zoom.us/j/86275080595>

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

1. **Call to Order**
2. **Roll Call.** Council Members Buck Buchanan, Joe Butner, Bill LeBeau, Jessie Murdock, Robin Whatley; Vice Mayor Dee Jenkins; and Mayor Charles German.
3. **Pledge of Allegiance**
4. **Consent Agenda** – All those items listed below may be enacted upon by one motion and approved as consent agenda items. Any item may be removed from the Consent Agenda and considered as a separate item if a member of Council requests.
 - a) **Approval of the Minutes:**
 - 1) Regular Session – August 5, 2020 Page 5
 - b) **Set Next Meeting, Date and Time:**
 - 1) Regular Meeting – Wednesday September 2, 2020 at 6:30 p.m. Reinstated
 - 2) Regular Meeting – Wednesday September 16, 2020 at 6:30 p.m.
 - 3) Regular Meeting – Wednesday October 7, 2020 at 6:30 p.m.
5. **Call to the Public for items not on the Agenda. (Please complete Request to Speak Card and turn in to the Clerk.)** Residents are encouraged to comment about any matter NOT included on the agenda. State law prevents the Council from taking any action on items not on the agenda. At the conclusion of an open call to the public, individual members of the public body may respond to criticism made by those who have addressed the public body, may ask staff to review a matter or may ask that a matter be put on a future agenda. However, members of the public body shall not discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. (Pursuant to ARS §38-431.01(H))

6. **Special Announcements and Presentations**
 - NONE

7. **Discussion and Possible Approval of Resolution 2020-1052, a Resolution of the Mayor and Common Council of the Town of Camp Verde, Yavapai County, Arizona, declaring and adopting the results of the Primary Election on August 4, 2020.** Staff Resource Cindy Pemberton Page 17

8. **Presentation of Certificates of Election to Jackie Baker, Cris McPhail, Jessie Murdock (3 Council Seats – Elected in Primary)** Staff Resource – Cindy Pemberton Page 45

9. **Presentation of Certificate of Election to Dee Jenkins (1 Mayoral Seat – Elected in Primary)** Staff Resource – Cindy Pemberton Page 51

10. **Discussion & Possible Approval of proposed changes to the Town of Camp Verde Operations Guide (FOG).** Staff Resource – Michael Showers Page 53

11. **Discussion & Possible Approval for the Finance Director to accept the AZCares Fund Grant for \$1,284,341.** Staff Resource - Michael Showers Page 211

12. **Discussion, Consideration and Possible Approval of a request from the Camp Verde Rodeo Association for additional monies up to the amount of \$150,000 to continue to make progress towards completion of the Rodeo Arena.** Staff Resource – Russ Martin Page 221

13. **Discussion and Possible Approval regarding the League of Cities and Towns request for two amendments to the League Charter.** Resource – Mayor German Page 223

14. **Covid-19 Update.** Staff Resource Russ Martin

15. **Call to the Public for items not on the Agenda. (Please complete Request to Speak Card and turn in to the Clerk.)** Residents are encouraged to comment about any matter NOT included on the agenda. State law prevents the Council from taking any action on items not on the agenda. At the conclusion of an open call to the public, individual members of the public body may respond to criticism made by those who have addressed the public body, may ask staff to review a matter or may ask that a matter be put on a future agenda. However, members of the public body shall not discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. (Pursuant to A.R.S. §38-431.01(H))

16. **Council Informational Reports.** These reports are relative to the committee meetings that Council members attend. The Committees are: Copper Canyon Fire & Medical District, Yavapai College Governing Board, Yavapai Apache Nation, Intergovernmental Association, NACOG Regional Council, Verde Valley Regional Economic Organization

(VVREO), League Resolutions Committee, Arizona Municipal Risk Retention Pool, Verde Valley Transportation Org, Verde Valley Transit Committee, Verde Valley Water Users, Verde Valley Homeless Coalition, Verde Front, Verde Valley Steering Committee of MAT Force, Public Safety Personnel Retirement Board, Phillip England Center for the Performing Arts Foundation. In addition, individual members may provide brief summaries of current events. The Council will have no discussion or take action on any of these items, except that they may request that the item be placed on a future agenda.

- 17. Manager/Staff Report** Individual members of the Staff may provide brief summaries of current events and activities. These summaries are strictly for informing the Council and public of such events and activities. The Council will have no discussion, consideration, or take action on any such item, except that an individual Council member may request that the item be placed on a future agenda.

18. Adjournment

<p>CERTIFICATION OF POSTING OF NOTICE</p> <p>The undersigned hereby certifies that a copy of the foregoing notice was duly posted at the Town of Camp Verde and Bashas on <u>08-17-2020</u> at <u>3:00 p.m.</u></p> <p><u>Cindy Pemberton</u></p> <p>Cindy Pemberton, Town Clerk</p>
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Note: Pursuant to A.R.S. §38-431.03. (A)(1); (A)(2) and (A)(3), the Council may hold an Executive Session for purposes of consultation for legal advice with the Town Attorney on any matter listed on the agenda, or discussion of records exempt by law from public inspection associated with an agenda item.

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

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DRAFT MINUTES
TOWN OF CAMP VERDE
REGULAR SESSION
MAYOR AND COUNCIL
473 S MAIN STREET, SUITE 106
WEDNESDAY, AUGUST 5, 2020 at 6:30 P.M.

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

1. Call to Order

Mayor German called the meeting to order at 6:30 p.m.

2. Roll Call

Mayor Charles German (zoom), Vice Mayor Dee Jenkins(zoom), Councilor Bill LeBeau(zoom), Councilor Robin Whatley (zoom), Councilor Joe Butner (zoom), Councilor Jesse Murdock(zoom) and Councilor Buck Buchanan are present.

Also Present

Town Manager Russ Martin, Town Clerk Cindy Pemberton, Deputy Town Clerk Virginia Jones and Rec Secretary Jennifer Reed.

3. Pledge of Allegiance

Councilor Buck Buchanan led the Pledge.

4. Consent Agenda – All those items listed below may be enacted upon by one motion and approved as consent agenda items. Any item may be removed from the Consent Agenda and considered as a separate item if a member of Council requests.

a) Approval of the Minutes:

1. Regular Session – July 15, 2020

b) Set Next Meeting, Date and Time:

1. Open House – Wednesday, August 12, 2020 at 6:00 p.m.
2. Regular Meeting – Wednesday August 19, 2020 at 6:30 p.m.
3. Regular Meeting – Wednesday September 2, 2020 at 6:30 p.m. Reinstated

Councilor Butner asked what is the Open House. Town Manager Russ Martin explained this is a meeting with the Fire District to allow people to get educated and give feedback on the possible annexations within the towns boundaries into the district. It will be held in the gym at 6;00 p.m. Invitations have gone out to home owners and property owners. **Motion** made by Councilor Butner to approve the consent agenda. Second was made by Councilor Buchanan. **Motion** carried unanimously with Mayor German, Vice Mayor Jenkins, Councilors Whatley, Murdock, Butner, LeBeau, and Buchanan approving.

5. **Call to the Public for items not on the Agenda. (Please complete Request to Speak Card and turn in to the Clerk.) Residents are encouraged to comment about any matter NOT included on the agenda. State law prevents the Council from taking any action on items not on the agenda. At the conclusion of an open call to the public, individual members of the public body may respond to criticism made by those who have addressed the public body, may ask staff to review a matter or may ask that a matter be put on a future agenda. However, members of the public body shall not discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. (Pursuant to ARS §38-431.01(H))**

Jackie Baker- talked about the street conditions on Pecan Lane and Apache Trail. She also requested a complete audit on the Sports Complex from start to the current status. She said citizens are becoming more and more concerned about the money spent and see nothing moving forward.

6. **Special Announcements and presentations**

• **Project Update for Phase 1B of the Camp Verde Sports Complex and the current status of the Land and Water Conservation Fund Grant- Ron Long.**

Public Works Director Ron Long reviewed a memo he sent out about the project:

On Monday July 13, 2020 the Town was notified by Arizona State Parks that all new Land & Water Conservation Fund (LWCF) projects are on hold. LWCF projects will have to be resubmitted in January 2021 with a possible start date in March. The delay was explained by AZ State Parks to be a result of Tribal closures for COVID-19 and the Federal requirement for Tribal Consultation for Historic Preservation prior to approval of the grant funding. This action will have the effect of putting the Sports Complex on hold until at least March 2021 when the LWCF Grant funding will again be available. The LWCF Grant currently requires a 50/50 match for the \$2.5 Million grant that the Town is pursuing, thus compelling the Town to hold off spending any of the \$2.5 Million Bond which will be needed in whole for the match. Town Staff has met with our contractor, Tierra Verde Builders (TVB), on the possibility of putting the Sports Complex project on hold until at least next March and to keep spending under the \$3,060,223 currently budgeted for Phase 1B. In support of our effort to secure the \$2.5 million grant; TVB has agreed with placing the project on hold after the sod and irrigation infrastructure is installed, and is willing to issue a deductive change order to remove any improvements that can wait until we receive the LWCF grant. Improvements that would be removed until funding is available are; Field Lighting, Goal Posts, Scoreboards, Back Stops, Field Fencing, Dugouts, and the Infield Soil for the Baseball Fields, reducing the contract amount to approximately \$2,972,700. However, there is some good news. The "Great American Outdoors Act" passed through Congress last week with bipartisan support which will permanently fund the LWCF program. There is some anticipation that the Act could change the match requirements to a more favorable 20/80 match but this can't be confirmed at this time. If the match were to change to 20/80 this would allow the Town to continue constructing Phase 1B with the need to hold approximately \$600,000 to \$700,000 for the match and processing fees. In other words, the Town could spend up to \$1.8 Million of the Bond

on improvements and still have enough funding for the required match to secure the full \$2.5 Million. Regardless of which way the match requirements end up, the Sports Complex will be heading in a good direction. In either match scenario; the grass will have time to establish itself prior to use and we can begin the architectural design work on the Restroom/Concession building which can be counted as part of the match.

Vice Mayor Jenkins asked if the 2.5 million is absolutely guaranteed? Town Manager Russ Martin can't say guaranteed

Vice Mayor Jenkins also asked why is this being delayed? Mr. Martin stated we are waiting for cultural items to be checked off. This would require people to be in the office and go to the site. The Nation has to do their part of the check off that they have interest in historically.

Councilor Butner asked if the grass/sod has been ordered and will be delivered how do we take care of that if we put a stop on things. Mr. Long stated we have contracted with Rain for Rent that is going to use reuse water and water it until grant funds are ready. Councilor Butner asked how much will that cost? Mr. Martin stated \$40,000. Councilor Butner asked if that is a change order? Mr. Martin stated it is an additional expense not necessarily a change order. We will use an existing source to pay for that funding. We are working with the contractor to reduce the cost in a temporary way. If we can trade dug outs for rain for rent. Take money that was originally set for Tierra Verde then reimburse later.

Vice Mayor Jenkins asked if that will be a final cost or the initial cost? Mr. Long stated that will cover installation, setup and rent through mid-December. He doesn't have the exact number in front of him. Vice Mayor Jenkins would like Mr. Long to email her the monthly rent amount.

LeBeau questioned the contract with Tierra Verde for a specified amount of money to do a certain amount of work. LeBeau asked if the Town is going to stop work now in order to not spend the \$2.5 million dollars that was set aside for future park projects. LeBeau questioned why the Town does not have enough money to pay for what we previously contracted for. Manager Martin reviewed funds that were allocated from the previous budget for an amount of \$250,000 thousand, fast forwarding to current budget, we now have \$2.5 Million funding and the possible \$2.5 million grant that has a dollar for dollar match. Martin explained the contractor understood the situation.

• Verde Valley Senior Center-Elaine Bremner- Annual Update and Funding Request for Meals on Wheels

Executive Director Elaine Bremner gave an update on the Meals on Wheels Program. She is requesting the Town of Camp Verde double their contribution to the Meals on Wheels program because of the increase in costs. She wants to set aside \$25,000 to purchase a vehicle to supply meals to the Town of Camp Verde. The current vehicle is falling apart and needs replaced. Additional costs for the program include (1) paid delivery driver, fingerprint cards, training and lots of precautions to protect everyone from the virus.

7. **Discussion & Possible Recommendation regarding communications and proposals between Council Members that resulted in an Open Meeting Law Violation and a prescribed protocol to self-report to the Attorney General's Office.** Staff Resource Cindy Pemberton.

Town Clerk Cindy Pemberton stated that on July 17, 2020 an email was submitted to Town Manager Russ Martin along with all members of the Council by Council Member LeBeau. A proposal was made to prioritize weed removed around the Sports Complex Walking Path. Council Member Buck Buchanan responded to the correspondence thus creating an Open Meeting Law Violation. The Town Clerk self-reported to the Attorney General's Office to declare the violation. Arizona's statute ARS 38-431 states the definition of a Public Meeting is "*the gathering in person or through technological devices of a quorum of members of a public body at which they discuss, propose or take legal action including any deliberations by a quorum with respect to that action.*"

Ms. Pemberton as the Town Official, Town Clerk and Parliamentarian has an obligation to serve as an advisor of proper conduct in Council Meetings and outside of the meetings. After deliberating with the Town's Attorney, she decided to self-report to the Attorney General's Office. The AG's Office has contacted Town Attorney Bill Sims and will issue a violation letter in 2-3 weeks. Ms. Pemberton recommended those who were identified as being in violation attend an Open Meeting Law Training. This can be provided via ZOOM on their own accord and by doing this the Town Attorney can contact the AG's Office and identify that we have resolved the issue internally by promoting transparency and placing this offense in a public meeting and addressing our own violations head on. A Council decision can also be made or no decision can be made at this time and we can leave it up to the AG's Office to issue the violation. The best way to ensure compliance is to educate the public officials about the requirements they have as elected officers. Clerk Pemberton indicated she believes this did not occur with intent however, it did occur none the less.

Councilor LeBeau stated his background has been reading and applying the law on all levels. He has never had a problem understanding what he is looking at. He doesn't believe there is a violation here. This is an over reach and it is small and petty to make something out of this. He re-read the definition of a Public Meeting; "*the gathering in person or through technological devices of a quorum of members of a public body at which they discuss, propose or **take legal action** including any deliberations by a quorum with respect to such action.*" That didn't happen. No legal action was proposed, anticipated or called for, this was simply an informational notice to complaints that he had received to the manager to let him know we have a problem with weeds. Councilor LeBeau stated he sent it to all Council Members because of the last incident where he had information that he didn't share. Legal action is definition in A.R.S. Title 38: "*as means of a collective decision, commitment or promise made by a public body pursuant to the constitution.* The public body charter Bylaws are specified by scope of appointment in the laws of the state. Legal action would require a vote on a measure. He doesn't feel he would need to request this as an agenda item for them to take care of a weed problem. Ms. Pemberton stated the definition also states that when you collectively, as a quorum, have a discussion, it is considered a meeting. He had the

right to contact the Town Manager but did not have the right to contact the rest of the council because it subjects the Town to a potential Open Meeting Law Violation.

Vice Mayor Jenkins recalled how she inadvertently “replied all” to everyone (all Council), once, and Mr. Martin privately reminded her of what she did wrong. She would like consistency in how we are going to handle the same manner going forward. Ms. Pemberton stated that the Town is a governance that requires all actions to be transparent and conducted in public. She disagreed about privately addressing violations. The Clerk will continue to self-report and use this method moving forward.

Councilor Buchanan thanked Ms. Pemberton, the Clerk, for doing due diligence in this matter and apologized to Council and to the residents of Camp Verde for this issue. He realized what he did was wrong and is willing to accept any circumstances that will help it along.

Councilor Butner said it is a good idea to self-report but having said that he has read the statute carefully and looked at case law also. He read the statute, A.R.S. 38-431, Subsection 4 under the definitions. It defines a meeting. A meeting means: “*a gathering through technological devices of a quorum of the members of a public body at which they discuss, propose or take legal action. Including any deliberations with respect to that action.*” It goes on to further define a one-way communication electronic by a member of the public body is said to a quorum of the public body that *proposes legal action*. That is Subsection b-i, and then under ii, it could be an exchange of electronic communication of the members of a public body that involves discussion, deliberation or the taking of legal action by the public body concerning a matter *that is likely to come before the public body for action*. He does not think this is an open meeting violation, no real legal action was ever contemplated or suggested. He also referred to A.R.S. 38-431.09 it talks about the declaration of public policy concerning the open meeting law. It says it is not a violation of this article under Subsection b if the opinion or discussion is not principally directed at or directly given to a member of the public body. There is no concerted plan to engage in collective deliberation to take legal action. There never was an attempt to take legal action. This was a discussion about weeds around the park.

Councilor Whatley stated this could have been avoided if Councilor LeBeau sent an email to the Clerk, then she could send it out to Council and include verbiage to not respond to the email. Ms. Pemberton agreed.

Vice Mayor Jenkins asked when will the report come back? Ms. Pemberton stated it is not a report, it is a violation letter and it will come back in 2-3 weeks.

Mayor German stated he has attended Open Meeting Training and is concerned there is education that needs to come to our Council. We all need to agree with how we deal with this type of issues. We need training on the proper ways of communicating with Council through the Clerk. He would hope that being proactive and implementing training, this tells the AG that we have rectified this. He agrees that we need to self-report. We do not want to look like we covered up something. The Clerk has a statutory duty to step in.

Public Comment-

Carol German said that yes normally Council Members would go through the Clerk but in this instance there isn't a violation of Open Meeting Law. She feels the report will say there was no strict violation. The Statute is clear and all that needs to be said is that Council needs to send communication through the Clerk.

Councilor Murdock asked if the training would be open to all Council Members? Ms. Pemberton said yes and she recommends all council members attend. Councilor Murdock stated she would like to be included in training.

Motion made by Councilor Whatley to approve that Members LeBeau and Buchanan attend an Open Meeting Law Training. Second was made by Councilor Buchanan. Councilor Murdock asked Ms. Pemberton to review all options that Council can do tonight. Ms. Pemberton reviewed all options. **Motion** carried 5-2 with Mayor German, Vice Mayor Jenkins, Councilors Whatley, Murdock, and Buchanan approving. Councilors Butner and LeBeau NAY.

8. Discussion and Consideration to direct staff USDA grant awarded in the amount of \$60,000 to the Camp Verde Arena Association for purchase of bleachers and other associated items. Staff Resource: Russ Martin

Town Manager Russ Martin explained the Arena association was awarded a \$60,000 grant from the USDA using the expenditures already allocated for matching. However, this large of an expense is not within the budget of the Arena nor does the Town have a remaining balance large enough to cover this expense up front until the USDA would reimburse. This would strictly be a temporary use of \$60,000 to cover the upfront expenses and then once reimbursement would be received the Town would be reimbursed directly. He asked the Association to give an update.

President of Camp Verde Arena Association Mary Phelps- They completed a grant and want to use the funds to purchase bleachers. The manufacturer of the bleachers wants their money upfront. USDA Grant requires the bleachers to be built then they will send the vendor money. She went on to review the events that are coming up.

Councilor Buchanan asked how long before they would receive the money? Ms. Phelps stated they will issue a check when construction is complete. Councilor Buchanan asked how many seats do they envision at completion. Ms. Phelps stated 1100 seats. They are still looking into getting more bleachers from Prescott and other places.

Motion made by Councilor Murdock to direct staff to process the expenses and reimbursements associated with the CVAA USDA grant. Second was made by Councilor Butner. **Motion** carried unanimously with Mayor German, Vice Mayor Jenkins, Councilors Whatley, Murdock, Butner, Buchanan and Councilor LeBeau approving.

9. Presentation, Discussion and Possible Approval of a Development Incentive Agreement between the Town of Camp Verde, an Arizona Municipal Corporation

and Verde Commercial, LLC, a Minnesota Limited Liability Company. Staff Resource-Russ Martin

Economic Development Director Steve Ayers gave a background on this item. Verde Commercial, LLC, owns an 81-acre parcel at SR-260 and Interstate 17. Verde Commercial is not only anxious to begin development on the property, but also involved in negotiations on a handful of proposed projects that, if successful, would become significant contributors to Camp Verde's economy. For that reason, and because there is a significant cost to developing the infrastructure that will serve the 81 acres, Verde Commercial is asking the Town of Camp Verde to partner in a portion of those development costs. The proposed Development Incentive Agreement calls for Verde Commercial to fund, up front, the entire cost of the infrastructure improvements, with the Town's participation coming in the form of construction tax rebates, reimbursed to Verde Commercial only as development occurs. The agreement also caps the construction tax rebate at \$600,000 and terminates after ten years. The tax rebate would be issued across two construction phases. Phase one includes construction of a \$2 million roadway and utility extension on Goswick Way, along with the construction of a \$9 million RV/boat storage facility. The town would agree to rebate 50 percent of the construction tax collected from the construction of the roadway and extension and storage facility. Phase Two would be the construction of the roadway from Homestead Parkway, tying into Goswick Way, along with whatever development may occur outside of the RV storage facility in Phase One. Rebates for Phase 2 would be structured as follows: For development projects that generate sales tax revenue, specifically retail and hospitality after construction, Provident would receive 100 percent rebate of just the construction sales tax. For projects that do not have a sales tax revenue source, such as warehouse, industrial or storage, the Town would again only rebate Provident 50 percent of the construction sales tax. The thought behind the structuring of the Development Incentive Agreement is as follows: Because Provident is paying for all of the roadway improvements up front, they would be incentivized to develop the property as quickly as possible. Furthermore, the percentage of the rebate will be based on giving a 100 percent rebate for projects that would, once constructed, provide an immediate revenue source in the form of sales tax and a 50 percent rebate to those that don't.

Additional points to consider:

- Both sales tax generating businesses and non-sales tax generating businesses would, upon completion, become immediate tax revenue sources
- The Town retains all of the TPT sales tax revenue generated by any business located within the 81-acre project area.
- To date, Provident, Verde Commercial's parent company, has invested or is committed to investing \$100 million and has yet to ask for any financial incentives.

Commercial Real Estate Agent for Provident, Blake Carroll added they are the group Verde Ranch RV Resort, Verde Ranch Estates, and they also own Verde Commercial. They have been actively marketing a site between multiple Brokerage Houses, focusing on industrial manufacturing development and retail. There is a lot of interest on the site. The Incentive Agreement will allow them to stay competitive to provide for users who decide to move to Camp Verde. They are excited about the project. He

described their first project, the RV Storage Facility Site. Also, Verde Estates is about to open. He encouraged members to stop by and check out the new clubhouse.

Councilor Buchanan asked if this is in the opportunity zone? Mr. Ayers said yes. Councilor Buchanan said then they are getting a significant boost in funds being in opportunity zone itself? Mr. Ayers said yes. They get federal tax deferment and forgiveness after 10 years of investment.

Councilor Butner pointed out Subsection 2.3 Assignability in the agreement. He said it is not a good idea to assign it to anyone else. After more deliberation Councilor Butner would like to strike the whole paragraph. Council Members deliberated on whether or not to table this item to allow time for the Town Attorney to reevaluate the wording. Mr. Carroll stated he is comfortable with removing the paragraph to be able to move on with the agreement.

Councilor Whatley said she doesn't like giving a tax break to corporations.

Motion was made by Councilor Murdock to approve the Development Incentive Agreement between the Town of Camp Verde, an Arizona Municipal Corporation and Verde Commercial, a Minnesota limited liability company striking in the Development Incentive Agreement under Agreement Item 2.3. Assignability. Second was made by Councilor Butner. **Motion** carried 6-1 with Mayor German, Vice Mayor Jenkins, Councilors Murdock, Butner, Buchanan and LeBeau approving. Councilor Whatley voted NAY.

9a. Discussion, Consideration, and Possible approval of a Resolution 2020-1051, a resolution of the Town of Camp Verde, Yavapai County, Arizona, approving a Development Incentive Agreement with Verde Commercial, LLC. Staff Resource: Steve Ayers.

Economic Development Director Steve Ayers stated statute requires Council to approve the resolution to enact the agreement.

Public Comment:

Jackie Baker stated she had the same concerns that Councilor Butner had stated. She gave thanks and appreciation to Providence and Verde Commercial LLC. These are wonderful companies that do what they say to do. The incentives that are provided, is helpful to these companies to provide the marketing for retail and etc. that come in. She asked do we also offer an incentive like this to residential developers for their road construction? Ms. Pemberton stated this is not part of the agenda item.

Motion was made by Councilor Murdock to approve Resolution 2020-1051 a resolution of the Town of Camp Verde, Yavapai County, Arizona, approving a Development Incentive Agreement with Verde Commercial, LLC. Second was made by Vice Mayor Jenkins. **Motion** carried 6-1 with Mayor German, Vice Mayor Jenkins, Councilors Murdock, Butner Buchanan and LeBeau approving. Councilor Whatley voted NAY.

10. Discussion, Consideration and Possible approval by the Mayor and Common Council of the Town of Camp Verde, Arizona, for the acceptance of the bid amount of \$1,250 for a portion of APN 404-12-319 and \$1,250 for a portion of APN

404-12-320, as surplus property, as published in accordance with A.R.S. 9-402. The proposed surplus parcels combined are approximately 9,045 square feet in size, located behind 3565 S. Quirt Circle, APN 404-12-332A, in Camp Verde, Yavapai County, Arizona. Staff Resource Russ Martin and Melinda Lee.

Community Development Director Melinda Lee reviewed the unusual situation. The property located at 3565 S. Quirt Circle (APN 404-12-332A) has a home that was constructed across their property boundaries and encroaches onto two Town of Camp Verde parcels directly behind it. The construction of the home began in 1998, was completed in 2001, and had an expansion of a rear deck in 2003. Both the main structure and the deck encroach approximately 25 feet onto Lot 283 (APN 404-12-319) and the deck encroaches approximately 10 feet onto Lot 284 (APN 404-12-320). The two Town parcels were acquired from Yavapai County Flood Control due to their proximity to Clear Creek. Lot 283 was acquired by deed, with numerous other parcels, and will need to be separated and processed accordingly. Staff is working with Yavapai County Flood Control and Yavapai Title to accomplish this. Lot 284 was acquired as an individual lot by a separate deed. The main property was acquired in 2019 through a tax lien sale. The current property owners are attempting to sell the property, but are unable to do so until the encroachment issue is resolved. Their real estate broker, Barbara Parsons, Camp Verde Realty, has been working with Community Development staff to do so. It was determined that in order to bring the existing home site into compliance with zoning requirements, they would need a 20-foot setback behind the structure. Since it encroaches 25 feet onto Town property, a total of 45 feet is needed from Lot 283. The area behind the encroachment on Lot 284 was also extended to 45 feet for consistency of property boundaries. This creates two parcels of approximately 4455 square feet and 4590 square feet, respectively, for a total of approximately 9,045 square feet for both. Per A.R.S. §9-402, the portions of the two Town parcels, Lot 283 and Lot 284 were advertised in the newspaper as property surplus on June 21st, June 24th, June 28th, and July 1st, 2020. Bid opening was performed July 16, 2020 at 4:00 p.m., receiving two duplicate bids. The two duplicate bids received were from the property owner of the encroaching home site. Their bids came in at \$1,250 for the surplus portion of each lot, for a total of \$2,500 for both. The surplus portions of these two parcels are unbuildable due to the existing encroachment, proximity to Clear Creek, and the adjusted sizes of the two surplus parcels (and the two remaining portions of Town Property) places the lots below the minimum lot size. Therefore, it was determined that the bids as submitted are sufficient for their purchase.

Town Manager Russ Martin stated the mistake was on the original application not the new owner. They were not the one who built over the lines.

Motion was made by Councilor Murdock to approve and accept the bid amount of \$1,250 for a portion of APN 404-12-319 and \$1,250.00 for a portion of APN 404-12-320, as surplus property, in accordance with A.R.S §9-402. The surplus properties combined are approximately 9,045 square feet in size, located behind 3565 S. Quirt Circle, APN 404-12-332a, in Camp Verde, Yavapai County, Arizona. Second was made by Councilor Buchanan. **Motion** carried unanimously with Mayor German, Vice

Mayor Jenkins, Councilors Whatley, Murdock, Butner, Buchanan and LeBeau approving.

11. **Discussion, Consideration and Possible approval by the Mayor and Common Council of the Town of Camp Verde, Arizona, to proceed with the publication of a legal notice for “Request for Qualifications” of local real estate agents to select for the sale of surplus property. The proposed property is located at 4092 E. Cripple Creek Drive, APN 404-13-401, in Camp Verde, Yavapai County, Arizona.** Staff Resource Russ Martin and Melinda Lee.

Town Manager Russ Martin stated this is a process to acquire a realtor notice of qualifications. The hope here is to qualify a handful of realtors and get into a rotating basis so we don't have to go through this process again. They would put up the property for sale on our behalf.

Motion was made by Councilor Buchanan to approve to proceed with the publication of a legal notice for “request for Qualifications” of local real estate agents to select for the sale of surplus property. The proposed property is located at 4092 E. Cripple Creek Drive, APN 404-13-401, in Camp Verde, Yavapai County, Arizona. Second was made by Councilor Butner. **Motion** carried unanimously with Mayor German, Vice Mayor Jenkins, Councilors Whatley, Murdock, Butner, Buchanan and LeBeau approving.

12. **2020 Covid-19 Update – Staff Resource Russ Martin**

Staff is looking for feedback regarding Zoom and meeting set ups. The library has a really nice shield system, and is fairly safe for folks. Rooms provide fresh air. We might be able to do “rooms” here.

Human Resource Office is complete. Close proximity offices may need adjusted. Masks are to be worn if you get up from your desk or in conversation with someone at your desk. Traffic is increasing. The process seems to be working. Looking at accepting cash payments, and processing it appropriately.

Financially we are doing just fine. Last month at end of FY, we might have the highest on record, sales tax is coming in at good rates. Mr. Showers will be here in 2 weeks.

13. **Call to the Public for items not on the Agenda. (Please complete Request to Speak Card and turn in to the Clerk.)** *Residents are encouraged to comment about any matter NOT included on the agenda. State law prevents the Council from taking any action on items not on the agenda. At the conclusion of an open call to the public, individual members of the public body may respond to criticism made by those who have addressed the public body, may ask staff to review a matter or may ask that a matter be put on a future agenda. However, members of the public body shall not discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. (Pursuant to A.R.S. §38-431.01(H))*

None

14. **Council Informational Reports.** These reports are relative to the committee meetings that Council members attend. The Committees Are Camp Verde Schools Education Foundation; Chamber of Commerce, Intergovernmental Association, NACOG Regional Council, Verde Valley

Transportation Planning Organization, Yavapai County Water Advisory Committee, and shopping locally. In addition, individual members may provide brief summaries of current events. The Council will have no discussion or take action on any of these items, except that they may request that the item be placed on a future agenda.

Councilor Butner said it looks like the election is going to require a recount and says this should be ajenized at the next meeting when we canvas the vote. Town Clerk Cindy Pemberton asks him to set a time to meet with her so he can submit an Agenda Submission Form. Councilor Butner doesn't want to submit an Agenda Submission Form.

Vice Mayor Dee Jenkins continues to attend the Farmers Market.

Mayor German has been working with congressional level office and working with Tribal Chairman about some of the funding that is going on and grants.

- 15. **Manager/Staff Report** Individual members of the Staff may provide brief summaries of current events and activities. These summaries are strictly for informing the Council and public of such events and activities. The Council will have no discussion, consideration, or take action on any such item, except that an individual Council member may request that the item be placed on a future agenda.

Town Manager Russ Martin:

- Next Wednesday is the Open House to discuss potential annexations. Masks will be available. He understands if Council is uncomfortable with coming in. The Fire Board will also be there.

16. **Adjournment**

Mayor German adjourned the meeting at 9:09 p.m.

Mayor Charles German

Attest: Town Clerk Cindy Pemberton

CERTIFICATION

I hereby certify that the foregoing Minutes are a true and accurate accounting of the actions of the Mayor and Common Council of the Town of Camp Verde during the Regular Session of the Town Council of Camp Verde, Arizona, held on August 5, 2020. I further certify that the meeting was duly called and held, and that a quorum was present.

Dated this _____ day of _____, 2020.

Cindy Pemberton, Town Clerk

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Agenda Item 7



Town of Camp Verde

Agenda Item Submission Form – Section I

Meeting Date: August 19, 2020

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

Requesting Department: Town Clerk

Staff Resource/Contact Person: Cindy Pemberton

Agenda Title (be exact): Discussion and Possible Approval of Resolution 2020-1052, a Resolution of the Mayor and Common Council of the Town of Camp Verde, Yavapai County, Arizona, declaring and adopting the results of the Primary Election on August 4, 2020.

List Attached Documents: Resolution 2020-1052
Supporting documentation

Estimated Presentation Time: 5 minutes

Estimated Discussion Time: 5 minutes

Reviews Completed by:

- Department Head:
 Town Attorney Comments:

Finance Review: Budgeted Unbudgeted N/A

Finance Director Comments/Fund:

Fiscal Impact:

Budget Code: NA **Amount Remaining:** _____

Comments:

Background Information:

State Law (ARS 16-642) states that the governing body holding an election shall meet and canvass the election not less than six days nor more than twenty days following the election. The Election was held on August 4, 2020, the earliest the Canvass could take place is August 10, 2020 and the latest date allowed by law for the Canvass would be August 24, 2020.

Recommended Action (Motion): Approve Resolution 2020-1052, a Resolution of the Mayor and Common Council of the Town of Camp Verde, Yavapai County, Arizona, declaring and adopting the results of the Primary Election on August 4, 2020.

Instructions to the Clerk:



RESOLUTION 2020-1052

**A RESOLUTION OF THE MAYOR AND COMMON COUNCIL
OF THE TOWN OF CAMP VERDE, YAVAPAI COUNTY, ARIZONA, DECLARING
AND ADOPTING THE RESULTS OF THE REGULAR ELECTION HELD ON
AUGUST 04, 2020**

WHEREAS, the Town of Camp Verde, Yavapai County, Arizona did hold a Regular Election on August 4, 2020 for a Mayor and three Council members: and

WHEREAS, the election returns have been presented to and have been canvassed by the Town Council;

NOW THEREFORE, BE IT RESOLVED by the Mayor and Common Council of the Town of Camp Verde, Yavapai County, Arizona as follows:

Section 1. That the total number of ballots cast as said Regular Election, as shown by the poll lists was 3,107 and the total number of registered voters in the Town of Camp Verde, Yavapai County, Arizona was 6,536, for a turnout of 47.54 %

Section 2. That the total number of ballots rejected was 6.

Section 3. That the number of votes cast was as follows:

MAYOR

	Camp Verde	Totals
German, Charles	1,473	49.25%
Jenkins, Dee	1,507	50.38%
Write-In – no valid candidates per ARS 9-821.01d.1	11	.37%
Totals	2,991	100%

TOWN COUNCIL (4 YEAR TERM)

	Camp Verde	Totals
Baker, Jackie	1,920	31.45%
McPhail, Cris	1,932	31.65%
Murdock, Jessie	2,179	35.69%
Write-In- no valid candidates per ARS 9-821.01d.1	74	1.21%%
Totals	6,105	100%

Section 4. That it is hereby found, determined and declared of record, in accordance to A.R.S. 9-821.01 that the following candidate(s) did receive the greatest number of votes of the electors of the Town voting at said election, and is hereby issued a certificate of election:

Mayor

Dee Jenkins

Council

Jackie Baker
Cris McPhail
Jessie Murdock

Section 5. This resolution shall be in full force and effect immediately upon its adoption.

PASSED AND ADOPTED BY THE MAYOR AND COMMON COUNCIL OF THE TOWN OF CAMP VERDE, YAVAPAI COUNTY, ARIZONA THIS 19th DAY OF AUGUST 2020.

Charles German, Mayor

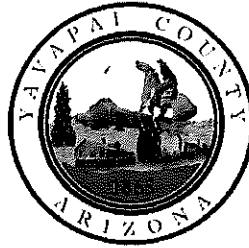
Attest:

Cindy Pemberton, Town Clerk

Approved as to form:

William Sims, Town Attorney

Yavapai County
Department of Elections
1015 Fair Street-Room 228
Prescott, Arizona 86305
Phone: (928) 771-3250
web.elections@yavapai.us



Lynn A. Constabile
Elections Director

August 13, 2020

Cindy Pemberton, Town Clerk
Town of Camp Verde
473 S Main St., Ste 102
Camp Verde, AZ 86322

Dear Ms. Pemberton,

Enclosed please find documents and reports required for your canvass: the Certification of Election Results, Statement of Votes Cast, Summary Results Report, and Reject Report. Please let my office know by e-mail once your canvass is complete. Thank you.

Best Regards,

Lynn A. Constabile
Elections Director

LAC:akc

Enclosure

FOR ELECTION RESULTS VISIT OUR WEB PAGE: www.yavapai.us/govote

Toll Free Numbers: Ash Fork \ Bagdad \ Seligman \ Yarnell Areas 1-800-771-2797
Black Canyon City 602-495-8800 Cottonwood \ Camp Verde \ Sedona Areas 928-639-8100

Leslie M. Hoffman
Yavapai County Recorder

Karen M. McCracken
Chief Deputy Recorder

Lynn A. Constabile
Elections Director

Laurin L. Custis
Registrar of Voters



1015 Fair Street - Room 228
Prescott, Arizona 86305

Recorder
928-771-3244
web.recorder@yavapai.us

Elections Department
928-771-3250
web.elections@yavapai.us

Voter Registration
928-771-3248
web.voter.registration@yavapai.us

CERTIFICATION OF ELECTION RESULTS

For the

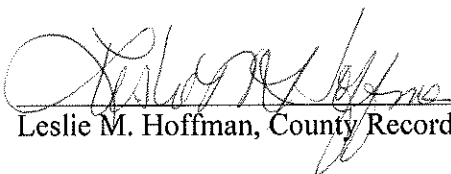
TOWN OF CAMP VERDE PRIMARY ELECTION

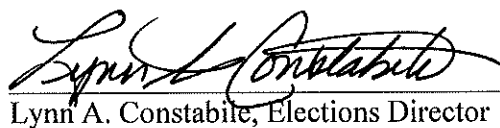
AUGUST 4, 2020

YAVAPAI COUNTY, ARIZONA

We, Leslie M. Hoffman, Yavapai County Recorder, and Lynn A. Constabile, Yavapai County Elections Director, hereby certify that the attached foregoing vote results contains a full, true, and correct copy of the vote tabulations for the August 4, 2020, Town of Camp Verde Primary Election.

Dated this 13th day of August, 2020


Leslie M. Hoffman, County Recorder


Lynn A. Constabile, Elections Director

Registered Voters 6,536 - Total Ballots 3,107 : 47.54%

CAMP VERDE MAYOR
 (2-YEAR TERM)

Vote For 1		
Total Votes	2,991	
German, Charles	1,473	49.25%
Jenkins, Dee	1,507	50.38%
Write-In	11	0.37%

CAMP VERDE COUNCIL MEMBER
 (4-YEAR TERM)

Vote For 3		
Total Votes	6,105	
Baker, Jackie	1,920	31.45%
McPhail, Cris	1,932	31.65%
Murdock, Jessie	2,179	35.69%
Write-In	74	1.21%

UNOFFICIAL FINAL RESULTS
 All Early, Vote Center, and Provisional Ballots Reporting

CAMP VERDE MAYOR (2-YEAR TERM)

Jurisdiction Wide	Turnout							
	Reg. Voters	Ballots Cast	% Turnout	Reg. Voters	Total Votes	German, Charles	Jenkins, Dee	Write-In
EAGLE (201.00)								
Normal	8109	230	2.84%	-	-	-	-	-
Early Voting	8109	4678	57.69%	-	-	-	-	-
Provisional	8109	3	0.04%	-	-	-	-	-
COURT (202.00)								
Normal	6274	215	3.43%	-	-	-	-	-
Early Voting	6274	2931	46.72%	-	-	-	-	-
Provisional	6274	4	0.06%	-	-	-	-	-
FAIR (203.00)								
Normal	4587	146	3.18%	-	-	-	-	-
Early Voting	4587	2356	51.36%	-	-	-	-	-
Provisional	4587	-	-	-	-	-	-	-
GOLF (204.00)								
Normal	6522	215	3.30%	-	-	-	-	-
Early Voting	6522	3658	56.09%	-	-	-	-	-
Provisional	6522	3	0.05%	-	-	-	-	-
MINE (205.00)								
Normal	879	103	11.72%	-	-	-	-	-
Early Voting	879	145	16.50%	-	-	-	-	-
Provisional	879	2	0.23%	-	-	-	-	-
HILL (206.00)								
Normal	74	6	8.11%	-	-	-	-	-
Early Voting	74	38	51.35%	-	-	-	-	-
Provisional	74	-	-	-	-	-	-	-
MESQUITE (207.00)								
Normal	1427	111	7.78%	-	-	-	-	-
Early Voting	1427	610	42.75%	-	-	-	-	-
Provisional	1427	1	0.07%	-	-	-	-	-
YARN (208.00)								
Normal	816	60	7.35%	-	-	-	-	-
Early Voting	816	364	44.61%	-	-	-	-	-
Provisional	816	-	-	-	-	-	-	-
WICK (209.00)								
Normal	884	45	5.09%	-	-	-	-	-
Early Voting	884	513	58.03%	-	-	-	-	-
Provisional	884	2	0.23%	-	-	-	-	-

CAMP VERDE MAYOR (2-YEAR TERM)

	Turnout			Reg. Voters			Total			Write-In		
	Reg. Voters	Ballots Cast	% Turnout	Reg. Voters	Reg. Voters	% Turnout	Total	Total	Total	Jenkins, Dee	German, Charles	Write-In
WALNUT (210.00)												
Normal	58	2	3.45%	-	-	-	-	-	-	-	-	-
Early Voting	58	27	46.55%	-	-	-	-	-	-	-	-	-
Provisional	58	-	-	-	-	-	-	-	-	-	-	-
SPRINGS (211.00)												
Normal	37	-	-	-	-	-	-	-	-	-	-	-
Early Voting	37	19	51.35%	-	-	-	-	-	-	-	-	-
Provisional	37	-	-	-	-	-	-	-	-	-	-	-
PLEASANT (212.00)												
Normal	0	-	-	-	-	-	-	-	-	-	-	-
Early Voting	0	-	-	-	-	-	-	-	-	-	-	-
Provisional	0	-	-	-	-	-	-	-	-	-	-	-
SKULL (213.00)												
Normal	378	13	3.44%	-	-	-	-	-	-	-	-	-
Early Voting	378	196	51.85%	-	-	-	-	-	-	-	-	-
Provisional	378	-	-	-	-	-	-	-	-	-	-	-
KIRK (214.00)												
Normal	695	33	4.75%	-	-	-	-	-	-	-	-	-
Early Voting	695	289	41.58%	-	-	-	-	-	-	-	-	-
Provisional	695	1	0.14%	-	-	-	-	-	-	-	-	-
BUCK (215.00)												
Normal	4347	178	4.09%	-	-	-	-	-	-	-	-	-
Early Voting	4347	2408	55.39%	-	-	-	-	-	-	-	-	-
Provisional	4347	2	0.05%	-	-	-	-	-	-	-	-	-
CREEK (216.00)												
Normal	2605	172	6.60%	-	-	-	-	-	-	-	-	-
Early Voting	2605	1067	40.96%	-	-	-	-	-	-	-	-	-
Provisional	2605	-	-	-	-	-	-	-	-	-	-	-
WIND (217.00)												
Normal	130	8	6.15%	-	-	-	-	-	-	-	-	-
Early Voting	130	41	31.54%	-	-	-	-	-	-	-	-	-
Provisional	130	-	-	-	-	-	-	-	-	-	-	-
WELL (218.00)												
Normal	2798	183	6.54%	-	-	-	-	-	-	-	-	-
Early Voting	2798	1099	39.28%	-	-	-	-	-	-	-	-	-
Provisional	2798	-	-	-	-	-	-	-	-	-	-	-
FORT (219.00)												
Normal	6682	438	6.55%	6536	423	6.46%	6536	423	217	51.30%	205	48.46%
Early Voting	6682	2731	40.87%	6536	2565	39.41%	6536	2565	1255	48.93%	1300	50.68%
Provisional	6682	3	0.04%	6536	3	0.05%	6536	3	1	33.33%	2	66.67%

Council Regular Session

CAMP VERDE MAYOR (2-YEAR TERM)

	Turnout		Reg. Voters	Ballots Cast	% Turnout	Reg. Voters	Total Votes	German, Charles	Jenkins, Dee	Write-In
	Reg. Voters	Ballots Cast								
RIM (220.00)										
Normal	32	2			6.25%					
Early Voting	32	12			37.50%					
Provisional	32	-			-					
SALT (221.00)										
Normal	396	33			8.33%					
Early Voting	396	158			39.90%					
Provisional	396	-			-					
BUG (222.00)										
Normal	3516	200			5.69%					
Early Voting	3516	1259			35.81%					
Provisional	3516	4			0.11%					
SUNSET (223.00)										
Normal	1874	166			8.86%					
Early Voting	1874	558			29.78%					
Provisional	1874	-			-					
TOWERS (224.00)										
Normal	105	-			-					
Early Voting	105	35			33.33%					
Provisional	105	-			-					
IRON (225.00)										
Normal	6479	347			5.36%					
Early Voting	6479	3136			48.40%					
Provisional	6479	4			0.06%					
SPIRIT (226.00)										
Normal	68	4			5.88%					
Early Voting	68	25			36.76%					
Provisional	68	-			-					
RUBY (227.00)										
Normal	5829	225			3.86%					
Early Voting	5829	2951			50.63%					
Provisional	5829	4			0.07%					
SCARLET (228.00)										
Normal	4930	161			3.27%					
Early Voting	4930	2468			50.06%					
Provisional	4930	-			-					
ONYX (229.00)										
Normal	7813	328			4.20%					
Early Voting	7813	3572			45.72%					
Provisional	7813	4			0.05%					

Council Regular Session

CAMP VERDE MAYOR (2-YEAR TERM)

Turnout		Turnout		Turnout		Turnout		Turnout		Turnout		Turnout	
Reg. Voters	Ballots Cast	%	Reg. Voters	Total Votes	Reg. Voters	Total Votes	German, Charles	Jenkins, Dee	Write-In	Reg. Voters	Total Votes	German, Charles	Jenkins, Dee
AZURE (230.00)													
	7037	301	4.28%	-	-	-	-	-	-	-	-	-	-
Normal	7037	2830	40.22%	-	-	-	-	-	-	-	-	-	-
Early Voting Provisional	7037	6	0.09%	-	-	-	-	-	-	-	-	-	-
QUAIL (231.00)													
Normal	392	28	7.14%	-	-	-	-	-	-	-	-	-	-
Early Voting Provisional	392	194	49.49%	-	-	-	-	-	-	-	-	-	-
392	-	-	-	-	-	-	-	-	-	-	-	-	-
GHOST (232.00)													
Normal	2638	157	5.95%	-	-	-	-	-	-	-	-	-	-
Early Voting Provisional	2638	1247	47.27%	-	-	-	-	-	-	-	-	-	-
2638	-	-	-	-	-	-	-	-	-	-	-	-	-
BRIDGE (233.00)													
Normal	74	1	1.35%	-	-	-	-	-	-	-	-	-	-
Early Voting Provisional	74	30	40.54%	-	-	-	-	-	-	-	-	-	-
74	-	-	-	-	-	-	-	-	-	-	-	-	-
WATSON (234.00)													
Normal	8714	241	2.77%	-	-	-	-	-	-	-	-	-	-
Early Voting Provisional	8714	4952	56.83%	-	-	-	-	-	-	-	-	-	-
8714	4	0.05%	-	-	-	-	-	-	-	-	-	-	-
RANCH (235.00)													
Normal	4486	205	4.57%	-	-	-	-	-	-	-	-	-	-
Early Voting Provisional	4486	2621	58.43%	-	-	-	-	-	-	-	-	-	-
4486	1	0.02%	-	-	-	-	-	-	-	-	-	-	-
CAMP (236.00)													
Normal	617	37	6.00%	-	-	-	-	-	-	-	-	-	-
Early Voting Provisional	617	313	50.73%	-	-	-	-	-	-	-	-	-	-
617	1	0.16%	-	-	-	-	-	-	-	-	-	-	-
BASIN (237.00)													
Normal	6373	394	6.18%	-	-	-	-	-	-	-	-	-	-
Early Voting Provisional	6373	2604	40.86%	-	-	-	-	-	-	-	-	-	-
6373	7	0.11%	-	-	-	-	-	-	-	-	-	-	-
GRAZE (238.00)													
Normal	7788	495	6.36%	-	-	-	-	-	-	-	-	-	-
Early Voting Provisional	7788	3306	42.45%	-	-	-	-	-	-	-	-	-	-
7788	10	0.13%	-	-	-	-	-	-	-	-	-	-	-
COYOTE (239.00)													
Normal	3019	161	5.33%	-	-	-	-	-	-	-	-	-	-
Early Voting Provisional	3019	1480	49.02%	-	-	-	-	-	-	-	-	-	-
3019	7	0.23%	-	-	-	-	-	-	-	-	-	-	-

UNOFFICIAL FINAL RESULTS
 All Early, Vote Center, and Provisional Ballots Reporting

CAMP VERDE MAYOR (2-YEAR TERM)

Turnout		Turnout		Turnout		Turnout		Turnout		Turnout		Turnout		
Reg. Voters	Ballots Cast	%	Reg. Voters	Total Votes	Reg. Voters	German, Charles	Jenkins, Dee	Write-In	Reg. Voters	Total Votes	Reg. Voters	German, Charles	Jenkins, Dee	Write-In
CARS (240.00)														
	907	64	7.06%	-	-	-	-	-	-	-	-	-	-	-
Normal	907	289	31.86%	-	-	-	-	-	-	-	-	-	-	-
Early Voting Provisional	907	-	-	-	-	-	-	-	-	-	-	-	-	-
STONE (241.00)														
Normal	643	63	9.80%	-	-	-	-	-	-	-	-	-	-	-
Early Voting Provisional	643	182	28.30%	-	-	-	-	-	-	-	-	-	-	-
WATER (242.00)	643	1	0.16%	-	-	-	-	-	-	-	-	-	-	-
Normal	5650	187	3.31%	-	-	-	-	-	-	-	-	-	-	-
Early Voting Provisional	5650	3138	55.54%	-	-	-	-	-	-	-	-	-	-	-
BURRO (243.00)	5650	1	0.02%	-	-	-	-	-	-	-	-	-	-	-
Normal	7803	389	4.99%	-	-	-	-	-	-	-	-	-	-	-
Early Voting Provisional	7803	3809	48.81%	-	-	-	-	-	-	-	-	-	-	-
BISON (244.00)	7803	5	0.06%	-	-	-	-	-	-	-	-	-	-	-
Normal	9986	453	4.54%	-	-	-	-	-	-	-	-	-	-	-
Early Voting Provisional	9986	4342	43.48%	-	-	-	-	-	-	-	-	-	-	-
BIGHORN (245.00)	9986	6	0.06%	-	-	-	-	-	-	-	-	-	-	-
Normal	5432	193	3.55%	-	-	-	-	-	-	-	-	-	-	-
Early Voting Provisional	5432	2028	37.33%	-	-	-	-	-	-	-	-	-	-	-
Total	5432	6	0.11%	-	-	-	-	-	-	-	-	-	-	-
Normal	149903	6993	4.67%	6536	423	217	51.30%	205	48.46%	1	0.24%	10	0.39%	0
Early Voting Provisional	149903	70709	47.17%	6536	2565	1255	48.93%	1300	50.68%	2	66.67%	11	0.37%	0
Total	149903	92	0.06%	6536	2991	1473	49.25%	1507	50.38%	11	0.37%	11	0.37%	0

CAMP VERDE COUNCIL MEMBER (4-YEAR TERM)

Jurisdiction Wide	Reg. Voters	Total Votes	Baker, Jackie	McPhail, Cris	Murdock, Jessie	Write-In
EAGLE (201.00)	-	-	-	-	-	-
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
COURT (202.00)	-	-	-	-	-	-
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
FAIR (203.00)	-	-	-	-	-	-
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
GOLF (204.00)	-	-	-	-	-	-
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
MINE (205.00)	-	-	-	-	-	-
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
HILL (206.00)	-	-	-	-	-	-
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
MESQUITE (207.00)	-	-	-	-	-	-
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
YARN (208.00)	-	-	-	-	-	-
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
WICK (209.00)	-	-	-	-	-	-
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-

CAMP VERDE COUNCIL MEMBER (4-YEAR TERM)

	Reg. Voters	Total Votes	Baker, Jackie	McPhail, Cris	Murdock, Jessie	Write-In
WALNUT (210.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
SPRINGS (211.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
PLEASANT (212.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
SKULL (213.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
KIRK (214.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
BUCK (215.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
CREEK (216.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
WIND (217.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
WELL (218.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
FORT (219.00)						
Normal	6536	810	252	253	300	5
Early Voting	6536	5288	1666	1676	1877	69
Provisional	6536	7	2	3	2	0
			31.11%	31.23%	37.04%	0.62%
			31.51%	31.69%	35.50%	1.30%
			28.57%	42.86%	28.57%	-

CAMP VERDE COUNCIL MEMBER (4-YEAR TERM)

	Reg. Voters	Total Votes	Baker, Jackie	McPhail, Cris	Murdock, Jessie	Write-In
RIM (220.00)						
Normal						
Early Voting						
Provisional						
SALT (221.00)						
Normal						
Early Voting						
Provisional						
BUG (222.00)						
Normal						
Early Voting						
Provisional						
SUNSET (223.00)						
Normal						
Early Voting						
Provisional						
TOWERS (224.00)						
Normal						
Early Voting						
Provisional						
IRON (225.00)						
Normal						
Early Voting						
Provisional						
SPIRIT (226.00)						
Normal						
Early Voting						
Provisional						
RUBY (227.00)						
Normal						
Early Voting						
Provisional						
SCARLET (228.00)						
Normal						
Early Voting						
Provisional						
ONYX (229.00)						
Normal						
Early Voting						
Provisional						

CAMP VERDE COUNCIL MEMBER (4-YEAR TERM)

	Reg. Voters	Total Votes	Baker, Jackie	McPhail, Cris	Murdock, Jessie	Write-In
AZURE (230.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
QUAIL (231.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
GHOST (232.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
BRIDGE (233.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
WATSON (234.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
RANCH (235.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
CAMP (236.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
BASIN (237.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
GRAZE (238.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
COYOTE (239.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-

CAMP VERDE COUNCIL MEMBER (4-YEAR TERM)

	Reg. Voters	Total Votes	Baker, Jackie	McPhail, Cris	Murdock, Jessie	Write-In				
CARS (240.00)										
Normal		-	-	-	-	-				
Early Voting		-	-	-	-	-				
Provisional		-	-	-	-	-				
STONE (241.00)										
Normal		-	-	-	-	-				
Early Voting		-	-	-	-	-				
Provisional		-	-	-	-	-				
WATER (242.00)										
Normal		-	-	-	-	-				
Early Voting		-	-	-	-	-				
Provisional		-	-	-	-	-				
BURRO (243.00)										
Normal		-	-	-	-	-				
Early Voting		-	-	-	-	-				
Provisional		-	-	-	-	-				
BISON (244.00)										
Normal		-	-	-	-	-				
Early Voting		-	-	-	-	-				
Provisional		-	-	-	-	-				
BIGHORN (245.00)										
Normal		-	-	-	-	-				
Early Voting		-	-	-	-	-				
Provisional		-	-	-	-	-				
Total	6536	810	252	31.11%	253	31.23%	300	37.04%	5	0.62%
Normal	6536	5288	1666	31.51%	1676	31.69%	1877	35.50%	69	1.30%
Early Voting	6536	7	2	28.57%	3	42.86%	2	28.57%	0	-
Provisional	6536	6105	1920	31.45%	1932	31.65%	2179	35.69%	74	1.21%
Total										



**YAVAPAI COUNTY ELECTIONS DEPARTMENT
REJECTED BALLOTS REPORT**

August 4, 2020

PRIMARY ELECTION

Precinct # & Name		PROVISIONAL	EARLY
201	EAGLE	3	8
202	COURT	3	7
203	FAIR	2	3
204	GOLF	3	5
205	MINE	5	-
206	HILL	-	-
207	MESQUITE	3	-
208	YARN	-	-
209	WICK	-	-
210	WALNUT	-	-
211	SPRINGS	-	-
212	PLEASANT	-	-
213	SKULL	-	-
214	KIRK	-	-
215	BUCK	7	2
216	CREEK	1	1
217	WIND	-	-
218	WELL	4	-
219	FORT	4	6
220	RIM	-	-
221	SALT	-	1
222	BUG	-	2
223	SUNSET	-	2
224	TOWERS	-	-
225	IRON	4	2
226	SPIRIT	-	-
227	RUBY	1	1
228	SCARLET	1	3
229	ONYX	2	3
230	AZURE	3	6
231	QUAIL	-	1
232	GHOST	-	3
233	BRIDGE	-	-
234	WATSON	3	6
235	RANCH	3	4
236	CAMP	1	-
237	BASIN	2	6
238	GRAZE	7	3
239	COYOTE	5	1
240	CARS	-	-
241	STONE	-	-
242	WATER	-	2
243	BURRO	-	5
244	BISON	7	6
245	BIGHORN	1	4
TOTALS		75	93

**PROVISIONAL BALLOT
REJECT REASONS**

- SIGNATURE DIFFERENT
- EMPTY ENVELOPE
- 3 INCOMPLETE / NOT SIGNED
- 8 ID NOT PROVIDED
- VOTED TWICE
- 46 NOT REGISTERED
- REGISTERED TOO LATE
- 16 VOTED EARLY BALLOT
- MINOR
- 1 OUT OF JURISDICTION
- VOTED IN WRONG PRECINCT
- 1 WRONG PARTY

75 TOTAL

**EARLY BALLOT
REJECT REASONS**

- 3 EMPTY ENVELOPE
- 33 NOT SIGNED BY VOTER
- 57 SIGNATURE DIFFERENT
- VOTED TWICE

93 TOTAL

TOTAL REJECTED BALLOTS = 168

Registered Voters 6,536 - Total Ballots 3,107 : 47.54%

CAMP VERDE MAYOR
 (2-YEAR TERM)

Vote For 1		
Total Votes	2,991	
German, Charles	1,473	49.25%
Jenkins, Dee	1,507	50.38%
Write-In	11	0.37%

CAMP VERDE COUNCIL MEMBER
 (4-YEAR TERM)

Vote For 3		
Total Votes	6,105	
Baker, Jackie	1,920	31.45%
McPhail, Cris	1,932	31.65%
Murdock, Jessie	2,179	35.69%
Write-In	74	1.21%

OFFICIAL FINAL RESULTS
 All Early, Vote Center, and Provisional Ballots Reporting

CAMP VERDE MAYOR (2-YEAR TERM)

Jurisdiction Wide	Turnout		Reg. Voters	Ballots Cast	% Turnout	Reg. Voters	Total Votes	German, Charles	Jenkins, Dee	Write-In
	Reg. Voters	Ballots Cast								
EAGLE (201.00)										
Normal	8109	230		230	2.84%	-	-	-	-	-
Early Voting	8109	4678		4678	57.69%	-	-	-	-	-
Provisional	8109	3		3	0.04%	-	-	-	-	-
COURT (202.00)										
Normal	6274	215		215	3.43%	-	-	-	-	-
Early Voting	6274	2931		2931	46.72%	-	-	-	-	-
Provisional	6274	4		4	0.06%	-	-	-	-	-
FAIR (203.00)										
Normal	4587	146		146	3.18%	-	-	-	-	-
Early Voting	4587	2356		2356	51.36%	-	-	-	-	-
Provisional	4587	-		-	-	-	-	-	-	-
GOLF (204.00)										
Normal	6522	215		215	3.30%	-	-	-	-	-
Early Voting	6522	3658		3658	56.09%	-	-	-	-	-
Provisional	6522	3		3	0.05%	-	-	-	-	-
MINE (205.00)										
Normal	879	103		103	11.72%	-	-	-	-	-
Early Voting	879	145		145	16.50%	-	-	-	-	-
Provisional	879	2		2	0.23%	-	-	-	-	-
HILL (206.00)										
Normal	74	6		6	8.11%	-	-	-	-	-
Early Voting	74	38		38	51.35%	-	-	-	-	-
Provisional	74	-		-	-	-	-	-	-	-
MESQUITE (207.00)										
Normal	1427	111		111	7.78%	-	-	-	-	-
Early Voting	1427	610		610	42.75%	-	-	-	-	-
Provisional	1427	1		1	0.07%	-	-	-	-	-
YARN (208.00)										
Normal	816	60		60	7.35%	-	-	-	-	-
Early Voting	816	364		364	44.61%	-	-	-	-	-
Provisional	816	-		-	-	-	-	-	-	-
WICK (209.00)										
Normal	884	45		45	5.09%	-	-	-	-	-
Early Voting	884	513		513	58.03%	-	-	-	-	-
Provisional	884	2		2	0.23%	-	-	-	-	-

OFFICIAL FINAL RESULTS
 All Early, Vote Center, and Provisional Ballots Reporting

CAMP VERDE MAYOR (2-YEAR TERM)

Turnout		Reg. Voters		Ballots Cast		% Turnout		Reg. Voters		Total Votes		Jenkins, Dee		Write-In		
Reg. Voters	Ballots Cast	% Turnout	Reg. Voters	Total Votes	Jenkins, Dee	Write-In	Reg. Voters	Total Votes	Jenkins, Dee	Write-In	Reg. Voters	Total Votes	Jenkins, Dee	Write-In	Reg. Voters	
WALNUT (210.00)																
	58	2	3.45%	-	-	-	-	-	-	-	-	-	-	-	-	-
Normal																
Early Voting	58	27	46.55%	-	-	-	-	-	-	-	-	-	-	-	-	-
Provisional	58	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SPRINGS (211.00)																
Normal	37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Early Voting	37	19	51.35%	-	-	-	-	-	-	-	-	-	-	-	-	-
Provisional	37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PLEASANT (212.00)																
Normal	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Early Voting	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provisional	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SKULL (213.00)																
Normal	378	13	3.44%	-	-	-	-	-	-	-	-	-	-	-	-	-
Early Voting	378	196	51.85%	-	-	-	-	-	-	-	-	-	-	-	-	-
Provisional	378	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KIRK (214.00)																
Normal	695	33	4.75%	-	-	-	-	-	-	-	-	-	-	-	-	-
Early Voting	695	289	41.58%	-	-	-	-	-	-	-	-	-	-	-	-	-
Provisional	695	1	0.14%	-	-	-	-	-	-	-	-	-	-	-	-	-
BUCK (215.00)																
Normal	4347	178	4.09%	-	-	-	-	-	-	-	-	-	-	-	-	-
Early Voting	4347	2408	55.39%	-	-	-	-	-	-	-	-	-	-	-	-	-
Provisional	4347	2	0.05%	-	-	-	-	-	-	-	-	-	-	-	-	-
CREEK (216.00)																
Normal	2605	172	6.60%	-	-	-	-	-	-	-	-	-	-	-	-	-
Early Voting	2605	1067	40.96%	-	-	-	-	-	-	-	-	-	-	-	-	-
Provisional	2605	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WIND (217.00)																
Normal	130	8	6.15%	-	-	-	-	-	-	-	-	-	-	-	-	-
Early Voting	130	41	31.54%	-	-	-	-	-	-	-	-	-	-	-	-	-
Provisional	130	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WELL (218.00)																
Normal	2798	183	6.54%	-	-	-	-	-	-	-	-	-	-	-	-	-
Early Voting	2798	1099	39.28%	-	-	-	-	-	-	-	-	-	-	-	-	-
Provisional	2798	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FORT (219.00)																
Normal	6682	438	6.55%	6536	423	217	51.30%	205	48.46%	1	0.24%					
Early Voting	6682	2731	40.87%	6536	2565	1255	48.93%	1300	50.68%	10	0.39%					
Provisional	6682	3	0.04%	6536	3	1	33.33%	2	66.67%	0	-					

OFFICIAL FINAL RESULTS
 All Early, Vote Center, and Provisional Ballots Reporting

CAMP VERDE MAYOR (2-YEAR TERM)

	Turnout		Reg. Voters	Ballots Cast	% Turnout	Reg. Voters	Total Votes	German, Charles	Jenkins, Dee	Write-In
	Reg. Voters	Ballots Cast								
RIM (220.00)										
Normal	32	2			6.25%					
Early Voting Provisional	32	12			37.50%					
SALT (221.00)	32	-			-					
Normal	396	33			8.33%					
Early Voting Provisional	396	158			39.90%					
BUG (222.00)	396	-			-					
Normal	3516	200			5.69%					
Early Voting Provisional	3516	1259			35.81%					
SUNSET (223.00)	3516	4			0.11%					
Normal	1874	166			8.86%					
Early Voting Provisional	1874	558			29.78%					
TOWERS (224.00)	1874	-			-					
Normal	105	-			-					
Early Voting Provisional	105	35			33.33%					
IRON (225.00)	105	-			-					
Normal	6479	347			5.36%					
Early Voting Provisional	6479	3136			48.40%					
SPIRIT (226.00)	6479	4			0.06%					
Normal	68	4			5.88%					
Early Voting Provisional	68	25			36.76%					
RUBY (227.00)	68	-			-					
Normal	5829	225			3.86%					
Early Voting Provisional	5829	2951			50.63%					
SCARLET (228.00)	5829	4			0.07%					
Normal	4930	161			3.27%					
Early Voting Provisional	4930	2468			50.06%					
ONYX (229.00)	4930	-			-					
Normal	7813	328			4.20%					
Early Voting Provisional	7813	3572			45.72%					
Normal	7813	4			0.05%					

CAMP VERDE MAYOR (2-YEAR TERM)

	Turnout		Reg. Voters	Ballots Cast	% Turnout	Reg. Voters	Total Votes	German, Charles	Jenkins, Dee	Write-In
	Reg. Voters	Ballots Cast								
AZURE (230.00)										
Normal	7037	301			4.28%	-	-	-	-	-
Early Voting	7037	2830			40.22%	-	-	-	-	-
Provisional	7037	6			0.09%	-	-	-	-	-
QUAIL (231.00)										
Normal	392	28			7.14%	-	-	-	-	-
Early Voting	392	194			49.49%	-	-	-	-	-
Provisional	392	-			-	-	-	-	-	-
GHOST (232.00)										
Normal	2638	157			5.95%	-	-	-	-	-
Early Voting	2638	1247			47.27%	-	-	-	-	-
Provisional	2638	-			-	-	-	-	-	-
BRIDGE (233.00)										
Normal	74	1			1.35%	-	-	-	-	-
Early Voting	74	30			40.54%	-	-	-	-	-
Provisional	74	-			-	-	-	-	-	-
WATSON (234.00)										
Normal	8714	241			2.77%	-	-	-	-	-
Early Voting	8714	4952			56.83%	-	-	-	-	-
Provisional	8714	4			0.05%	-	-	-	-	-
RANCH (235.00)										
Normal	4486	205			4.57%	-	-	-	-	-
Early Voting	4486	2621			58.43%	-	-	-	-	-
Provisional	4486	1			0.02%	-	-	-	-	-
CAMP (236.00)										
Normal	617	37			6.00%	-	-	-	-	-
Early Voting	617	313			50.73%	-	-	-	-	-
Provisional	617	1			0.16%	-	-	-	-	-
BASIN (237.00)										
Normal	6373	394			6.18%	-	-	-	-	-
Early Voting	6373	2604			40.86%	-	-	-	-	-
Provisional	6373	7			0.11%	-	-	-	-	-
GRAZE (238.00)										
Normal	7788	495			6.36%	-	-	-	-	-
Early Voting	7788	3306			42.45%	-	-	-	-	-
Provisional	7788	10			0.13%	-	-	-	-	-
COYOTE (239.00)										
Normal	3019	161			5.33%	-	-	-	-	-
Early Voting	3019	1480			49.02%	-	-	-	-	-
Provisional	3019	7			0.23%	-	-	-	-	-

CAMP VERDE MAYOR (2-YEAR TERM)

	Turnout		Reg. Voters	Ballots Cast	% Turnout	Reg. Voters	Total Votes	German, Charles	Jenkins, Dee	Write-In	
	Reg. Voters	% Turnout									
CARS (240.00)											
Normal	907	64			7.06%	-	-	-	-	-	
Early Voting	907	289			31.86%	-	-	-	-	-	
Provisional	907	-			-	-	-	-	-	-	
STONE (241.00)											
Normal	643	63			9.80%	-	-	-	-	-	
Early Voting	643	182			28.30%	-	-	-	-	-	
Provisional	643	1			0.16%	-	-	-	-	-	
WATER (242.00)											
Normal	5650	187			3.31%	-	-	-	-	-	
Early Voting	5650	3138			55.54%	-	-	-	-	-	
Provisional	5650	1			0.02%	-	-	-	-	-	
BURRO (243.00)											
Normal	7803	389			4.99%	-	-	-	-	-	
Early Voting	7803	3809			48.81%	-	-	-	-	-	
Provisional	7803	5			0.06%	-	-	-	-	-	
BISON (244.00)											
Normal	9986	453			4.54%	-	-	-	-	-	
Early Voting	9986	4342			43.48%	-	-	-	-	-	
Provisional	9986	6			0.06%	-	-	-	-	-	
BIGHORN (245.00)											
Normal	5432	193			3.55%	-	-	-	-	-	
Early Voting	5432	2028			37.33%	-	-	-	-	-	
Provisional	5432	6			0.11%	-	-	-	-	-	
Total	149903	6993			4.67%	6536	423	217	51.30%	205	48.46%
Normal	149903	70709			47.17%	6536	2565	1255	48.93%	1300	50.68%
Early Voting	149903	92			0.06%	6536	3	1	33.33%	2	66.67%
Provisional	149903	77794			51.90%	6536	2991	1473	49.25%	1507	50.38%
Total										11	0.37%

CAMP VERDE COUNCIL MEMBER (4-YEAR TERM)

	Reg. Voters	Total Votes	Baker, Jackie	McPhail, Cris	Murdock, Jessie	Write-In
Jurisdiction Wide						
EAGLE (201.00)						
Normal						
Early Voting						
Provisional						
COURT (202.00)						
Normal						
Early Voting						
Provisional						
FAIR (203.00)						
Normal						
Early Voting						
Provisional						
GOLF (204.00)						
Normal						
Early Voting						
Provisional						
MINE (205.00)						
Normal						
Early Voting						
Provisional						
HILL (206.00)						
Normal						
Early Voting						
Provisional						
MESQUITE (207.00)						
Normal						
Early Voting						
Provisional						
YARN (208.00)						
Normal						
Early Voting						
Provisional						
WICK (209.00)						
Normal						
Early Voting						
Provisional						

CAMP VERDE COUNCIL MEMBER (4-YEAR TERM)

	Reg. Voters	Total Votes	Baker, Jackie	McPhail, Cris	Murdock, Jessie	Write-In
WALNUT (210.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
SPRINGS (211.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
PLEASANT (212.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
SKULL (213.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
KIRK (214.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
BUCK (215.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
CREEK (216.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
WIND (217.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
WELL (218.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
FORT (219.00)						
Normal	6536	810	252	253	300	5
Early Voting	6536	5288	1666	1676	1877	69
Provisional	6536	7	2	3	2	0
			31.11%	31.23%	37.04%	0.62%
			31.51%	31.69%	35.50%	1.30%
			28.57%	42.86%	28.57%	-

CAMP VERDE COUNCIL MEMBER (4-YEAR TERM)

	Reg. Voters	Total Votes	Baker, Jackie	McPhail, Cris	Murdock, Jessie	Write-In
RIM (220.00)						
Normal						
Early Voting						
Provisional						
SALT (221.00)						
Normal						
Early Voting						
Provisional						
BUG (222.00)						
Normal						
Early Voting						
Provisional						
SUNSET (223.00)						
Normal						
Early Voting						
Provisional						
TOWERS (224.00)						
Normal						
Early Voting						
Provisional						
IRON (225.00)						
Normal						
Early Voting						
Provisional						
SPIRIT (226.00)						
Normal						
Early Voting						
Provisional						
RUBY (227.00)						
Normal						
Early Voting						
Provisional						
SCARLET (228.00)						
Normal						
Early Voting						
Provisional						
ONYX (229.00)						
Normal						
Early Voting						
Provisional						

CAMP VERDE COUNCIL MEMBER (4-YEAR TERM)

	Reg. Voters	Total Votes	Baker, Jackie	McPhail, Cris	Murdock, Jessie	Write-In
AZURE (230.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
QUAIL (231.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
GHOST (232.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
BRIDGE (233.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
WATSON (234.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
RANCH (235.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
CAMP (236.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
BASIN (237.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
GRAZE (238.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-
COYOTE (239.00)						
Normal	-	-	-	-	-	-
Early Voting	-	-	-	-	-	-
Provisional	-	-	-	-	-	-

CAMP VERDE COUNCIL MEMBER (4-YEAR TERM)

	Reg. Voters	Total Votes	Baker, Jackie	McPhail, Cris	Murdock, Jessie	Write-In				
CARS (240.00)										
Normal	-	-	-	-	-	-				
Early Voting	-	-	-	-	-	-				
Provisional	-	-	-	-	-	-				
STONE (241.00)										
Normal	-	-	-	-	-	-				
Early Voting	-	-	-	-	-	-				
Provisional	-	-	-	-	-	-				
WATER (242.00)										
Normal	-	-	-	-	-	-				
Early Voting	-	-	-	-	-	-				
Provisional	-	-	-	-	-	-				
BURRO (243.00)										
Normal	-	-	-	-	-	-				
Early Voting	-	-	-	-	-	-				
Provisional	-	-	-	-	-	-				
BISON (244.00)										
Normal	-	-	-	-	-	-				
Early Voting	-	-	-	-	-	-				
Provisional	-	-	-	-	-	-				
BIGHORN (245.00)										
Normal	-	-	-	-	-	-				
Early Voting	-	-	-	-	-	-				
Provisional	-	-	-	-	-	-				
Total	6536	810	252	31.11%	253	31.23%	300	37.04%	5	0.62%
Normal	6536	5288	1666	31.51%	1676	31.69%	1877	35.50%	69	1.30%
Early Voting	6536	7	2	28.57%	3	42.86%	2	28.57%	0	-
Provisional	6536	6105	1920	31.45%	1932	31.65%	2179	35.69%	74	1.21%
Total										

Certificate of Election

*State of Arizona
County of Yavapai
Town of Camp Verde*

This is to certify that at the Primary Election held in the Town of Camp Verde on the Fourth day of August 2020,

Jackie Baker

was duly elected to the office of Town Council in and for said Town for the term of Four years, beginning December 2, 2020. All of which appears by the official returns canvassed by the Mayor and Common Council of the Town of Camp Verde on August 19, 2020 and filed in the Office of the Clerk of the Town of Camp Verde.

In witness whereof, I have herewith set my hand and affixed the seal of the Town of Camp Verde this 19TH day of August 2020.

*Cindy Pemberton
Clerk of the Town of Camp Verde*

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Certificate of Election

*State of Arizona
County of Yavapai
Town of Camp Verde*

This is to certify that at the Primary Election held in the Town of Camp Verde on the Fourth day of August 2020,

Cris McPhail

was duly elected to the office of Town Council in and for said Town for the term of Four years, beginning December 2, 2020. All of which appears by the official returns canvassed by the Mayor and Common Council of the Town of Camp Verde on August 19, 2020 and filed in the Office of the Clerk of the Town of Camp Verde.

In witness whereof, I have herewith set my hand and affixed the seal of the Town of Camp Verde this 19TH day of August 2020.

*Cindy Pemberton
Clerk of the Town of Camp Verde*

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Certificate of Election

*State of Arizona
County of Yavapai
Town of Camp Verde*

This is to certify that at the Primary Election held in the Town of Camp Verde on the Fourth day of August 2020,

Jessie Murdock

was duly elected to the office of Town Council in and for said Town for the term of Four years, beginning December 2, 2020. All of which appears by the official returns canvassed by the Mayor and Common Council of the Town of Camp Verde on August 19, 2020 and filed in the Office of the Clerk of the Town of Camp Verde.

In witness whereof, I have herewith set my hand and affixed the seal of the Town of Camp Verde this 19TH day of August 2020.

*Cindy Pemberton
Clerk of the Town of Camp Verde*

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Certificate of Election

*State of Arizona
County of Yavapai
Town of Camp Verde*

This is to certify that at the Primary Election held in the Town of Camp Verde on the Fourth day of August 2020,

Dee Jenkins

was duly elected to the office of Mayor in and for said Town for the term of Four years, beginning December 2, 2020. All of which appears by the official returns canvassed by the Mayor and Common Council of the Town of Camp Verde on August 19, 2020 and filed in the Office of the Clerk of the Town of Camp Verde.

In witness whereof, I have herewith set my hand and affixed the seal of the Town of Camp Verde this 19TH day of August 2020.

*Cindy Pemberton
Clerk of the Town of Camp Verde*

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Agenda Item 10



Town of Camp Verde

Agenda Item Submission Form – Section I

Meeting Date: August 19, 2020

Consent Agenda Decision Agenda Executive Session Requested

Presentation Only Action/Presentation Special Session

Requesting Department: Finance

Staff Resource/Contact Person: Mike Showers

Agenda Title (be exact): Discussion & possible approval of proposed changes to the Town of Camp Verde Operations Guide (FOG).

List Attached Documents: 1) Summary of significant changes, 2) Procurement changes from March, 3) Proposed new FOG, 4) Redlined version of new FOG,

Estimated Presentation Time: 5 minutes

Estimated Discussion Time: 10 minutes

Reviews Completed by:

Town Attorney Comments: N/A

Department Head:

Budgeted Unbudgeted N/A

Fiscal Impact: N/A

Comments: The FOG is the predominant fiscal policy guide. Many changes have been made in this version throughout the document. While some are only cosmetic, there are also many significant policy changes or added language. These changes are all recommended by the Finance Director for your approval. A summary of the more significant changes is attached but it is a limited summary, not exhaustive of all changes. The entire document should be reviewed. The two documents attached are the exact same version, one for better readability, the other to specifically see what was removed. Lastly, the table of contents has not been adjusted, page numbers have not been added and general formatting may be askew. With as many changes as there were, those adjustments will be completed after the final version is approved.

Background Information: The last major overhaul to the FOG was back in February of 2015. There was a minor update to the Procurement section just recently in March of 2020.

Recommended Action (Motion): Move to approve the proposed changes to the Town of Camp Verde Financial Operations Guide.

Instructions to the Clerk: None.

TOWN OF CAMP VERDE

2020 FOG Updates Summary of significant changes

Background:

Other than a specific change to our Procurement policy in March of 2020, the FOG has not been updated since February of 2015. There are numerous changes in this proposed update, the most significant of which are listed below.

2020 Changes:

- *Accounting, Audit & General Financial:*
 - Section 3. Reserves: Changed General Fund reserve from \$500,000 to \$1,500,000. GFOA best practices suggest 2 months of revenue or expense held in reserve. Our expenses have increased and suggest a need to increase the reserve.
 - **Section E authorizes Finance Director by policy to move cash through transfers to internal and external accounts for specific tasks.**
- *Credit Card Payments Received:*
 - This is an entirely new policy.
- *Grants:*
 - There are numerous changes in this section.
 - Section C. OMB Universal Guidance is a relatively new requirement that must be in our policies.
- *Procurement:*
 - Much of this section has changed and should be reviewed closely.
 - Most of the changes were simply to reorganize the information to be more understandable.
 - An RFQ section was added to reference obtaining loans.
 - The non-budgeted purchases section was removed.
- *Credit Card / Business Charge Card Policy:*
 - This section has been completely re-written to be inclusive of our P-card program.
- *Travel and Training:*
 - Meal reimbursement for non-overnight travel has been removed. The Town would no longer be reimbursing for meals by receipt for single day trips.
 - The policy has been updated to reference volunteers.
 - Meal rates for overnight stays have been increased to match federal guidelines.
 - The special over-ride on meal rates for conference/expensive areas has been removed.
- *Budget Policy:*
 - Section B. Budget Amendment Policy, sections 2, 3 & 5 adjusted for further clarification.

There are no changes to General ledger, Payroll, Debt, Investment or Miscellaneous Policy sections.

Town of Camp Verde

Financial Operations Guide



Proposed Changes
August 19th, 2020
PREPARED BY TOWN FINANCE DEPARTMENT

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INTRODUCTION

PURPOSE: The purpose of this manual is to set forth those policies and procedures established to govern and to implement all aspects of fiscal policy and financial management related to the Town of Camp Verde. The general purpose of this document is to provide a working guide to established financial policies and procedures.

I. RESPONSIBILITIES

Camp Verde's Town Code charges the Town Finance Director with implementing the financial policies of the Town Council. In the event that the Finance Director's position is vacant, the duties of the Finance Director will be performed by a designee appointed by the Town Manager. In the absence of the Town Manager, the Acting Manager shall appoint the designee with Council approval, if the assignment is to exceed 20 days.

The Finance Director is responsible for the assignment of duties to appropriate Staff members, as necessary, to ensure proper segregation of duties.

All matters discussed in this operations guide shall be carried out within applicable laws and regulations, and with generally recognized principles of good financial management and accounting. Town employees not following the policies and procedures set forth in this manual may be subject to discipline, up to and including termination of employment.

II. AMENDMENTS

This guide is written in sections, by subject, with the flexibility to be revised as approved by Council. The revision number and the effective date of the revision are in the top right hand corner of each page.

III. COMMENTS/CLARIFICATION OF POLICY

All comments and requests for clarification of this guide shall be addressed to the Town's Finance Director.

**ACCOUNTING, AUDIT & GENERAL
FINANCIAL POLICIES
SECTION**

ACCOUNTING, AUDIT & GENERAL FINANCIAL

PURPOSE: To establish standard policies and procedures relating to the general overview and accountability of the Finance Department.

POLICIES/PROCEDURES:

A. ACCOUNTING

1. 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.
2. A fixed asset system will be maintained to identify all Town assets, their condition, historical cost, replacement value and useful life.

B. AUDIT

1. 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.

C. FINANCIAL

1. STABILITY

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

2. REPORTING

- a. Quarterly financial, Capital Improvement Program and Investment reports will be submitted to the Town Council as soon as practicable following the close of the quarter, and will be made available to the public.
- b. Full and continuing disclosure will be provided in the general financial statements and bond representations.

3. RESERVES

- a. The Town will maintain General Fund reserves of unrestricted monies in the amount of \$1,500,000.
- b. The Town will 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.

CAPITAL ASSET POLICIES

SECTION

CAPITAL ASSETS

PURPOSE: To establish standard policies and procedures for the accurate tracking of capital assets.

POLICIES: Capital assets are described as any item (property, vehicle, equipment, etc.) that has a purchase price or valuation (for donated items) of \$5,000 or more. Stewardship assets are described as any item (property, vehicle, equipment, etc.) that has a purchase price or valuation (for donated items) of \$1,000 to \$4,999.

I. ACQUISITION

- A. Departments must notify the Finance Department when any item is acquired, disposed of, or transferred to another department when the item was purchased or valued at \$1,000 or more.
- B. For items valued at \$1,000 or more, the department must complete and submit an Asset Acquisition Form to the Finance Department for inclusion on either the Capital Asset Listing or the Stewardship Asset Listing.
- C. Capital assets are depreciated on a straight-line basis.
- D. In consultation with department heads, the Finance Director assigns useful lives to individual assets based on asset category.
- E. When equipment items are acquired, departments shall request property tags from the Finance Department to be affixed to the assets, if feasible. Property tags should not be affixed to any item if this would seriously impair the item's value or usefulness. Engraving or other means of identification of such items is recommended to facilitate their possible return if they are lost or stolen.

Departments indicate the property tag number assigned on the vendor invoice before forwarding to the Finance Department. Staff provides copies of such invoices to the Finance Department for updating the Capital Asset/Stewardship Listings.

- F. If an asset has been donated to the Town, the receiving department shall complete the "Asset Acquisition Form" and submit to the Finance Department at the time of receipt of assets. The Finance Department will issue a property tag as applicable, and staff will update the Capital Asset/Stewardship Listings.
- G. For capital projects (assets acquired through construction or assets acquired through similar multiple payments), a separate account code shall be created to track the costs to be capitalized. For existing assets, projects should be identified as to whether they are improvement projects or repair/maintenance projects. Improvement projects significantly extend the useful life of an asset or increase the value of an asset. Repair/maintenance projects generally maintain the condition of an asset so that the expected useful life is attained.

II. MAINTENANCE

- A. Each year staff forwards an updated Capital Asset Listing and Stewardship Listing to the Risk Manager for insurance purposes.
- B. Once a year, the Finance Department distributes current equipment listings for verification and physical inventory by department heads or designees, along with instructions regarding how physical inventories are to

be performed. If there are any discrepancies, the proper corrections to the listing are indicated noting the date of the change and any other needed information (price, useful life, etc.). In addition, during the physical inventory process, the department heads or designees examine assets for possible impairments and designate surplus assets available for auction/disposal. The listings are returned to the Finance Department. The Finance Director researches and resolves any discrepancies between the physical inventory and the Capital Asset Listing. Each year, the Finance Department will physically sample a random selection of the Capital Asset Listing for verification that the items are still in the possession of the Town and are in working condition. During this review, staff will also search for items not listed on the Capital Asset Listing.

- C. Staff reviews and reconciles the Capital Asset Listing to the general ledger on an annual basis. The Finance Director reviews the reconciliation, initialing and dating as evidence of review.

III. DISPOSAL

- A. Departments shall complete a Request for Authorization to Dispose of/Transfer Equipment form and submit it to the Finance Department prior to the disposal or transfer of assets. The Finance Director reviews and approves all Requests for Authorization to Dispose of/Transfer Equipment forms.
- B. Departments shall report lost, stolen, or destroyed assets within ten working days of discovery to the Risk Manager and the Finance Department.
- C. The Town utilizes the Public Service website to dispose of surplus supplies and/or assets. This website adheres to the specific procurement requirements that public agencies must follow in disposing surplus supplies and/or assets. The website address is <http://www.publicsurplus.com/sms/campverde.az>.
- D. For smaller dollar items under the stewardship and capital asset thresholds, disposals must be in compliance with A.R.S. State statutes prohibit "gifts of public funds" which includes government property. Therefore, surplus supplies and/or assets cannot be donated to other organizations. The law does allow for donation to other governmental entities.
- E. The following steps shall be followed in the disposal of surplus supplies and/or assets:
 - 1. The department head must authorize the disposition of surplus supplies and/or assets.
 - 2. Send an email to "All Employees" describing the item (include a photo if available) available. Allow at least four (4) working days to allow requests for the item to be transferred to another Town department.
 - 3. If no requests to transfer the item to another Town department are received, prepare the item for submission to the Public Service website as follows:
 - 4. Take a digital photo of the item.
 - 5. Complete the Vehicle Property or General Property description form.
 - 6. Email the description form, digital photo, and any suggestions for a start price or reserve (minimum amount for the item) if applicable to auctions@campverde.az.gov. Indicate whether the item has instruction manuals and/or accessories, as well as the working condition and general condition of the item. Provide as much information as possible.
 - 7. Indicate in the email who should be contacted to pick-up the item when sold and when it will be available for pick-up.
 - 8. At the end of the auction timeframe, if the item sells, a Closing Notification report is generated from the Public Surplus website detailing the item sold as well as the sales price and the purchaser. A copy of this report is to be given to the Finance Department. This report is used to update the assets listed on the Stewardship and Capital Asset listings.
 - 9. When the purchaser pays for the item, an "Auction Receipt" report is generated. A copy of this report is to be given to the Finance Department. Payment from the purchaser is received by Public Surplus and transmitted to the Town.

CASH POLICIES

SECTION

BANK ACCOUNTS AND RECONCILIATION

PURPOSE: To ensure that all activity within the general ledger is complete and properly reconciled to the bank.

I. POLICIES

- A. In accordance with Arizona Revised Statutes (A.R.S.), each bank account that the Town maintains over the FDIC insured amount shall be collateralized by the bank for the amount over the FDIC insured amount.
- B. All bank accounts and related activity shall be properly recorded in the general ledger.
- C. Prior to opening or closing any Town bank accounts, Council authorization shall be obtained.
- D. Only the Mayor, Vice-Mayor, Finance Director, and Town Clerk are authorized check signers on the Town's accounts as established in Resolution 2008-744 and the individuals in all four positions shall be listed as signers on each Town checking account. Signature cards shall be updated when necessary to reflect any changes in those positions.
- E. Authorization is given by Council to the Finance director to initiate and approve direct transfers of funds between Town bank accounts to provide for the payment of accounts payable, payroll transactions, debt payments and investments. Authorization is further given to the Finance director to make transfers to outside agencies for the purposes of normal payroll functions and payments on Town approved debt.
- F. Each bank account shall be reconciled monthly and on a timely basis to resolve any discrepancy. Reconciliations shall be signed and dated by the preparer and forwarded to the designated person for review. Once reviewed and signed, the reconciliations are returned to the Finance Department.

II. INTERFUND BORROWING

- A. The General Account serves as the general operating bank account of the Town and represents the pooled cash of all funds, except those amounts retained in separate bank accounts for legal or operational purposes.
- B. Each fund's share of the pooled cash is recorded on the general ledger as Equity in Pooled Cash.
- C. Once all bank accounts have been reconciled for the month, the Finance Director reviews and reconciles the Equity in Pooled Cash balances to ensure the amounts agree to the offsetting entries in the General Fund.

PETTY CASH ACCOUNTS

PURPOSE: To account for minor disbursements when immediate payment is required.

I. POLICIES

- A. The petty cash reimbursement and reconciliation shall be reviewed by someone other than the custodian or person who purchased the items.
- B. Petty cash shall be properly safeguarded at all times.
- C. At a minimum, the Petty Cash Custodians shall request replenishment when the petty cash balances are more than 50% below the established beginning balance or an immediate need for replenishment is anticipated.
- D. All petty cash receipts shall be submitted for reimbursement no later than the fiscal year-end in which the purchase is made, to ensure all amounts are recorded correctly.
- E. Petty cash funds may not be used for personal services/items.

II. PROCEDURES

A. DISBURSEMENTS

- 1. The requesting employee shall obtain the department head approval before purchases are made.
- 2. The requesting employee completes the Petty Cash Withdrawal Request form and initials the actual receipt.
- 3. The Petty Cash Custodian receives all Petty Cash Withdrawal Request forms and vendor receipts and ensures receipts are initialed, the form is complete and properly approved before any disbursement is made from the Petty Cash Account.
- 4. The Petty Cash Custodian maintains a Petty Cash Disbursement/Replenishment Log, either in hard copy form or in Excel, for all disbursements and replenishments.
- 5. The Petty Cash Custodian checks the amount requested for mathematical accuracy and notes any discrepancy.
- 6. Upon disbursement of cash to the employee, the employee signs the Petty Cash Withdrawal Request form for acknowledgement of receipt of cash.
- 7. If there is change from the purchase, the employee signs the form acknowledging his/her return of any monies and the Petty Cash Custodian verifies the amount of the vendor receipt against the amount of the original disbursement.

B. RECONCILIATION

- 1. On a quarterly basis or as needed, using the Petty Cash Disbursement/Replenishment Log, the Petty Cash Custodian reconciles the disbursement and change returned amounts listed on the various Petty Cash Withdrawal Request forms.
- 2. The Petty Cash Custodian also reconciles the Petty Cash Fund comparing the established beginning balance to amounts disbursed and remaining cash.
- 3. The Petty Cash Custodian researches and resolves any discrepancies.
- 4. The department head reviews the reconciliation.

5. The Petty Cash Custodian prepares a check request to replenish petty cash funds, when necessary. All receipts and Petty Cash Withdrawal Request forms should be attached to the check request.
6. The Petty Cash Custodian receives a petty cash fund reimbursement check made payable to the applicable petty cash custodian for the purposes of replenishing the petty cash fund.

CASH RECEIPTS

PURPOSE: To describe the policies and procedures for obtaining and receipting all revenues received by the Town of Camp Verde.

POLICIES/PROCEDURES

- A. All cash received must have a receipt generated either in a manual receipt book or the computer accounting system depending on the department setup. Any payments taken in person should be receipted with one copy going to the payer. All checks are stamped "For Deposit Only, Town of Camp Verde" immediately upon receipt. All receipts are immediately placed into a secure location, i.e. locked drawer or safe.
 - a. Each individual authorized to accept cash payments shall maintain their own separate receipt book and enter those receipts into their own computer deposit batch.
 - b. One copy of each receipt shall be given to the customer. A second copy of each receipt shall be turned into finance with the applicable batch. Receipts not in consecutive order must be explained and documented.
- B. For departments that accept credit cards, a batch report for all credit cards processed for the day shall be generated at the end of each day and reconciled to applicable receipts.
- C. Receipts are entered into a weekly batch in the computer accounting system by the receiving department. The batches are posted and closed at the end of each week. If cash on hand accumulates to over \$2,000.00, the batch should be closed that day and taken to Finance.
- D. Each batch report is initialed by the department director and taken to the Finance office by Thursday of each week. The money is counted by the Accountant in front of the department representative. Any discrepancies are noted at that time and are dealt with appropriately. After verifying the cash balances with the report, the Accountant initials the correct cash balance and places the report in a holding file for the actual deposit and places the money in the Finance Department safe. As much as practicable along with all monies received, the "Daily Cash Reconciliation Report", batch reports, receipts, and/or cash register tapes, should be remitted to the Finance Department.
- E. The Finance Department prepares bank deposits from all received batches weekly or once actual cash on hand is greater than \$10,000. A summary deposit report of all batches is created by the Finance Director through the accounting system and balanced to actual cash on hand as counted by the Accountant. The deposit is then taken to the bank. The deposit receipt and deposit slip are attached to the combined batch reports and summary report and filed.
- F. Funds deposited directly to Town bank accounts are entered into the computer accounting system during the bank reconciliation process.
- G. The Town Pool maintains a cash register for the receipt of funds. The cash register is opened with a \$100.00 change fund. Daily receipts are closed out each day by the Head Life Guard and the Cashier. The daily receipts along with the daily reconciliation report are put into a sealed bag and placed into a locked drop box. Pool revenues are picked up weekly by authorized personnel and entered into the weekly batch for the Pool department.

- H. All bank accounts are reconciled monthly by staff (initialing and dating upon completion), reviewed by a separate employee, (the Finance Director, the Town Manager or Clerk, initialing and dating as evidence of review), and filed. (See the Bank Reconciliations Section for further details.)
- I. Customer Complaints. Customer complaints regarding payments to the Town should not be handled by the same person who receives the monies in dispute. If the person receipting monies receives a customer complaint regarding such monies, the customer should be directed first to a supervisor. If the complaint is not resolved, it shall be forwarded as follows until resolution is achieved:
- Finance Director
 - Town Manager
 - Town Council

Note: For non-finance related complaints, please reference the Complaint Policy.

CREDIT CARD PAYMENTS RECEIVED

PURPOSE: To communicate the policies and procedures for accepting credit card payments.

I. POLICIES

- A. Any and all departments must have authorization from the Finance Department to accept credit cards for payment.
- B. General Town departments may not accept credit card payments in excess of \$10,000.00. The Wastewater Fund may not accept credit card payments in excess of \$1,000.
- C. Credit card numbers will never be stored or retained by the Town.

II. PROCEDURES

- A. Receipts should be signed by the presenter at time of payment.
- B. Receipts shall be entered into their own batches, separate from cash and checks.
 - a. Receipt batches shall not cross months, i.e. January receipts shall not be included in a batch with February receipts.
 - b. The only exception to above are receipts from the last 2 days of any given month are to be entered in a batch for the next month, i.e., receipts from January 30th and 31st will be entered with February receipts.
- C. Credit card batches should be turned in to Finance weekly, but at a minimum monthly.
- D. Batches are processed monthly in Finance along with the Main Checking account bank reconciliation.
- E. Credit card payments over the internet are imported each month by Finance and entered into their own batch.
- F. Discrepancies are referred to the initializing department for clarification or to correct errors.
- G. Credit card information taken over the phone will be shredded immediately upon completion of the transaction.

ACCOUNTS RECEIVABLE

PURPOSE: To establish procedures for proper management of accounts receivable.

POLICIES/PROCEDURES

A. COURT RECEIVABLES

1. The Municipal Court maintains records of outstanding receivables.
2. On a monthly basis, the Court Supervisor identifies delinquent accounts and forwards the accounts to the collection agency.
3. Each month, the Court Supervisor forwards the Monthly Transmittal Report, Bond Report and Bank Reconciliation to the Finance Department.

B. REVOLVING LOAN FUND RECEIVABLES

1. Staff as assigned maintains subsidiary ledgers by payer for each Revolving Loan Fund loan receivable account identifying the loan amount, monthly payments, and remaining balance owed.
2. On a monthly basis, the staff reviews the subsidiary ledgers for any delinquencies.
3. On a monthly basis, staff updates the receivable balance based on monthly statements and payments made.
4. Staff maintains copies of the subsidiary ledgers for reconciliation to the master control account in the Town's general ledger.
5. The Finance Director reconciles the subsidiary ledgers to the general ledger, investigating and correcting any discrepancies.

C. MISCELLANEOUS RECEIVABLES

1. Following each fiscal year end, the Finance Director reviews July and August cash receipts to identify any unrecorded receivables.
2. Any amounts collected by the Town prior to June 30 and remitted to the bank after June 30 are recorded as cash on hand.
3. Any amounts collected after June 30 for services provided prior to June 30 are recorded as accounts receivable.

ALLOWANCE FOR DOUBTFUL ACCOUNTS

PURPOSE: To establish procedures regarding the amount of receivables that is annually estimated as “uncollectable” by the Finance Director. The establishment of an allowance account ensures that the Town’s receivables are not overstated for financial reporting purposes.

I. POLICIES/PROCEDURES

- A. The Finance Director (or designated staff) shall establish an allowance for doubtful accounts.
- B. The estimated allowance should be based upon historical data or other pertinent information relative to the receivables in question.
- C. Generally Accepted Accounting Principles allows for the allowance to be based on a percentage of “net charges” on an annual basis, or based on a percentage of aged receivables.
- D. The estimated Allowance for Doubtful Accounts shall be updated on an annual basis.

SPECIAL EVENT CASH HANDLING PROCEDURES

PURPOSE: To describe the policies and procedures for collecting and reporting amounts received during special event functions.

POLICIES/PROCEDURES

- A. The responsible department will need to turn in a check request for the required bank amount 10 days before the event. The amount of the starting bank is entered on the Special Event Start Bank Form and initialed by the Finance Department.
- B. A cash box or register will be used for all special events. Once the starting bank check is cashed, all money should be placed in the cash box or register.
- C. Cash registers and central ticket areas will be used for food, drink, and admission.
- D. Any overflow cash removed during the event must be documented and initialed on the Special Event Start Bank Form. The amount should be verified and initial by the person transporting the money. Removed cash shall immediately be moved to a locked and secure location. For transfers of \$1,000 or more, a deputy shall accompany the transporter.
- E. When making change, the exact amount must be returned to the cash box that was taken from the cash box. Example: four (4) fives for a twenty.
- F. At the end of the event, a Town employee (and Deputy if the amount is over \$1,000) will transport the money to a secure location, i.e. safe or locked drawer. No money is to be counted at this time.
- G. The first work day following the special event, a minimum of two (2) Town employees shall count and receipt in the funds, and in another department, two (2) Town employees shall count tickets. Amounts are to be recorded on the Special Event Cash Count Sheet. Funds and ticket counts will then be turned over to the Finance Department for verification.

DISHONORED CHECKS

PURPOSE: To describe the policies and procedures for recording and collecting amounts due from dishonored checks.

POLICIES/PROCEDURES

- A. Upon receipt of notice from the bank that a check has been dishonored, the Finance Department issues a letter to the Payer (the party that issued the check) demanding payment for the amount of the check plus a returned check fee as established by Council resolution. This notice allows the Payer five (5) days from the receipt of the letter to remit the total amount due to the Finance Department or face collection from the Yavapai County Attorney Bad Check Program. A copy of this letter, a copy of the notice from the bank, and the original dishonored check are placed in a file for follow up.
- B. The Finance Department notifies the original receiving department of the dishonored check.
- C. The original notice from the bank is attached to the corresponding bank reconciliation as backup.
- D. An entry through the bank reconciliation process is made to record the reduction from the Town's bank account as well as record the amount of the check as an accounts receivable in the proper fund (General Fund, HURF Fund, etc.). Upon payment of the total amount due, the amount of the check is coded to accounts receivable, the returned check fee is coded to Miscellaneous Revenues, and the total is coded to the Town's bank account.
- E. If the Payer has not made payment in full, or payment arrangements, within the allowed timeframe, the check is forwarded to the Yavapai County Attorney Bad Check Program for collection. A copy of the Yavapai County Attorney's form as well as all of the backup is retained in the file for future reference.
- F. Upon payment from the Yavapai County Attorney Bad Check Program, the backup from the file is attached to the receipt for reference.
- G. All payments on dishonored checks should be forwarded to the Finance Department for entry. Only the Finance Director is authorized to setup payment arrangements for amounts due to the Town.

GRANTS

PURPOSE: To ensure grants are properly approved and accounted for.

I. POLICIES

- A. All grant applications must be approved by the Town Manager prior to the application being submitted. The approval should be made through email. The approved grant application will be forwarded to the Finance Director in digital format with a copy of the Town Managers approval email.
- B. Grants larger than \$50,000 or that require any amount of Town matching funds require approval from the Town Council prior to application.
- C. The department administering the grant shall be responsible for the submission of any required quarterly and annual financial reports required by the granting agencies. They are also responsible for verifying that all expenditures are reviewed for reasonableness and for compliance with the grant requirements as well as all requirements laid out in Section C below.
- D. All Federal grants shall be received into the Federal Grants Fund. All other State, County, Non-profit grants of a formal nature shall be received into the Non-Federal Grants Fund. Finally, all non-formal grants or general donations that carry some type of restriction shall be received into the Restricted use Fund.

II. PROCEDURES

A. REIMBURSEMENT GRANTS

1. Monthly, quarterly or as required by the granting agency, the department representative shall obtain a listing of all applicable grant expenditures from the accounting system. Employee wages allocated to the grant must be documented and listed on a per day basis for allocated hours with relevant and allowable wage and ERE costs totaled.
2. After the reimbursement claim is prepared, it is forwarded to the Finance Department for approval before it is submitted. Any discrepancy between the expenditures incurred and the reimbursement claim prepared shall be documented and returned to the department representative for adjustment. Once approved by the Finance Director, the claim is submitted to the granting agency for reimbursement.
3. Finance staff prepares journal entries to record related receivables, transfer of monies for any matching requirements, or adjustment of expenditures as needed.
4. Upon receipt of grant monies, staff ensures that the reimbursement received reflects the amount requested. If not, staff researches and resolves the discrepancy.
5. Finance staff periodically reviews pending reimbursement claims to determine if any outstanding claims have not been received in a timely manner.

B. ADVANCE-TYPE GRANTS

1. Monthly or quarterly as required by the granting agency, the department representative shall obtain a total listing of all applicable grant expenditures along with the grant amounts advanced from the granting agency from the Finance Department.
2. All expenditures are reviewed for reasonableness and for compliance with the grant requirements by the department administering the grant.

3. Once expenses are verified, any required financial status reports are prepared and submitted to the granting agency. Copies of the reports are forwarded to the Finance Department. Any discrepancy between the expenditures incurred and the financial status reports prepared shall be documented by the department representative and submitted to the Finance Department with the copy of the reports.
4. The Finance Director prepares journal entries to transfer monies for any matching requirements, or adjustment of expenditures as needed.

C. OMB UNIVERSAL GUIDANCE

1. Financial Management
 - a. The applying department will identify, document and forward to the Finance Department the following information for all federal grants: 1) CFDA title & number, 2) Federal award ID number and year, 3) Name of the federal agency and 4) Name of the pass-through entity, if any.
 - b. The Finance Department will make sure accounting records adequately identify the source and application of funds and be able to show budget to actual comparisons.
 - c. The applying department will make sure that assets acquired through a federal grant are adequately safeguarded and utilized only for authorized purposes.
 - d. The Finance Department shall make every reasonable effort to minimize the duration of time between the receipt and disbursement of grant funds.
2. Cost Principles
Expenditures under federal awards must:
 - a. Be necessary and reasonable for the performance of the federal award and be allocated to that use.
 - b. Conform to any limitations or exclusions regarding type or cost.
 - c. Be consistent with the policies and procedures the organization would apply to non-federally financed work.
 - d. Be treated consistently with other comparable costs. For example, a cost may not be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the federal award as an indirect cost.
 - e. Be determined in accordance with generally accepted accounting principles (GAAP), except as otherwise provided in 2 CFR 200.
 - f. Not be used to meet cost-sharing requirements or matching requirements of any other federally financed program.
 - g. Be adequately documented.
3. Conflict of Interest
 - a. No employee, officer, or agent may participate in the selection, award or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Conflict of interest extends beyond the person involved to include their spouse, family or other employers as well.
 - b. Individuals involved in the procurement process may not solicit nor accept gratuities, favors or anything of monetary value from contractors or parties to sub-contractors unless the gift is of nominal value, unsolicited and inconsequential to the current federally funded project nor any in the foreseeable future.
 - c. Disciplinary action for knowingly engaging in items a or b above regarding conflicts of interest or accepting gifts or gratuities may include termination of the employee and cancellation of any related procurement agreements.
4. Procurement
 - a. Records detailing the entire procurement process, including relevant decisions along the way, for every federally funded procurement process shall be maintained for 3-years or longer if stipulated by the federal award agency.

- b. The Town's procurement policy will be followed for all federally funded projects unless the federal agency's guidelines dictate a stricter requirement, in which case, the stricter policies will be followed (see the Procurement section within this document).

DONATIONS

PURPOSE: To ensure that donations received by the Town and are properly reviewed, accepted, accounted for and reported.

POLICIES/PROCEDURES:

I. GENERAL DONATIONS

Donations without direct guidance from the donor will be received into the General Fund as unrestricted monies.

II. RESTRICTED DONATIONS

- A. Donations that are restricted in form by the donor as to use or timing of use or any further conditions open the use of such monies must be approved by the Finance Director. Restricted Donations may be returned if it is determined by the Finance Director to be in the Town's best interest to do so. Donations of a de minimis amount or value (less than \$100.00) and for established designated functions do not need the Finance Director's approval.
- B. Employees of the Town may not impose their own restrictions on received donations. Only direct communication from the donor may restrict the use of a donation.
- C. The Finance Director shall be notified as soon as any restricted donations are received, pledged or expected.
- D. Restricted donations are not officially received and accepted until they are deposited by the Town.
- E. Restricted donations must be received with the following information in writing:
 - 1. Donor's Name
 - 2. Donor contact information
 - 3. Conditions of useWithout the above information, restricted donations shall not be deposited until the information is received.
- F. Restricted donations shall be identified and tracked in the general ledger and reconciled on a quarterly basis.

PURCHASING POLICIES

SECTION

PROCUREMENT

PURPOSE: To establish standard policies and procedures for the procurement of goods and services for the Town of Camp Verde to ensure that all goods and services received are properly authorized.

POLICIES/PROCEDURES:

I. GENERAL REQUIREMENTS

- A. Department Head approval is required for all purchases. All invoices must be initialed and dated showing the department head's knowledge and approval for those purchases.
- B. Normal recurring operating expenses, such as utility expenses, rental payments, payroll taxes, etc. do not require comparative quotes nor requisitions for approval.

II. PROCUREMENT PROCESSES

A. Comparative Quotes

- 1. 3 comparative quotes are required for purchases over \$10,000 up to \$50,000 and all non-Bid purchases over \$50,000 except as stated in item B under General Requirements above.
- 2. Quotes or current pricing information should be obtained from reasonable competitors. All competitor information must be printed and attached to the purchase request. Pricing comparisons should be based on best available price information with only reasonable competitor prices used.
- 3. Where 3 quotes cannot be obtained, a vendor's refusal to quote or simply the lack of vendors must be documented and submitted with the requisition to the Finance Department.
- 4. When only a sole-source vendor is available, that information should be documented on the requisition.
- 5. The Town reserves the right to select a higher quote if circumstances can be documented that the more expensive choice is in the Town's best interest.
- 6. Comparative quotes are not required when purchasing from a vendor on any State approved State Procurement List.

B. Requisitions

- 1. The computerized requisition process must be used for any purchases or projects that in total accumulate to more than \$20,000 for each individual vendor except as stated in item B under General Requirements above.
- 2. Approved requisitions show official approval for the procurement process to go forward. As such, no purchases shall be made nor agreements signed until the requisition is approved in full.
- 3. Requisitions require the following approvals:
 - a. Finance Director approval for all requisitions.
 - b. Town Manager approval for all requisitions over \$30,000.
 - c. Formal Council approval for purchases over \$50,000.

C. Sealed Bids

- 1. A formal sealed bid process is required for construction and materials related purchases of over \$50,000.
- 2. Obtain a project/bid number from the Town Clerk's Office.
- 3. Publication of a notice of solicitation. Per A.R.S. § 41-2533, an invitation for bids shall be issued and shall include a purchase description and all contractual terms and conditions applicable to the procurement. The notice may include publication one or more times in a newspaper of general circulation within a reasonable time before bid opening. The publication shall be not less than two weeks before bid opening and shall be

circulated within the affected governmental jurisdiction. Notice shall also be sent to the League of Arizona Cities and Towns, plan rooms and all vendors who have requested to be placed on the bid list.

4. A notice of solicitation for bids shall state the date, time and place of opening, and the place and time period within which bids shall be submitted. The time of bid opening should be not more than 15 minutes after the deadline to submit bids.
5. The notice shall state with particularity the goods or services required and shall state the place where specifications may be examined.
6. Bids shall be submitted in a sealed envelope clearly identified as a bid on the front of the envelope. Any bid not received within the time period allowed shall be rejected.
7. All bids shall be date and time stamped upon receipt.
8. All bids shall be opened in public at the time and place specified, and a tabulation of all bids shall be posted at Town Hall for public inspection.
9. All bidders shall be notified in writing of the award or rejection of any and all bids.
10. Proposals shall be requested and evaluated pursuant to procedures consistent with the State Procurement Code (A.R.S. § 41-2534, as may be amended).
11. Original bid documents are maintained on file in the Town Clerk's Office in accordance with the Town of Camp Verde Records Management Manual.
12. Unless the bids are rejected, the following shall be considered in determining the lowest responsible bidder:
 - a. The ability, capacity and skill of the bidder to perform the contract or provide the service required.
 - b. Whether the bidder can perform the contract or provide the services promptly or within the specified period of time without delay or interference.
 - c. The quality of performance of previous contracts.
 - d. The previous and existing compliance by the bidder with the laws and ordinances of the Town.
 - e. The financial resources and ability of the bidder to perform the contract.
 - f. The quality, availability, and adaptability of the supplies or service.
 - g. The reasons for selecting other than the lowest bidder shall be documented and filed with the bid documents.

D. Contracts & Agreements

1. Contracts & Agreements must be reviewed by the Risk Management Department and must be approved and signed by the Town Manager.
2. Contracts & Agreements in excess of \$50,000 need Council approval and the Mayor's signature.
3. Amendments to any project's line item budget must get Council approval and the Mayor's signature when the Amendment is more than 10% over a contracted amount of \$500,000 or more than 15% of a contracted amount under \$500,000.
4. Council shall be notified of any contract overages within 3 working days.
5. The Mayor, in consultation with the Town Manager may sign change orders in excess of \$50,000 without Council approval, if the cost of the change order will increase based on the time delay incurred waiting for the next Council meeting. The Town Manager will place any such authorization on the agenda of the next scheduled Council meeting for ratification by the Council.

E. Request for Quotes (RFQ)

1. A request for quotes (RFQ) process is required for obtaining loans greater than \$250,000.
2. RFQ's will specify at a minimum, the amount of the desired loan and list the equipment desired or other specified use of the loan. They shall also specify a cut-off date of acceptance.
3. RFQ's should be sent out to a minimum of 3 separate institutions.
4. RFQ's may be sent out and received by email.
5. RFQ's will be reviewed for the best fit for the Town which may include details beyond the interest rate.

F. Other Items

1. Performance and Payment Bonds. The Finance Director shall have the authority to require a performance bond, in such amount as the Finance Director may deem sufficient for contracts other than contracts for

construction, and the Finance Director shall require performance and payment bonds for contracts for construction as required by law (in excess of \$20,000). In all cases of construction to which state law applies, any requirement for a bond shall be incorporated into the contract.

2. Exclusive Service. In the event that there is only one person or entity capable of providing a particular commodity or service, the requirement of the Town Code concerning bidding procedures shall not be applicable. However, for auditing purposes, sole-source proof shall be maintained.
3. Professional and Technical Services
 - i. The provisions of the Town Code shall not apply to professional or technical services.
 - ii. No person or firm practicing in a professional or technical field for which a license is required by state law shall be engaged by the Town unless possessing a current license in good standing.
 - iii. Upon engagement, the Town shall enter into a written agreement or memorandum of understanding for the performance of the services for which engaged, setting forth the scope of services and the unit or total price therefore.
4. Job Order Contract. Under ARS 6-34-601, the Finance Director may authorize the solicitation for Request of Qualifications (RFQ) and/or Request for Proposals (RFP), for the selection of a qualified firm/individual with whom the Town may enter into a Job Order Contract (JOC). The method of solicitation and selection may include the consideration of contractors approved under the Mohave Contract. Multiple contracts for Job-Order-Contracting construction services may be awarded to separate persons or firms on a final list with whom the Town may negotiate fair and reasonable contract terms. Multiple year contracts will be executed for three years, performance reviews and fixed or unit prices may be updated annually.
5. Cooperative Purchasing. The Town Code shall not apply to purchases made by, though or with the State of Arizona or its political subdivisions. The Town may make purchases or award contracts for services without a formal bidding or proposal process whenever other governmental units have done so for the same item or service, if, in the opinion of the Finance Director, a separate bidding process is not likely to result in a significantly lower price for such items or services.
6. Grants. The provisions set forth in the Town Code or the Town of Camp Verde Financial Operations Guide may be superseded by bidding, proposal, or qualification requirements in federal and state grants.
7. Purchases from Mayor or Council Members. Pursuant to ARS § 38-503(C), as may be amended, the Town, through its common Council, may purchase supplies, materials, and equipment not to exceed three hundred dollars in cost in any single transaction or a total of one thousand dollars annually, or as may be adjusted by law from the Mayor or any member of the common Council without using competitive public bidding procedures according to an annually adopted Town policy.
8. Contingency Budget Use
 - i. Town Manager approval for use of the Contingency line item of up to \$10,000 per separate event.
 - ii. Council approval with Town Manager recommendation for use of the Contingency line item for amounts over \$10,000 with the exception of normal employee termination payouts.
 - iii. The Finance Director may utilize the Contingency line item without Council approval to cover normal employee termination payouts once the employee termination payouts line item has been exhausted.

RECEIVING

PURPOSE: To establish standard policies and procedures for the accurate receipting of all purchases or services received by the Town of Camp Verde.

POLICIES/PROCEDURES

- A. All items purchased by the Town require a written receipt of the items at the time of delivery.
- B. A title or deed acts as the receiving document for the purchase of vehicles, land or buildings. The sales contract acts as the invoice.
- C. Items purchased with petty cash are documented by the purchaser as being received by the purchaser's signature on the detailed receipt or with a signed, written description of the items purchased if a detailed receipt is not available. It is then placed in the petty cash drawer and marked "PAID" as proof of the use of funds.
- D. Items purchased and paid for at the time of receipt with a Town check or a Town credit card must include an itemized receipt that is signed by the purchaser. The proper account code is identified, and the receipt is forwarded to the Finance Department for payment.
- E. All other items received are documented on a packing slip, bill of lading or a vendor invoice.
 1. Items received are signed for and dated by the department head or their designee upon inspection by that person that all items on the receiving document are indeed delivered to the Town in good condition.
 2. Receiving documents for items purchased with a Purchase Order include the Purchase Order number.
 3. Items received via a parcel shipping company are signed for at the time of receipt from the delivery company as receipt of a number of boxes or envelopes. Upon delivery of the parcel(s) to the appropriate department, the department head or his/her designee inspects the contents of the delivery, signs and dates the accompanying packing slip or invoice and note the amount and the condition (if necessary) of the items received.
 4. After completing the above procedure(s), all receiving documents are forwarded to the Finance Department and attached to the invoice.
 5. If any item purchased exceeds \$5,000, notification shall be made to the Finance Department to flag the item for potential entry on the Capital Asset Listing. See the "Capital Asset" policy in the Town of Camp Verde Policies and Procedures Guide, Financial Operations Guide for proper reporting procedures.

CONTRACTED SERVICES

PURPOSE: To establish standard policies and procedures for the accurate handling of contracted services.

POLICES/PROCEDURES:

- A. Definition – Contracted Services refers to all Vendors the town hires to perform a service-type activity while on Town property or working on Town equipment.

- B. Before a contract service provider is allowed to begin working, the department utilizing the contract service provider must verify the following:
 - 1. The vendor has completed a Form W-9. This form must be submitted to the Finance Department by the department that the vendor is contracted with. If payment is due and the required Form W-9 has not been received, the payment is subject to backup withholding of 28% pursuant to IRS requirements.
 - 2. The vendor has provided the Risk Manager with a copy of the required liability and worker's compensation insurance policies.
 - 3. The vendor has a current business license on file with the Town Clerk's Office.
 - 4. The vendor's trade licenses/certifications are current and valid.
 - 5. Budget appropriation exists to fund the transaction.

- C. The department utilizing the contract services provider, in conjunction with the Finance Department, is responsible for ensuring that the amounts paid do not exceed the total approved amount.

DISBURSEMENT POLICIES

SECTION

CASH DISBURSEMENTS

PURPOSE: To establish standard policies and procedures for the disbursement of funds to vendors for items or services purchased by the Town of Camp Verde, for ensuring that all services and items delivered were authorized and accounted for properly, and for maintaining accurate vendor files.

POLICIES/PROCEDURES

I. INVOICES

- A. The Cash Disbursement/AP process begins with the received invoice. Original invoices should be used for payment.
- B. Each department is responsible for receiving and verifying each invoice along with entry into the computer accounting system. Exceptions to the actual computer entry includes bills paid by statement and a few other invoices as specified by the Finance Department. The Finance Department will enter those invoices into the computer system.
- C. Each invoice should be verified as: 1) not previously paid and 2) a valid expense, with materials received or services rendered by the receiving department. The Department Director will initial each invoice as approved and include the proper coding on the invoice as well. Backup materials and the receiving document(s) are attached to the invoice.
- D. Staff enters the invoices into a bi-weekly batch file in the computer accounting system. When the batch is ready for payment, staff will print a summary batch report that is to be verified and initialed by the Department Director as valid for payment. The summary report along with the invoice detail is then forwarded to the Finance Department.
- E. Batches are paid bi-weekly by the Finance Department. Received batches are reviewed by the Finance Department with any discrepancies noted and/or adjusted. All individual batches are compiled into a final batch in the computer software for payment by the Accountant. If an emergency check is required, the Finance Director may approve processing of a check outside the normal batch timelines.

II. CHECKS

- A. Blank check stock shall be kept in a locked storage cabinet in the Finance Department.
- B. Check signers include the Mayor, Vice Mayor, Finance Director, and Town Clerk (per Resolution 2008-744).
- C. Check signers may have a signature stamp. Signature stamps shall be placed in a secure location in the check signer's department, but not in the same location as the blank checks. Each check signer is responsible for the safekeeping and authorized usage of the stamp. Each department shall have a designated employee(s) authorized to use the signature stamp in the check signer's absence, and this authorization shall be made in writing.
- D. Signatures may be printed by the accounting software program as long as the signatory is reviewing each check run and approving such by initialing and dating each review.

- E. Printed checks and the check register are documented and reviewed against the invoice detail by the Finance director. The checks, invoices and check register are then forwarded to the Mayor for review and signature. If the Mayor is not available, the Vice-Mayor or Town Clerk is also approved to review and sign. The check register is to be initialed by both signatories verifying that all checks on the register have been reviewed.
- F. A check log shall be maintained by both the Finance Director and the Town Clerk to record all check runs signed and approved at each location. The check log will document the date reviewed/signed, the beginning and ending check numbers of each reviewed run and the name and initials of the person signing, stamping or reviewing. Check logs will be reviewed for discrepancies and initialed by the Town Manager at least twice per year, in January and July, and attached to the December and June Bank Reconciliations respectively.
- G. Signed checks are returned to the Accountant for processing and mailing. Invoices are filed by Vendor name and fiscal year in the Finance Office.
- H. Any voided checks are marked void over the Payee and signature section and filed in a reconciliation file after being reconciled with the bank reconciliation for the same period.
- I. Departments shall submit all prior year invoices to the Finance Department no later than August 31. Any invoices submitted after August 31st may be included in the next fiscal year.
- J. Each January, staff compiles and reconciles a preliminary list of 1099s to be issued in accordance with IRS regulations. The Finance Director reviews and approves the preliminary determination of 1099s to be issued. Once approved, staff prints the final 1099s for distribution to vendors and the IRS.

CREDIT CARD / BUSINESS CHARGE CARD POLICY

PURPOSE: To establish standard procedures for the use of Town credit cards and business charge cards. The purpose of the credit card is principally for use in making travel arrangements or other purchases directly from a vendor's website. Credit card may not be used to bypass the Purchase Order process. Business charge cards are also available for certain frequently used vendors.

I. GENERAL POLICIES

- A. The Finance Department will track, maintain and periodically review all Purchasing card accounts.
- B. Credit card charges shall be turned in to Finance along with a corresponding Credit Card Use form for all purchases on a weekly basis.
- C. Any approved credit card or business charge card accounts shall be opened by the Finance Director, or his or her designee. No other individuals are authorized to open credit card or business charge card accounts.
- D. The Finance Director may raise or lower limits as appropriate within reason for each individual account. Any individual card limit above \$10,000 must be requested by the Finance Director and approved by the Town Manager.

II. CARD GROUPS

- A. Gas cards: Gas cards are issued under specific departments and are only able to purchase fuel for vehicles. Cards are held/controlled by the authorized individual of each department. Cards are checked out for a specified use and returned. Gas cards should not be used locally in place of the County gas supply. Gas cards typically have a \$250 limit.
- B. Travel cards: Travel cards are issued under specific departments and can be utilized for all travel related expenses including, fuel, lodging, parking fees, etc. They are generally also used for training registration. Cards are held/controlled by the authorized individual of each department. Cards are checked out for a specified use and returned. Travel cards typically have a \$1,000 limit.
- C. Department cards: Department cards have a much broader range of purchase options and are used for purchases within a single department typically of a smaller nature and generally through websites. Department cards typically have up to a \$2,000 limit.
- D. Individual cards: Individual cards are reserved for department heads or higher level admin staff that typically make their own purchases or purchases specifically for their department. Individual cards typically have a limit of between \$500 and \$1,500. However, department heads that show a specific need can have a higher limit up to \$5,000.
- E. Finance cards: Finance has Gas, Travel and Department cards that are available to all Town departments as needed. Cards are checked out from Finance and returned after use. Finance department cards have specific uses and limits as follows:
 - a. Card #1 is for Finance use only, paying AP bills and all annual recurring billing arrangements. It is not used for any offsite purchases. It has a limit of \$50,000.

- b. Card #2 is used by all Town departments for large on-site purchases greater than \$1,000. It has a limit of \$50,000.
- c. Card #3 is used by all Town departments for smaller on-site purchases less than \$1,000. It has a limit of \$15,000.

III. USE OF CARD

- A. The credit card/business charge card is to be used for Town purchases only.
- B. No person other than the one who signed out the card is authorized to use it. Employees must not retain credit card information for future use. Card information should never be saved to any website, with the exception of the Finance #1 card which requires Finance approval.
- C. The employee shall take all necessary precautions to keep cards and card numbers in a secure location. The Finance Department is to be notified immediately if card is lost or stolen.

IV. DOCUMENTATION

- A. An invoice and any relevant backup information for all purchases must be obtained any time a purchase is made using the card, including phone and internet purchases. These documents are to be used to verify the purchases on the monthly statement of account. Invoices should be in detail to allow clear understanding of the purchased items or service. If the purchaser is unable to provide such documentation, the charges may be the responsibility of the purchaser.
- B. All purchases are to be recorded on Credit Card Use Form. This form should be completed at the time of purchase.
- C. For internet orders, employees must print a copy of the receipt/order confirmation and attach to the Credit Card Use Form. Any originals mailed after the purchase should be attached as well.
- D. If, for any reason, the employee does not have documentation for a transaction, the employee must attach a Credit Card Use Form, providing: a description of the item, vendor's name, reason for missing documentation, and the action that will be taken to ensure proper documentation in the future. In addition, the employee and the department head's signature are required on the form.

V. PROHIBITED CHARGES

- A. The following uses of a credit card are **prohibited**:
 - 1. Cash advances.
 - 2. Personal purchases. Employees may not charge any personal items on the Town credit cards/business charge cards.
 - 3. Any meals or alcoholic beverage purchases.
 - 4. Purchases that do not follow Town established procurement policies (see the PROCUREMENT section).

Any prohibited use of cards shall be reported to the applicable department head and/or the Town Manager.

VI. RECONCILIATION AND PAYMENT

- A. All invoices are reconciled to the monthly statement by the Finance Office.
- B. Payment shall be made promptly and before the due date to avoid any service or finance charges.

- C. Any department not responding promptly to the request for information from the Finance Department or in any way delaying the timely monthly payment of the credit card account shall be assessed the finance charges imposed by the issuing financial institution.

VII. POLICY VIOLATIONS

Failure to follow this policy may result in loss of card privileges and, for employees, may result in disciplinary action, including termination of employment.

TRAVEL AND TRAINING

PURPOSE: The policy of the Town of Camp Verde is to encourage training opportunities for employees so their services rendered to the Town can be made more effective, and that employees may become, at the same time, qualified for promotion to higher-level positions. The department head, consistent with the budget and this policy, may authorize attendance at conferences, seminars, meetings, conventions and other courses that directly benefit the Town of Camp Verde.

POLICIES/PROCEDURES:

I. ELIGIBLE INDIVIDUALS

- A. Current Town employees and necessary regular volunteers
- B. Members of boards, commissions, authorities, volunteers, council and committee members who are not employees of the Town yet serve the Town as members on these boards, commissions, authorities, councils and committees.

II. GENERAL PRINCIPLES

- A. All out-of-state travel shall be approved by the Town Manager prior to scheduling.
- B. Eligible individuals may attend educational or training seminars if funds for that purpose are available and such training is directly job related or beneficial to the Town.
- C. The most economical method of transportation shall be selected in terms of expense to the Town (or grantor agency) and the eligible individual's time away from the office. If the eligible individual chooses an alternate method of transportation, reimbursement shall be capped at the cost of the least expensive option.
- D. All travel, in-state and out-of-state, is conducted according to the Town Travel and Training Policy regardless of funding source (i.e. Grant requirements do not supersede the Town requirements; however, any grant requirements that are more restrictive must be followed.).
- E. Shared lodging is encouraged, wherever possible. Non-shared lodging requires approval of the department head.
- F. Any travel reimbursement claims shall be submitted to the Finance Department using the Training/Travel Reimbursement Form within five (5) business days after the end of the trip.
- G. Any expenses incurred for items such as alcohol, telephone calls (except when business related), in room movies, etc. shall not be covered by the Town and are the employee's responsibility.
- H. It is appreciated by the Town when travelers are able to save the Town from certain expenses. However, this does not give the traveler the right to expect to receive financial gain for those savings, i.e. if you stay with family you do not have the right to claim per diem for meals provided at their house.

III. PROCEDURES

- A. Employees desiring to attend schools, conferences, conventions, seminars, and other official meetings shall complete a Training/Travel Expense Advance Form and submit to their department head for approval. If the travel is out-of-state, it shall first be approved by the Town Manager prior to scheduling.
- B. Upon approval of the training/travel request, the department designee makes the necessary travel arrangements and prepays lodging and other travel costs as appropriate. All travel/training arrangements are recorded on the Training/Travel Expense Advance Form.
- C. For advances of per diem allowances, employees must submit a complete and approved Training/Travel Expense Advance Form to the Finance Department not later than ten (10) working days prior to the date that travel for such schooling or training is to commence.

IV. TRAVEL COMPENSATION GUIDELINES

- A. Tips and other gratuities for all meals are included in the per diem.
- B. The Town shall compensate expenses only when the expenses are incurred during the performance of official duties of the Town employee and for the Town's benefit.
- C. Subsistence shall not be permitted when the training received is for the direct benefit of the employee and not required by the job.
- D. An employee on Town travel status who extends the travel for his/her own convenience or enjoyment when such is not required by the Town, is not entitled to the allowance for that meal or if applicable, lodging. Any increase in travel costs, i.e. a larger room, extra bed, per person expenses, due to an accompanying family member will be borne by the employee.
- E. Employees shall be responsible for any fines or traffic violations incurred while traveling on Town business in either a Town vehicle or personal vehicle.

V. LODGING

A. Eligibility

- 1. Employee must be on authorized travel status.
- 2. Travel must be outside a 75-mile radius of the corporate Town limits and a multi-day event or an early morning meeting.
 - a. Early morning meeting requirement is having to leave the Town prior to 6:00 am to arrive on time.
- 3. Events starting at or after 8:00 a.m. are not eligible for lodging and per diem for the day before the event begins unless the event is located in an area outside the traveling distance of the greater Phoenix, Flagstaff, Prescott or Payson areas.
- 4. Lodging must be at a commercial establishment to be eligible for reimbursement.
- 5. Lodging is covered at the single room rate unless sharing a room with another Town employee.

B. Documentation

- 1. The commercial establishment's original receipt is required.
- 2. Lodging receipts must be itemized.
- 3. If original lodging receipt is lost or destroyed:
 - a. A photocopy may be submitted with the statement. Treat as the Original.
 - b. The employee and the department head must sign the photocopy.
 - c. If a photocopy is not available and cannot be obtained from the commercial establishment, then a canceled check or credit card receipt showing the payment of the lodging may be used. This

situation may cause the employee to receive disciplinary action including the loss of authorized travel status.

VI. MEALS

- A. Meals will only be reimbursed on a Per Diem basis.
1. Per diem requires an overnight stay. Single day travel does not qualify for per diem.
 2. Meals must be at a commercial establishment to be eligible for per diem.
 3. Receipts are not required to be submitted.
 4. Traveler is not entitled to a per diem allowance for meals that are included (free) at the conference, seminar or lodging site. Please remove these from your per diem request or refund to the Town afterward.
 5. Per diem requests must be signed by the requesting payee.
 6. Town purchasing cards (credit cards) may not be used for meals.
- B. Per Diem Rates
- | | |
|-----------|----------|
| Breakfast | \$ 13.00 |
| Lunch | \$ 14.00 |
| Dinner | \$ 23.00 |
- C. Allowable Meal Times
1. Breakfast - When travel commences on or before 6:00 a.m. or returns after 10:00 a.m.
 2. Lunch – When travel commences prior to 11:30 a.m. or returns after 1:30 p.m.
 3. Dinner - When travel commences prior to 6:00 p.m. or returns after 7:00 p.m.
- Note: Travel times are determined WITHOUT considering a stop for meals.

VII. TRANSPORTATION

- A. Compensation shall be made only for the method of transportation, which is in the best interest of the Town considering travel expense, vehicle condition, as well as the employee's time. When more than one employee uses the same motor vehicle, only one claim for mileage compensation shall be allowed.
- B. Using Town Owned Vehicle
1. Using a Town vehicle is the preferred method for transportation.
 2. Obtain authorization from your department head prior to use of a Town owned vehicle.
 3. A valid driver's license is required if the employee is driving a Town, personal or rental unit on Town business.
 4. Each department shall reserve a pool vehicle with the Town Clerk's Office at least 24 hours before needed.
 5. Pool vehicles require that all pertinent information be provided in the vehicle log, including name of user, beginning and ending mileage, total miles traveled, destination, purpose of travel, and fuel level. These forms are picked up from and returned to the Town Clerk's office.
 6. Pool vehicles should be returned with a full fuel level from an out-of-town trip and any problems or incidents with the vehicle must be reported to the Maintenance Supervisor. The vehicle shall be returned in a clean state (all soda cans, paper and trash shall be removed).
 7. There is no smoking or alcohol allowed in Town vehicles.
 8. Passengers & Drivers - No unauthorized passengers or drivers will be allowed to either operate or ride in Town vehicles. Transporting family members in Town vehicles shall be allowed only when the family member is accompanying an employee to a business meeting or official function. No additional expenses to the Town should be incurred as a result of the family member traveling in a Town vehicle. The driver of a Town vehicle MUST be a Town employee or official.

- C. Requirements for using personal vehicle

1. Obtain authorization from your department head prior to use of personal vehicle.
2. A valid Arizona driver's license is required if the employee is driving a Town, personal or rental unit and on Town business.
3. Employees are responsible for ensuring personal vehicles are safe for travel.
4. Employees must carry liability insurance coverage with a minimum coverage of \$15,000 per person and \$30,000 per accident.
 - a. If a traveler using a privately owned vehicle is involved in an accident and found to be at fault, his/her liability insurance carrier is responsible to the limits of the policy, including any deductibles. If the amount exceeds that coverage, the Town's insurance, at the time, covers the amount over the policy limits if the traveler was acting within the course and scope of their employment.
 - b. If a traveler driving a privately owned vehicle on Town business is involved in an accident, regardless of fault, the Town shall not reimburse for any physical damage to the motor vehicle.
5. Compensation Basis
 - a. Compensation is based on map mileage using official state highway maps or mapping programs. Odometer mileage may be submitted for travel to dining or multiple event locations within reason (ex: traveling long distances to eat at a certain restaurant rather than those within close proximity to the event is excessive and will not be reimbursed).
 - b. Beginning address and ending location address must be submitted for compensation.
 - c. Compensation is based on using the most direct route.
 - d. Mileage compensation shall be at the lower of the Arizona Department of Administration approved rate or the IRS standard mileage rate. When the Arizona Department of Administration and/or the IRS standard mileage rate adjust, the Town automatically adjusts its mileage rate. The mileage rate includes all travel and maintenance expenses of the vehicle.

VIII. MISCELLANEOUS TRAVEL ISSUES

- A. Communication Expense
 1. Business communication charges, including faxes and copies, are reimbursable if documented by receipts.
 2. Business calls are reimbursable and should be noted as such on the hotel receipt. The number called should be visible. No personal calls shall be reimbursed.
- B. Extending Business Trips with Vacation Time
 1. With the department head's approval, traveler may extend a business trip using vacation time.
 2. The Town covers the lodging, map mileage and per-diem for the period that the traveler is conducting Town business. Additional costs to extend the trip shall be borne by the traveler.
- C. Local Transportation, Tolls and Parking
 1. Taxi, bus, and streetcar use is classified as local transportation and can be claimed with receipts. Whenever possible, hotel-provided shuttles should be used.
 2. Claims for local transportation shall not be allowed where the Town provides for other transportation (Town, personal or rental vehicle) unless it can be documented that local transportation was necessary or reasonable.
 3. Bridge and road tolls are reimbursable with receipts.
 4. Travelers must use the free or discounted parking, when available, when traveling on Town business. Valet parking expenses are not reimbursable unless required for direct Town business.
 5. Receipts are required for reimbursement of allowable parking fees.

E. Rental Cars

1. If travel necessitates the use of a rental car, Department Head authorization must be obtained prior to booking the rental car.
2. The rental car must be a mid-size or smaller vehicle unless a group traveling together requires a larger vehicle or no other vehicle is available.
3. Insurance shall not be purchased from the rental car agency as the Town's insurance policy covers rental cars.

E. Airline Travel

1. Department Head authorization must be obtained if airline travel is requested.
2. The Town will only fund coach seating in airline traveling. If the employee wants to upgrade the seating type, the employee is responsible for the difference in cost.

UNCLAIMED PROPERTY

PURPOSE: To establish standard policies and procedures for recording and handling unclaimed property.

POLICIES/PROCEDURES

- A. On a monthly basis, review all checks that are still outstanding on all bank reconciliations.
- B. If checks have not cleared after 90 days, the Finance Department will attempt to contact the individual or vendor. Checks held for pickup will be mailed after 14 days if not picked up.
- C. If the individual/vendor cannot be reached or a mailed check is returned, the Finance Department staff shall void the check and place a copy of it in the individual, vendor or employee's file.
- D. Record the voided check amount in the Unclaimed Property liability account.
- E. If the vendor, or employee, contacts Finance after the check has been voided, reissue another check and remove the amount from the Unclaimed Property liability account. Place a copy of the reissued check in the vendor or employee's file.
- F. On an annual basis (on July 1), review all amounts in the Unclaimed Property liability account and identify those that have reached the period when payment must be turned over to the state. The dates used on the "Unclaimed Property Report" are July 1 through June 30. The report is due November 1.
- G. Send the completed Unclaimed Property Report to Accounts Payable for payment.

GENERAL LEDGER POLICIES

SECTION

JOURNAL ENTRIES

PURPOSE: To maintain balanced accounts and to make necessary adjustments to resolve unbalanced accounts.

I. POLICIES/PROCEDURES

- A. A Journal Entry form is completed detailing the adjustments needing to be made. Any supporting schedules or other documentation are attached. The employee preparing the journal entry shall sign and date the Journal Entry form.
- B. Journal entries shall be approved by the Finance Director prior to entry into the accounting system.
- C. Approved journal entries are entered into the accounting system monthly. Only the Finance Director shall be able to post entries into the system.

II. AUDIT ADJUSTING JOURNAL ENTRIES

- A. The Finance Director shall review to determine the validity of any audit adjusting journal entry.
- B. Upon consensus, the audit adjusting journal entry is input into accounting system and posted by the Finance Director.

TOWN FUNDS

PURPOSE: To establish policies related to the operation of Town funds.

POLICIES/PROCEDURES

I. CREATING / REMOVING FUNDS

- A. All requests to add or remove funds must be approved by the Town Council.
- B. New funds generally are requested and approved as part of the annual budget process; however, if the need arises during the year, a request for creation of a new fund should be submitted to the Town Council for approval. Funds shall only be considered for removal during the budgeting process each year.
- C. Once approved, the Finance Director will create the new fund or remove the old fund in the accounting system.
- D. The Finance Director notifies applicable employee(s) of the uses and non-uses of the new fund or of the disuse of the old fund.

II. OPERATING TRANSFERS

- A. Operating Transfers are authorized by the Town Council during the annual budget process.
- B. If an unbudgeted operating transfer becomes necessary or if the amount budgeted was insufficient by more than 5%, approval for the transfer or the increase in amount must be obtained from the Town Council. Budgeted Operating Transfers needing to be increased by less than 5% can be authorized by the Finance Director.
- C. Operating transfers are recorded through a journal entry (refer to the Journal Entries Section).
- D. Operating transfers shall be recorded in a timely manner. Depending upon the nature and purpose, operating transfers shall be recorded quarterly.

PAYROLL POLICY

SECTION

PAYROLL

PURPOSE: To establish standard policies and procedures for the disbursement of funds to employees of the Town of Camp Verde to ensure that all work performed is authorized and accounted for properly and to maintain payroll files.

POLICIES/PROCEDURES:

I. INITIATION, STATUS CHANGES and PAYROLL WITHHOLDINGS

Original authority for placing an employee on the payroll, authority to execute any change of employee status, or authority to remove an employee from the payroll is recorded on a properly executed and approved Personnel Action Form. Personnel Action Forms shall be signed by duly authorized Town officials. Authority for initial federal and state income tax withholdings and subsequent changes is recorded on a properly executed W-4 form and A-4 form. The original authority for court ordered withholdings shall be a copy of the court order. Deductions from an employees' check must be supported in writing by the employee.

II. RECORDS

A. Employee Payroll Files

An Employee Payroll File is maintained for each employee in the Finance Office which includes the following information: Personnel File Information Form, W-4, A-4, copies of Personnel Action Forms, copy of Retirement Enrollment Form, payroll deduction forms, court orders, and any miscellaneous payroll information regarding the employee.

B. Employee Personnel Files

The originals of the following forms are kept in the Employee's Personnel File located in the Human Resources Department: Employment Verification Form, I-9, Personnel Action Forms, Application and Evaluations, retirement information, Personnel Manual Acknowledgement forms, Oath of Office, disciplinary information, training certifications, and other personnel related documents.

C. Employee Time Records

Employee time and pay records are maintained electronically within the accounting system.

III. PAY PERIODS

All employees are paid bi-weekly, 26 times per year on the Wednesday following the end of each pay period. Each bi-weekly pay period shall be defined as from 12:01 a.m. Sunday of one week through 12:00 a.m. Saturday of the following week.

IV. TIME ENTRY & APPROVAL

Time entry is completed electronically through the accounting system. Each employee has their own login name and individually selected password. Employees are responsible for entering their time for each pay period. Once employee time is entered and submitted, it must be approved electronically by the authorized supervisor. Exempt employees are not required to enter time on a bi-weekly basis.

V. VACATION, SICK OR COMP TIME

Any employee requesting time off must first get approval from their supervisor in advance for the requested time. Time off requests for all employees (including exempt) are submitted electronically through the time entry system and are then approved or denied by the employee's supervisor electronically as well. If an employee will be gone due to illness, injury or worker's compensation for 3 or more days, the Human Resources Department must be notified promptly.

VI. CHECK RUN, SIGNING AND DISBURSEMENT

- A. Staff generates, from the computer, the payroll checks and check register.
- B. Manual checks are approved by the Finance Director and then forwarded to the Town Clerk (or Mayor or Vice Mayor if the Clerk is unavailable) for review and signature. The checks are then returned to the Finance office for distribution to employees.
- C. Check stubs and a copy of direct deposit checks along with all other relevant information used for the check run are placed in a folder for each separate pay run. Payroll checks are available for pickup on Wednesday morning. Department heads or their designated employee can pick up checks for their entire department. The employee picking up the checks must sign the Payroll Check Sign-out Log

VII. FISCAL YEAR END PROCEDURES

- A. When the final fiscal year end payroll crosses both fiscal years, the expenditures are allocated to each fiscal year based on the number of days in each period.
- B. Required reports are reconciled and filed each quarter and at year-end.

VIII. PAYROLL LIABILITY ACCOUNTS

The payroll liability accounts will be reconciled at least quarterly and any necessary adjustments will be made. The Finance Director reviews these reconciliations.

BUDGET POLICY

SECTION

BUDGET POLICY

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

I. POLICIES

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

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 across functional departments as defined below in item 3, 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 “1XX & 9XX” department account numbers
 - b. Magistrate Court – All “3XX” department account numbers
 - c. Public Works – All “400, 410 & 420” department account numbers
 - d. Community Development – All “5XX” department account numbers
 - e. Marshal's Office – All “6XX” department account numbers
 - f. Library – All “7XX” department account numbers
 - g. Parks & Rec – All “8XX” 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 the Town Manager for amendments within a functional budget area or to the Town Council for amendments across functional department areas.
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 an adopted and funded capital improvement program (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 is 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 capital improvement budget with the development of the operating budget.
4. If funding new facilities, the Parks Fund and other 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 Funds - 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 Funds - Capital Project Funds are used to track the financial resources to be used for the acquisition or construction of capital assets and for larger 1-time projects that may not ultimately be capitalized.
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. PROPRIETARY FUNDS

1. Enterprise Fund – Enterprise Funds are used to account for business-type activities where a fee is charged to external users for goods or services and use the full accrual basis of accounting for reporting but use the modified accrual basis of accounting for budgeting purposes.

I. 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.

J. 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

SECTION

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

SECTION

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

J. CONCENTRATION AND DIVERSIFICATION

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

K. MINIMUM ACCEPTABLE CREDIT QUALITY

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

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

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

L. SAFEKEEPING AND CUSTODY

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

M. REPORTING

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

N. CUSTODIAN RECONCILIATION

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

O. ETHICS AND CONFLICTS OF INTEREST

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

P. POLICY CONSIDERATIONS

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

Q. INVESTMENT TRAINING

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

MISCELLANEOUS POLICIES

SECTION

FRAUD POLICY

PURPOSE: To establish policies and procedures to maintain an ethical environment as a top priority for the Town of Camp Verde. The Town's Fraud Policy formalizes the expectations of personal honesty and integrity required of Town officials and employees. The Town of Camp Verde is committed to protecting its revenue, property, information, and other assets from any attempt, either by members of the public, contractors, sub-contractors, agents, intermediaries, or its own employees, to gain by deceit, financial or other benefits. This policy prohibits fraud or misuse of the Town of Camp Verde's assets and sets forth specific guidelines and responsibilities regarding appropriate actions that must be followed for the investigation of fraud and other similar irregularities.

POLICIES/PROCEDURES

- A. The Town of Camp Verde recognizes the importance of protecting the organization, its taxpayers, its employees, and its assets against financial risks, operational breaches and unethical activities. Therefore, the management must clearly communicate the fraud prevention policy to both internal and external customers, vendors and employees.
- B. The impact of misconduct and dishonesty may include:
 - 1. The actual financial loss incurred
 - 2. Damage to the reputation of the Town and our employees
 - 3. Negative publicity
 - 4. The cost of investigation
 - 5. Loss of employees
 - 6. Loss of public confidence
 - 7. Damaged relationships with our contractors and suppliers
 - 8. Litigation
 - 9. Damaged employee morale
- C. The Town of Camp Verde's goal is to establish and maintain an environment of fairness, ethics and honesty for our employees, our citizens, our suppliers and anyone else with whom we have a relationship. To maintain such an environment requires the active assistance of every employee and manager every day.
- D. The Town of Camp Verde is committed to the deterrence, detection and correction of misconduct and dishonesty. The discovery, reporting and documentation of such acts provides a sound foundation for the protection of innocent parties, the taking of disciplinary action against offenders up to and including dismissal where appropriate, the referral to law enforcement agencies when warranted by the facts, and the recovery of assets.
- E. Definitions - As used in this policy, the terms listed below shall have the following definitions:
 - 1) Assets – the entire property of the Town of Camp Verde. Assets include, but are not limited to, all Town vehicles, building properties, office equipment, software, cash receivables, wages and benefits, equipment, and tools.
 - 2) Corruption – the offering, giving, soliciting or accepting of an inducement or reward that may improperly influence the action of a person or entity.
 - 3) Embezzlement – any loss resulting from the misappropriation of the Town of Camp Verde's assets.
 - 4) Employee(s) – all Town of Camp Verde employees, independent contractors, consultants, temporary workers, and volunteers.

- 5) Fraud – the intentional deception, misappropriation of resources, or the manipulation of data to the advantage or disadvantage of a person or entity.
- 6) Loss – the Town of Camp Verde losing possession or control of any type of asset through fraudulent activities.
- 7) Misappropriate – to take or make use of any item without authority or right.
- 8) Misapplication – illegal or improper use of lawfully held funds or property.

F. Zero Tolerance Policy - The Town of Camp Verde has adopted a zero tolerance policy regarding fraud. No employee of the Town shall remove any Town of Camp Verde asset from the property, misuse any Town asset for one's personal gain, or willfully misappropriate any Town of Camp Verde asset. Any evidence supporting fraud, theft, or embezzlement of the Town of Camp Verde's assets and equipment may be subject to the following actions including, but not limited to: suspension, termination, restitution, and criminal charges. Any Town of Camp Verde employee who is aware of fraud being committed against the Town of Camp Verde by anyone shall report such activity to the Town Manager or the Ethics Hotline (aka Whistle-Blower Hotline).

G. Prohibited Acts

1. Fraud is defined as an intentional deception, misappropriation of resources, or the manipulation of data to the advantage or disadvantage of a person or entity. Some examples of fraud include:
 - a. Falsification of expenses and invoices.
 - b. Authorizing or receiving compensation for goods not received or services not performed.
 - c. Theft of cash or any assets.
 - d. Forgery, unauthorized alteration or falsification of records.
 - e. Improprieties in the handling or reporting of money transactions.
 - f. Knowingly providing false information on job applications.
 - g. Authorizing or receiving compensation for hours not worked.
 - h. Embezzlement, bribery or conspiracy.
 - i. Misappropriation, misapplication, destruction, removal, or concealment of Town of Camp Verde property.
 - j. Misrepresentation of fact.
 - k. Computer-related activity involving unauthorized alteration, destruction, forgery, or manipulation of data or misappropriation of Town-owned software.
 - l. Any apparent violation of Federal, State, or Local laws related to dishonest activities or fraud.

H. Deterring Fraud and Corruption

1. The Town has established internal controls and policies and procedures in an effort to deter, prevent, and detect fraud and corruption. All new full time employees are subject to background investigations including a criminal background check(s). All temporary, part-time, and seasonal employees may be subject to a criminal background check based on position and possible duration or employment. The Town may also verify all applicants' employment history, education and personal references prior to making an offer of employment.
2. All vendors, contractors, and suppliers must be in good standing and be authorized to transact business in the Town of Camp Verde. Vendors, contractors, and suppliers may be subject to screening, including verification of the individual or company's status as a debarred party.
3. When necessary, contractual agreements with the Town may contain a provision prohibiting fraudulent or corruptive acts and will include information about reporting fraud and corruption.
4. Town employees will receive annual fraud and corruption awareness training (ethics training). New employees will receive this policy as part of their training at orientation. Employees will be required to sign an acknowledgement verifying that they received a copy of the fraud policy and attended the awareness training.

5. Each department is responsible for instituting and maintaining a system of internal control to provide reasonable assurance for the prevention and detection of fraud, misappropriations, and other irregularities. Management should be familiar with the types of improprieties that might occur within their area of responsibility and be alert for any indications of such conduct.

I. Reporting of Fraud or Corruption

1. Allegations and concerns about fraudulent or corrupt activity may come from various sources including employees, vendors, members of the public, results of internal and external audit reviews, or from any other interested parties.
2. All employees and officers have a duty to report concerns they have or information provided to them about the possible fraudulent or corrupt activity of any officer, employee, vendor, or any other party with any association with the Town. Any person who has a reasonable basis for believing fraudulent or corrupt acts have occurred has a responsibility to report the suspected act immediately.
3. Employees will be granted whistle-blower protection when acting in accordance with this policy. When informed of a suspected impropriety, neither the Town nor any person acting on behalf of the Town shall:
 - a. Dismiss or threaten to dismiss the employee,
 - b. Discipline, suspend, or threaten to discipline or suspend the employee,
 - c. Impose any penalty upon the employee, or
 - d. Intimidate or coerce the employee.Violations of the whistle-blower protection will result in discipline up to and including termination.
4. Concerns should be reported to any of the following:
 - a. Town Manager
 - b. Town Council
 - c. Human Resources Director
 - d. The employee's immediate supervisor
 - e. Anonymous Ethics Hotline (aka Whistle-Blower Hotline)

5. Reporting Procedures

a. Mayor and Town Council Responsibilities

- 1) If the Mayor or a Town Councilmember has reason to suspect that a fraud has occurred, he or she shall immediately contact the Town Manager (or contact the Town Attorney or Human Resources Director if the Town Manager is involved).
- 2) The Mayor or Town Councilmember shall not attempt to investigate the suspected fraud or discuss the matter with anyone other than the Town Manager (Town Attorney or Human Resources Director if the Town Manager is involved).
- 3) The alleged fraud or audit investigation shall not be discussed with the media by any person other than through the Town Manager in consultation with the Town Attorney and the Human Resources Director.

b. Management Responsibilities

- 1) Management is responsible for being alert to, and reporting fraudulent or related dishonest activities in their areas of responsibility.
- 2) Each manager should be familiar with the types of improprieties that might occur in his or her area and be alert for any indication that improper activity, misappropriation, or dishonest activity is, or was, in existence in his or her area.
- 3) When an improper activity is detected or suspected, management should determine whether an error or mistake has occurred or if there may be dishonest or fraudulent activity.
- 4) If management determines a suspected activity may involve fraud or related dishonest activity, they should contact their immediate supervisor (or contact the Town Manager or Human Resources Director if the supervisor is involved).
- 5) Department Heads should inform the Town Manager (or contact the Town Attorney or Human Resources Director if the Town Manager is involved).

- 6) Management should not attempt to conduct individual investigations, interviews, or interrogations. However, management is responsible for taking appropriate corrective actions to ensure adequate controls exist to prevent reoccurrence of improper actions.
 - 7) Management should support the Town's responsibilities and cooperate fully with the Human Resources Department, other involved departments, and law enforcement agencies in the detection, reporting, and investigation of criminal acts, including the prosecution of offenders.
 - 8) Management must give full and unrestricted access to all necessary records and personnel. All Town furniture and contents, including desks and computers, are open to inspection at any time. There is no assumption of privacy.
 - 9) In dealing with suspected dishonest or fraudulent activities, great care must be taken. Therefore, management should avoid the following:
 - a) Incorrect accusations.
 - b) Alerting suspected individuals that an investigation is underway.
 - c) Treating employees unfairly.
 - d) Making statements that could lead to claims of false accusations or other offenses.
 - 10) In handling dishonest or fraudulent activities, management has the responsibility to:
 - a) Make no contact (unless requested) with the suspected individual to determine facts or demand restitution. Under no circumstances should there be any reference to "what you did", "the crime", "the fraud", "the misappropriation", etc.
 - b) Avoid discussing the case, facts, suspicions, or allegations with anyone outside the Town, unless specifically directed to do so by the Town Attorney.
 - c) Avoid discussing the case with anyone inside the Town other than employees who have a need to know such as the Town Manager, Human Resources Director, Town Attorney, or law enforcement personnel.
 - d) Direct all inquiries from the suspected individual, or his or her representative, to the Town Manager or Town Attorney. All inquiries by an attorney of the suspected individual should be directed to the Town Attorney. All inquiries from the media should be directed to the Town Manager.
 - e) Take appropriate corrective and disciplinary action, up to and including dismissal, after consulting with the Human Resources Director, in conformance with the Town's Personnel Policies and Procedures or the appropriate bargaining document.
- c. Employee Responsibilities
- 1) A suspected fraudulent incident or practice observed by, or made known to, an employee must be reported to the employee's supervisor for reporting to the proper management official.
 - 2) When the employee believes the supervisor may be involved in the inappropriate activity, the employee shall make the report directly to the next higher level of management and/or the Town Manager (or contact the Town Attorney or Human Resources Director if the next higher level of management and/or the Town Manager is involved).
 - 3) If the employee is uncomfortable reporting the information directly to management, the employee may make an anonymous report through the Ethics Hotline (aka Whistle-Blower Hotline).
 - 4) The reporting employees shall refrain from further investigation of the incident, confrontation with the alleged violator, or further discussion of the incident with anyone, unless requested by the Town Manager, Human Resources Director, Town Attorney, or law enforcement personnel.
- d. Human Resources Department Responsibilities
- 1) Upon assignment by the Town Manager, the Human Resources Director will promptly investigate the fraud.
 - 2) In all circumstances where there appears to be reasonable grounds for suspecting that a fraud has taken place, the Human Resources Director, in consultation with the Town Attorney, will contact the Marshal's Department.
 - 3) The Human Resources Director shall be available and receptive to receiving relevant, confidential information to the extent allowed by law.

- 4) If evidence is uncovered showing possible dishonest or fraudulent activities, the Human Resources Director will proceed as follows:
 - a) Discuss the findings with the appropriate management/supervisor and the department director.
 - b) Advise management, if the case involves staff members, to meet with the Human Resources Director (or his/her designated representative) to determine if disciplinary actions should be taken. Any disciplinary action taken will be in accordance with the Town Personnel Rules and any applicable Memorandums of Understanding.
 - c) Report to the External Auditor such activities in order to assess the effort of the illegal activity on the Town's financial statements.
 - d) Coordinate with the Town's Risk Management insurer regarding notifications to insurers and filing of insurance claims.
 - e) Take immediate action, in consultation with the Town Attorney, to prevent the theft, alteration, or destruction of evidentiary records. Such action shall include, but is not limited to:
 - i. Removing the records and placing them in a secure location, or limiting access to the location where the records currently exist.
 - ii. Preventing the individual suspected of committing the fraud from having access to the records.
 - 5) In consultation with the Town Attorney and the Marshal's Department, the Human Resources Department may disclose particulars of the investigation with potential witnesses if such disclosure would further the investigation.
 - 6) If the Human Resources Department is contacted by the media regarding an alleged fraud or audit investigation, the Human Resources Department will consult with the Town Manager and the Town Attorney, as appropriate, before responding to a media request for information or interview.
 - 7) At the conclusion of the investigation, the Human Resources Department will document the results in a confidential memorandum report to the Town Manager and the Town Attorney. If the report concludes that the allegations are founded, the report will be forwarded to the Marshal's Department for subsequent transfer to the County Attorney for disposition.
 - 8) Unless exceptional circumstances exist, a person under investigation for fraud is to be given notice in writing of essential particulars of the allegations following the conclusion of the audit. Where notice is given, the person against whom allegations are being made may submit a written explanation to the Human Resources Department no later than seven calendar days after notice is received.
 - 9) The Human Resources Department will be required to make recommendations to the appropriate department for assistance in the prevention of future similar occurrences.
 - 10) Upon completion of the investigation, including all legal and personnel actions, all records, documents, and other evidentiary material, obtained from the department under investigation will be returned by the Human Resources Department to that department.
6. False Allegations
 - a. False allegations of suspected fraud with the intent to disrupt or cause harm to another may be subject to disciplinary action up to and including termination of employment.
 7. Corrective Action and Discipline
 - a. Final determination regarding action against an employee, vendor, recipient or other person found to have committed fraud or corruption will be made by the Town Manager (or Town Council if the Town Manager is involved).
 - b. Offenders at all levels of the Town will be treated equally regardless of their position or years of service with the Town. Determinations will be made based on a finding of facts in each case, actual or potential damage to the Town, cooperation by the offender and legal requirements.
 - c. Appropriate and timely action will be taken against those proven to have committed fraudulent acts. These remedial actions may include, but are not limited to:
 - 1) Disciplinary action (up to and including immediate termination of employment).
 - 2) Restitution for all losses, including investigation and legal expenses, to the fullest extent of the law.
 - 3) Forwarding information to the appropriate authorities for criminal prosecution.

- 4) Institution of civil action to recover losses.
 - 5) Where the Town of Camp Verde elects to take corrective or disciplinary action, it will proceed under the procedures in place under policy or under any collective bargaining agreement for the respective employment classification.
 - 6) The Town of Camp Verde may take corrective or disciplinary action without awaiting the resolution of criminal or civil proceedings arising from fraudulent conduct.
8. Confidentiality
- a. All investigations will be conducted in confidence insofar as reasonably possible. The names or names of those communicating information about a fraudulent act or the name or names of those suspected of a fraudulent act will only be revealed when required by law in conjunction with the investigation or legal action.
9. Questions or Clarifications Related To This Policy
- a. All questions or other clarifications of this policy and its related responsibilities should be addressed to the Town Manager, who shall be responsible for the administration, revision, interpretation, and application of this policy.

CELL PHONE POLICY

PURPOSE: The purpose of this policy is to provide guidance and procedures governing the use of Town owned cellular telephones. This administrative guideline will also help ensure consistency among Town departments using cellular phones.

I. POLICIES

- A. The Town of Camp Verde issues cellular phones to officials and employees who work in areas or on assignments where standard telephones or other forms of electronic communications equipment are not readily available and where such use will benefit the Town and its citizens.
- B. Cellular phones are intended for special applications such as safety purposes or to assist in the completion of an assigned task or official responsibility. They are not intended for personal convenience.

II. UNAUTHORIZED USES OF A TOWN OWNED CELLULAR TELEPHONE

- A. Any call which could suitably be made from a standard Town telephone or other electronic communications.
- B. Any call made in relation to an official's or employee's personal affairs or personal business enterprise.
- C. Any call for the purpose of entertainment, such as 900 numbers, movie links, etc.
- D. Any usage while driving or operating machinery.

III. PROCEDURES

- A. All requests for cellular telephones require completion of Request for Cellular Telephone Form, approved in advance by the department head and the Town Manager, and then forwarded to the Finance Department.
- B. The user of the cellular telephone shall be required to complete the Cellular Telephone User Agreement prior to being issued a cellular telephone.
- C. The Finance Department tracks all cellular phones issued on the Cell Sign In/Out Log.
- D. All purchases of Town cellular telephones shall be through State of Arizona contract, unless a more advantageous contract is negotiated through an outside provider.
- E. All cellular telephone bills shall be sent to the Finance Department and not to a home or business address.
- F. Cellular telephone bills shall be reviewed each month by the applicable department head and/or supervisor to ensure proper use of the phones.

IV. POLICY VIOLATIONS

- A. Failure to follow this policy may result in loss of cellular phone privileges and, for employees may result in disciplinary action, including termination of employment.

- B. Excessive non-work usage of a Town owned cellular telephone is reviewed by the employee's supervisor to determine whether continued access to a cellular telephone is in the Town's interest.

V. TERMINATED EMPLOYEES

- A. Any employee issued a Town owned cellular telephone must return it no later than the last day of employment. The employee shall be required to sign the Request for Cellular Telephone Form and the Cell Sign In/Out Log to indicate the phone was returned.
- B. Any employee not returning Town owned cellular telephone as of their last day of employment shall be billed for the cost of the phone and any minutes used subsequent to termination.

Town of Camp Verde

Financial Operations Guide



Amended & Approved Proposed Changes
February-August 18th19th, 2015-2020
PREPARED BY TOWN FINANCE DEPARTMENT

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INTRODUCTION

PURPOSE: The purpose of this manual is to set forth those policies and procedures established to govern and to implement all aspects of fiscal policy and financial management related to the Town of Camp Verde. The general purpose of this document is to provide a working guide to established financial policies and procedures.

I. RESPONSIBILITIES

Camp Verde's Town Code charges the Town Finance Director with implementing the financial policies of the Town Council. In the event that the Finance Director's position is vacant, the duties of the Finance Director will be performed by a designee appointed by the Town Manager. In the absence of the Town Manager, the Acting Manager shall appoint the designee with Council approval, if the assignment is to exceed 20 days.

The Finance Director is responsible for the assignment of duties to appropriate Staff members, as necessary, to ensure proper segregation of duties.

All matters discussed in this operations guide shall be carried out within applicable laws and regulations, and with generally recognized principles of good financial management and accounting. Town employees not following the policies and procedures set forth in this manual may be subject to discipline, up to and including termination of employment.

II. AMENDMENTS

This guide is written in sections, by subject, with the flexibility to be revised as approved by Council. The revision number and the effective date of the revision are in the top right hand corner of each page.

III. COMMENTS/CLARIFICATION OF POLICY

All comments and requests for clarification of this guide shall be addressed to the Town's Finance Director.

**ACCOUNTING, AUDIT & GENERAL
FINANCIAL POLICIES
SECTION**

ACCOUNTING, AUDIT & GENERAL FINANCIAL

PURPOSE: To establish standard policies and procedures relating to the general overview and accountability of the Finance Department.

POLICIES/PROCEDURES:

A. ACCOUNTING

1. 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.
2. A fixed asset system will be maintained to identify all Town assets, their condition, historical cost, replacement value and useful life.

B. AUDIT

1. 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.

C. FINANCIAL

1. STABILITY

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

2. REPORTING

- a. Quarterly financial, Capital Improvement Program and Investment reports will be submitted to the Town Council as soon as practicable following the close of the quarter, and will be made available to the public.
- b. Full and continuing disclosure will be provided in the general financial statements and bond representations.

3. RESERVES

- a. The Town will maintain General Fund reserves of unrestricted monies in the amount of \$5001,500,000. ~~The Finance Director will alert the Council anytime 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.~~
- b. The Town will 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.

CAPITAL ASSET POLICIES

SECTION

CAPITAL ASSETS

PURPOSE: To establish standard policies and procedures for the accurate tracking of capital assets.

POLICIES: Capital assets are described as any item (property, vehicle, equipment, etc.) that has a purchase price or valuation (for donated items) of \$5,000 or more. Stewardship assets are described as any item (property, vehicle, equipment, etc.) that has a purchase price or valuation (for donated items) of \$1,000 to \$4,999.

I. ACQUISITION

- A. Departments must notify the Finance Department when any item is acquired, disposed of, or transferred to another department when the item was purchased ~~for~~ or valued at \$1,000 or more.
- B. For items valued at \$1,000 or more, the department must complete and submit an Asset Acquisition Form to the Finance Department for inclusion on either the Capital Asset Listing or the Stewardship Asset Listing.
- C. Capital assets are depreciated on a straight-line basis.
- D. In consultation with department heads, the Finance Director assigns useful lives to individual assets based on asset category.
- E. When equipment items are acquired, departments shall request property tags from the Finance Department to be affixed to the assets, if feasible. Property tags should not be affixed to any item if this would seriously impair the item's value or usefulness. Engraving or other means of identification of such items is recommended to facilitate their possible return if they are lost or stolen.

Departments indicate the property tag number assigned on the vendor invoice before forwarding to the Finance Department. Staff provides copies of such invoices to the Finance Department for updating the Capital Asset/Stewardship Listings.

- F. If an asset has been donated to the Town, the receiving department shall complete the "Asset Acquisition Form" and submit to the Finance Department at the time of receipt of assets. The Finance Department will issue a property tag as applicable, and staff will update the Capital Asset/Stewardship Listings.
- G. For capital projects (assets acquired through construction or assets acquired through similar multiple payments), a separate account code shall be created to track the costs to be capitalized. For existing assets, projects should be identified as to whether they are improvement projects or repair/maintenance projects. Improvement projects significantly extend the useful life of an asset or increase the value of an asset. Repair/maintenance projects generally maintain the condition of an asset so that the expected useful life is attained.

II. MAINTENANCE

- A. Each year staff forwards an updated Capital Asset Listing and Stewardship Listing to the Risk Manager for insurance purposes.
- B. Once a year, the Finance Department distributes current equipment listings for verification and physical inventory by department heads or designees, along with instructions regarding how physical inventories are to

be performed. If there are any discrepancies, the proper corrections to the listing are indicated noting the date of the change and any other needed information (price, useful life, etc.). In addition, during the physical inventory process, the department heads or designees examine assets for possible impairments and designate surplus assets available for auction/disposal. The listings are returned to the Finance Department. The Finance Director researches and resolves any discrepancies between the physical inventory and the Capital Asset Listing. Each year, the Finance Department will physically sample a random selection of the Capital Asset Listing for verification that the items are still in the possession of the Town and are in working condition. During this review, staff will also search for items not listed on the Capital Asset Listing.

- C. Staff reviews and reconciles the Capital Asset Listing to the general ledger on an annual basis. The Finance Director reviews the reconciliation, initialing and dating as evidence of review.

III. DISPOSAL

- A. Departments shall complete a Request for Authorization to Dispose of/Transfer Equipment form and submit it to the Finance Department prior to the disposal or transfer of assets. The Finance Director reviews and approves all Requests for Authorization to Dispose of/Transfer Equipment forms.
- B. Departments shall report lost, stolen, or destroyed assets within ten working days of discovery to the Risk Manager and the Finance Department.
- C. The Town utilizes the Public Service website to dispose of surplus supplies and/or assets. This website adheres to the specific procurement requirements that public agencies must follow in disposing surplus supplies and/or assets. The website address is <http://www.publicsurplus.com/sms/campverde.az>.
- D. For smaller dollar items under the stewardship and capital asset thresholds, disposals must be in compliance with A.R.S. State statutes prohibit "gifts of public funds" which includes government property. Therefore, surplus supplies and/or assets cannot be donated to other organizations. The law does allow for donation to other governmental entities.
- E. The following steps shall be followed in the disposal of surplus supplies and/or assets:
 - 1. The department head must authorize the disposition of surplus supplies and/or assets.
 - 2. Send an email to "All Employees" describing the item (include a photo if available) available. Allow at least four (4) working days to allow requests for the item to be transferred to another Town department.
 - 3. If no requests to transfer the item to another Town department are received, prepare the item for submission to the Public Service website as follows:
 - 4. Take a digital photo of the item.
 - 5. Complete the Vehicle Property or General Property description form.
 - 6. Email the description form, digital photo, and any suggestions for a start price or reserve (minimum amount for the item) if applicable to auctions@campverde.az.gov. Indicate whether the item has instruction manuals and/or accessories, as well as the working condition and general condition of the item. Provide as much information as possible.
 - 7. Indicate in the email who should be contacted to pick-up the item when sold and when it will be available for pick-up.
 - 8. At the end of the auction timeframe, if the item sells, a Closing Notification report is generated from the Public Surplus website detailing the item sold as well as the sales price and the purchaser. A copy of this report is to be given to the Finance Department. This report is used to update the assets listed on the Stewardship and Capital Asset listings.
 - 9. When the purchaser pays for the item, an "Auction Receipt" report is generated. A copy of this report is to be given to the Finance Department. Payment from the purchaser is received by Public Surplus and transmitted to the Town.

CASH POLICIES
SECTION

BANK ACCOUNTS AND RECONCILIATION

PURPOSE: To ensure that all activity within the general ledger is complete and properly reconciled to the bank.

I. POLICIES

- A. In accordance with Arizona Revised Statutes (A.R.S.), each bank account that the Town maintains over the FDIC insured amount shall be collateralized by the bank for the amount over the FDIC insured amount.
- B. All bank accounts and related activity shall be properly recorded in the general ledger.
- C. Prior to opening or closing any Town bank accounts, Council authorization shall be obtained.
- D. Only the Mayor, Vice-Mayor, Finance Director, and Town Clerk are authorized check signers on the Town's accounts as established in Resolution 2008-744 and the individuals in all four positions shall be listed as signers on each Town checking accounts. Signature cards shall be updated when necessary to reflect any changes in those positions.
- E. Authorization is given by Council to the Finance director to initiate and approve direct transfers of funds between Town bank accounts to provide for the payment of accounts payable, payroll transactions, debt payments and investments. Authorization is further given to the Finance director to make transfers to outside agencies for the purposes of normal payroll functions and payments on Town approved debt.
- F. Each bank account shall be reconciled monthly and on a timely basis to resolve any discrepancy. Reconciliations shall be signed and dated by the preparer and forwarded to the designated person for review. Once reviewed and signed, the reconciliations are returned to the Finance Department.

II. INTERFUND BORROWING

- A. The General Account serves as the general operating bank account of the Town and represents the pooled cash of all funds, except those amounts retained in separate bank accounts for legal or operational purposes.
- B. Each fund's share of the pooled cash is recorded on the general ledger as Equity in Pooled Cash.
- C. Once all bank accounts have been reconciled for the month, the Finance Director reviews and reconciles the Equity in Pooled Cash balances to ensure the amounts agree to the offsetting entries in the General Fund.

PETTY CASH ACCOUNTS

PURPOSE: To account for minor disbursements when immediate payment is required.

I. POLICIES

- A. The petty cash reimbursement and reconciliation shall be reviewed by someone other than the custodian or person who purchased the items.
- B. Petty cash shall be properly safeguarded at all times.
- C. At a minimum, the Petty Cash Custodians shall request replenishment when the petty cash balances are more than 50% below the established beginning balance and-or an immediate need for replenishment is anticipated.
- D. All petty cash receipts shall be submitted for reimbursement no later than the fiscal year-end in which the purchase is made, to ensure all amounts are recorded correctly.
- E. Petty cash funds may not be used for personal services/items.

II. PROCEDURES

A. DISBURSEMENTS

- 1. The requesting employee shall obtain the department head approval before purchases are made.
- 2. The requesting employee completes the Petty Cash Withdrawal Request form and initials the actual receipt.
- 3. The Petty Cash Custodian receives all Petty Cash Withdrawal Request forms and vendor receipts and ensures receipts are initialed, the form is complete and properly approved before any disbursement is made from the Petty Cash Account.
- 4. The Petty Cash Custodian maintains a Petty Cash Disbursement/Replenishment Log, either in hard copy form or in Excel, for all disbursements and replenishments.
- 5. The Petty Cash Custodian checks the amount requested for mathematical accuracy and notes any discrepancy.
- 6. Upon disbursement of cash to the employee, the employee signs the Petty Cash Withdrawal Request form for acknowledgement of receipt of cash.
- 7. If there is change from the purchase, the employee signs the form acknowledging his/her return of any monies and the Petty Cash Custodian verifies the amount of the vendor receipt against the amount of the original disbursement.

B. RECONCILIATION

- 1. On a quarterly basis or as needed, using the Petty Cash Disbursement/Replenishment Log, the Petty Cash Custodian reconciles the disbursement and change returned amounts listed on the various Petty Cash Withdrawal Request forms.
- 2. The Petty Cash Custodian also reconciles the Petty Cash Fund comparing the established beginning balance to amounts disbursed and remaining cash.
- 3. The Petty Cash Custodian researches and resolves any discrepancies.
- 4. The department head reviews the reconciliation.

5. The Petty Cash Custodian prepares a check request to replenish petty cash funds, when necessary. All receipts and Petty Cash Withdrawal Request forms should be attached to the check request.
6. The Petty Cash Custodian receives a petty cash fund reimbursement check made payable to the applicable petty cash custodian for the purposes of replenishing the petty cash fund.

CASH RECEIPTS

PURPOSE: To describe the policies and procedures for obtaining and receipting all revenues received by the Town of Camp Verde.

POLICIES/PROCEDURES

- A. All cash received must have a receipt generated either in a manual receipt book or the computer accounting system depending on the department setup. Any payments taken in person should be receipted with one copy going to the payer. All checks are stamped "For Deposit Only, Town of Camp Verde" immediately upon receipt. All receipts are immediately placed into a secure location, i.e. locked drawer or safe.
- a. Each individual authorized to accept cash payments shall maintain their own separate receipt book and enter those receipts into their own computer deposit batch.
- a-b. One copy of each receipt shall be given to the customer. A second copy of each receipt shall be turned into finance with the applicable batch. Receipts not in consecutive order must be explained and documented.
- B. For departments that accept credit cards, a batch report for all credit cards processed for the day shall be generated at the end of each day and reconciled to applicable receipts.
- C. Receipts are entered into a weekly batch in the computer accounting system by the receiving department. The batches are posted and closed at the end of each week. If cash on hand accumulates to over \$2,000.00, the batch should be closed that day and taken to Finance.
- D. Each batch report is initialed by the department director and taken to the Finance office by Thursday of each week. The money is counted by the Accountant in front of the department representative. Any discrepancies are noted at that time and are dealt with appropriately. After verifying the cash balances with the report, the Accountant initials the correct cash balance and places the report in a holding file for the actual deposit and places the money in the Finance Department safe. As much as practicable along with all monies received, the "Daily Cash Reconciliation Report", batch reports, receipts, and/or cash register tapes, should be remitted to the Finance Department.
- E. The Finance Department prepares bank deposits from all received batches weekly or once actual cash on hand is greater than \$10,000. A summary deposit report of all batches is created by the Finance Director through the accounting system and balanced to actual cash on hand as counted by the Accountant. The deposit is then taken to the bank. The deposit receipt and deposit slip are attached to the combined batch reports and summary report and filed.
- F. Funds deposited directly to Town bank accounts are entered into the computer accounting system during the bank reconciliation process.
- G. The Town Pool maintains a cash register for the receipt of funds. The cash register is opened with a \$100.00 change fund. Daily receipts are closed out each day by the Head Life Guard and the Cashier. The daily receipts along with the daily reconciliation report are put into a sealed bag and placed into a locked drop box. Pool revenues are picked up weekly by authorized personnel and entered into the weekly batch for the Pool department.

- H. All bank accounts are reconciled monthly by staff (initialing and dating upon completion), reviewed by a separate employee, (the Finance Director, the Town Manager or Clerk, initialing and dating as evidence of review), and filed. (See the Bank Reconciliations Section for further details.)
- I. Customer Complaints. Customer complaints regarding payments to the Town should not be handled by the same person who receives the monies in dispute. If the person receipting monies receives a customer complaint regarding such monies, the customer should be directed first to a supervisor. If the complaint is not resolved, it shall be forwarded as follows until resolution is achieved:
- Finance Director
 - Town Manager
 - Town Council

Note: For non-finance related complaints, please reference the Complaint Policy.

CREDIT CARD PAYMENTS RECEIVED

PURPOSE: To communicate the policies and procedures for accepting credit card payments.

I. POLICIES

- A. Any and all departments must have authorization from the Finance Department to accept credit cards for payment.
- B. General Town departments may not accept credit card payments in excess of \$10,000.00. The Wastewater Fund may not accept credit card payments in excess of \$1,000.
- C. Credit card numbers will never be stored or retained by the Town.

II. PROCEDURES

- A. Receipts should be signed by the presenter at time of payment.
- B. Receipts shall be entered into their own batches, separate from cash and checks.
 - a. Receipt batches shall not cross months, i.e. January receipts shall not be included in a batch with February receipts.
 - b. The only exception to above are receipts from the last 2 days of any given month are to be entered in a batch for the next month, i.e., receipts from January 30th and 31st will be entered with February receipts.
- C. Credit card batches should be turned in to Finance weekly, but at a minimum monthly.
- D. Batches are processed monthly in Finance along with the Main Checking account bank reconciliation.
- E. Credit card payments over the internet are imported each month by Finance and entered into their own batch.
- F. Discrepancies are referred to the initializing department for clarification or to correct errors.
- G. Credit card information taken over the phone will be shredded immediately upon completion of the transaction.

ACCOUNTS RECEIVABLE

PURPOSE: To establish procedures for proper management of accounts receivable.

POLICIES/PROCEDURES

A. COURT RECEIVABLES

1. The Municipal Court maintains records of outstanding receivables.
2. On a monthly basis, the Court Supervisor identifies delinquent accounts and forwards the accounts to the collection agency.
3. Each quartermonth, the Court Supervisor forwards ~~a listing~~ the Monthly Transmittal Report, Bond Report and Bank Reconciliation to the Finance Department, ~~for recording of accounts receivable activity in the Town's general ledger.~~

B. REVOLVING LOAN FUND RECEIVABLES

1. Staff as assigned maintains subsidiary ledgers by payer for each Revolving Loan Fund loan receivable account identifying the loan amount, monthly payments, and remaining balance owed.
2. On a monthly basis, the staff reviews the subsidiary ledgers for any delinquencies.
3. On a monthly basis, staff updates the receivable balance based on monthly statements and payments made.
4. Staff maintains copies of the subsidiary ledgers for reconciliation to the master control account in the Town's general ledger.
5. The Finance Director reconciles the subsidiary ledgers to the general ledger, investigating and correcting any discrepancies.

C. MISCELLANEOUS RECEIVABLES

1. Following each fiscal year end, the Finance Director reviews July and August cash receipts to identify any unrecorded receivables.
2. Any amounts collected by the Town prior to June 30 and remitted to the bank after June 30 are recorded as cash on hand.
3. Any amounts collected after June 30 for services provided prior to June 30 are recorded as accounts receivable.

ALLOWANCE FOR DOUBTFUL ACCOUNTS

PURPOSE: To establish procedures regarding the amount of receivables that is annually estimated as “uncollectable” by the Finance Director. The establishment of an allowance account ensures that the Town’s receivables are not overstated for financial reporting purposes.

I. POLICIES/PROCEDURES

- A. The Finance Director (or designated staff) shall establish an allowance for doubtful accounts.
- B. The estimated allowance should be based upon historical data or other pertinent information relative to the receivables in question.
- C. Generally Accepted Accounting Principles allows for the allowance to be based on a percentage of “net charges” on an annual basis, or based on a percentage of aged receivables.

~~D. Court fines are more unique and could be based on collection efforts.~~

~~E.D.~~ The estimated Allowance for Doubtful Accounts shall be updated on an annual basis.

SPECIAL EVENT CASH HANDLING PROCEDURES

PURPOSE: To describe the policies and procedures for collecting and reporting amounts received during special event functions.

POLICIES/PROCEDURES

- A. The responsible department will need to turn in a check request for the required bank amount 10 days before the event. The amount of the starting bank is entered on the Special Event Start Bank Form and initialed by the Finance Department.
- B. A cash box or register will be used for all special events. Once the starting bank check is cashed, all money should be placed in the cash box or register.
- C. Cash registers and central ticket areas will be used for food, drink, and admission.
- D. Any overflow cash removed during the event must be documented and initialed on the Special Event Start Bank Form. The amount should be verified and initial by the person transporting the money. Removed cash shall immediately be moved to a locked and secure location. For transfers of \$1,000 or more, a deputy shall accompany the transporter.
- E. When making change, the exact amount must be returned to the cash box that was taken from the cash box. Example: four (4) fives for a twenty.
- F. At the end of the event, a Town employee (and Deputy if the amount is over \$1,000) will transport the money to a secure location, i.e. safe or locked drawer. No money is to be counted at this time.
- G. The first work day following the special event, a minimum of two (2) Town employees shall count and receipt in the funds, and in another department, two (2) Town employees shall count tickets. Amounts are to be recorded on the Special Event Cash Count Sheet. Funds and ticket counts will then be turned over to the Finance Department for verification.

DISHONORED CHECKS

PURPOSE: To describe the policies and procedures for recording and collecting amounts due from dishonored checks.

POLICIES/PROCEDURES

- A. Upon receipt of notice from the bank that a check has been dishonored, the Finance Department issues a letter to the Payer (the party that issued the check) demanding payment for the amount of the check plus a returned check fee as established by Council resolution. This notice allows the Payer five (5) days from the receipt of the letter to remit the total amount due to the Finance Department or face collection from the Yavapai County Attorney Bad Check Program. A copy of this letter, a copy of the notice from the bank, and the original dishonored check are placed in a file for follow up.
- B. The Finance Department notifies the original receiving department ~~from which the check was collected~~ of the dishonored check.
- C. The original notice from the bank is ~~placed in a file for~~ attached to the corresponding bank reconciliation as backup.
- D. An entry through the bank reconciliation process is made to record the reduction from the Town's bank account as well as record the amount of the check as an accounts receivable in the proper fund (General Fund, HURF Fund, etc.). Upon payment of the total amount due, the amount of the check is coded to accounts receivable, the returned check fee is coded to Miscellaneous Revenues, and the total is coded to the Town's bank account.
- E. If the Payer has not made payment in full, or payment arrangements, within the allowed timeframe, the check is forwarded to the Yavapai County Attorney Bad Check Program for collection. A copy of the Yavapai County Attorney's form as well as all of the backup is retained in the file for future reference.
- F. Upon payment from the Yavapai County Attorney Bad Check Program, the backup from the file is attached to the receipt for reference.
- G. All payments on dishonored checks ~~must be collected by~~ should be forwarded to the Finance Department ~~directly for entry. Other departments are not authorized to collect payments or~~ Only the Finance Director is authorized to setup ~~make~~ payment arrangements for amounts due to the Town.

GRANTS

PURPOSE: To ensure grants are properly approved and accounted for.

I. POLICIES

- A. All grant applications must be approved by the Town Manager prior to the application being submitted. The approval should be made through email. The approved grant application will be forwarded to the Finance Director in digital format with a copy of the Town Managers approval email.
- B. Grants larger than \$50,000 or that require any amount of Town matching funds require approval from the Town Council prior to application.
- C. The dDepartment administering the grant shall be responsible for the submission of any required quarterly and annual financial reports required by the granting agencies. They are also responsible for verifying that all expenditures are reviewed for reasonableness and for compliance with the grant requirements as well as all requirements laid out in Section C below.
- ~~C.D.~~ All Federal grants shall be received into the Federal Grants Fund. All other State, County, Non-profit grants of a formal nature shall be received into the Non-Federal Grants Fund. Finally, all non-formal grants or general donations that carry some type of restriction shall be received into the Restricted use Fund.

II. PROCEDURES

A. REIMBURSEMENT GRANTS

1. Monthly, quarterly or as required by the granting agency, the department representative shall obtain a listing of all applicable grant expenditures from the accounting system. Employee wages allocated to the grant must be documented and listed on a per day basis for allocated hours with relevant and allowable wage and ERE costs totaled.
2. After the reimbursement claim is prepared, it is forwarded to the Finance Department for approval before it is submitted. Any discrepancy between the expenditures incurred and the reimbursement claim prepared shall be documented and returned to the department representative for adjustment. Once approved by the Finance Director, the claim is submitted to the granting agency for reimbursement.
3. Finance staff prepares journal entries to record related receivables, transfer of monies for any matching requirements, or adjustment of expenditures as needed.
4. ~~Finance staff maintains a file of pending reimbursement claims.~~ Upon receipt of grant monies, staff ensures that the reimbursement received reflects the amount requested. If not, staff researches and resolves the discrepancy.
5. Finance staff periodically reviews ~~the file of~~ pending reimbursement claims to determine if any outstanding claims have not been received in a timely manner.

B. ADVANCE-TYPE GRANTS

1. Monthly or quarterly as required by the granting agency, the department representative shall obtain a total listing of all applicable grant expenditures along with the grant amounts advanced from the granting agency from the Finance Department.

2. All expenditures are reviewed for reasonableness and for compliance with the grant requirements by the dDepartment administering the grant.
3. Once expenses are verified, any required financial status reports are prepared, ~~reviewed by someone other than the preparer~~, and submitted to the granting agency. Copies of the reports are forwarded to the Finance Department. Any discrepancy between the expenditures incurred and the financial status reports prepared shall be documented by the department representative and submitted to the Finance Department with the copy of the reports.
4. The Finance Director prepares journal entries to transfer monies for any matching requirements, or adjustment of expenditures as needed.

C. OMB UNIVERSAL GUIDANCE

1. Financial Management

- a. The applying department will identify, document and forward to the Finance Department the following information for all federal grants: 1) CFDA title & number, 2) Federal award ID number and year, 3) Name of the federal agency and 4) Name of the pass-through entity, if any.
- b. The Finance Department will make sure accounting records adequately identify the source and application of funds and be able to show budget to actual comparisons.
- c. The applying department will make sure that assets acquired through a federal grant are adequately safeguarded and utilized only for authorized purposes.
- d. The Finance Department shall make every reasonable effort to minimize the duration of time between the receipt and disbursement of grant funds.

2. Cost Principles

Expenditures under federal awards must:

- a. Be necessary and reasonable for the performance of the federal award and be allocated to that use.
- b. Conform to any limitations or exclusions regarding type or cost.
- c. Be consistent with the policies and procedures the organization would apply to non-federally financed work.
- d. Be treated consistently with other comparable costs. For example, a cost may not be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the federal award as an indirect cost.
- e. Be determined in accordance with generally accepted accounting principles (GAAP), except as otherwise provided in 2 CFR 200.
- f. Not be used to meet cost-sharing requirements or matching requirements of any other federally financed program.
- g. Be adequately documented.

3. Conflict of Interest

- a. No employee, officer, or agent may participate in the selection, award or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Conflict of interest extends beyond the person involved to include their spouse, family or other employers as well.
- b. Individuals involved in the procurement process may not solicit nor accept gratuities, favors or anything of monetary value from contractors or parties to sub-contractors unless the gift is of nominal value, unsolicited and inconsequential to the current federally funded project nor any in the foreseeable future.
- c. Disciplinary action for knowingly engaging in items a or b above regarding conflicts of interest or accepting gifts or gratuities may include termination of the employee and cancellation of any related procurement agreements.

4. Procurement

- a. Records detailing the entire procurement process, including relevant decisions along the way, for every federally funded procurement process shall be maintained for 3-years or longer if stipulated by the federal award agency.
- b. The Town's procurement policy will be followed for all federally funded projects unless the federal agency's guidelines dictate a stricter requirement, in which case, the stricter policies will be followed (see the Procurement section within this document).

DONATIONS

PURPOSE: To ensure that donations received by the Town and are properly reviewed, accepted, accounted for and reported.

POLICIES/PROCEDURES:

I. GENERAL DONATIONS

Donations without direct guidance from the donor will be received into the General Fund as unrestricted monies.

II. RESTRICTED DONATIONS

A. Donations that are restricted in form by the donor as to use or timing of use or any further conditions open the use of such monies must be approved by the Finance Director. Restricted Donations may be returned if it is determined by the Finance Director to be in the Town's best interest to do so. Donations of a de minimis amount or value (less than \$100.00) and for established designated functions do not need the Finance Director's approval.

B. Employees of the Town may not impose their own restrictions on received donations. Only direct communication from the donor may restrict the use of a donation.

C. The Finance Director shall be notified as soon as any restricted donations are received, pledged or expected.

D. Restricted donations are not officially received and accepted until they are deposited by the Town.

E. Restricted donations must be received with the following information in writing:

1. Donor's Name
2. Donor contact information
3. Conditions of use

Without the above information, restricted donations shall not be deposited until the information is received.

F. Restricted donations shall be identified and tracked in the general ledger and reconciled on a quarterly basis.

PURCHASING POLICIES

SECTION

PROCUREMENT

PURPOSE: To establish standard policies and procedures for the procurement of goods and services for the Town of Camp Verde to ensure that all goods and services received are properly authorized.

POLICIES/PROCEDURES:

I. APPROVAL-GENERAL LEVELSREQUIREMENTS

- A. Department Head approval is required for all purchases. All invoices must be initialed and dated showing the department head's knowledge and approval for those purchases.
- B. Normal recurring operating expenses, such as utility expenses, rental payments, payroll taxes, etc. do not require comparative quotes nor requisitions for approval.

Specified-Budgeted Purchases

~~Department Head approval required for all purchases.~~

~~Finance Director approval required for purchases over \$20,000.~~

~~Town Manager and Finance Director approval required for purchases over \$30,000.~~

~~Council approval required with Town Manager or Finance Director recommendation for purchases over \$50,000.~~

Non-Budgeted Purchases or Specified Budget Line Changes

~~Town Manager approval for non-budgeted purchases or specified budget line changes under \$5,000.~~

~~Council approval with Town Manager recommendation for non-budgeted purchases or specified budget line changes over \$5,000.~~

Contingency Budget Use

~~Town Manager approval for use of Contingency line items up to \$15,000.~~

~~Council approval with Town Manager recommendation for use of Contingency line items over \$15,000 with the exception of normal employee termination payouts.~~

Contracts & Agreements

~~Contracts and agreements entered into by the Town must be reviewed by the Risk Management Department and must be approved and signed by the Town Manager.~~

~~Contracts or Agreements over \$30,000 need Council approval and the Mayor's signature.~~

II. APPROVAL-PROCUREMENT PROCESSES

~~A.—Comparative Support Requirements~~

~~B.—Department Director sign-off for all purchases.~~

~~C.—3 comparative quotes (see item B. Quotes below) required for construction/materials-related purchases over \$10,000 up to \$50,000 and for all non-Bid purchases over \$50,000.~~

~~D.—Bid Process (see item C Bids below) required for construction/materials-related purchases over \$50,000.~~

~~E.—Bids and comparative quotes are not required when purchasing from a vendor on the State Procurement List.~~

~~F.—Purchase Orders/Requisitions (see item D. Purchase Orders / Requisitions below) must be completed for purchases/contracts over \$20,000.~~

~~G.—~~

H.A. Quotes

1. 3 comparative quotes are required for purchases over \$10,000 up to \$50,000 and all non-Bid purchases over \$50,000 except as stated in item B under General Requirements above.

- ~~I.~~ ~~Quotes or current pricing information from reasonable competitors. Information must be printed and attached to the purchase request. Pricing comparisons should be based on best available price information with only reasonable competitor prices used.~~
 - ~~2. Quotes or current pricing information should be obtained from reasonable competitors. All competitor information must be printed and attached to the purchase request. Pricing comparisons should be based on best available price information with only reasonable competitor prices used.~~
 - ~~3. Where 3 quotes cannot be obtained, a vendor's refusal to quote or simply the lack of vendors must be documented and submitted with the requisition to the Finance Department.~~
 - ~~4.4. When only a sole-source vendor is available, that information should be documented on the requisition.~~
 - ~~5. The Town reserves the right to select a higher quote if circumstances can be documented that the more expensive choice is in the Town's best interest.~~
 - ~~6. Comparative quotes are not required when purchasing from a vendor on any State approved State Procurement List.~~

B. Requisitions

- ~~1. The computerized requisition process must be used for any purchases or projects that in total accumulate to more than \$20,000 for each individual vendor except as stated in item B under General Requirements above.~~
- ~~2. Approved requisitions show official approval for the procurement process to go forward. As such, no purchases shall be made nor agreements signed until the requisition is approved in full.~~
- ~~3. Requisitions require the following approvals:~~
 - ~~a. Finance Director approval for all requisitions.~~
 - ~~b. Town Manager approval for all requisitions over \$30,000.~~
 - ~~c. Formal Council approval for purchases over \$50,000.~~

~~J.~~

~~K.~~

L.C. Sealed Bids

- ~~1. OA formal sealed bid process is required for construction and materials related purchases of over \$50,000.~~
- ~~1.2. Obtain a project/bid number from the Town Clerk's Office. Obtain a project/bid number from the Town Clerk's Office.~~
- ~~2.3. Publication of a notice of solicitation. Per A.R.S. § 41-2533, an invitation for bids shall be issued and shall include a purchase description and all contractual terms and conditions applicable to the procurement. The notice may include publication one or more times in a newspaper of general circulation within a reasonable time before bid opening. The publication shall be not less than two weeks before bid opening and shall be circulated within the affected governmental jurisdiction. Notice shall also be sent to the League of Arizona Cities and Towns, plan rooms and all vendors who have requested to be placed on the bid list.~~
- ~~3.4. A notice of solicitation for bids shall state the date, time and place of opening, and the place and time period within which bids shall be submitted. The time of bid opening should be not more than 15 minutes after the deadline to submit bids.~~
- ~~4.5. The notice shall state with particularity the goods or services required and shall state the place where specifications may be examined.~~
- ~~5.6. Bids shall be submitted in a sealed envelope clearly identified as a bid on the front of the envelope. Any bid not received within the time period allowed shall be rejected.~~
- ~~6.7. All bids shall be date and time stamped upon receipt.~~
- ~~7.8. All bids shall be opened in public at the time and place specified, and a tabulation of all bids shall be posted at Town Hall for public inspection.~~
- ~~8.9. All bidders shall be notified in writing of the award or rejection of any and all bids.~~
- ~~9.10. Proposals shall be requested and evaluated pursuant to procedures consistent with the State Procurement Code (A.R.S. § 41-2534, as may be amended).~~
- ~~10.11. Original bid documents are maintained on file in the Town Clerk's Office in accordance with the Town of Camp Verde Records Management Manual.~~

~~11.12.~~ Unless the bids are rejected, the following shall be considered in determining the lowest responsible bidder:

- a. The ability, capacity and skill of the bidder to perform the contract or provide the service required.
- b. Whether the bidder can perform the contract or provide the services promptly or within the specified period of time without delay or interference.
- c. The quality of performance of previous contracts.
- d. The previous and existing compliance by the bidder with the laws and ordinances of the Town.
- e. The financial resources and ability of the bidder to perform the contract.
- f. The quality, availability, and adaptability of the supplies or service.
- g. The reasons for selecting other than the lowest bidder shall be documented and filed with the bid documents.

D. Contracts & Agreements

1. Contracts & Agreements must be reviewed by the Risk Management Department and must be approved and signed by the Town Manager.
2. Contracts & Agreements in excess of \$50,000 need Council approval and the Mayor's signature.
3. Amendments to any project's line item budget must get Council approval and the Mayor's signature when the Amendment is more than 10% over a contracted amount of \$500,000 or more than 15% of a contracted amount under \$500,000.
4. Council shall be notified of any contract overages within 3 working days.
5. The Mayor, in consultation with the Town Manager may sign change orders in excess of \$50,000 without Council approval, if the cost of the change order will increase based on the time delay incurred waiting for the next Council meeting. The Town Manager will place any such authorization on the agenda of the next scheduled Council meeting for ratification by the Council.

~~M. Purchase Orders / Requisitions~~

~~N. The computerized requisition process must be used for any purchases or projects that in total accumulate to more than \$20,000 for each individual vendor or contract (excluding normal recurring operating expenditures such as utility expenses, rental payments, payroll taxes, etc.).~~

~~O. Requisitions will be completed by each department for projects, contracts or purchases as soon as agreements or contracts are accepted or the intent to move forward with the project/purchase has been initiated.~~

~~P. Purchase Orders will be initiated at the department level and are used to draw down monies on each individual requisition.~~

~~Q.~~

E. Request for Quotes (RFQ)

1. A request for quotes (RFQ) process is required for obtaining loans greater than \$250,000.
2. RFQ's will specify at a minimum, the amount of the desired loan and list the equipment desired or other specified use of the loan. They shall also specify a cut-off date of acceptance.
3. RFQ's should be sent out to a minimum of 3 separate institutions.
4. RFQ's may be sent out and received by email.
5. RFQ's will be reviewed for the best fit for the Town which may include details beyond the interest rate.

R.F. Other Items

1. Performance and Payment Bonds. The Finance Director shall have the authority to require a performance bond, in such amount as the Finance Director may deem sufficient for contracts other than contracts for construction, and the Finance Director shall require performance and payment bonds for contracts for construction as required by law (in excess of \$20,000). In all cases of construction to which state law applies, any requirement for a bond shall be incorporated into the contract.
2. Exclusive Service. In the event that there is only one person or entity capable of providing a particular commodity or service, the requirement of the Town Code concerning bidding procedures shall not be applicable. However, for auditing purposes, sole-source proof shall be maintained.
3. Professional and Technical Services

- i. The provisions of the Town Code shall not apply to professional or technical services.
 - ii. No person or firm practicing in a professional or technical field for which a license is required by state law shall be engaged by the Town unless possessing a current license in good standing.
 - iii. Upon engagement, the Town shall enter into a written agreement or memorandum of understanding for the performance of the services for which engaged, setting forth the scope of services and the unit or total price therefore.
4. Job Order Contract. Under ARS 6-34-601, the Finance Director may authorize the solicitation for Request of Qualifications (RFQ) and/or Request for Proposals (RFP), for the selection of a qualified firm/individual with whom the Town may enter into a Job Order Contract (JOC). The method of solicitation and selection may include the consideration of contractors approved under the Mohave Contract. Multiple contracts for Job-Order-Contracting construction services may be awarded to separate persons or firms on a final list with whom the Town may negotiate fair and reasonable contract terms. Multiple year contracts will be executed for three years, performance reviews and fixed or unit prices may be updated annually.
5. Cooperative Purchasing. The Town Code shall not apply to purchases made by, though or with the State of Arizona or its political subdivisions. The Town may make purchases or award contracts for services without a formal bidding or proposal process whenever other governmental units have done so for the same item or service, if, in the opinion of the Finance Director, a separate bidding process is not likely to result in a significantly lower price for such items or services.
6. Grants. The provisions set forth in the Town Code or the Town of Camp Verde Financial Operations Guide may be superseded by bidding, proposal, or qualification requirements in federal and state grants.
7. Purchases from Mayor or Council Members. Pursuant to ARS § 38-503(C), as may be amended, the Town, through its common Council, may purchase supplies, materials, and equipment not to exceed three hundred dollars in cost in any single transaction or a total of one thousand dollars annually, or as may be adjusted by law from the Mayor or any member of the common Council without using competitive public bidding procedures according to an annually adopted Town policy.
8. Contingency Budget Use
 - i. Town Manager approval for use of the Contingency line item of up to \$10,000 per separate event.
 - ii. Council approval with Town Manager recommendation for use of the Contingency line item for amounts over \$10,000 with the exception of normal employee termination payouts.
 - iii. The Finance Director may utilize the Contingency line item without Council approval to cover normal employee termination payouts once the employee termination payouts line item has been exhausted.

RECEIVING

PURPOSE: To establish standard policies and procedures for the accurate receipting of all purchases or services received by the Town of Camp Verde.

POLICIES/PROCEDURES

- A. All items purchased by the Town require a written receipt of the items at the time of delivery.
- B. A title or deed acts as the receiving document for the purchase of vehicles, land or buildings. The sales contract acts as the invoice.
- C. Items purchased with petty cash are documented by the purchaser as being received by the purchaser's signature on the detailed receipt or with a signed, written description of the items purchased if a detailed receipt is not available. It is then placed in the petty cash drawer and marked "PAID" as proof of the use of funds.
- D. Items purchased and paid for at the time of receipt with a Town check or a Town credit card must include an itemized receipt that is signed by the purchaser. The proper account code is identified, and the receipt is forwarded to the Finance Department for payment.
- E. All other items received are documented on a packing slip, bill of lading or a vendor invoice.
 1. Items received are signed for and dated by the department head or their designee upon inspection by that person that all items on the receiving document are indeed delivered to the Town in good condition.
 2. Receiving documents for items purchased with a Purchase Order include the Purchase Order number.
 3. Items received via a parcel shipping company are signed for at the time of receipt from the delivery company as receipt of a number of boxes or envelopes. Upon delivery of the parcel(s) to the appropriate department, the department head or his/her designee inspects the contents of the delivery, signs and dates the accompanying packing slip or invoice and note the amount and the condition (if necessary) of the items received.
 4. After completing the above procedure(s), all receiving documents are forwarded to the Finance Department and attached to the invoice.
 5. If any item purchased exceeds \$5,000, notification shall be made to the Finance Department to flag the item for potential entry on the Capital Asset Listing. See the "Capital Asset" policy in the Town of Camp Verde Policies and Procedures Guide, Financial Operations Guide for proper reporting procedures.

CONTRACTED SERVICES

PURPOSE: To establish standard policies and procedures for the accurate handling of contracted services.

POLICES/PROCEDURES:

- A. Definition – Contracted Services refers to all Vendors the town hires to perform a service-type activity while on Town property or working on Town equipment.
- B. Before a contract service provider is allowed to begin working, the department utilizing the contract service provider must verify the following:
 - 1. The vendor has completed a Form W-9. This form must be submitted to the Finance Department by the department that the vendor is contracted with. If payment is due and the required Form W-9 has not been received, the payment is subject to backup withholding of 28% pursuant to IRS requirements.
 - 2. The vendor has provided the Risk Manager with a copy of the required liability and worker's compensation insurance policies.
 - 3. The vendor has a current business license on file with the Town Clerk's Office.
 - 4. The vendor's trade licenses/certifications are current and valid.
 - 5. Budget appropriation exists to fund the transaction.
- C. The department utilizing the contract services provider, in conjunction with the Finance Department, is responsible for ensuring that the amounts paid do not exceed the total approved amount.

DISBURSEMENT POLICIES

SECTION

CASH DISBURSEMENTS

PURPOSE: To establish standard policies and procedures for the disbursement of funds to vendors for items or services purchased by the Town of Camp Verde, for ensuring that all services and items delivered were authorized and accounted for properly, and for maintaining accurate vendor files.

POLICIES/PROCEDURES

I. INVOICES

- A. The Cash Disbursement/AP process begins with the received invoice. Original invoices should be used for payment.
- B. Each department is responsible for receiving and verifying each invoice along with entry into the computer accounting system. Exceptions to the actual computer entry includes bills paid by statement and a few other invoices as specified by the Finance Department. The Finance Department will enter those invoices into the computer system.
- C. Each invoice should be verified as: 1) not previously paid and 2) a valid expense, with materials received or services rendered by the receiving department. The Department Director will initial each invoice as approved and include the proper coding on the invoice as well. Backup materials and the receiving document(s) are attached to the invoice.
- D. Staff enters the invoices into a bi-weekly batch file in the computer accounting system. When the batch is ready for payment, staff will print a summary batch report that is to be verified and initialed by the Department Director as valid for payment. The summary report along with the invoice detail is then forwarded to the Finance Department.
- E. Batches are paid bi-weekly by the Finance Department. Received batches are reviewed by the Finance Department with any discrepancies noted and/or adjusted. All individual batches are compiled into a final batch in the computer software for payment by the Accountant. If an emergency check is required, the Finance Director may approve processing of a check outside the normal batch timelines.

II. CHECKS

- A. Blank check stock shall be kept in a locked storage cabinet in the Finance Department.
- B. Check signers include the Mayor, Vice Mayor, Finance Director, and Town Clerk (per Resolution 2008-744).
- C. Check signers may have a signature stamp. Signature stamps shall be placed in a secure location in the check signer's department, but not in the same location as the blank checks. Each check signer is responsible for the safekeeping and authorized usage of the stamp. Each department shall have a designated employee(s) authorized to use the signature stamp in the check signer's absence, and this authorization shall be made in writing.
- D. Signatures may be printed by the accounting software program as long as the signatory is reviewing each check run and approving such by initialing and dating each review.

- E. Printed checks and the check register are documented and reviewed against the invoice detail by the Finance director. The checks, invoices and check register are then forwarded to the Mayor for review and signature. If the Mayor is not available, the Vice-Mayor or Town Clerk is also approved to review and sign. The check register is to be initialed by both signatories verifying that all checks on the register have been reviewed.
- F. A check log shall be maintained by both the Finance Director and the Town Clerk to record all check runs signed and approved at each location. The check log will document the date reviewed/signed, the beginning and ending check numbers of each reviewed run and the name and initials of the person signing, stamping or reviewing. Check logs will be reviewed for discrepancies and initialed by the Town Manager at least twice per year, in January and July, and attached to the December and June Bank Reconciliations respectively.
- G. Signed checks are returned to the Accountant for processing and mailing. Invoices are filed by Vendor name and fiscal year in the Finance Office.
- H. Any voided checks are marked void over the Payee and signature section and filed in a reconciliation file after being reconciled with the bank reconciliation for the same period.
- I. Departments shall submit all prior year invoices to the Finance Department no later than August 31. Any invoices submitted after August 31st may be included in the next fiscal year.
- J. Each January, staff compiles and reconciles a preliminary list of 1099s to be issued in accordance with IRS regulations. The Finance Director reviews and approves the preliminary determination of 1099s to be issued. Once approved, staff prints the final 1099s for distribution to vendors and the IRS.

CREDIT CARD / BUSINESS CHARGE CARD POLICY

PURPOSE: To establish standard procedures for the use of Town credit cards and business charge cards. The purpose of the credit card is principally for use in making travel arrangements or other purchases directly from a vendor's website. Credit card may not be used to bypass the Purchase Order process. Business charge cards are also available for certain frequently used vendors.

I. GENERAL POLICIES

- A. The Finance Department will track, maintain and periodically review all Purchasing card accounts.
- B. Credit card charges shall be turned in to Finance along with a corresponding Credit Card Use form for all purchases on a weekly basis.
- C. Any approved credit card or business charge card accounts shall be opened by the Finance Director, or his or her designee. No other individuals are authorized to open credit card or business charge card accounts.
- D. The Finance Director may raise or lower limits as appropriate within reason for each individual account. Any individual card limit above \$10,000 must be requested by the Finance Director and approved by the Town Manager.

II. CARD GROUPS

- A. Gas cards: Gas cards are issued under specific departments and are only able to purchase fuel for vehicles. Cards are held/controlled by the authorized individual of each department. Cards are checked out for a specified use and returned. Gas cards should not be used locally in place of the County gas supply. Gas cards typically have a \$250 limit.
- B. Travel cards: Travel cards are issued under specific departments and can be utilized for all travel related expenses including, fuel, lodging, parking fees, etc. They are generally also used for training registration. Cards are held/controlled by the authorized individual of each department. Cards are checked out for a specified use and returned. Travel cards typically have a \$1,000 limit.
- C. Department cards: Department cards have a much broader range of purchase options and are used for purchases within a single department typically of a smaller nature and generally through websites. Department cards typically have up to a \$2,000 limit.
- D. Individual cards: Individual cards are reserved for department heads or higher level admin staff that typically make their own purchases or purchases specifically for their department. Individual cards typically have a limit of between \$500 and \$1,500. However, department heads that show a specific need can have a higher limit up to \$5,000.
- E. Finance cards: Finance has Gas, Travel and Department cards that are available to all Town departments as needed. Cards are checked out from Finance and returned after use. Finance department cards have specific uses and limits as follows:
 - a. Card #1 is for Finance use only, paying AP bills and all annual recurring billing arrangements. It is not used for any offsite purchases. It has a limit of \$50,000.

- b. Card #2 is used by all Town departments for large on-site purchases greater than \$1,000. It has a limit of \$50,000.
- c. Card #3 is used by all Town departments for smaller on-site purchases less than \$1,000. It has a limit of \$15,000.

III. USE OF CARD

- A. The credit card/business charge card is to be used for Town purchases only.
- B. No person other than the one who signed out the card is authorized to use it. Employees must not retain credit card information for future use. Card information should never be saved to any website, with the exception of the Finance #1 card which requires Finance approval.
- C. The employee shall take all necessary precautions to keep cards and card numbers in a secure location. The Finance Department is to be notified immediately if card is lost or stolen.

IV. DOCUMENTATION

- A. An invoice and any relevant backup information for all purchases must be obtained any time a purchase is made using the card, including phone and internet purchases. These documents are to be used to verify the purchases on the monthly statement of account. Invoices should be in detail to allow clear understanding of the purchased items or service. If the purchaser is unable to provide such documentation, the charges may be the responsibility of the purchaser.
- B. All purchases are to be recorded on Credit Card Use Form. This form should be completed at the time of purchase.
- C. For internet orders, employees must print a copy of the receipt/order confirmation and attach to the Credit Card Use Form. Any originals mailed after the purchase should be attached as well.
- D. If, for any reason, the employee does not have documentation for a transaction, the employee must attach a Credit Card Use Form, providing: a description of the item, vendor's name, reason for missing documentation, and the action that will be taken to ensure proper documentation in the future. In addition, the employee and the department head's signature are required on the form.

V. PROHIBITED CHARGES

- A. The following uses of a credit card are prohibited:
 - 1. Cash advances.
 - 2. Personal purchases. Employees may not charge any personal items on the Town credit cards/business charge cards.
 - 3. Any meals or alcoholic beverage purchases.
 - 4. Purchases that do not follow Town established procurement policies (see the PROCUREMENT section).

Any prohibited use of cards shall be reported to the applicable department head and/or the Town Manager.

VI. RECONCILIATION AND PAYMENT

- A. All invoices are reconciled to the monthly statement by the Finance Office.
- B. Payment shall be made promptly and before the due date to avoid any service or finance charges.

C. Any department not responding promptly to the request for information from the Finance Department or in any way delaying the timely monthly payment of the credit card account shall be assessed the finance charges imposed by the issuing financial institution.

VII. POLICY VIOLATIONS

Failure to follow this policy may result in loss of card privileges and, for employees, may result in disciplinary action, including termination of employment.

PURPOSE: ~~To establish standard procedures for the use of Town credit cards and business charge cards.~~

POLICIES/PROCEDURES: ~~The purpose of the credit card is principally for use in making travel arrangements or other purchases where the vendor requires such use. Credit card purchases are intended to be small in scope and of a 'non-capital' nature. All purchasing of budgeted capital items must have the proper approval of the Finance Director and must be purchased via the Purchase Order process. Business charge cards are also available for certain frequently used vendors.~~

I. RESTRICTIONS

- ~~A. Credit cards/business charge cards are to be signed out at the Finance Department and returned promptly after use. In addition, the employee must sign the credit card log to acknowledge return of the credit card. A fully completed Credit Card Use Form with all receipts and other supporting documentation attached must be submitted to the Finance Department for each separate purchase.~~
- ~~B. Town employees and officials may sign out credit cards/business charge cards in accordance with this policy. If an individual needs a card to keep in his/her possession, they should notify the Finance Department as much ahead of time as possible. Cards are signed out per the above policy.~~
- ~~C. Any approved credit card or business charge card accounts shall be opened by the Finance Director, or his or her designee. No other individuals are authorized to open credit card or business charge card accounts.~~
- ~~D. A maximum dollar amount for each single purchase and a total for all purchases made with the credit card within a given monthly billing cycle are as follows:
 - ~~1. Single Purchase Limit—Not to exceed \$5,000~~
 - ~~2. Billing Cycle Limit—Not to exceed \$20,000~~Single purchase limit exceptions must be obtained in writing, in advance, from the Finance Director or Town Manager. There is no exception for the Billing Cycle Limit.~~

II. USE OF CARD

- ~~A. The credit card/business charge card is to be used for Town purchases only.~~
- ~~B. No person other than the one who signed out the card is authorized to use it. Employees must not retain credit card numbers for future use when not signed out.~~
- ~~C. The employee shall take all necessary precautions to keep the card and card number in a secure location. The Finance Department is to be notified immediately if card is lost or stolen.~~
- ~~D. The department is responsible for all charges incurred on department issued cards including any annual service fees and finance charges.~~

~~E. NO backorders are allowed.~~

~~III. DOCUMENTATION~~

- ~~A. An invoice and any relevant backup information for all purchases must be obtained any time a purchase is made using the card, including phone and internet purchases. These documents are to be used to verify the purchases on the monthly statement of account. Invoices should be in detail to allow clear understanding of the purchased items or service. If the purchaser is unable to provide such documentation, the charges will be the responsibility of the purchaser.~~
- ~~B. The Town shall not be responsible for any charges incurred if the criteria listed in (A) if supporting documentation is not received in a timely manner by the Finance Department.~~
- ~~C. All purchases are to be recorded on Credit Card Use Form. This form must be maintained as charges occur.~~
- ~~D. For telephone/facsimile orders, the employee shall request that the vendor send, via facsimile, a copy of the invoice. *The original invoice is still necessary by the Finance Department for reconciliation purposes.*~~
- ~~E. For internet orders, employees must print a copy of the receipt/order confirmation and attach to the Credit Card Use Form. Any originals mailed after the purchase should be attached as well.~~
- ~~F. If, for any reason, the employee does not have documentation for a transaction, the employee must attach a Credit Card Use Form, providing: a description of the item, vendor's name, reason for missing documentation, and the action that will be taken to ensure proper documentation in the future. In addition, the employee and the department head's signature are required on the form.~~
- ~~G. If receipts are related to travel, it is the employee's responsibility to photocopy the receipts to attach to their Training/Travel Authorization and Expense Form. The originals must be forwarded to the Finance Department for reconciliation with the monthly statement.~~

~~IV. PROHIBITED CHARGES~~

- ~~A. The following uses of a credit card are **prohibited**:~~
- ~~1. Cash advances.~~
 - ~~2. Personal purchases. Employees may not charge any personal items on the Town credit cards/business charge cards.~~
 - ~~3. Gasoline purchases or vehicle repairs unless outside the service area and/or in an emergency. Documentation shall be required.~~
 - ~~4. Alcoholic beverage purchases.~~

~~Any prohibited use of cards shall be reported to the applicable department head and/or the Town Manager.~~

- ~~B. Per Diem. Per diem requests are processed through Accounts Payable prior to travel. Refer to the Travel and Training Section.~~
- ~~C. Employees shall also comply with any applicable departmental restrictions on usage.~~

~~D. Employees may not violate any procurement requirements, as it pertains to obtaining quotes, when using the Town credit card.~~

~~_____~~
~~_____~~
~~_____~~
~~_____~~
~~_____~~
~~_____~~

~~V. RECONCILIATION AND PAYMENT~~

~~A. All invoices are reconciled to the monthly statement by the Finance Office.~~

~~B. Payment shall be made promptly and before the due date to avoid any service or finance charges.~~

~~C. Any department not responding promptly to the request for information from the Finance Department or in any way delaying the timely monthly payment of the credit card account shall be assessed the finance charges imposed by the issuing financial institution.~~

~~VI. POLICY VIOLATIONS~~

~~Failure to follow this policy may result in loss of card privileges and, for employees, may result in disciplinary action, including termination of employment.~~

TRAVEL AND TRAINING

PURPOSE: The policy of the Town of Camp Verde is to encourage training opportunities for employees ~~and supervisors~~ so their services rendered to the Town can be made more effective, and that employees may become, at the same time, qualified for promotion to higher-level positions. The department head, consistent with the budget and this policy, may authorize attendance at conferences, seminars, meetings, conventions and other courses that directly benefit the Town of Camp Verde.

POLICIES/PROCEDURES:

I. ELIGIBLE INDIVIDUALS

- A. Current Town employees and necessary regular volunteers-
- B. Members of boards, commissions, authorities, volunteers, council members and committees members who are not employees of the Town yet serve the Town as members on these boards, commissions, authorities, councils and committees.

II. GENERAL PRINCIPLES GENERAL PRINCIPLES

- A. All out-of-state travel shall be approved by the Town Manager prior to scheduling.
- B. ~~Employees-Eligible individuals~~ may attend educational or training seminars if funds for that purpose are available and such training is directly job related or beneficial to the Town.
- C. The most economical method of transportation shall be selected in terms of expense to the Town (or grantor agency) and the ~~employee's-eligible individual's~~ time away from the office. If the ~~employee-eligible individual~~ chooses an alternate method of transportation, reimbursement shall be capped at the cost of the least expensive option.
- D. ~~Employee-All~~ travel, in-state and out-of-state, is conducted according to the Town Travel and Training Policy regardless of funding source (i.e. Grant requirements do not supersede the Town requirements; however, any grant requirements that are more restrictive must be followed.).
- E. Shared lodging is encouraged, wherever possible. Non-shared lodging requires approval of the department head.
- F. Any travel reimbursement claims shall be submitted to the Finance Department using the Training/Travel Reimbursement Form within five (5) business days after the end of the trip.
- G. Any expenses incurred for items such as alcohol, telephone calls (except when business related), in room movies, etc. shall not be covered by the Town and are the employee's responsibility.
- G-H. It is appreciated by the Town when travelers are able to save the Town from certain expenses. However, this does not give the traveler the right to expect to receive financial gain for those savings, i.e. if you stay with family you do not have the right to claim per diem for meals provided at their house.

III. PROCEDURES

~~A. PROCEDURES~~

- A. Employees desiring to attend schools, conferences, conventions, seminars, and other official meetings shall complete a Training/Travel ~~Authorization and~~ Expense Advance Form and submit to their department head for approval. If the travel is out-of-state, it shall first be approved by the Town Manager prior to scheduling.

- B. Upon approval of the training/travel request, the department designee makes the necessary travel arrangements and prepays lodging and other travel costs as appropriate. All travel/training arrangements are recorded on the Training/Travel ~~Authorization and~~ Expense Advance Form.

- C. For advances of per diem allowances, employees must submit a complete and approved Training/Travel ~~Authorization and~~ Expense Advance Form to the Finance Department not later than ten (10) working days prior to the date that travel for such schooling or training is to commence.

IV. TRAVEL COMPENSATION GUIDELINES

~~B. TRAVEL COMPENSATION GUIDELINES~~

- A. Tips and other gratuities for all meals are included in the per diem.

- B. The Town shall compensate expenses only when the expenses are incurred during the performance of official duties of the Town employee and for the Town's benefit.

- C. Subsistence shall not be permitted when the training received is for the direct benefit of the employee and not required by the job.

- D. An employee on Town travel status who extends the travel for his/her own convenience or enjoyment when such is not required by the Town, is not entitled to the allowance for that meal or if applicable, lodging. Any increase in travel costs, i.e. a larger room, extra bed, per person expenses, due to an accompanying family member will be borne by the employee.

- E. Employees shall be responsible for any fines or traffic violations incurred while traveling on Town business in either a Town vehicle or personal vehicle.

V. LODGING

~~C. LODGING~~

- A. Eligibility
 - 1. Employee must be on authorized travel status.
 - 2. Travel must be outside a 75-mile radius of the corporate Town limits and a multi-day event or an early morning meeting.
 - a. Early morning meeting requirement is having to leave the Town prior to 6:00 am to arrive on time.
 - 3. Events starting at or after 8:00 a.m. are not eligible for lodging and per diem for the day before the event begins unless the event is located in an area outside the traveling distance of the greater Phoenix, Flagstaff, Prescott or Payson areas.
 - 4. Lodging must be at a commercial establishment to be eligible for reimbursement.
 - 5. Lodging is covered at the single room rate unless sharing a room with another Town employee.

B. Documentation

1. The commercial establishment's original receipt is required.
2. Lodging receipts must be itemized.
3. If original lodging receipt is lost or destroyed:
 - a. A photocopy may be submitted with the statement. Treat as the Original.
 - b. The employee and the department head must sign the photocopy.
 - c. If a photocopy is not available and cannot be obtained from the commercial establishment, then a canceled check or credit card receipt showing the payment of the lodging may be used. This situation may cause the employee to receive disciplinary action including the loss of authorized travel status.

VI. MEALS

~~D. MEALS~~

~~A. Meals will only be reimbursed on a Receipt Reimbursement~~

- ~~1. Meal expenses incurred while on Town business will be reimbursed based on the time and amount eligibility guidelines listed in sections C & D below.~~
- ~~2. Meals must be at a commercial establishment.~~
- ~~3. A receipt is required or reimbursement will be denied. Receipts must be signed and submitted with the proper request form.~~

B.A. Per Diem basis.

1. Per diem requires an overnight stay. Single day travel does not qualify for per diem.
2. Meals must be at a commercial establishment to be eligible for per diem.
3. ~~Documentation—Compensation is based on the schedules listed in Sections C & D below. Since the meal reimbursement has been established as a per diem, R~~receipts are not required to be submitted.
4. Traveler is not entitled to a per diem allowance for meals provided that are included (free) at the conference, seminar or lodging site. Please remove these from your per diem request or refund to the Town afterward.
5. Per diem requests must be signed by the requesting payee.
- ~~4.6. Town purchasing cards (credit cards) may not be used for meals.~~
- ~~5. Per Diem for breakfast and dinner will not be allowed when staying in non-commercial lodging, i.e. with family. Reimbursement will be based on receipt only.~~

C.B. Meal Rate Caps* & Per Diem Rates

Breakfast	\$ 7 <u>13</u> .00
Lunch	\$ 12 <u>14</u> .00
Dinner	\$ 18 <u>23</u> .00

~~*Special one-time overrides to the meal rate caps may be allowed for conferences which place the employee in a situation where meal costs are high and travel is prohibitive. Overrides should be approved ahead of time by the department head and the Finance Director.~~

D.C. Allowable Meal Times

1. Breakfast - When travel commences on or before 6:00 a.m. or returns after 10:00 a.m.
2. Lunch – When travel commences prior to 11:30 a.m. or returns after 1:30 p.m.
3. Dinner - When travel commences prior to 6:00 p.m. or returns after 7:00 p.m.

Note: Travel times are determined WITHOUT considering a stop for meals.

VII. TRANSPORTATION

E. TRANSPORTATION

- A. Compensation shall be made only for the method of transportation, which is in the best interest of the Town considering travel expense, vehicle condition, as well as the employee's time. When more than one employee uses the same motor vehicle, only one claim for mileage compensation shall be allowed.
- B. ~~Requirements for~~ Using Town Owned Vehicle
1. Using a Town vehicle is the preferred method for transportation.
 - ~~2. Obtain A~~ authorization ~~by from the your~~ department head prior to use of a Town owned vehicle.
 - ~~2.3. Driver's license~~ ~~a~~ valid Arizona driver's license is required if the employee is driving a Town, personal or rental unit on Town business.
 - ~~3.4. Vehicle Reservation~~ Each department shall reserve a pool vehicle with the Town Clerk's Office at least 24 hours before needed.
- Reporting Pool vehicles require that all pertinent information be provided in the vehicle log, including name of user, beginning and ending mileage, total miles traveled, destination, purpose of travel, and fuel level.
- These forms are picked up from and returned to the Town Clerk's office.
- ~~5.~~
 - ~~1.~~
- ~~4.6. Return of Pool v~~ Vehicles should be returned with a full F fuel level ~~must be full upon return~~ from an out-of-town trip and any problems or incidents with the vehicle must be reported to the Fleet Manager/Maintenance Supervisor. The vehicle shall be returned in a clean state (all soda cans, paper and trash shall be removed).
 - ~~5.7.~~ There is no smoking or alcohol allowed in Town vehicles.
 - ~~6.8. Passengers & Drivers~~ - No unauthorized passengers or drivers will be allowed to either operate or ride in Town vehicles. Transporting family members in Town vehicles shall be allowed only when the family member is accompanying an employee to a business meeting or official function. No additional expenses to the Town should be incurred as a result of the family member traveling in a Town vehicle. The driver of a Town vehicle MUST be a Town employee or official.
- C. Requirements for using personal vehicle
1. Obtain A authorization from your ~~By the~~ department head prior to use of personal vehicle.
 2. Driver's License ~~A~~ valid Arizona driver's license is required if the employee is driving a Town, personal or rental unit and on Town business.
 3. Condition of Vehicle ~~Employees~~ are responsible for ensuring personal vehicles are safe for travel.
 4. Current Vehicle Insurance ~~Employees must carry~~ L liability insurance coverage with a minimum coverage of \$15,000 per person and \$30,000 per accident.
 - a. If a traveler using a privately owned vehicle is involved in an accident and found to be at fault, his/her liability insurance carrier is responsible to the limits of the policy, including any deductibles. If the amount exceeds that coverage, the Town's insurance, at the time, covers the amount over the policy limits if the traveler was acting within the course and scope of their employment.
 - b. If a traveler driving a privately owned vehicle on Town business is involved in an accident, regardless of fault, the Town shall not reimburse for any physical damage to the motor vehicle.
 5. Compensation Basis
 - a. Compensation is based on map mileage using official state highway maps or mapping programs. Odometer mileage may be submitted for travel to dining or multiple event locations within reason (ex:

- traveling long distances to eat at a certain restaurant rather than those within close proximity to the event is excessive and will not be reimbursed).
- b. Beginning address and ending location address must be submitted for compensation.
 - c. Compensation is based on using the most direct route.
 - d. Mileage compensation shall be at the lower of the Arizona Department of Administration approved rate or the IRS standard mileage rate. When the Arizona Department of Administration and/or the IRS standard mileage rate adjust, the Town automatically adjusts its mileage rate. The mileage rate includes all travel and maintenance expenses of the vehicle.

VIII. MISCELLANEOUS TRAVEL ISSUES

F. MISCELLANEOUS TRAVEL ISSUES

A. Communication Expense

1. Business communication charges, including faxes and copies, are reimbursable if documented by receipts.
2. Business calls are reimbursable and should be noted as such on the hotel receipt. The number called should be visible. No personal calls shall be reimbursed.

B. Extending Business Trips with Vacation Time

1. With the department head's approval, traveler may extend a business trip using vacation time.
2. The Town covers the lodging, map mileage and per-diem for the period that the traveler is conducting Town business. Additional costs to extend the trip shall be borne by the traveler.

C. Local Transportation, Tolls and Parking

1. Taxi, bus, and streetcar use is classified as local transportation and can be claimed with receipts. Whenever possible, hotel-provided shuttles should be used.
2. Claims for local transportation shall not be allowed where the Town provides for other transportation (Town, personal or rental vehicle) unless it can be documented that local transportation was necessary or reasonable.
3. Bridge and road tolls are reimbursable with receipts.
4. Travelers must use the free or discounted parking, when available, when traveling on Town business. Valet parking expenses are not reimbursable unless required for direct Town business.
5. Receipts are required for reimbursement of allowable parking fees.

D-E. Rental Cars

1. If travel necessitates the use of a rental car, Department Head authorization must be obtained prior to booking the rental car.
2. The rental car must be a mid-size or smaller vehicle unless a group traveling together requires a larger vehicle or no other vehicle is available.
3. Insurance shall not be purchased from the rental car agency as the Town's insurance policy covers rental cars.

E. Airline Travel

1. Department Head authorization must be obtained if airline travel is requested.
2. The Town will only fund coach seating in airline traveling. If the employee wants to upgrade the seating type, the employee is responsible for the difference in cost.

UNCLAIMED PROPERTY

PURPOSE: To establish standard policies and procedures for recording and handling unclaimed property.

POLICIES/PROCEDURES

- A. On a monthly basis, review all checks that are still outstanding on all bank reconciliations.
- B. If checks have not cleared after 90 days, the Finance Department will attempt to contact the individual or vendor. Checks held for pickup will be mailed after 14 days if not picked up.
- C. If the individual/vendor cannot be reached or a mailed check is returned, the Finance Department staff shall void the check and place a copy of it in the individual, vendor or employee's file.
- D. Record the voided check amount in the Unclaimed Property liability account.
- E. If the vendor, or employee, contacts Finance after the check has been voided, reissue another check and remove the amount from the Unclaimed Property liability account. Place a copy of the reissued check in the vendor or employee's file.
- F. On an annual basis (on July 1), review all amounts in the Unclaimed Property liability account and identify those that have reached the period when payment must be turned over to the state. The dates used on the "Unclaimed Property Report" are July 1 through June 30. The report is due November 1.
- G. Send the completed Unclaimed Property Report to Accounts Payable for payment.

GENERAL LEDGER POLICIES

SECTION

JOURNAL ENTRIES

PURPOSE: To maintain balanced accounts and to make necessary adjustments to resolve unbalanced accounts.

I. POLICIES/PROCEDURES

- A. A Journal Entry form is completed detailing the adjustments needing to be made. Any supporting schedules or other documentation are attached. The employee preparing the journal entry shall sign and date the Journal Entry form.
- B. Journal entries shall be approved by the Finance Director prior to entry into the accounting system.
- C. Approved journal entries are entered into the accounting system monthly. Only the Finance Director shall be able to post entries into the system.

II. AUDIT ADJUSTING JOURNAL ENTRIES

- A. The Finance Director shall review to determine the validity of any audit adjusting journal entry.
- B. Upon consensus, the audit adjusting journal entry is input into accounting system and posted by the Finance Director.

TOWN FUNDS

PURPOSE: To establish policies related to the operation of Town funds.

POLICIES/PROCEDURES

I. CREATING / REMOVING FUNDS

- A. All requests to add or remove funds must be approved by the Town Council.
- B. New funds generally are requested and approved as part of the annual budget process; however, if the need arises during the year, a request for creation of a new fund should be submitted to the Town Council for approval. Funds shall only be considered for removal during the budgeting process each year.
- C. Once approved, the Finance Director will create the new fund or remove the old fund in the accounting system.
- D. The Finance Director notifies applicable employee(s) of the uses and non-uses of the new fund or of the disuse of the old fund.

II. OPERATING TRANSFERS

- A. Operating Transfers are authorized by the Town Council during the annual budget process.
- B. If an unbudgeted operating transfer becomes necessary or if the amount budgeted was insufficient by more than 5%, approval for the transfer or the increase in amount must be obtained from the Town Council. Budgeted Operating Transfers needing to be increased by less than 5% can be authorized by the Finance Director.
- C. Operating transfers are recorded through a journal entry (refer to the Journal Entries Section).
- D. Operating transfers shall be recorded in a timely manner. Depending upon the nature and purpose, operating transfers shall be recorded quarterly.

PAYROLL POLICY

SECTION

PAYROLL

PURPOSE: To establish standard policies and procedures for the disbursement of funds to employees of the Town of Camp Verde to ensure that all work performed is authorized and accounted for properly and to maintain payroll files.

POLICIES/PROCEDURES:

I. INITIATION, STATUS CHANGES and PAYROLL WITHHOLDINGS

Original authority for placing an employee on the payroll, authority to execute any change of employee status, or authority to remove an employee from the payroll is recorded on a properly executed and approved Personnel Action Form. Personnel Action Forms shall be signed by duly authorized Town officials. Authority for initial federal and state income tax withholdings and subsequent changes is recorded on a properly executed W-4 form and A-4 form. The original authority for court ordered withholdings shall be a copy of the court order. Deductions from an employees' check must be supported in writing by the employee.

II. RECORDS

A. Employee Payroll Files

An Employee Payroll File is maintained for each employee in the Finance Office which includes the following information: Personnel File Information Form, W-4, A-4, copies of Personnel Action Forms, copy of Retirement Enrollment Form, payroll deduction forms, court orders, and any miscellaneous payroll information regarding the employee.

B. Employee Personnel Files

The originals of the following forms are kept in the Employee's Personnel File located in the Human Resources Department: Employment Verification Form, I-9, Personnel Action Forms, Application and Evaluations, retirement information, Personnel Manual Acknowledgement forms, Oath of Office, disciplinary information, training certifications, and other personnel related documents.

C. Employee Time Records

Employee time and pay records are maintained electronically within the accounting system.

III. PAY PERIODS

All employees are paid bi-weekly, 26 times per year on the Wednesday following the end of each pay period. Each bi-weekly pay period shall be defined as from 12:01 a.m. Sunday of one week through 12:00 a.m. Saturday of the following week.

IV. TIME ENTRY & APPROVAL

Time entry is completed electronically through the accounting system. Each employee has their own login name and individually selected password. Employees are responsible for entering their time for each pay period. Once employee time is entered and submitted, it must be approved electronically by the authorized supervisor. Exempt employees are not required to enter time on a bi-weekly basis.

V. VACATION, SICK OR COMP TIME

Any employee requesting time off must first get approval from their supervisor in advance for the requested time. Time off requests for all employees (including exempt) are submitted electronically through the time entry system and are then approved or denied by the employee's supervisor electronically as well. If an employee will be gone due to illness, injury or worker's compensation for 3 or more days, the Human Resources Department must be notified promptly.

VI. CHECK RUN, SIGNING AND DISBURSEMENT

- A. Staff generates, from the computer, the payroll checks and check register.
- B. Manual checks are approved by the Finance Director and then forwarded to the Town Clerk (or Mayor or Vice Mayor if the Clerk is unavailable) for review and signature. The checks are then returned to the Finance office for distribution to employees.
- C. Check stubs and a copy of direct deposit checks along with all other relevant information used for the check run are placed in a folder for each separate pay run. Payroll checks are available for pickup on Wednesday morning. Department heads or their designated employee can pick up checks for their entire department. The employee picking up the checks must sign the Payroll Check Sign-out Log

VII. FISCAL YEAR END PROCEDURES

- A. When the final fiscal year end payroll crosses both fiscal years, the expenditures are allocated to each fiscal year based on the number of days in each period.
- B. Required reports are reconciled and filed each quarter and at year-end.

VIII. PAYROLL LIABILITY ACCOUNTS

The payroll liability accounts will be reconciled at least quarterly and any necessary adjustments will be made. The Finance Director reviews these reconciliations.

BUDGET POLICY

SECTION

BUDGET POLICY

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

I. POLICIES

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

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 across functional departments as defined below in item 3, 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~~-~~1XX~~ & ~~9009XX~~" department account numbers
 - b. Magistrate Court – All "~~3003XX~~" department account numbers
 - c. Public Works – All "400, ~~410~~ & ~~420~~" department account numbers
 - d. Community Development – All "~~5005XX~~" department account numbers
 - e. Marshal's Office – All "~~6006XX~~" department account numbers
 - f. Library – All "~~7007XX~~" department account numbers
 - g. Parks & Rec – All "~~8008XX~~" 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 the Town Manager for amendments within a functional budget area or to the Town Council for ~~approval~~-amendments across functional department areas.
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 an adopted and funded capital improvement program (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 is 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 capital improvement budget with the development of the operating budget.
4. If funding new facilities, the Parks Fund and other 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 Funds - 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 Funds - Capital Project Funds are used to track the financial resources to be used for the acquisition or construction of capital assets and for larger 1-time projects that may not ultimately be capitalized.
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. PROPRIETARY FUNDS

1. Enterprise Fund – Enterprise Funds are used to account for business-type activities where a fee is charged to external users for goods or services and use the full accrual basis of accounting for reporting but use the modified accrual basis of accounting for budgeting purposes.

I. 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.

J. 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

SECTION

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

SECTION

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

J. CONCENTRATION AND DIVERSIFICATION

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

K. MINIMUM ACCEPTABLE CREDIT QUALITY

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

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

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

L. SAFEKEEPING AND CUSTODY

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

M. REPORTING

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

N. CUSTODIAN RECONCILIATION

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

O. ETHICS AND CONFLICTS OF INTEREST

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

P. POLICY CONSIDERATIONS

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

Q. INVESTMENT TRAINING

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

MISCELLANEOUS POLICIES

SECTION

FRAUD POLICY

PURPOSE: To establish policies and procedures to maintain an ethical environment as a top priority for the Town of Camp Verde. The Town's Fraud Policy formalizes the expectations of personal honesty and integrity required of Town officials and employees. The Town of Camp Verde is committed to protecting its revenue, property, information, and other assets from any attempt, either by members of the public, contractors, sub-contractors, agents, intermediaries, or its own employees, to gain by deceit, financial or other benefits. This policy prohibits fraud or misuse of the Town of Camp Verde's assets and sets forth specific guidelines and responsibilities regarding appropriate actions that must be followed for the investigation of fraud and other similar irregularities.

POLICIES/PROCEDURES

- A. The Town of Camp Verde recognizes the importance of protecting the organization, its taxpayers, its employees, and its assets against financial risks, operational breaches and unethical activities. Therefore, the management must clearly communicate the fraud prevention policy to both internal and external customers, vendors and employees.
- B. The impact of misconduct and dishonesty may include:
 - 1. The actual financial loss incurred
 - 2. Damage to the reputation of the Town and our employees
 - 3. Negative publicity
 - 4. The cost of investigation
 - 5. Loss of employees
 - 6. Loss of public confidence
 - 7. Damaged relationships with our contractors and suppliers
 - 8. Litigation
 - 9. Damaged employee morale
- C. The Town of Camp Verde's goal is to establish and maintain an environment of fairness, ethics and honesty for our employees, our citizens, our suppliers and anyone else with whom we have a relationship. To maintain such an environment requires the active assistance of every employee and manager every day.
- D. The Town of Camp Verde is committed to the deterrence, detection and correction of misconduct and dishonesty. The discovery, reporting and documentation of such acts provides a sound foundation for the protection of innocent parties, the taking of disciplinary action against offenders up to and including dismissal where appropriate, the referral to law enforcement agencies when warranted by the facts, and the recovery of assets.
- E. Definitions - As used in this policy, the terms listed below shall have the following definitions:
 - 1) Assets – the entire property of the Town of Camp Verde. Assets include, but are not limited to, all Town vehicles, building properties, office equipment, software, cash receivables, wages and benefits, equipment, and tools.
 - 2) Corruption – the offering, giving, soliciting or accepting of an inducement or reward that may improperly influence the action of a person or entity.
 - 3) Embezzlement – any loss resulting from the misappropriation of the Town of Camp Verde's assets.
 - 4) Employee(s) – all Town of Camp Verde employees, independent contractors, consultants, temporary workers, and volunteers.

- 5) Fraud – the intentional deception, misappropriation of resources, or the manipulation of data to the advantage or disadvantage of a person or entity.
- 6) Loss – The Town of Camp Verde losing possession or control of any type of asset through fraudulent activities.
- 7) Misappropriate – to take or make use of any item without authority or right.
- 8) Misapplication – illegal or improper use of lawfully held funds or property.

F. Zero Tolerance Policy - The Town of Camp Verde has adopted a zero tolerance policy regarding fraud. No employee of the Town shall remove any Town of Camp Verde asset from the property, misuse any Town asset for one's personal gain, or willfully misappropriate any Town of Camp Verde asset. Any evidence supporting fraud, theft, or embezzlement of the Town of Camp Verde's assets and equipment may be subject to the following actions including, but not limited to: suspension, termination, restitution, and criminal charges. Any Town of Camp Verde employee who is aware of fraud being committed against the Town of Camp Verde by anyone shall report such activity to the Town Manager or the Ethics Hotline (aka Whistle-Blower Hotline).

G. Prohibited Acts

1. Fraud is defined as an intentional deception, misappropriation of resources, or the manipulation of data to the advantage or disadvantage of a person or entity. Some examples of fraud include:
 - a. Falsification of expenses and invoices.
 - b. Authorizing or receiving compensation for goods not received or services not performed.
 - c. Theft of cash or any assets.
 - d. Forgery, unauthorized alteration or falsification of records.
 - e. Improprieties in the handling or reporting of money transactions.
 - f. Knowingly providing false information on job applications.
 - g. Authorizing or receiving compensation for hours not worked.
 - h. Embezzlement, bribery or conspiracy.
 - i. Misappropriation, misapplication, destruction, removal, or concealment of Town of Camp Verde property.
 - j. Misrepresentation of fact.
 - k. Computer-related activity involving unauthorized alteration, destruction, forgery, or manipulation of data or misappropriation of Town-owned software.
 - l. Any apparent violation of Federal, State, or Local laws related to dishonest activities or fraud.

H. Deterring Fraud and Corruption

1. The Town has established internal controls and policies and procedures in an effort to deter, prevent, and detect fraud and corruption. All new full time employees are subject to background investigations including a criminal background check(s). All temporary, part-time, and seasonal employees may be subject to a criminal background check based on position and possible duration or employment. The Town may also verify all applicants' employment history, education and personal references prior to making an offer of employment.
2. All vendors, contractors, and suppliers must be in good standing and be authorized to transact business in the Town of Camp Verde. Vendors, contractors, and suppliers may be subject to screening, including verification of the individual or company's status as a debarred party.
3. When necessary, contractual agreements with the Town may contain a provision prohibiting fraudulent or corruptive acts and will include information about reporting fraud and corruption.
4. Town employees will receive annual fraud and corruption awareness training (ethics training). New employees will receive this policy as part of their training at orientation. Employees will be required to sign an acknowledgement verifying that they received a copy of the fraud policy and attended the awareness training.

5. Each department is responsible for instituting and maintaining a system of internal control to provide reasonable assurance for the prevention and detection of fraud, misappropriations, and other irregularities. Management should be familiar with the types of improprieties that might occur within their area of responsibility and be alert for any indications of such conduct.

I. Reporting of Fraud or Corruption

1. Allegations and concerns about fraudulent or corrupt activity may come from various sources including employees, vendors, members of the public, results of internal and external audit reviews, or from any other interested parties.
2. All employees and officers have a duty to report concerns they have or information provided to them about the possible fraudulent or corrupt activity of any officer, employee, vendor, or any other party with any association with the Town. Any person who has a reasonable basis for believing fraudulent or corrupt acts have occurred has a responsibility to report the suspected act immediately.
3. Employees will be granted whistle-blower protection when acting in accordance with this policy. When informed of a suspected impropriety, neither the Town nor any person acting on behalf of the Town shall:
 - a. Dismiss or threaten to dismiss the employee,
 - b. Discipline, suspend, or threaten to discipline or suspend the employee,
 - c. Impose any penalty upon the employee, or
 - d. Intimidate or coerce the employee.Violations of the whistle-blower protection will result in discipline up to and including termination.
4. Concerns should be reported to any of the following:
 - a. Town Manager
 - b. Town Council
 - c. Human Resources Director
 - d. The employee's immediate supervisor
 - e. Anonymous Ethics Hotline (aka Whistle-Blower Hotline)

5. Reporting Procedures

a. Mayor and Town Council Responsibilities

- 1) If the Mayor or a Town Councilmember has reason to suspect that a fraud has occurred, he or she shall immediately contact the Town Manager (or contact the Town Attorney or Human Resources Director if the Town Manager is involved).
- 2) The Mayor or Town Councilmember shall not attempt to investigate the suspected fraud or discuss the matter with anyone other than the Town Manager (Town Attorney or Human Resources Director if the Town Manager is involved).
- 3) The alleged fraud or audit investigation shall not be discussed with the media by any person other than through the Town Manager in consultation with the Town Attorney and the Human Resources Director.

b. Management Responsibilities

- 1) Management is responsible for being alert to, and reporting fraudulent or related dishonest activities in their areas of responsibility.
- 2) Each manager should be familiar with the types of improprieties that might occur in his or her area and be alert for any indication that improper activity, misappropriation, or dishonest activity is, or was, in existence in his or her area.
- 3) When an improper activity is detected or suspected, management should determine whether an error or mistake has occurred or if there may be dishonest or fraudulent activity.
- 4) If management determines a suspected activity may involve fraud or related dishonest activity, they should contact their immediate supervisor (or contact the Town Manager or Human Resources Director if the supervisor is involved).
- 5) Department Heads should inform the Town Manager (or contact the Town Attorney or Human Resources Director if the Town Manager is involved).

- 6) Management should not attempt to conduct individual investigations, interviews, or interrogations. However, management is responsible for taking appropriate corrective actions to ensure adequate controls exist to prevent reoccurrence of improper actions.
 - 7) Management should support the Town's responsibilities and cooperate fully with the Human Resources Department, other involved departments, and law enforcement agencies in the detection, reporting, and investigation of criminal acts, including the prosecution of offenders.
 - 8) Management must give full and unrestricted access to all necessary records and personnel. All Town furniture and contents, including desks and computers, are open to inspection at any time. There is no assumption of privacy.
 - 9) In dealing with suspected dishonest or fraudulent activities, great care must be taken. Therefore, management should avoid the following:
 - a) Incorrect accusations.
 - b) Alerting suspected individuals that an investigation is underway.
 - c) Treating employees unfairly.
 - d) Making statements that could lead to claims of false accusations or other offenses.
 - 10) In handling dishonest or fraudulent activities, management has the responsibility to:
 - a) Make no contact (unless requested) with the suspected individual to determine facts or demand restitution. Under no circumstances should there be any reference to "what you did", "the crime", "the fraud", "the misappropriation", etc.
 - b) Avoid discussing the case, facts, suspicions, or allegations with anyone outside the Town, unless specifically directed to do so by the Town Attorney.
 - c) Avoid discussing the case with anyone inside the Town other than employees who have a need to know such as the Town Manager, Human Resources Director, Town Attorney, or law enforcement personnel.
 - d) Direct all inquiries from the suspected individual, or his or her representative, to the Town Manager or Town Attorney. All inquiries by an attorney of the suspected individual should be directed to the Town Attorney. All inquiries from the media should be directed to the Town Manager.
 - e) Take appropriate corrective and disciplinary action, up to and including dismissal, after consulting with the Human Resources Director, in conformance with the Town's Personnel Policies and Procedures or the appropriate bargaining document.
- c. Employee Responsibilities
- 1) A suspected fraudulent incident or practice observed by, or made known to, an employee must be reported to the employee's supervisor for reporting to the proper management official.
 - 2) When the employee believes the supervisor may be involved in the inappropriate activity, the employee shall make the report directly to the next higher level of management and/or the Town Manager (or contact the Town Attorney or Human Resources Director if the next higher level of management and/or the Town Manager is involved).
 - 3) If the employee is uncomfortable reporting the information directly to management, the employee may make an anonymous report through the Ethics Hotline (aka Whistle-Blower Hotline).
 - 4) The reporting employees shall refrain from further investigation of the incident, confrontation with the alleged violator, or further discussion of the incident with anyone, unless requested by the Town Manager, Human Resources Director, Town Attorney, or law enforcement personnel.
- d. Human Resources Department Responsibilities
- 1) Upon assignment by the Town Manager, the Human Resources Director will promptly investigate the fraud.
 - 2) In all circumstances where there appears to be reasonable grounds for suspecting that a fraud has taken place, the Human Resources Director, in consultation with the Town Attorney, will contact the Marshal's Department.
 - 3) The Human Resources Director shall be available and receptive to receiving relevant, confidential information to the extent allowed by law.

- 4) If evidence is uncovered showing possible dishonest or fraudulent activities, the Human Resources Director will proceed as follows:
 - a) Discuss the findings with the appropriate management/supervisor and the department director.
 - b) Advise management, if the case involves staff members, to meet with the Human Resources Director (or his/her designated representative) to determine if disciplinary actions should be taken. Any disciplinary action taken will be in accordance with the Town Personnel Rules and any applicable Memorandums of Understanding.
 - c) Report to the External Auditor such activities in order to assess the effort of the illegal activity on the Town's financial statements.
 - d) Coordinate with the Town's Risk Management insurer regarding notifications to insurers and filing of insurance claims.
 - e) Take immediate action, in consultation with the Town Attorney, to prevent the theft, alteration, or destruction of evidentiary records. Such action shall include, but is not limited to:
 - i. Removing the records and placing them in a secure location, or limiting access to the location where the records currently exist.
 - ii. Preventing the individual suspected of committing the fraud from having access to the records.
 - 5) In consultation with the Town Attorney and the Marshal's Department, the Human Resources Department may disclose particulars of the investigation with potential witnesses if such disclosure would further the investigation.
 - 6) If the Human Resources Department is contacted by the media regarding an alleged fraud or audit investigation, the Human Resources Department will consult with the Town Manager and the Town Attorney, as appropriate, before responding to a media request for information or interview.
 - 7) At the conclusion of the investigation, the Human Resources Department will document the results in a confidential memorandum report to the Town Manager and the Town Attorney. If the report concludes that the allegations are founded, the report will be forwarded to the Marshal's Department for subsequent transfer to the County Attorney for disposition.
 - 8) Unless exceptional circumstances exist, a person under investigation for fraud is to be given notice in writing of essential particulars of the allegations following the conclusion of the audit. Where notice is given, the person against whom allegations are being made may submit a written explanation to the Human Resources Department no later than seven calendar days after notice is received.
 - 9) The Human Resources Department will be required to make recommendations to the appropriate department for assistance in the prevention of future similar occurrences.
 - 10) Upon completion of the investigation, including all legal and personnel actions, all records, documents, and other evidentiary material, obtained from the department under investigation will be returned by the Human Resources Department to that department.
6. False Allegations
 - a. False allegations of suspected fraud with the intent to disrupt or cause harm to another may be subject to disciplinary action up to and including termination of employment.
 7. Corrective Action and Discipline
 - a. Final determination regarding action against an employee, vendor, recipient or other person found to have committed fraud or corruption will be made by the Town Manager (or Town Council if the Town Manager is involved).
 - b. Offenders at all levels of the Town will be treated equally regardless of their position or years of service with the Town. Determinations will be made based on a finding of facts in each case, actual or potential damage to the Town, cooperation by the offender and legal requirements.
 - c. Appropriate and timely action will be taken against those proven to have committed fraudulent acts. These remedial actions may include, but are not limited to:
 - 1) Disciplinary action (up to and including immediate termination of employment).
 - 2) Restitution for all losses, including investigation and legal expenses, to the fullest extent of the law.
 - 3) Forwarding information to the appropriate authorities for criminal prosecution.

- 4) Institution of civil action to recover losses.
 - 5) Where the Town of Camp Verde elects to take corrective or disciplinary action, it will proceed under the procedures in place under policy or under any collective bargaining agreement for the respective employment classification.
 - 6) The Town of Camp Verde may take corrective or disciplinary action without awaiting the resolution of criminal or civil proceedings arising from fraudulent conduct.
8. Confidentiality
- a. All investigations will be conducted in confidence insofar as reasonably possible. The names or names of those communicating information about a fraudulent act or the name or names of those suspected of a fraudulent act will only be revealed when required by law in conjunction with the investigation or legal action.
9. Questions or Clarifications Related To This Policy
- a. All questions or other clarifications of this policy and its related responsibilities should be addressed to the Town Manager, who shall be responsible for the administration, revision, interpretation, and application of this policy.

CELL PHONE POLICY

PURPOSE: The purpose of this policy is to provide guidance and procedures governing the use of Town owned cellular telephones. This administrative guideline will also help ensure consistency among Town departments using cellular phones.

I. POLICIES

- A. The Town of Camp Verde issues cellular phones to officials and employees who work in areas or on assignments where standard telephones or other forms of electronic communications equipment are not readily available and where such use will benefit the Town and its citizens.
- B. Cellular phones are intended for special applications such as safety purposes or to assist in the completion of an assigned task or official responsibility. They are not intended for personal convenience.

II. UNAUTHORIZED USES OF A TOWN OWNED CELLULAR TELEPHONE

- A. Any call which could suitably be made from a standard Town telephone or other electronic communications.
- B. Any call made in relation to an official's or employee's personal affairs or personal business enterprise.
- C. Any call for the purpose of entertainment, such as 900 numbers, movie links, etc.
- D. Any usage while driving or operating machinery.

III. PROCEDURES

- A. All requests for cellular telephones require completion of Request for Cellular Telephone Form, approved in advance by the department head and the Town Manager, and then forwarded to the Finance Department.
- B. The user of the cellular telephone shall be required to complete the Cellular Telephone User Agreement prior to being issued a cellular telephone.
- C. The Finance Department tracks all cellular phones issued on the Cell Sign In/Out Log.
- D. All purchases of Town cellular telephones shall be through State of Arizona contract, unless a more advantageous contract is negotiated through an outside provider.
- E. All cellular telephone bills shall be sent to the Finance Department and not to a home or business address.
- F. Cellular telephone bills shall be reviewed each month by the applicable department head and/or supervisor to ensure proper use of the phones.

IV. POLICY VIOLATIONS

- A. Failure to follow this policy may result in loss of cellular phone privileges and, for employees may result in disciplinary action, including termination of employment.

- B. Excessive non-work usage of a Town owned cellular telephone is reviewed by the employee's supervisor to determine whether continued access to a cellular telephone is in the Town's interest.

V. TERMINATED EMPLOYEES

- A. Any employee issued a Town owned cellular telephone must return it no later than the last day of employment. The employee shall be required to sign the Request for Cellular Telephone Form and the Cell Sign In/Out Log to indicate the phone was returned.
- B. Any employee not returning Town owned cellular telephone as of their last day of employment shall be billed for the cost of the phone and any minutes used subsequent to termination.

Agenda Item 11



Town of Camp Verde

Agenda Item Submission Form – Section I

Meeting Date: August 19, 2020

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

Requesting Department: Finance

Staff Resource/Contact Person: Mike Showers

Agenda Title (be exact): Discussion & possible approval for the Finance Director to accept the AZCares Fund Grant for \$1,284,341.

List Attached Documents: 1) Award Letter, 2) AZCares Grant Agreement

Estimated Presentation Time: 2 minutes

Estimated Discussion Time: 2 minutes

Reviews Completed by:

Town Attorney Comments: Approved as to form

Department Head:

- Budgeted Unbudgeted N/A

Fiscal Impact: This grant will have a significant positive financial impact on our Town

Comments: While this is a restricted federal grant, the restriction is for first responder wages from April 1, 2020 through December 31, 2020. Our wages for officers and dispatchers easily relieves the requirement allowing us to spend the money wherever we feel appropriate.

Background Information: The original Federal Cares Act funding from the Federal government allocated money to states and cities or counties with over 500,000 in population. The State of Az recently created the AZCares Fund out of this original distribution to allocate to the cities and counties that did not receive a direct allocation from the Federal government. Allocations were based on population; our allocation is \$1,284,341.

Recommended Action (Motion): Move to approve the Finance Director to accept the AZCares Fund Grant for \$1,284,341.

Instructions to the Clerk: Have the Agreement signed by the Town Clerk and return to the Finance Director for submission.

May 29, 2020

Dear Mayor German:

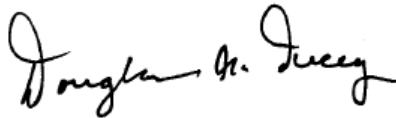
I am pleased to inform you that we are awarding \$1,284,341 from the AZCares Fund to the Town of Camp Verde. We appreciate your leadership and partnership during this difficult time. We have designed this program to provide maximum flexibility to local leaders like yourself so that you can best respond to the individual needs of your community.

As you know, this program was designed based on specific feedback we received from you and your colleagues. We look forward to seeing the many innovative ways that you all will utilize these dollars on behalf of our shared citizens.

If there is anything my office can do to assist in the implementation of your efforts, please don't hesitate to reach out.

Further details are enclosed.

Sincerely,

A handwritten signature in black ink that reads "Douglas A. Ducey". The signature is written in a cursive, flowing style.

Douglas A. Ducey
Governor, State of Arizona

State of Arizona
Office of the Governor
AZCares Fund Program

ERMT Grant Number: ERMT-20-017
Award Amount: \$1,284,341

Grant Agreement Terms and Conditions

This Grant Agreement (“Agreement”) is between the Town of Camp Verde (“Grantee”) and the State of Arizona, acting through the Governor’s Office (“Grantor”), (sometimes, individually, a “Party,” or collectively, “Parties”).

I. Purpose

Distribution to local Arizona jurisdictions of federal financial assistance from The U.S. Department of the Treasury’s Coronavirus Relief Fund (CRF), Catalog of Federal Domestic Assistance (CFDA) number 21.019, as part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act.

II. Term, Effective Date, and Termination

The Agreement commences when it is signed by both Parties. The Agreement project period is March 1, 2020 through December 30, 2020. The Agreement expires at the end of the award term. The Agreement shall not bind nor purport to bind the Grantor for any commitment in excess of the original Agreement award term or amount.

In the event of a material breach of any provision of this Agreement, the non-breaching Party shall give written notice to the breaching Party specifically setting forth the nature of the breach. Upon being served with such notice, the breaching Party shall have ten (10) days in which to cure said breach. If said breach has not been cured within the ten (10) days, then the non-breaching Party may terminate this Agreement.

III. Renewal and Amendments

This Agreement is issued under the authority of the authorized Grantor representative who signed this Agreement. The Grantor shall have the right, at its sole and unfettered discretion, whether or not to extend this Agreement. If so, the Parties must execute a written Amendment or a new Agreement. A renewal may be considered if the Grantor adds additional funding and subsequent rounds of awards to the AZCares Fund, the State of Arizona receives additional federal Coronavirus Disease 2019 (COVID-19) public health emergency funding, and/or the State of Arizona Legislature chooses to appropriate funding for this specific purpose. Also, consideration for renewal will be based on results of program and fiscal monitoring.

The Agreement may be modified only through an Agreement Amendment within the scope of the Agreement. Any changes to the Agreement by a person who is not specifically authorized by the Grantor representative in writing or made unilaterally by the Grantee are violations of the Agreement and of applicable law. Such changes, including unauthorized written Agreement Amendments shall be void and without effect, and the Grantee shall not be entitled to any claim under this Agreement based on those changes.

IV. Obligations of the Parties

Responsibilities of the Grantee:

- a. Grantee agrees that grant funds will be used in accordance with applicable statutes, program rules, guidelines and special conditions.
- b. Grantee agrees that it will submit financial and activity reports to Grantor in a format provided by the Grantor, documenting the activities supported by these grant funds and

providing an assessment of the impact of these activities. In the event reports are not received on or before the indicated date(s), funding may be suspended until such time as delinquent report(s) are received.

- c. Grantee understands that financial reports are required as an accounting of expenditures for either reimbursement or Grantor-approved payments. Reports are due pursuant to the schedule listed in this Agreement.
- d. The final request for reimbursement of grant funds must be received by the Grantor on or before the last day of the project period.
- e. Grantee agrees to remit all unexpended grant funds to the Grantor within thirty (30) days of written request received from the Grantor.
- f. Grantee agrees that all encumbered funds must be expended and that payroll and Employee Related Expenses (ERE) must be paid on or before the expiration of this Agreement.
- g. Grantee agrees to cooperate and participate with any and all assessments, evaluation efforts or information and data collection requests, and acknowledges that the Grantor has the right to obtain, reproduce, publish, or use data provided under this award in accordance with applicable statutes, rules, and guidelines.
- h. Grantee understands that the Agreement may not be closed until Grantee is compliant with all requirements of the Agreement.
- i. Required programmatic and financial reports are submitted according to the schedule below. At any point, the Grantee can submit its final report thus ending its need to submit any subsequent reports:

Programmatic and Financial Reports	
Report Period:	Due Date:
March 1 st – June 30 th	July 3 rd
July 1 st – September 30 th	October 5 th
October 1 st – December 30 th	January 4 th

Responsibilities of the Grantor:

- a. Once the following actions and documents are completed by Grantee and have been received, verified, and approved by the Grantor, payment to the Grantee will be completed within 5 business days:
 - i. Obtained a Duns & Bradstreet number;
 - ii. SAM.gov registration completed;
 - iii. AZCares Fund application submitted;
 - iv. AZCares Fund Certification Form submitted;
 - v. Budget/expense request submitted;
 - vi. Award acceptance submitted;
 - vii. State of Arizona General Accounting Office (GAO) Automated Clearing House (ACH) set-up completed; and
 - viii. The Agreement executed by the Grantee or an email from the Grantee sent to ospber@az.gov stating that the Agreement is on the Grantee’s board/council agenda for review and execution. Grantee will provide the exact date of the board/council meeting in that email.

V. Fund Management

Grantee must receive these funds under this Agreement in a separate ledger account/fund and cannot mix these funds with other sources. The Grantee must manage funds according to applicable federal regulations for administrative requirements, cost principles and audits.

The Grantee must maintain adequate business systems to comply with Federal requirements. The business systems that must be maintained are:

- a. Financial Management
- b. Procurement
- d. Property
- e. Travel

c. Personnel

A system is adequate if it is: 1) **written**; 2) **consistently followed** - it applies in all similar circumstances; and 3) **consistently applied** – it applies to all sources of funds. The Grantor reserves the right to review all business systems policies.

The Grantee shall manage funds according to applicable [federal regulations for administrative requirements, cost principles and audits](#)

VI. DUNS/CCR

Each Grantee must provide the following prior to an Agreement being executed: (a) Dun and Bradstreet Universal Numbering System (DUNS) number for the fiscal agent; and (b) proof of current registration in the [System for Award Management](#) (“SAM”). SAM is the Official U.S. Government system that consolidated the capabilities of Central Contractor Registration (“CCR”), Fed Reg, ORCA and EPLS. SAM registration must be maintained for the term of the Agreement. The DUNS website is located [here](#).

VII. Reporting Requirements

In compliance with the CARES Act reporting requirements, the Grantee is required to provide the following information:

- a. the total amount of funding received from the AZCares Fund;
- b. the amount of funding received that was expended or obligated for each project or activity;
- c. a detailed list of all projects or activities for which large covered funds were expended or obligated, including—
 - i. the name of the project or activity;
 - ii. a description of the project or activity; and
 - iii. the estimated number of jobs created or retained by the project or activity, where applicable; and
- d. detailed information on any level of subcontracts or subgrants awarded by the covered recipient or its subcontractors or subgrantees, to include the data elements required to comply with the Federal Funding Accountability and Transparency Act (FFATA) of 2006 (31 U.S.C. 6101 note) allowing aggregate reporting on awards below \$50,000 or to individuals, as prescribed by the Director of the Office of Management and Budget.

VIII. Organizational Audit Requirements

Grantee agrees to comply with the organizational audit requirements of 2 CFR Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and further understands and agrees that funds may be withheld, or other related requirements may be imposed, if outstanding audit issues (if any) from their organization’s single audit are not satisfactorily and promptly addressed. This CFR Title 2 Part 200 can be found [online](#).

Single Audit: Grantee expending \$750,000 or more of Federal funds from all sources during the organization’s fiscal year, must have an annual audit conducted in accordance with 2 CFR Part 200.

- a. If your organization is subject to the requirements of 2 CFR Part 200, then attach one copy of your organization’s most recently completed Single Audit with the Management Letter, Findings and Questioned Costs to the completed application.
- b. If your organization is not subject to the requirements of 2 CFR Part 200, submit one copy of the most recently completed audit of financial statements.
- c. If your organization does not have a recently completed audit, attach one copy of the most recently prepared financial statements including a Balance Sheet, Income Statement, and Statement of Cash Flows along with a description of the source of the documents.

IX. Unallowable Costs

All costs incurred prior to the project period start date and costs not consistent with the funding opportunity solicitation are not allowable under this award.

X. Conflicts of Interest Policy

Grantee must establish written policies and procedures to prevent employees, consultants, and others (including family, business, or other ties) involved in grant-supported activities, from involvement in actual or perceived conflicts of interest. The policies and procedures must:

- a. address conditions under which outside activities, relationships, or financial interests are proper or improper;
- b. provide for advance disclosure of outside activities, relationships, or financial interests to a responsible organizational official;
- c. include a process for notification and review by the responsible official of potential or actual violations of the standards; and
- d. specify the nature of penalties that may be imposed for violations.

XI. Acknowledgement of Federal Funding in Communications and Contracting

Grantee must acknowledge Federal funding when issuing statements, press releases, requests for proposals, bid invitations, and other documents describing projects or programs funded in whole or in part with Federal funds. Grantee is required to state: (1) the percentage and dollar amounts of the total program or project costs financed with Federal funds; and (2) the percentage and dollar amount of the total costs financed by nongovernmental sources.

XII. Mandatory Disclosures

Consistent with 45 CFR 75.113, Grantee must disclose in a timely manner, in writing, all information related to violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award. Disclosures must be sent in writing to the Grantor as stated in Section XVII.

Failure to make required disclosures can result in any of the remedies described in 45 CFR 75.371 remedies for noncompliance, including suspension or debarment (see 2 CFR parts 180 & 376 and 31 U.S.C. 3321).

XIII. Data Collection and Performance Measurement

Grantee must comply with the performance goals, milestones, and expected outcomes as reflected in the funding opportunity solicitation and are required to submit data via the Grantor's data-entry and reporting system, eCivis.

XIV. Ad Hoc Submissions

Throughout the award term, the Grantor may determine that additional information is required beyond the standard deliverables.

XV. Applicable law

In accordance with A.R.S. § 41-2701, *et seq.*, and Arizona Administrative Code, this Agreement shall be governed and interpreted by the laws of the State of Arizona.

XVI. Documents incorporated by reference

The AZCares Fund Allocations and Certification Form are both incorporated into this Agreement in its entirety. Grantee warrants that it has read and understands the AZCares Fund Allocations and Certification Form and agrees to be bound by them in their entirety. In the event of any divergence between this Agreement and the AZCares Fund Allocations and Certification Form, this Agreement shall control.

XVII. Payments

Grantee reimbursements are based only on expenditures approved in its Application budget and budget narrative. A Grantee shall be reimbursed initially for actual public health and safety payroll expenses and EREs for the time period of March 1, 2020 up to the Grantee's application submission or the most recent pay period. If an allocation award balance exists, then the Grantee will either include forecasted payroll expenses and EREs in its application or submit further reimbursement request(s) of its actual public health and safety payroll expenses and EREs until its allocation is fully expended. The Grantee will need to provide its previous year's total actual expense(s) for that category(ies) to validate projection. Overtime is not an eligible expense for reimbursement request(s) from the AZCares Fund. For purposes of the AZCares Fund, Fire, Emergency Medical Services (EMS), 9-1-1, and Sheriff/Police personnel are considered public safety. The Grantee shall use the forms provided by the Grantor to submit reimbursement requests.

Per Federal guidance:

- a. these public health and safety expenses do NOT need to be materially related to the Coronavirus Disease 2019 (COVID-19) public health emergency.
- b. these funds are designed to address unforeseen financial needs and risks created by the COVID-19 public health emergency. For this reason, and as a matter of administrative convenience in light of the emergency nature of this program, the Grantee may presume that payroll costs for public health and public safety employees are payments for services substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

Grantee must:

- a. register for the U.S. Department of Homeland Security, Federal Emergency Management Agency's (FEMA's) Public Assistance (PA) Grant Program via the Arizona Department of Emergency and Military Affairs (DEMA) [portal](#).
- b. submit an application for FEMA PA Grant Program to be verified by DEMA to successfully complete, maintain compliance, and closeout the Public Health and Safety Stabilization Program.
- c. enroll in automatic clearing house (ACH) payments. Grantee must complete the document titled "State of Arizona Substitute W-9 and ACH Vendor Authorization Forms & Instructions." Vendor account set-up and payment information can be found [here](#).

Notwithstanding any other payment provision of this Agreement, failure of the Grantee to submit required reports when due, or failure to perform or deliver required work, supplies, or services, will result in the withholding of payment under this Agreement unless such failure arises due to causes beyond the control and without the fault or negligence of the Grantee.

XVIII. Notification of Program Changes

Grantee agrees to notify the Grantor in writing, thirty (30) calendar days in advance, of any changes in the program that will directly affect service delivery under the terms of the Agreement. No changes shall be implemented without the prior written approval of a formal Agreement Amendment issued by the Grantor.

XIX. Relationship of Parties

The individuals performing work on behalf of Grantee, its subgrantees or its subcontractors are not employees, servants, agents, partners, or joint venturers of the Grantor. The State

of Arizona and the Grantor retains no control or direction over such individuals or over the detail, manner, or methods of performance of their services, and they do not have the authority to supervise or control their work. The individuals performing work on behalf of the Grantee, its subgrantees or its subcontractors are not entitled to receive benefits that employees of the State of Arizona are entitled to receive, including but not limited to, workers' compensation, unemployment compensation, health, vision, or dental insurance, retirement benefits, annual leave, and holiday pay.

XX. Other

- a. Grantee shall follow all applicable laws, rules, and regulations in the performance of work in furtherance of the solicitation, application, and award.
- b. In accordance with ARS § 35-154, every payment obligation of the Grantor under this Agreement is conditioned upon the availability of funds appropriated or allocated for payment of such obligation. If funds are not allocated and available for the continuance of this Agreement, this Agreement may be terminated by the Grantor at the end of the period for which funds are available. No liability shall accrue to the Grantor in the event this provision is exercised, and the State shall not be obligated or liable for any future payments or for any damages as a result of termination under this paragraph.
- c. In accordance with A.R.S. § 35-214, the Grantee shall retain all data, books, and other records ("records") relating to this Agreement for a period of five years from the last financial report submitted to the Grantor. All such documents shall be subject to inspection and audit at reasonable times, including such records of any subgrantee, contractor, or subcontractor. Upon request, the Grantee shall produce the original of any or all such records to the offices of the Grantor.
- d. The Parties warrant that they are in compliance with A.R.S. § 41-4401 and further acknowledge that:
 - i. Any contractor or subcontractor who is contracted by a Party to perform work related to this Agreement shall warrant its compliance with all federal immigration laws and regulations that relate to its employees and its compliance with A.R.S. § 23-214(A);
 - ii. That any breach of the warranty in paragraph "b." above shall be deemed a material breach of this Agreement that is subject to penalties up to and including termination of this Agreement;
 - iii. The Parties retain the legal right to inspect the employment records of any employee of any contractor or subcontractor who performs work related to this Agreement to ensure that the contractor or subcontractor is complying with the warranty in paragraph "b." above and that the contractor agrees to make all employment records of said employee available during normal working hours to facilitate such an inspection; and
 - iv. Nothing in this Agreement shall make any contractor or subcontractor an agent or employee of the Parties to this Agreement.
- e. The Parties shall comply with the provisions of State Executive Order 2009-9, Title VI of the Civil Rights Act of 1964, as amended, Section 504 of the Rehabilitation Act of 1973, as amended, and the Americans with Disabilities Act, as amended.
- f. This Agreement does not imply authority to perform any tasks or accept any responsibility not expressly stated in this Agreement.
- g. This Agreement does not create a duty or responsibility unless the intention to do so is clearly and unambiguously stated in this Agreement. This Agreement shall not relieve the Parties of any obligation or responsibility imposed on it by law.
- h. This Agreement contains the entire agreement of the Parties with respect to its subject matter and supersedes all prior and contemporaneous agreements, understandings, and inducements, whether express or implied, oral or written.

- i. Any change, modification, or extension of this Agreement must be submitted through the Grantor's online grant management system, eCivis, and approved by Grantor.
- j. This Agreement has been arrived at by negotiation and shall not be construed for or against any Party.
- k. The Parties agree that all the conditions set forth herein are material to this Agreement and a breach of any condition is a breach of this Agreement.
- l. The failure of either Party to insist in any one or more instances upon the full and complete performance of any of the terms and provisions of this Agreement to be performed by the other Party or to take any action permitted by this Agreement shall not be construed as a waiver or relinquishment of the right to insist upon full and complete performance of the same or any other covenant or condition either in the past or in the future. The acceptance by either Party of sums less than may be due and owing at any time shall not be construed as an accord and satisfaction.
- m. The substantive laws of Arizona (without reference to any choice of law principles) shall govern the interpretation, validity, performance and enforcement of this Agreement. The Parties further agree to cooperate in all ways reasonable and necessary to comply with the applicable statutes, including amending this Agreement as needed in the future and making any refunds or payments that might be required to bring the Parties into full compliance with applicable law.
- n. Nothing in this Agreement is intended to create any third-party beneficiary rights; and the Grantor and the Grantee expressly state that this Agreement does not create any third-party rights of enforcement.
- o. This Agreement may be executed in any number of counterparts, all such counterparts shall be deemed to constitute one and the same instrument, and each of said counterparts shall be deemed an original hereof.
- p. If the last day of any time stated herein shall fall on a Saturday, Sunday, or legal holiday in the State of Arizona, then the duration of such time shall be extended so that it shall end on the next succeeding day which is not a Saturday, Sunday, or legal holiday.
- q. Except as expressly provided herein, no Party may delegate or assign its rights or responsibilities under this Agreement without prior written approval of the other Party and any purported assignment or delegation in violation of this provision shall be void.
- r. The Parties to this Agreement agree to resolve all disputes arising out of or relating to this Agreement through arbitration, after exhausting applicable administrative review, to the extent required by A.R.S. § 12-1518, except as may be required by other applicable statutes.
- s. If any provision of this Agreement is held invalid, the remainder of the Agreement shall not be affected thereby and all other parts of this Agreement shall be in full force and effect.
- t. Any deviation or failure to comply with the purpose and/or conditions of this Agreement without prior approval may constitute sufficient reason for the Grantor to terminate this Agreement, revoke the grant, require the return of all unspent funds, perform an audit of expended funds, and require the return of any previously spent funds which are deemed to have been spent in violation of the purpose or conditions of this grant.
- u. The Parties acknowledge they have been advised by counsel, or have had the opportunity to be advised by counsel, in the execution of the Agreement.

IN WITNESS WHEREOF, the Parties have made and executed the Agreement the day and year first above written.
FOR GRANTEE:

8/20/20

Authorized Signatory

Date

Michael E. Showers

Printed Name and Title

Additional signature(s) if required by political subdivision

Date

Printed Name and Title

Date

Attest:

Clerk

Date

Note: If applicable, the Agreement must be approved by the appropriate county supervisory board or municipal council and appropriate local counsel (i.e. county or city attorney). Furthermore, if applicable, resolutions and meeting minutes must be forwarded to the Governor's Office with the signed Agreement.

Approved as to form and authority to enter into Agreement (Excluding non-profits):

William J. Sims

8/6/20

Legal counsel for Grantee

Date

William J. Sims

Printed Name and Title

Statutory or other legal authority to enter into Agreement (Excluding non-profits):

Appropriate A.R.S., ordinance, or charter reference

FOR GOVERNOR'S OFFICE:

Matthew Gress, Director

Date

State of Arizona

Governor's Office of Strategic Planning and Budgeting

Agenda item 12



Town of Camp Verde

Meeting Date: August 19, 2020

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

Requesting Department: NONE

Staff Resource/Contact Person: Russ Martin

Agenda Title (be exact): *Discussion, consideration and possible approval of a request from the Camp Verde Rodeo Association for additional monies up to the amount of \$150,000 to continue to make progress towards completion of the Rodeo Arena.*

List Attached Documents:

- 1. Email request from Camp Verde Rodeo Association*
- 2. Current Arena Projects List/Budget*

Estimated Presentation Time: *10 minutes*

Estimated Discussion Time: *10 minutes*

Reviews Completed by:

- Department Head:** *Russ Martin*
 Town Attorney Comments: *N/A*
 Finance Department:

Background Information: *Please see attached from CVAA. Revenues continue to exceed expectations however we did not budget for any specific Capital Improvements.*

Recommended Action (Motion):

Camp Verde Equestrian Center Budget 2020

Task	Cost	Donated	Need	Permits	Town Alloc. \$380,000	USDA Grant \$ 60,000.00	CVAA Paid	Remaining
Arena Panels Moved	\$ 4,165.00	\$ 4,165.00	\$ -					\$ -
Surveying	\$ 63,000.00	\$ 63,000.00	\$ -					\$ -
Engineering	\$ 120,000.00	\$ 108,550.00	\$ 11,145.00		\$ 11,145.00			\$ -
Notice of Intent	\$ 350.00		\$ 350.00	x	\$ 350.00			\$ -
Soils Report	\$ 1,500.00		\$ 1,500.00		\$ 1,500.00			\$ -
SWPPP Materials	\$ 541.71		\$ 541.71		\$ 541.71			\$ -
Major Excavation	\$ 550,000.00	\$ 345,000.00	\$ 204,800.00		\$ 192,293.72		\$ 12,506.28	\$ (0.00)
Arena Panel Replacement	\$ 43,276.80		\$ 43,276.80		\$ 43,276.80			\$ -
Arena Lights	\$ 73,152.00		\$ 73,152.00		\$ 73,152.00			\$ -
Culverts	\$ 7,857.18		\$ 7,857.18		\$ 7,857.18			\$ -
Economic Impact	\$ 5,500.00		\$ 5,500.00		\$ 5,500.00			\$ -
1st Year Insurance	\$ 928.80		\$ 928.80		\$ 928.80			\$ -
Well Permit	\$ 150.00		\$ 150.00		\$ 150.00			\$ -
Bleachers	\$ 65,000.00	\$ 8,982.00	\$ 56,018.00			\$ 56,018.00		\$ -
Legal Description	\$ 500.00		\$ 500.00		\$ 500.00			\$ -
APS	\$ 38,309.60	\$ 37,689.60	\$ 620.00	x			\$ 620.00	\$ -
Arena Installation	\$ 11,500.00	\$ 10,750.00	\$ 750.00				\$ 750.00	\$ -
Pipe/Fencing	\$ 44,000.00	\$ 40,000.00	\$ 4,000.00				\$ 4,000.00	\$ -
Second Arena	\$ 15,000.00	\$ 4,817.73	\$ 10,182.27				\$ 10,182.27	\$ -
Anouncers Stand	\$ 25,000.00	\$ 13,000.00	\$ 12,000.00				\$ 2,700.00	\$ 9,300.00
Arena Dirt	\$ 45,000.00	\$ 45,000.00	\$ -					\$ -
Ticket Building	\$ 5,000.00	\$ 5,000.00	\$ -					\$ -
Speaker System	\$ 3,000.00		\$ 3,000.00				\$ 1,500.00	\$ 1,500.00
Arena Tractor	\$ 25,000.00	\$ 10,000.00	\$ 15,000.00				\$ 500.00	\$ 14,500.00
Arena Dirt	\$ 45,000.00	\$ 45,000.00	\$ -					\$ -
Millings	\$ 8,000.00	\$ 4,100.00	\$ 3,900.00					\$ 3,900.00
Arena/Stalls Dirt Hauling	\$ 80,000.00	\$ 16,000.00	\$ 64,000.00				\$ 12,813.51	\$ 51,186.49
Fresh Water Well	\$ 24,000.00	\$ 20,000.00	\$ 4,000.00					\$ 4,000.00
Concession Bldg	\$ 16,000.00	\$ 10,000.00	\$ 6,000.00					\$ 6,000.00
Restroom Bldg	\$ 18,000.00	\$ 10,000.00	\$ 8,000.00					\$ 8,000.00
Main Entrance Gate	\$ 20,000.00	\$ 16,000.00	\$ 4,000.00					\$ 4,000.00
Plumbing/Water	\$ 15,000.00	\$ 10,000.00	\$ 5,000.00					\$ 5,000.00
Handicap Parking	\$ 30,000.00	\$ 15,000.00	\$ 15,000.00					\$ 15,000.00
Septic/Waste Water								\$ -
Electrical	\$ 55,000.00	\$ 10,000.00	\$ 45,000.00	x	\$ 9,944.57			\$ 35,055.43
Totals	\$ 1,458,731.09	\$ 852,054.33	\$ 606,171.76		\$ 347,139.78	\$ 56,018.00	\$ 45,572.06	\$ 157,441.92
Remaining funds					\$32,860.22	\$ 3,982.00	\$ 10,979.00	



Town of Camp Verde

Agenda Item Submission Form – Section I

Meeting Date: February 5, 2020

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

Requesting Department: Mayor German

Staff Resource/Contact Person: Mayor German *AGerman*

Agenda Title (be exact:) Discussion and possible action regarding the League of Cities and Town request for two amendments to the League Charter.

List Attached Documents: – Explanation from League Support Letters

Estimated Presentation Time: 5

Estimated Discussion Time: 5

Reviews Completed by:

- Department Head: _____ Town Attorney Comments: N/A
- Finance Department N/A

Fiscal Impact: None

Budget Code: N/A _____ Amount Remaining: _____

Comments:

Background Information: As part of the Annual Business Meeting scheduled for September 1, following the League Resolutions Committee, there will be two League Charger Amendments to be considered by the membership.

Recommended Action (Motion):

Instructions to the Clerk: Section II not required.

Virginia Jones

From: Charles German
Sent: Friday, August 14, 2020 9:08 AM
To: Cindy Pemberton
Cc: Virginia Jones
Subject: FW: League Charter Amendments
Attachments: Charter Amendments & Comments.pdf

Hi Cindy,

We need to share this information with council for their discussion and direction for the Resolution Committee. We are running out of meeting dates to put this on our agenda. Thank you.
Mayor German

Sent from my Samsung Galaxy smartphone.

----- Original message -----

From: Tom Belshe <tbelshe@azleague.org>
Date: 8/14/20 8:57 AM (GMT-07:00)
To: Mayors <Mayors@azleague.org>
Cc: Managers <Managers@azleague.org>, Clerks <Clerks@azleague.org>, Intergovs <Intergovs@azleague.org>, Intergov2 <Intergov2@azleague.org>
Subject: League Charter Amendments

Mayors/Resolutions Committee and Business Meeting Designee,

As part of the Annual Business Meeting scheduled for Tuesday, September 1, following the League Resolutions Committee, there will be two League Charter amendments to be considered by the membership. These amendments have been attached for your review.

The League officers have given cities and towns a chance to provide written feedback on the two proposed amendments prior to the meeting. The feedback provided by cities and towns to League staff has been compiled and is also attached.

Each amendment will be presented, discussed and voted on at the Annual Business Meeting. The complete agenda will be emailed prior to the meeting. If you have any questions, please let me know. I look forward to seeing you all during our conference week, even if it is through a virtual environment.

Tom Belshe
Executive Director
League of Arizona Cities and Towns
1820 West Washington Street
Phoenix, AZ 85007
tbelshe@azleague.org
(602) 258-5786

Explanation: Amending the League Charter, ARTICLE IV. ORGANIZATION, Section 1 by changing the terms of League Officers from a two-year term to a one-year term beginning in 2024.

Amendment:

Section 1. Officers. The officers of the League shall consist of President, Vice President and Treasurer ("Officers").

- A. The Officers shall be elected at the annual conference in each even-numbered year, and shall hold their office for two years or until their successors shall have been duly elected and qualified except as specified in subsection B.
- B. Beginning in 2024, the Officers shall be elected at the annual conference and shall hold their office for one year or until their successors shall have been duly elected and qualified.



20 N. Green St. Suite 750
PO Box 1466
Mesa, Arizona 85218-1466

July 23, 2020

Tom Belshe, Executive Director
The League of Arizona Cities and Towns
1820 W. Washington
Phoenix, AZ 85007

Mr. Belshe,

As we begin to prepare for the AZ League 2020 Virtual Conference Week, I would like to request an item be placed on the Annual Business Meeting agenda for discussion and possible action. Specifically, I would like the committee members to consider a charter amendment to change the term length for the League Officers from a two-year to a one-year term.

A transition to a one-year term for each officer position would allow for more opportunities for those interested in serving this great organization. The current two-year term has the effect of eliminating many members, both rural and urban, from ever serving in leadership due to their local term limits. Currently, to serve a full term as League President, a person limited to two four-years terms must be elected a League officer midway into your first term. That timing substantially limits the ability of many of our members from ever contributing their time and talents as an officer. That is undoubtedly a disservice to the organization and to the local communities that make up our membership.

It certainly seems appropriate to grandfather our existing officers to a two-year term. However, as we elect new officers, we should make the decision to be more inclusive and provide more opportunities for Arizona's local leaders.

The requested charter amendment is provided in the attached document.

Thank you for your consideration.

Sincerely,

A handwritten signature in black ink that reads "John Giles". The signature is written in a cursive, flowing style.

Mayor John Giles
City of Mesa

480.644.2388 (tel)
480.644.2175 (fax)

From: Craig McFarland <Craig_McFarland@casagrandeaz.gov>
Sent: Tuesday, August 4, 2020 3:17 PM
To: League
Subject: Subject: League Charter Amendments

The City of Casa Grande has no issues or recommendations regarding the two proposed Charter Amendments.

Craig H. McFarland

Mayor City of Casa Grande

510 E. Florence Blvd.

Casa Grande, AZ 85122

O 520-421-8600

C 520-251-0687

craig_mcfarland@casagrandeaz.gov

Sent from [Mail](#) for Windows 10

Public Record Notice: Under Arizona law, e-mail communications and e-mail addresses may be public records subject to disclosure pursuant to a public records request.



Kevin Hartke
Mayor

August 10, 2020

Office of the Mayor
480-782-2200
Fax 480-782-2233
kevin.hartke@chandleraz.gov
@ChandlerAZMayor
@kevin.hartke
chandleraz.gov

League of Arizona Cities and Towns
1820 W. Washington St.
Phoenix, AZ 85007

Mailing Address
Mail Stop 603
P.O. Box 4008
Chandler, AZ 85244-4008

Location
Fifth Floor
175 S. Arizona Ave.
Chandler, AZ 85225

To Whom It May Concern,

I support amending the League charter to transition officer positions to one-year terms. It is important that we allow for more opportunities for members to serve and contribute to the success of this great organization. The current two-year term eliminates many members, both rural and urban, from ever serving as League President due to their local term limits. I also believe it is fair to maintain the existing terms of current officers and ensure that the impact is prospective. Since this change won't take effect until 2024, each officer currently serving would be grandfathered and will be able to serve their full two-year term. As we elect new officers during this year's conference, we should make the decision to be more inclusive and provide more opportunities for Arizona's local leaders.

Sincerely,

Mayor, City of Chandler

A MOTION TO AMEND ARTICLE IX, § 1 (AMENDMENT TO CHARTER) TO CREATE A STANDING CHARTER COMMITTEE TO REVIEW PROPOSED AMENDMENTS TO THE CHARTER OF THE LEAGUE OF ARIZONA CITIES AND TOWNS

STATEMENT: The Charter for the League of Arizona Cities and Towns functions as the guiding document, a constitution, for the organization and structure of the League. The Charter is the basis for League operations and its policies and procedures.

From time to time, League operations must modernize, either to adhere to new business or legal structures, or simply out of better ideas. Developing a standing committee to consider and debate new ideas, with the input of staff, and then present its recommendations to the League Officers, to the Executive Committee and eventually to the membership, will foster new ideas for the future and should protect against unintended consequences.

PROPOSAL: Changes or edits to the Charter will be proposed to the Committee. The Committee shall meet at least once per year, before the annual conference, to evaluate the proposed changes and make recommendations to the Executive Team. The ideal Committee will consist of no less than seven (7) members of the League and no more than eleven (11) members of the League. The Committee could be created under the enumerated powers of the President of the League or possibly through election by the membership at large. However, to foster ideas from both rural and populous areas, the majority of the Committee membership spots will be reserved for member cities or towns with populations in the lower 75 percent of Arizona cities and towns. League Officers may serve on the Committee but shall not make up more than one-third (1/3) of the Committee membership.

NOTE: THE CHARTER AUTHORIZES THE PRESIDENT TO ESTABLISH COMMITTEES. THE CHARTER COMMITTEE MAY BE ESTABLISHED AND ITS MEMBERSHIP AND RESPONSIBILITIES OUTLINED IN THE LEAGUE BYLAWS AT ANY SUBSEQUENT EXECUTIVE COMMITTEE MEETING.

MOTION: I move to Amend Article IX, § 1 (Amendments to Charter) to create a standing Charter Committee to Review Proposed Amendments to the Charter of the Arizona League of Cities and Towns.

AMENDMENT:

ARTICLE IX. Amendments to Charter

Section 1. Amendment Process. This Charter may be amended at the annual business meeting by a two-thirds vote of the members present and voting. ~~provided:~~ The proposed amendment shall ~~have been~~ submitted in writing to the President or Executive Director at least ~~thirty~~ **NINETY** days prior to the Annual Conference and ~~submitted to the Charter Committee for review after receiving a recommendation to approve the amendment from the Charter Committee, the President or Executive Director~~ shall ~~have been~~ submitted by the President or Executive Director ~~the proposed amendment~~ to each city or town member at least fifteen days prior to the annual conference and ~~it shall be~~ read by title to the members on the first day thereof.

EXPLANATION: Amending the League Charter, ARTICLE IX. AMENDMENTS TO CHARTER, SECTION 1 AMENDMENT PROCESS by changing the deadline for submission of proposed charter amendments from 30 days to 90 days prior to the Annual Conference and requiring approval of the proposed amendment by a Charter Committee prior to submission to the members.

August 6, 2020

The Honorable Christian Price
Arizona League of Cities and Towns
1820 W. Washington Street
Phoenix, AZ 85007

Dear Mayor Price:

I would like to provide comments regarding the proposed charter amendment addressing the creation of a Charter Review Committee.

While I appreciate the extension to 90 days from 30 days for submission of amendments allow for ample review of proposed charter amendments, the proposed amendment as written does not clearly state that the entirety of the League of Arizona Cities and Towns membership votes on the recommendation from the Charter Committee. I believe that the Charter Committee recommendation should be presented to the entirety of the League membership for discussion, debate and action in the same fashion as the League Policy committee function for the Resolutions Committee.

Please feel free to contact me should you have any questions or if you wish to discuss this further.

Sincerely,



Mayor

Office of the Mayor & Council
11465 W Civic Center Drive | Avondale, AZ 85323
Phone (623) 333-1900 | Fax (623) 333-0100 | TDD (623) 333-0010 www.avondale.org



Office of the Mayor

August 7, 2020

The Honorable Christian Price
President
League of Arizona Cities and Towns
1820 W. Washington Street
Phoenix, Arizona 85007

RE: Concerns with the proposed charter amendment to create a charter committee

Dear Mayor Price,

As Mayor of the City of Litchfield Park and a member of the League Executive Committee, I have concerns with the proposed charter amendment to create a charter committee. I feel that this amendment would place too much control in the hands of the proposed charter committee and take away too much authority from the Cities and Towns.

I first question the need for this committee because there have been very few charter amendments during my tenure on the Executive Committee. If changes are needed to the League charter process, I would like to propose an alternate amendment.

My alternate proposal would require amendment proposals to go before the charter committee for review. However, should the charter committee choose to not recommend approval for a proposal, the proposal could still be considered by all the Cities and Towns with the support of at least (15) fifteen other City or Town Mayors. An amendment co-sponsored by at least (15) fifteen Cities and Towns would go to the Arizona Cities and Towns for consideration along with the recommendation of the Committee.

Please consider my alternate proposal. I welcome any questions you may have. We appreciate the League for its continuing work in representing all Arizona Cities and Towns.

Sincerely,



Thomas L. Schoaf
Mayor

cc: Cathy Carlat, League Vice President
Douglas Nicholls, League Treasurer
Tom Belshe, League Executive Director