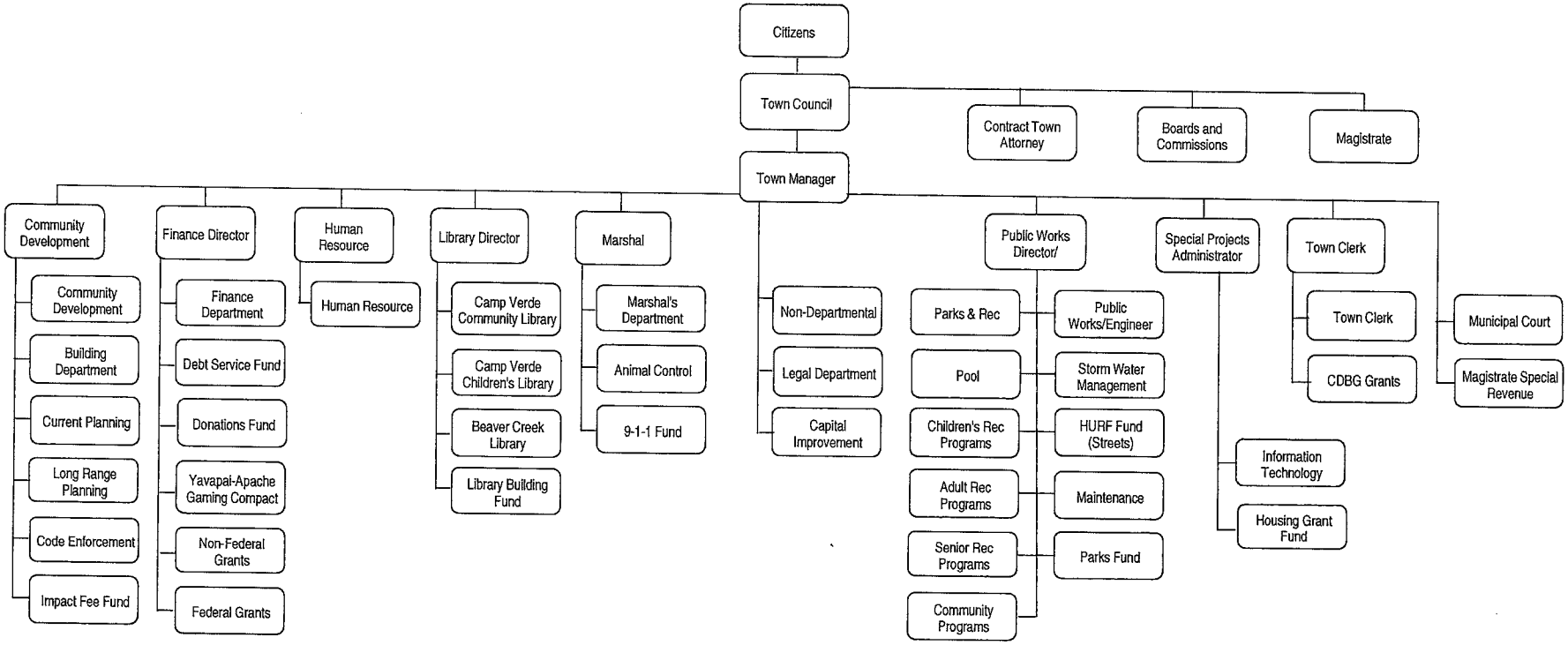
SPECIAL SESSION

JULY 14, 2010

CORRECTED INFORMATION

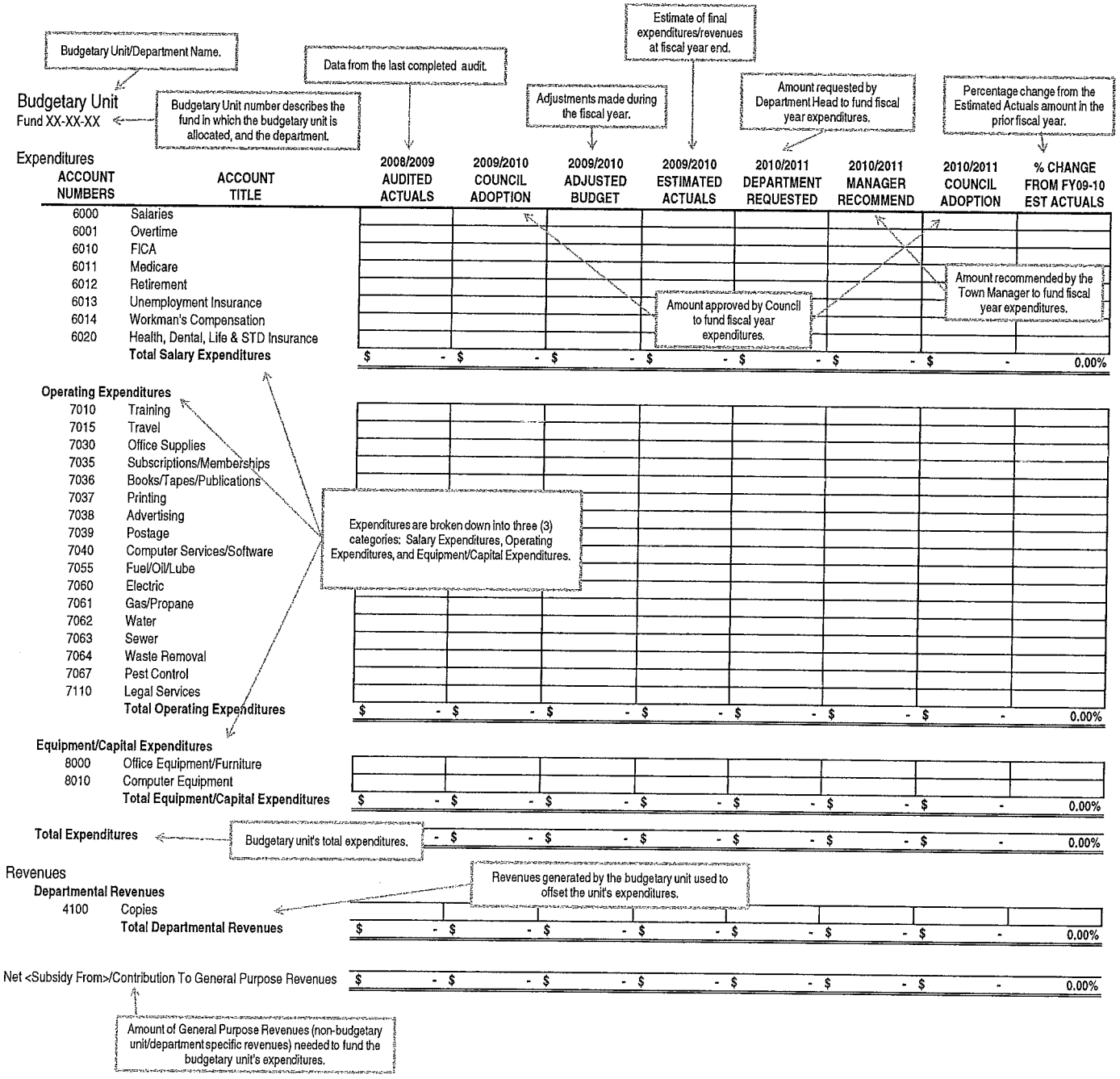
Town of Camp Verde, Arizona

Town Organization Chart



Budget Format Tutorial

The Budget Format Tutorial provides a brief explanation of the various components that comprise a budgetary unit's budget worksheet.

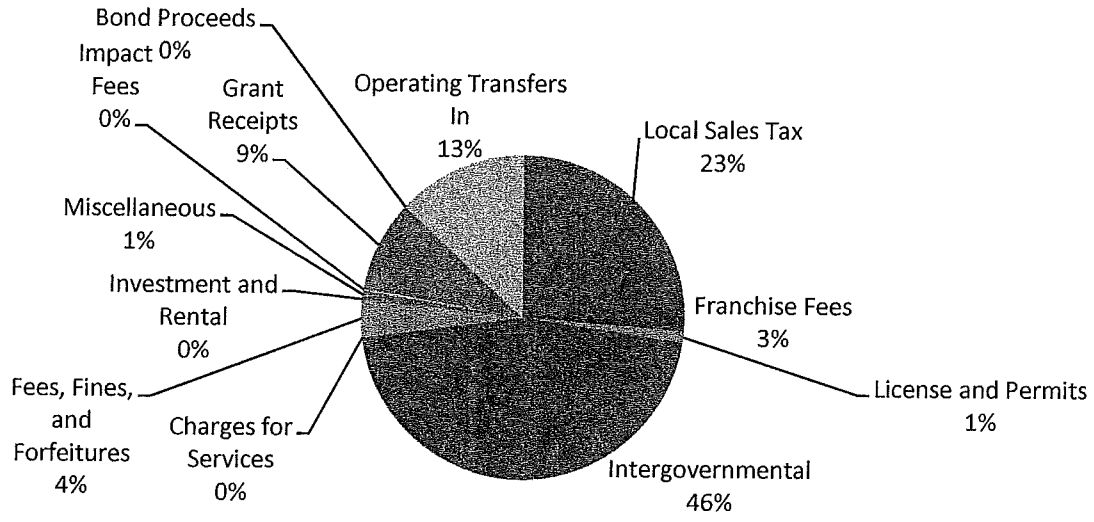


Budget Summary

The Town continues a conservative approach to revenue projection. In the current economic climate, it is difficult to assess the performance of the revenue sources. During the 2009-2010 fiscal year, the Town of Camp Verde has seen long standing businesses close their doors, however, a slight increase in Retail Trade sales tax collections has occurred. A comparison of the total year-to-date Local Sales Tax (Town Sales Tax) collections from April 2009 and April 2010 show an overall increase of sales tax collections. An analysis of individual sales tax categories show that Accommodation taxes are down forty-seven percent (47%) while other categories such as Restaurant & Bar have held fairly steady. The experienced trends and fluctuations in the various categories combined are used to generate the revenue projection for the next fiscal year's budget.

The Town relies heavily on Intergovernmental Revenues to fund it's service delivery system. Intergovernmental Revenues consist of State Shared Sales Tax monies, Urban Revenue Sharing (personal and corporate income tax), Vehicle License Tax, Highway User Revenue Funds, monies from the Yavapai County Library District, as well as local government agencies. The majority of these revenue sources will experience declines in FY 2010-2011, the biggest of which is Urban Revenue Sharing. The Town will experience a reduction of $341,090 in Urban Revenue Sharing.

The following chart and table depict where the money comes from to pay for the amount appropriated. In addition to the revenue received, General Fund fund balance in the amount of $1,179,848 will be utilized.

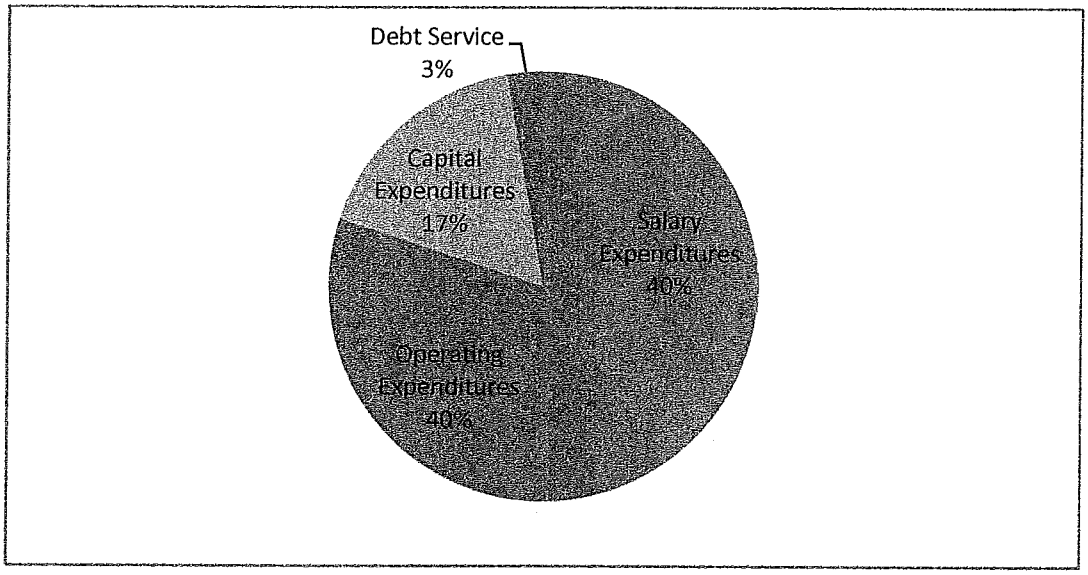


Revenues	FY07-08 Actual	FY08-09 Actual	FY09-10 Adj Budget	FY10-11 Adopted
Local Sales Tax	$ 2,314,337	$ 2,163,949	$ 2,195,000	$ 1,970,000
Franchise Fees	237,226	238,072	$ 225,500	$ 228,900
License and Permits	154,333	184,017	$ 121,975	$ 93,750
Intergovernmental	4,349,908	4,187,773	$ 4,244,905	$ 3,815,385
Charges for Services	2,764	5,286	$ 3,593	$ 3,876
Fees, Fines, and Forfeitures	473,006	296,496	$ 362,736	$ 308,341
Investment and Rental	264,324	58,049	$ 46,880	$ 11,517
Miscellaneous	152,472	196,204	$ 75,655	$ 63,323
Impact Fees	79,093	111,937	$ 25,025	$ 19,771
Grant Receipts	927,083	592,389	$ 365,061	$ 757,515
Bond Proceeds	-	-	$ -	$ -
Operating Transfers In	1,974,620	1,209,743	$ 415,560	$ 1,098,577
Total Revenues	$ 10,929,168	$ 9,243,915	$ 8,081,890	$ 8,370,955
Draws on Fund Balances (detailed on next page)	$ 2,007,778	$ 7,984	$ 1,082,399	$ 2,027,481
Total Revenues and Draws on Fund Balances	$ 12,936,946	$ 9,251,898	$ 9,164,289	$ 10,398,436

Detail Of (Draws)/Contributions To Fund Balances:	FY07-08 Actual	FY08-09 Actual	FY09-10 Adj Budget	FY10-11 Adopted
General Fund	$ 46,198	$ 105,628	$ (189,727)	$ (1,179,848)
Capital Improvement Projects Fund	(507,160)	(622,877)	(487,548)	(607,055)
Parks Fund	(2,404,335)	417,144	(140,398)	(31,900)
Magistrate Special Revenue Fund	(3,248)	(37,554)	(2,673)	9,676
Non-Federal Grants Fund	988	-	(49,898)	(66,601)
Yavapai-Apache Gaming Compact Fund	18,548	3,900	(10,437)	(73,587)
Federal Grants Fund	-	-	62,485	-
CDBG Fund	-	-	(10,885)	10,815
9-1-1 Fund	600	900	500	(2,184)
Library Building Fund	28,116	13,044	13,300	27,058
Impact Fee Fund	79,528	113,009	25,905	20,476
Housing Grant Fund	12,551	(149,336)	19,096	(50,899)
Donations Fund	9,963	6,732	(17,518)	(11,713)
Highway Users Revenue (HURF) Fund	586,220	142,526	(334,688)	46,408
Debt Service Fund	124,253	(1,100)	40,086	(118,126)
Total (Draws)/Contributions To Fund Balances	$ (2,007,778)	$ (7,984)	$ (1,082,399)	$ (2,027,481)

The annual budget for the Town is divided into four major components which include all appropriations for the Town. The Salary Expenditures consist of salaries and fringe benefits for all Town employees. The total amount budgeted for Salary Expenditures is $4,191,773. The Operating Expenditures finance the day-to-day provisions of Town services, grant related activities, and contingency. The total amount budgeted for Operating Expenditures is $4,136,461. The Capital Expenditures consists of items such as computer equipment, capital leases, as well as construction or improvement of Town facilities and infrastructure, and the purchase of various types of machinery and equipment. Small Capital Expenditure items are budgeted within the various Town accounts. Large capital items are budgeted within the Capital Improvement Projects Fund. The total amount budgeted for Capital Expenditures is $1,777,581. The Debt Service budget is used to repay money borrowed by the Town, primarily for capital improvements. The amount budgeted for debt service payments in the FY2010-2011 is $292,621. The total budget, including all four components, is $10,398,436.

The following chart and table depict the major categories where the monies are appropriated.



Expenditures	FY07-08 Actual	FY08-09 Actual	FY09-10 Adj Budget	FY10-11 Adopted
Salary Expenditures	$ 4,745,744	$ 4,522,543	$ 4,518,863	$ 4,191,773
Operating Expenditures	3,446,582	3,100,267	3,077,612	4,136,461
Capital Expenditures	4,507,816	1,321,076	1,296,477	1,777,581
Debt Service	236,806	308,012	271,337	292,621
Total Expenditures	$ 12,936,949	$ 9,251,898	$ 9,164,289	$ 10,398,436

Fund Balance Descriptions and Requirements

The Governmental Accounting Standards Board issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions in March 2009 with implementation required for periods beginning after June 15, 2010. "Statement No. 54 will improve the reporting of fund balance by creating fund balance classifications based on the extent to which governments are bound by constraints on resources reported in the funds. This approach is intended to provide users more consistent and understandable information about a fund's net resources."1 Statement No. 54 breaks fund balance reserves into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. Requirements for the categories is as follows:

Nonspendable - Items that cannot be spent due to form such as inventories, prepaid amounts, long-term loan and notes receivables, property held for resale, and amounts that must be maintained intact legally or contractually.

Restricted - amounts constrained for a specific purpose by external parties, constitutional provisions or enabling legislation.

Committed - amounts constrained for a specific purpose by a government using its highest level of decision-making authority. It would require action by the same group to remove or change the constraints placed on the resources.

Assigned - for all funds other than the General Fund, any remaining positive amounts not classified as nonspendable, restricted, or committed. For the General Fund, amounts constrained for the intent to be used for a specific purpose by a governing board or a body or official that has been delegated authority to assign amounts.

Unassigned - for the General Fund, amounts not classified as nonspendable, restricted, committed, or assigned. For all other funds, amount expended in excess of resources that are nonspendable, restricted, committed, or assigned.

To implement Statement No. 54, the Town of Camp Verde is developing a Fund Balance Policy that will detail the requirements for fund balance classification, the Town's policy regarding the order of spending of fund balance designations, and reiterate the requirements of Resolution 2001-471 which established minimum levels at which fund balance is to be maintained for the General Fund and HURF Fund.

Resolution 2001-471 states that the General Fund shall maintain a minimum balance of four (4) months of Maintenance and Operations (M&O) expenditures on an annualized basis for contingency purposes. Maintenance and Operations expenditures do not include salary related expenditures. Resolution 2001-471 also states that the HURF Fund shall maintain a minimum balance of three (3) months of HURF expenditures on an annualized basis. The HURF Fund requirements include salary related expenditures.

Using averaged figures from the first ten (10) months of the 2009-2010 Fiscal Year, the amounts required to be maintained in fund balance for contingency purposes should be as follows:

	Reso. 2001-471 Requirements	M&O Only	All Expenses
General Fund	$ 521,078	$ 521,078	$ 1,783,204
HURF Fund	$ 162,412	$ 52,918	$ 162,412

For the Fiscal Year 2010-2011, Council has approved a draw from the General Fund Fund Balance to help fund the service delivery desired by the Town's citizens. The total amount of the draw on General Fund Fund Balance is shown in the General Fund Revenues and Subsidies on page 5-3. $399,891 will be used to fund General Fund operations. The remaining $779,957 will be transferred to the Capital Improvement Projects Fund to allow for the completion of projects.

[1]Chase, Bruce W., CPA and John B. Montoro, CPA. Journal of Accountancy, Nov 2009. "Balancing Governmental Budgets Under GASB 54". Category definitions were also obtained from this article.

Total Financial Program

The Total Financial Program shows the total personnel, expenditures, and net operating results combined for all funds within the Town. Details are as follows:

The total number of personnel positions approved for FY 2010-2011 is 95.08, and is summarized below:

Personnel by Fund

Personnel by Fund	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
General Fund	109.15	102.97	94.12	91.13	88.65
Special Revenue Funds	9.70	10.00	9.79	6.83	6.43
Total Personnel	118.85	112.97	103.91	97.96	95.08

The total financial program adopted for FY 2010-2011 is $10,398,436, and consists of the following:

Expenditures by Fund

Expenditures by Fund	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
General Fund	$ 7,076,200	$ 6,357,516	$ 6,839,598	$ 6,608,565	$ 6,820,760
Capital Improvement Funds	3,537,182	751,104	960,357	707,946	1,498,912
Special Revenue Funds	2,086,760	1,835,267	1,576,086	1,576,442	1,786,143
Debt Service Fund	236,806	308,012	311,423	271,337	292,621
Total Expenditures	$ 12,936,948	$ 9,251,898	$ 9,687,463	$ 9,164,289	$ 10,398,436

Expenditures by Category

Expenditures by Category	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Salary Expenditures	$ 4,745,744	$ 4,522,543	$ 4,695,237	$ 4,518,863	$ 4,191,773
Operating Expenditures	3,446,582	3,100,267	3,123,464	3,077,612	4,136,461
Capital Expenditures	4,507,816	1,321,076	1,557,340	1,296,477	1,777,581
Debt Service Fund	236,806	308,012	311,423	271,337	292,621
Total Expenditures	$ 12,936,949	$ 9,251,898	$ 9,687,463	$ 9,164,289	$ 10,398,436

The budgeted net operating results for FY 2010-2011 is ($2,027,481), and is summarized as follows:

Operating Results

Operating Results	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Total Revenues	$ 10,929,168	$ 9,243,915	$ 8,347,724	$ 8,081,890	$ 8,370,955
Total Expenditures	12,936,948	9,251,898	9,687,463	9,164,289	10,398,436
Net Operating Results	$ (2,007,781)	$ (7,984)	$ (1,339,740)	$ (1,082,399)	$ (2,027,481)

Charges for Services
Charges for Services consists of fees charged for copies and fingerprinting services offered at the Marshal's Department. This is a small revenue source that represents .069% of the total General Fund revenue sources.

ees, Fines and Forfeitures
Fees, Fines and Forfeitures represent 5% of the General Fund revenue sources. This revenue source includes court fines, plan review fees and zoning fines, animal control fees, library fines, and parks and recreation fees.

Investment and Rental Income
Investment and Rental Income consists of earnings on investments and facility rental fees charged. Investment earnings are based on the average monthly cash balance in each fund and projected interest rates. This revenue source represents 0.16% of the total General Fund revenue sources.

Miscellaneous, Including Transfers
Miscellaneous revenues and Operating Transfers represent 2% of the General Fund revenue sources. Miscellaneous revenues consist of refunds and reimbursements, surplus property sales, Parks and Recreation sponsorships, and various other miscellaneous revenues.

Expenditures

The General Fund's total appropriations for FY2010-2011 are $6,820,760, a increase of approximately 3.21% over the Town's adjusted budget for FY2009-2010. The increase in expenditures is due primarily to the following:

* Operating transfer from the General Fund fund balance to the Capital Improvement Projects (CIP) Fund in the amount of $779,957.
* Increased appropriation in the Storm Water Management budgetary unit for Yavapai County Flood Control Items of $268,150 (the total amount of this expenditure is reimbursed by Yavapai County, however the increased expenditure appropriation is combined with the total General Fund expenditures.

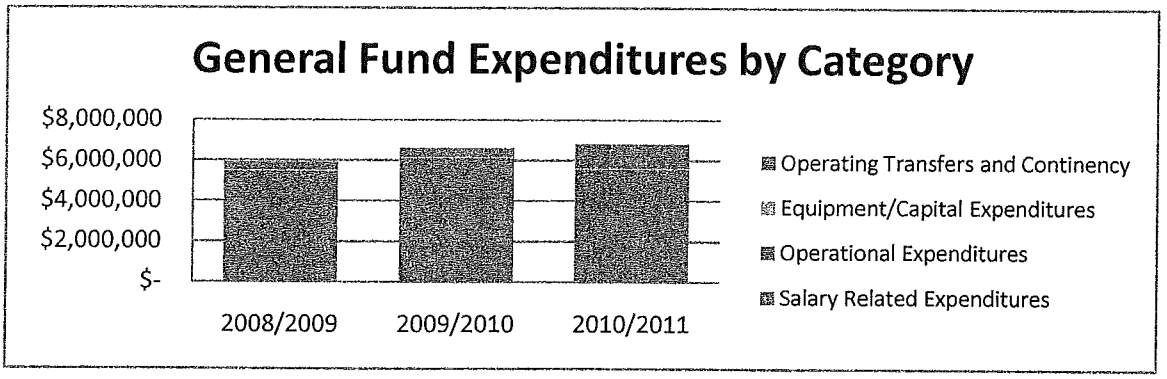
Reductions in expenditures are attributed to the following:

* Hiring freeze currently in effect Town-wide. The hiring freeze has been in effect since late 2007.
* 5% reduction in employees' hourly rates of pay.
* Change to the Holiday Policy resulting in Holiday Leave Accruals rather than time paid for not working on a holiday.
* Reduction in operating expenditures.

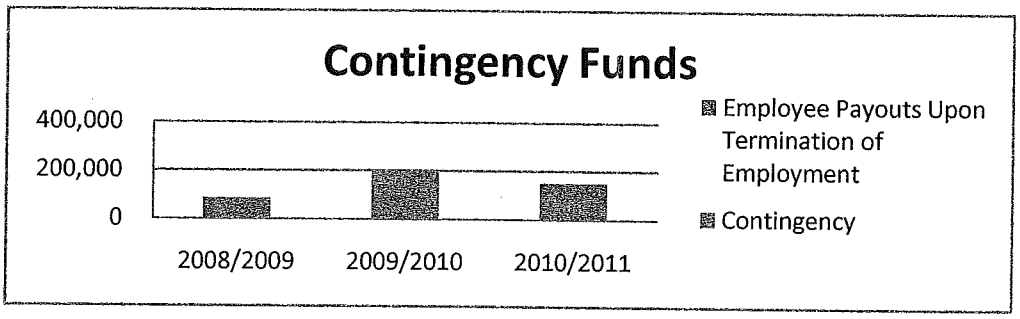
The expenditure categories for the General Fund include:

* Salary Related Expenditures
* Operational Expenditures
* Equipment/Capital Expenditures
* Operating Transfers and Contingency

The following graph and table depict the expenditure categories and the amount budgeted in each of the categories. The General Fund consists of all Town operations with the exception of those accounted for in other funds (Capital Improvement Funds, Special Revenue Funds, and Debt Service Funds).



Contingency Funds are monies appropriated for unanticipated expenditures that may arise during the fiscal year. Council approval must be obtained prior to the expenditure of these funds. In the FY2010-2011, Council has appropriated $100,000 for Contingency purposes and an additional $50,000 for employee payouts upon termination of employment. In the past few fiscal years, when an employee terminated employment with the Town, the payout of accrued leave times was charged against the department's budget. This forced the department to hold the position vacant for a certain time period until those amounts were absorbed by the budget. Allocating monies for employee payouts upon termination of employment will allow for departments to fill needed vacancies sooner thus allowing a more consistent level of service to citizens.

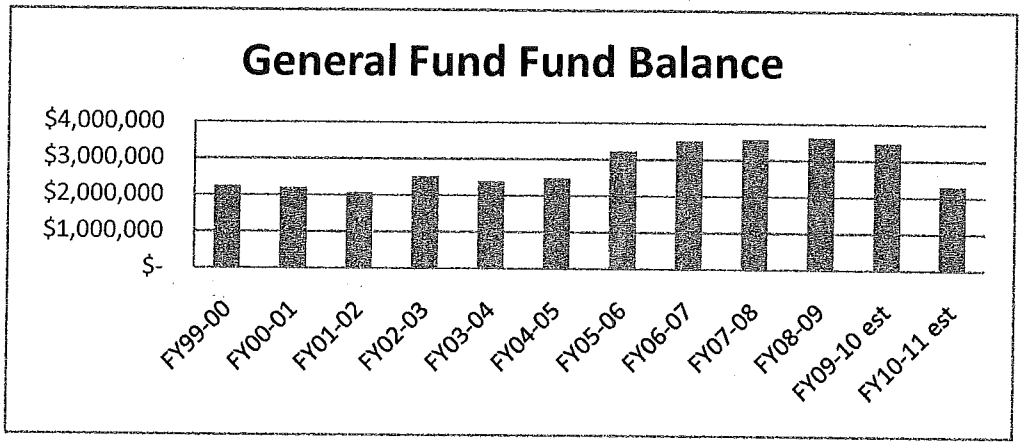


General Fund Unreserved Fund Balance

General Fund Unreserved Fund Balance is projected to decrease in FY2010-2011 due to anticipated decreased revenue collections as well as transferring Unreserved Fund Balance to the Capital Improvement Projects (CIP) Fund to allow for various projects to be completed.

The beginning General Fund Unreserved Fund Balance for FY2010-2011 is estimated at $3,482,021. The budgeted draw on General Fund Unreserved Fund Balance is $1,179,848 resulting in an estimated ending General Fund Unreserved Fund Balance at June 30, 2011 of $2,302,173.

Resolution 2001-471 dictates that the General Fund must maintain a minimum of four (4) months of Maintenance and Operations expenditures in the fund balance. Maintenance and Operations expenditures do not include salary related expenditures. Using averaged figures from the first ten (10) months of the 2009-2010 Fiscal Year, the amounts required to be maintained in fund balance should be $521,078. If salary related expenditures were included in the requirement, a total of $1,783,204 would be required to be maintained in the General Fund fund balance.



Capital Improvement Funds

The Capital Improvement Funds are used to account for major capital projects. The Capital Improvement Funds currently consists of the Capital Improvement Projects (CIP) Fund and the Parks Fund.

Capital Improvement Projects (CIP) Fund

The Capital Improvement Projects (CIP) Fund is used to account for revenues from 2/3 of the Construction Sales Tax collections and major capital outlay expenditures associated with growth-related capital projects or infrastructure improvements. In FY2010-2011, $80,000 (2/3 of the projected Construction Sales Tax collections) is expected to be transferred from the General Fund along with $779,957 in General Fund fund balance to fund the approved CIP requested projects.

Parks Fund

The Parks Fund is used to account for park improvements, development, and acquisition. In FY2010-2011, there are no monies being

Special Revenue Fund

ıe Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expendtiures for specific purposes or resources dedicated for specific purposes. These funds include the Magistrate Special Revenue Fund, Non-Federal Grants Fund, Yavapai-Apache Gaming Compact Fund, Federal Grants Fund, CDBG Grants Fund, 9-1-1 Fund, Library Building Fund, Impact Fee Fund, Housing Grant Fund, Donations Fund, and the Highway Users Revenue Fund (HURF/Streets).

The total number of personnel positions within the Special Revenue Funds approved for FY2010-2011 is 6.43, summarized below:

Personnel by Fund

Personnel by Fund	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Non-Federal Grants Fund	1.00	2.00	2.14	2.14	0.84
Federal Grants Fund	-	-	2.00	-	1.00
CDBG Grants Fund	-	-	-	-	0.21
Highway Users Revenue Fund	7.70	6.50	5.55	4.59	4.38
Total Personnel	8.70	8.50	9.69	6.73	6.43

The total financial program adopted for FY2010-2011 is $1,786,143, and consists of the following:

Expenditures by Fund

Expenditures by Fund	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Magistrate Special Revenue Fund	$ 39,171	$ 61,535	$ 20,725	$ 24,023	$ 20,736
Non-Federal Grants Fund	156,919	145,146	148,661	152,792	163,546
Yavapai-Apache Gaming Compact	27,821	52,158	24,437	24,437	153,587
Federal Grants Fund	-	-	131,159	181,481	270,896
CDBG Grants Fund	636,475	32,815	5,500	10,885	360,658
9-1-1 Fund	-	-	-	-	2,684
Library Building Fund	-	-	-	-	-
Impact Fee Fund	-	-	-	-	-
Housing Grant Fund	10,229	529,942	62,785	5	70,000
Donations Fund	-	2,864	23,018	23,018	17,813
Highway Users Revenue Fund	1,216,145	1,010,807	1,159,801	1,159,801	726,222
Total Expenditures	$ 2,086,760	$ 1,835,267	$ 1,576,086	$ 1,576,442	$ 1,786,143

Expenditures by Category

Expenditures by Category	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Salary Expenditures	$ 493,790	$ 558,592	$ 537,201	$ 449,942	$ 501,134
Operating Expenditures	359,566	301,234	426,753	485,997	523,284
Capital Expenditures	1,195,408	975,441	587,695	616,066	697,299
Operating Transfers Out	-	-	24,437	24,437	64,425
Total Expenditures	$ 2,048,764	$ 1,835,267	$ 1,576,086	$ 1,576,442	$ 1,786,143

The budgeted net operating results for FY2010-2011 is ($90,551), and is summarized as follows:

Operating Results

Operating Results	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Total Revenues	$ 2,782,032	$ 1,928,487	$ 1,167,463	$ 1,271,629	$ 1,695,591
Total Expenditures	2,086,760	1,835,267	1,576,086	1,576,442	1,786,143
Net Operating Results	$ 695,272	$ 93,221	$ (408,623)	$ (304,813)	$ (90,551)

Personnel Schedule

The Town completed a Wage and Classification Study in September 2008 with implementation of the recommendations on January 1, 2009. The Salary Ranges Per Job Class Table approved by the Town Council is listed below.

Town of Camp Verde
FY 2009 Salary Plan
Table 5 - Salary Ranges Per Job Class - (Job Class Order) at 95% of Market

Current Occupational Job Families and Job Classes	Recommended Occupational Job Families and Job Classes	Recommended 95% Range	Minimum	Midpoint	Maximum
Town Manager Group					
* Town Manager	Town Manager	93	$ 103,864	$ 130,953	$ 158,042
Marshal Group					
* Town Marshal/HR Director	Town Marshal/HR Director	82	$ 79,160	$ 99,805	$ 120,451
Lieutenant	Lieutenant	72	$ 61,839	$ 77,968	$ 94,096
* Sergeant	Sergeant	62	$ 48,309	$ 60,908	$ 73,508
* Deputy	Deputy	53	$ 38,682	$ 48,771	$ 58,860
Detective	Deputy				
* Dispatch Supervisor	Dispatch Supervisor	48	$ 34,189	$ 43,106	$ 52,023
* Dispatcher	Dispatcher	43	$ 30,219	$ 38,100	$ 45,981
*	Dispatcher/Evidence Clerk	43	$ 30,219	$ 38,100	$ 45,981
* Animal Control Officer	Animal Control Officer	38	$ 26,709	$ 33,675	$ 40,641
Animal Shelter Operator	Animal Shelter Operator	36	$ 25,422	$ 32,052	$ 38,682
Records Supervisor	Records Specialist	43	$ 30,219	$ 38,100	$ 45,981
* Records Clerk	Records Clerk	37	$ 26,057	$ 32,853	$ 39,649
* Dispatcher/Admin Asst	HR Specialist/Admin Asst	45	$ 31,748	$ 40,029	$ 48,309
Library Group					
* Library Director	Library Director	69	$ 57,424	$ 72,401	$ 87,377
Sr. Librarian	Delete Class				
* Children's Librarian	Children's Librarian	49	$ 35,044	$ 44,184	$ 53,324
* Librarian	Library Specialist	39	$ 27,376	$ 34,517	$ 41,657
* Library Clerk	Senior Library Clerk	33	$ 23,607	$ 29,763	$ 35,920
Children's Library Aide	Senior Library Clerk				
Library Aide	Library Clerk	29	$ 21,386	$ 26,964	$ 32,542
Town Clerk Group					
* Town Clerk	Town Clerk	67	$ 54,657	$ 68,912	$ 83,167
* Deputy Clerk	Deputy Town Clerk	49	$ 35,044	$ 44,184	$ 53,324
Magistrate Group					
* Court Supervisor	Court Supervisor	50	$ 35,920	$ 45,289	$ 54,657
* Court Clerk	Court Clerk	40	$ 28,061	$ 35,379	$ 42,698
Court Clerk/Interpretor	Court Clerk				
Parks/Recreation & Maintenance Group					
* Parks & Rec Director	Parks & Recreation Director	72	$ 61,839	$ 77,968	$ 94,096
* Recreation Supervisor	Recreation Supervisor	49	$ 35,044	$ 44,184	$ 53,324
Maintenance Foreman	Maintenance Foreman	48	$ 34,189	$ 43,106	$ 52,023
* Lead Parks Maint Worker	Lead Maintenance Worker	44	$ 30,974	$ 39,052	$ 47,131
* Maintenance Worker	Maintenance Worker	34	$ 24,197	$ 30,508	$ 36,818
Park Maintenance Worker	Maintenance Worker				
* Janitor	Janitor	28	$ 20,865	$ 26,307	$ 31,748
	Special Events Coord/Admin Asst	45	$ 31,748	$ 40,029	$ 48,309

*Salary Survey Benchmark

It's in your hands ~ "Build a Stronger Community - Shop Locally"

AGENDA
PUBLIC HEARING
MAYOR and COMMON COUNCIL
of the TOWN OF CAMP VERDE
COUNCIL CHAMBERS - 473 S. Main Street, #106
WEDNESDAY JULY 14, 2010
6:30 p.m.

1. **Call to Order**
2. **Roll Call**
3. **Pledge of Allegiance**
4. **Public Hearing and discussion of the FY 2010/11 Tentative Budget. This item could also include possible direction to staff relative to the budget.**
5. **Adjournment**

Posted by: Virginia Jones Date/Time: 7-8-2010 8:15

Note: Pursuant to A.R.S. §38-431.03.A.3, the Council may vote to go into 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.

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.

TOWN OF CAMP VERDE
Agenda Action Form

Meeting Date: July 14, 2010 **Meeting Type:** Special Session
☐ **Consent Agenda** ☒ **Regular Business**

Reference Document:
FY2010-2011 Budget

Agenda Title (be exact):
Public Hearing concerning Fiscal Year 2010-2011 Budget.

Purpose and Background Information:
As required in Arizona Revised Statutes Title 42, Chapter 17, Articles 1-5, a public hearing is to be held to provide the citizens of the Town of Camp Verde the opportunity to comment on the FY2010-2011 Tentative Budget prior to the budget's final adoption. This public hearing is requested to ensure that the public has an opportunity to comment on the FY2010-2011 Tentative Budget prior to the possible adoption of the Final Budget at the Regular Council Session on July 21, 2010.

Recommendation (Suggested Motion):
Take public comments on the FY2010-2011 Tentative Budget.

Finance Review: ☐ **Budgeted** ☐ **Unbudgeted** ☒ **N/A**
Finance Director Comments/Fund:

Attorney Review: ☐ **Yes** ☐ **No** ☒ **N/A**
Attorney Comments:

Submitting Department: Finance Department
Contact Person: Lisa Elliott, Senior Accountant
Action Report prepared by: Lisa Elliott, Senior Accountant

Town of Camp Verde
Finance Department
395 S. Main Street
Camp Verde, AZ 86322
Telephone: (928) 567-6631
Fax: (928) 567-6702

To: Council
From: Lisa Elliott, Senior Accountant
Date: July 7, 2010
Subject: FY2010-2011 Tentative Budget, Version 2

Attached please find a copy of the FY 2010-2011 Tentative Budget, Version 2. This iteration reflects Council's direction to increase the appropriation for the Camp Verde Visitor's Center by $20,000 (General Fund) and the corresponding $20,000 decrease in the appropriation for the Finnie Flats Sidewalk project (CIP Fund).

This version also includes the following changes:

- Transfer of the appropriations for the Library Services & Technology Act (LSTA) Grant from the Non-Federal Grants Fund to the Federal Grants Fund as we were made aware that this grant is a pass-through grant from the Federal Government through the State, thus requiring it to reside in the Federal Grants Fund.
- Inclusion of the Budget Schedules as advertised in the local newspapers as this could not be completed until the Tentative Budget was adopted. This section begins on page 2-10.
- Detail of the Draws on Fund Balances on page 4-2.
- Inclusion of the Operating Budget Overview section that begins on page 4-15.
- Adjustments to the Grant Administration and salary expenditures for the CDBG Grant Fund as required for amounts used in the 2009-2010 fiscal year. The CDBG Grant Fund is on page 7-11.

Please contact me at any time if you have any questions, comments, or concerns relative to the budget document.

"It's in your hands - build a stronger community - shop locally."

Town of Camp Verde, Arizona

473 S Main Street
Camp Verde, AZ 86322
(928) 567-6631
www.campverde.az.gov

Fiscal Year 2010-2011 Tentative Budget Version #2

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Chapter One
Introduction

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TOWN OF CAMP VERDE

◆ 473 S. Main Street ◆ Camp Verde, Arizona 86322 ◆ (928) 567-6631 FAX 567-9061
www.cvaz.org towncouncil@cvaz.org

June 7, 2010

To the Citizens of Camp Verde:

On behalf of the Town Council, I am pleased to present the proposed FY 2010-2011 Annual Budget. This document provides its readers with information ranging from what it takes to provide the various services to the citizens of Camp Verde, to policies and procedures adopted to ensure the proper handling of resources. The Budget details accomplishments achieved during the prior fiscal year as well as goals and objectives to obtain in the new fiscal year.

Despite the economic challenges faced by the Town, the Town Council felt it a priority to maintain the discretionary services provided to its citizens. These services include, but are not limited to, the Heritage Pool, library services, children's recreational programs, and adult recreational programs. The Heritage Pool is being funded in part through monies received from the Yavapai-Apache Nation. Without this contribution, the Town would not be able to open the Heritage Pool for the entirety of the swim season.

The Town has been reducing expenditures for the past two fiscal years in line with the reduction experienced in revenue collections. Reductions made include providing no merit or cost of living adjustments (COLA) to its employees, holding positions vacant, reorganizing Town departments and personnel, as well as reductions in operating expenditures. Because the Town has reduced expenditures so drastically over the past few years, there is little remaining that the Town is able to reduce and continue to operate. To balance the FY2010-2011 Budget, the remaining shortfall will be funded through a draw on fund balance. Fund balance is the Town's "rainy day fund". This account has been built over the life of the Town in anticipation of economic hardships. The current economic climate necessitates the use of these funds.

Your Town Council and staff will continue to work diligently to provide superior service to the citizens of Camp Verde and be good stewards of the Town's assets entrusted to us in our capacities.

We encourage citizens to become involved in the public process and ask questions of your elected officials. Together, we will see a brighter future for the Town of Camp Verde.

Sincerely,

Mayor Bob Burnside
Town of Camp Verde

TOWN OF CAMP VERDE

473 S. Main Street ◆ Camp Verde, Arizona 86322 ◆ (928) 567-6631 FAX 567-9061

www.cvaz.org towncouncil@cvaz.org

June 14, 2010

To the Honorable Mayor, Council, Staff, and Community,

We are pleased to submit the Final Budget for the Town of Camp Verde for the fiscal year July 1, 2010 through June 30, 2011 in the amount of $10,418,511. This is a "bare bones" budget. Operations have been responsibly cut to support the minimum services that the Town's accountability to the citizens requires.

The current economic status has certainly created some challenges. However, in prior years, the elected officials and staff have managed our resources in a way that has allowed us to prepare for current economic conditions. Some of the decisions and actions taken include: Reserve fund far exceeding typical practices, adapting to local revenue declines by making mid-year adjustments, reducing payroll liabilities by implementing a hiring freeze and reassigning employees based on work load demands, and making conservative budget assumptions that have accurately reflected the downturn in revenue collection.

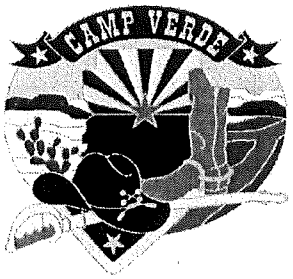
Significant highlights of the recommended final budget are as follows:

- Revenue projections are budgeted conservatively taking into consideration the actual revenues received in fiscal year 2009/10 and tentative funding estimates from the State of Arizona.
- Intergovernmental revenues in the General Fund are down $429,520 from fiscal year 2009/10 and total General Fund Revenues are down $777,926.
- Many projects and services remain intact, i.e., Camp Verde Heritage pool to remain open, the Rio Verde Plaza improvements are to be completed, computer/networking infrastructure upgrades and purchase of the much needed financial/governmental software, as well as several public works projects.
- No provisions for cost of living or merit increases. All employees will take a five percent across the board pay reduction with no changes in work hours. In addition, since the Town's administrative office hours were changed to Monday through Thursday, the "Friday after Thanksgiving" Holiday was eliminated.

The final budget was accomplished through the hard work and commitment from Senior Accountant Lisa Elliott, all the Department Heads, and the entire organization. Special credit is due to the Mayor and Council for their time, energy, and unfailing support to see us through this budget process.

Sincerely,

David R. Smith
Interim Town Manager



Town of Camp Verde, Arizona

Key Officials and Staff

Governmental Organization and Services Provided

The Mayor and Council Members are elected by the voters within the Town of Camp Verde. The Mayor serves a two-year term. Council Members serve a four-year term. The Town Council appoints the Town Manager who is responsible for the general administrative operations of the various departments within the Town. An organization chart is shown on page 1-4 that depicts the organizational structure along with each Department Head's budgetary responsibilities.

The Town of Camp Verde is mandated by the State of Arizona to provide a variety of services including law enforcement and other public safety needs. Other support services include road maintenance, park services, regulation of building and zoning codes, animal control, and public library.

Mayor and Council Members

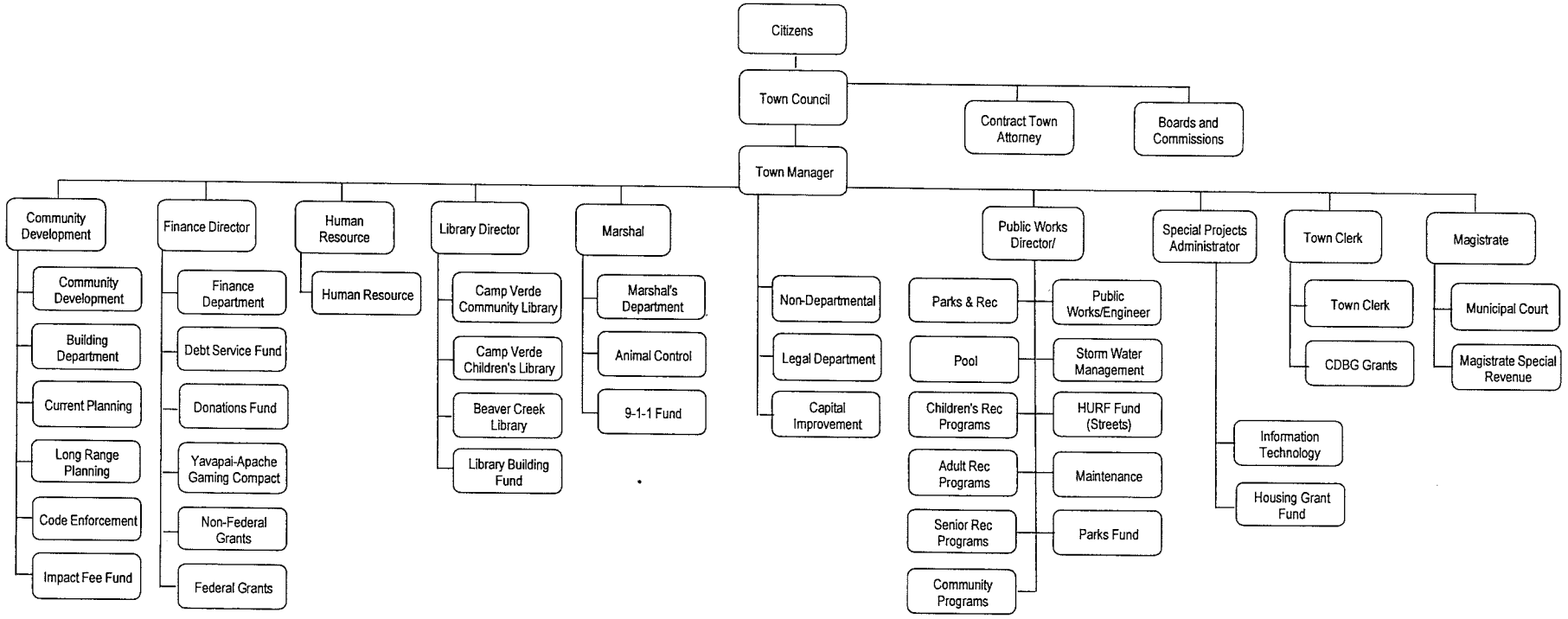
Bob Burnside, Mayor
Robert Kovacovich, Vice-Mayor
Jackie Baker, Councilor
Norma Garrison, Councilor
Carol German, Councilor
Pete Roulette, Councilor
Robin Whatley, Councilor

Department Heads

David Smith, Interim Town Manager
Deborah Barber, Town Clerk
Vacant, Finance Director
Michael Jenkins, Senior Planner/Acting Community Development Director
Gerard Laurito, Library Director
Ronald Long, Engineer/Public Works Director
Harry Cipriano, Magistrate
David Smith, Marshal/Human Resource Director

Town of Camp Verde, Arizona

Town Organization Chart



Town of Camp Verde, Arizona

General Information

The Town of Camp Verde was incorporated on December 8, 1986. According to the 2006 Census Bureau estimates, the population of Camp Verde is 10,610. Because the Town is located along the I-17 freeway, most of the local economy involves service stations, restaurants, hotels, and the like. Tourist attractions include: Montezuma Castle National Monument, Fort Verde State Historic Park, Cliff Castle Casino, and Out of Africa.

Location

Camp Verde is located 86 miles north of Phoenix in Yavapai County. The climate is arid, the hot summer days are often cooled by monsoon rains and the winters are mild. Camp Verde's valley floor is classified as Lower Sonoran Desert. However, because it is situated on the Verde River, Camp Verde occupies a rare and enviable position among Arizona cities and towns. According to the United States Census Bureau, the Town has a total area of 42.6 square miles.

Historic Preservation

The community possesses some of the oldest and finest historic resources in the Verde Valley. Camp Verde is nearly unique in Arizona in having examples of buildings from its entire historic period. Such resources are vibrant links to the past representing the people, processes and events that made the Town what it is today. These resources give Camp Verde a sense of its uniqueness and roots. To demonstrate this point, Fort Verde State Historic Park annually draws approximately 40,000 visitors to the center of Camp Verde, and nearby Montezuma Castle, brings over a million to the area.

Topography and Current Lifestyle

The Town consists of fields of flat river-plain, traversed by the Verde River (18 miles of the river lies within the Town limits) and its tributaries, with desert hills and mesas rising in the forefront of the distant mountains. Beyond the immediate settlement, the land is public, mostly administered by the U.S. Forest Service.

General Plan Vision Statement

The General Plan was approved by voters in March 2005. The vision statement of the General Plan states: Camp Verde will maintain its western, rural, friendly, and historic atmosphere with scenic beauty while meeting the needs of its citizens by providing shopping and employment opportunities along with reasonably priced housing. Natural resources such as water and open space will be a priority for concern. Commercial and residential areas will be near and appealing in appearance so as not to detract from the natural beauty and mountain vistas of the Town.

Mission Statement

We, the Town of Camp Verde and its employees, through our team building efforts, are committed to providing trust and stewardship by forming and nurturing partnerships with our citizens and each other. This partnership will allow us to collectively and strategically plan, deliver in a safe manner, and improve services that provide public safety, health, environmental protection, cultural enrichment, and preserve our financial and natural resources while respecting our special, small-town character and quality of life. This foundation will sustain the public trust through open and responsive government. Ultimately, the quality of life in Camp Verde will measure our success.

Town of Camp Verde, Arizona

Community Profile

Labor Force Data (a)

	2005	2006	2007	2008	2009
Civilian Labor Force	5,086	5,363	5,449	5,526	5,598
Employed	4,781	5,078	5,176	5,105	4,961
Unemployed	305	285	273	421	637
Unemployment Rate	6.0%	5.3%	5.0%	7.6%	11.4%

Population Estimates (b)

	2005	2006	2007	2008	2009
Town of Camp Verde	10,730	11,230	11,519	11,580	12,908

Economic Factors

Gross Taxable Sales (c)

	FY		Amount
est.	2010	$	95,426,156
	2009	$	108,379,274
	2008	$	115,686,377
	2007	$	126,773,767
	2006	$	131,761,571
	2005	$	84,311,982
	2004	$	81,580,426
	2003	$	76,832,241
	2002	$	67,762,968
	2001	$	64,489,677

Building Permits (c)

	FY	Number		Value
est.	2010	356	$	6,995,000
	2009	301	$	15,748,899
	2008	336	$	10,838,904
	2007	439	$	24,227,298
	2006	675	$	48,890,702
	2005	504	$	29,146,453
	2004	401	$	16,275,023
	2003	385	$	13,098,973
	2002	454	$	8,970,176
	2001	490	$	11,869,051

Weather (a)

	Avg Low (°F)	Avg High (°F)	Precip (in)
January	26.2	60.0	1.1
February	29.3	64.8	1.2
March	34.0	70.4	1.2
April	39.6	78.6	0.7
May	46.6	87.9	0.3
June	53.9	97.5	0.3
July	63.5	101.1	1.4
August	62.5	98.2	2.1
September	54.8	93.4	1.6
October	43.0	82.8	1.0
November	31.6	69.1	0.9
December	26.0	59.8	1.2

Source:

a) Arizona Department of Commerce - Camp Verde Community Profile
b) Arizona Department of Economic Security
c) Town of Camp Verde Finance Department & Building Department

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Chapter Two
Budget Process

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Budget Users Guide

What is the Budget?

The budget sets forth a strategic resource allocation plan that is aligned with community goals, preferences, and needs. The budget is a policy document, financial plan, operations guide, and communication device.

Through the budget, the Town of Camp Verde (Town) demonstrates its accountability to its residents and customers. To provide the maximum accountability, this section provides the reader with a basic understanding of the components of the budget document.

Organization of the Budget Document

The budget document includes ten major sections:

1. The Introduction provides the budget message, along with an overview of the Town, including the organization and mission.
2. The Budget Process includes information such as a guide to the budget document, fund structure, budget process, budget calendar, and budget resolution.
3. The Town Policies provide a detailed description of Town financial and other financial-related policies.
4. The Financial Overview illustrates the total financial picture of the Town, including projected fund balances, the sources and uses of funds, and staffing requirements.
5. The Revenue Detail outlines the revenues by fund.
6. The General Fund section includes information on all departments and divisions within the General Fund. Departmental details include a description of the department's description and duties, staffing levels, accomplishments, objectives, explanation of significant expenditure changes, and fiscal notes.
7. The Capital Improvement Projects (CIP) Fund section includes information regarding capital equipment and capital projects.
8. The Special Revenue Funds section includes information on each individual fund. Each fund section is organized in the same manner with a fund summary and detail budgets.
9. The Debt Service Fund section includes information on the debt payments of the Town including summaries and detail budgets.
10. The Appendix includes salary plans, authorized personnel, and a glossary.

Section Descriptions

Introduction

The introduction begins with the budget message. This letter introduces the budget and outlines the assumptions used in the development of the budget, such as economy, revenue constraints, and Council priorities. Also included is an overview of the budget development process and the major changes and challenges facing the Town.

The Town information pages include key officials and staff, the Town organization chart, mission statement, and community information.

Budget Process

The budget process section provides the background of how to use and understand the budget book. It also provides a summary of the process used to complete the budget, the budget calendar followed, as well as the budget resolution.

Town Policies

The Town policies section provides a description of all financial and other financial-related policies as adopted by the Town.

Financial Overview

The financial overview begins with a summary of the total sources and uses of the Town's funds. These graphs illustrate which categories of revenue and expenditures make up the Town's activities.

The fund balance pages provide a look at the fund levels including beginning balances, revenues, expenditures, transfers, and projected ending fund balances. The Town balances the budget using all available resources, which includes the anticipated beginning fund balance from the prior year.

The total financial program, revenue summary, expenditure summary, and operating budget overview provide the reader with a detailed look at all sources and uses, including a history of previous years results.

The personnel summary provides a historic view of staffing levels.

Revenue Detail

The revenue by fund detail section illustrates the revenues categorized by type and fund.

Fund Tabs

Each fund section begins with a summary of the financial outlook for the fund. Following the fund summary are department summaries which include department descriptions and duties, staffing levels, accomplishments, objectives, explanation of significant expenditure changes, fiscal notes, and detailed financial information.

Capital Improvement Projects

This section includes the detailed requirements for capital equipment and capital projects. Each year the Town updates the Capital Improvement Projects (CIP) Plan, which is an integral part of the budget process.

Appendix

The appendix includes the following components:

Salary Plans

Provides detailed salary information for each position including the minimum, midpoint, and maximum salary.

Personnel Schedule

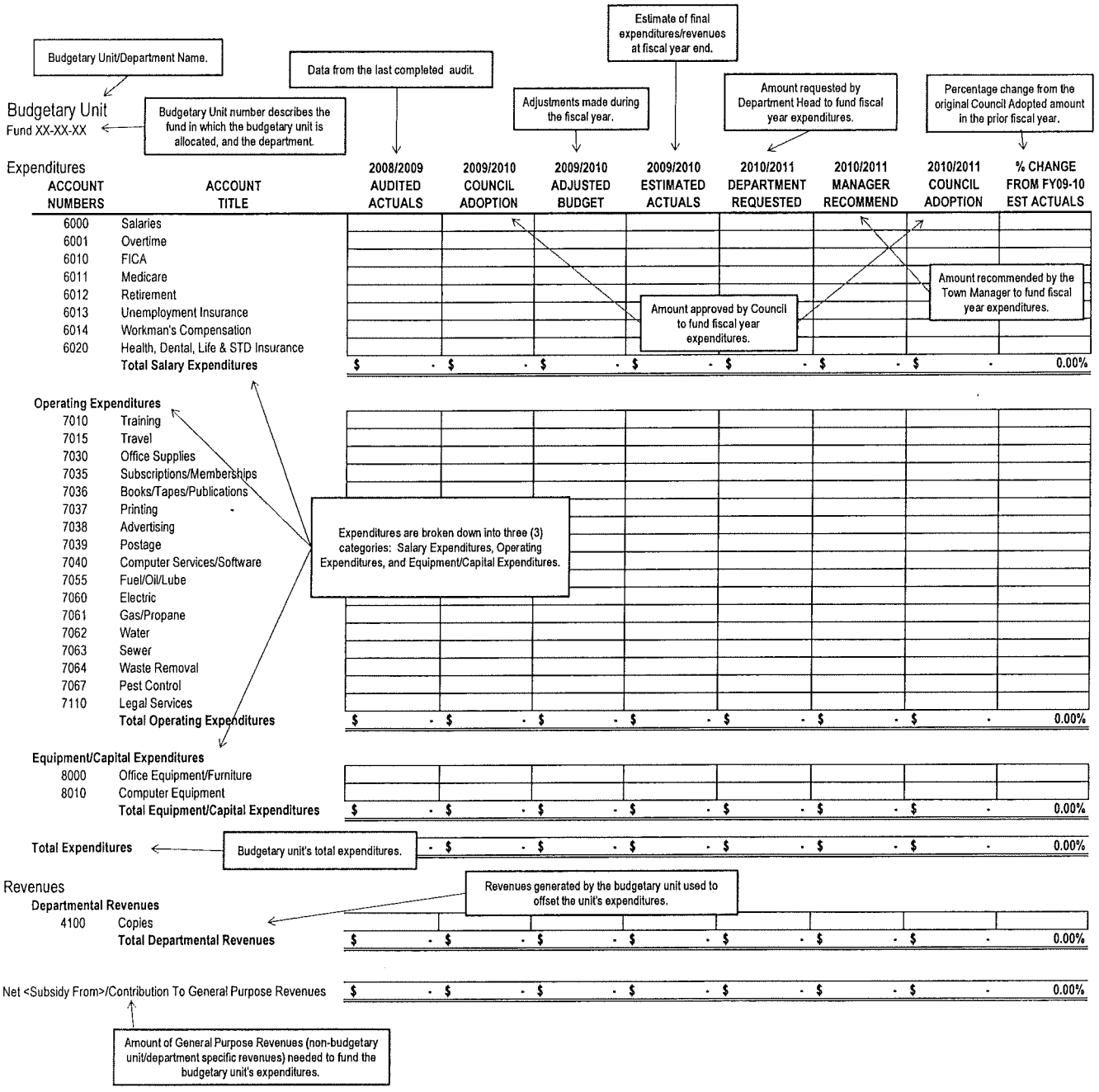
Provides a detailed list of all positions by department.

Glossary

Many of the terms used in government are unique. In addition, the budget includes many different types of business areas. The unique terms are described in the glossary.

Budget Format Tutorial

The Budget Format Tutorial provides a brief explanation of the various components that comprise a budgetary unit's budget worksheet.



Fund Structure

To ensure legal compliance and financial management for the various restricted revenues and program expenditures, the Town's accounting and budget structure is segregated into various funds. 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.

Governmental Funds

1. **General Fund** - The General Fund is the main operating fund of the Town of Camp Verde. It accounts for the majority of the departments within the Town.
2. **Special Revenue Fund** - Special Revenue Funds are separate accounting records used to track revenues (and the related expenditures) that are legally restricted for specific purposes. The Town maintains eleven (11) types of Special Revenue Funds as follows:
   * **Magistrate Special Revenue Fund** - accounts for funds received through fees/fines collections that are usable only for court purposes.
   * **Non-Federal Grants Fund** - accounts for various grants received from non-federal agencies.
   * **Yavapai-Apache Nation Gaming Compact Fund** - accounts for monies received through Proposition 200 from the Yavapai-Apache Nation.
   * **Federal Grants Fund** - accounts for grants received from federal agencies.
   * **CDBG Grants Fund** - accounts for grant funds received through the Community Development Block Grant programs.
   * **9-1-1 Fund** - accounts for funds received through the State of Arizona that are designated to be used solely for the purpose of 9-1-1 dispatch related expenditures.
   * **Library Building Fund** - accumulates funds specifically for the purpose of constructing a new library building.
   * **Impact Fee Fund** - accounts for development impact fees collected by the Town (General Government, Police Services, Library Services, and Parks & Recreation).
   * **Housing Grant Fund** - accounts for funds used for and generated from Housing related activities.
   * **Donations Fund** - accounts for funds given to the Town by donors that are designated for a specific purpose.
   * **Highway User's Revenue Fund (HURF/Streets)** - accounts for the Town's share of Arizona's highway user tax revenues and associated expenditures.
3. **Debt Service Fund** - Debt Service Fund is used to account for the funding allocations and the payments of general long-term debt principal, interest and related costs.
4. **Capital Project Fund** - Capital Project Funds are used to track the financial resources to be used for the acquisition or construction of capital assets. A capital asset is defined by the Town as any item with an extended useful life whose purchase price (or value if donated) is $5,000 or more. The Town has two (2) capital project funds:
   * **Capital Improvement Projects Fund**
   * **Parks Fund**

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.

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. This currently consists of monies held for the Grasshopper Swim Team and Special Olympics.
2. **Fiduciary Funds** - All 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.

Account Structure

A number of accounts are found within each fund. The account structure for expenditures is used to determine the department/division for which the transaction is related, as well as the detailed type of transaction. It provides distinguishing characteristics for each transaction. The expenditure account structure begins with the fund number such as 01 for the General Fund. The account is then segregated into either expenditure or revenue codes. Revenue codes begin with the number four (4), expenditure accounts typically begin with the

number two (2). Next, the account is separated into departments and divisions such as Community Development - Current Planning. Finally, the account is divided into element/object, which is used to identify the particular expenditure type. For example, the General Fund, Current Planning, Office Supplies expenditure account number would be: 01-20-52-7030.

The revenue account structure begins with the fund number such as 01 for the General Fund. The account is then segregated into either expenditure or revenue codes. For the revenue codes, this also determines whether the revenue type is a local revenue (40), county revenue (43), or state revenue (41). Next, the account is separated into departments and divisions such as Parks and Recreation - Children's Recreational Programs. Finally, the account is divided into element/object, which are used to identify the particular revenue type. For example, the General Fund, Children's Recreational Programs, Recreation Fees would be account: 01-40-83-4210.

Budget Process

The preparation of the budget requires departments to evaluate goals and objectives as well as departmental processes in order to accomplish these goals and objectives. Preparation of the budget begins in February and continues through adoption in July. Policies are in place to insure the proper preparation of the budget including public participation. The Town firmly believes that the budget preparation is a participatory project as it affects all those within the Town: citizens, employees, and visitors.

Operating Budget Policies

1. The Town will adopt a balanced budget by June 30 of each year.
2. An annual base operating budget will be developed by conservatively projecting revenues and expenditures for the current and forthcoming fiscal year.
3. Current revenues will be sufficient to support current operating expenditures and a budgeted positive operating position will be maintained.
4. Annual operating budgets will provide for adequate design, construction, maintenance and replacement of the Town's capital assets.
5. The purchase of new or replacement capital equipment with a value of $5,000 or more and with a minimum useful life of two years will require budget approval.
6. The Town will annually project its equipment replacement and maintenance needs for the next five years. A maintenance and replacement schedule will be developed and followed.
7. The Town will annually review the General Fund operating position to determine if funds are available to operate and maintain future capital facilities. If funding is not available for operations and maintenance costs, the Town will delay construction of the new facilities.

Use of Contingency Funds

The Town budgets for Contingency Funds for the following purposes:

1. To offset unexpected revenue shortfalls.
2. When unanticipated and/or inadequately budgeted expenditures increase so that service measures can be maintained.
3. When unanticipated and/or inadequately budgeted capital projects are approved by the Town Council.

All requests to use Contingency Funds will require justification of the financial need and approval from Council.

Fund Balance

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 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. As a sound management practice, the Town has established a goal of not budgeting fund balance to support long-term, ongoing expenses.

Budget Process

1. The budget process begins in February with an off-site retreat of Council Members and Department Heads to discuss the departments' priorities and obtain guidance from Council on strategic objectives and special funding requests.
2. In March, the Finance Department compiles information, makes projections, and completes non-departmental revenue estimates. Based on the revenue estimates projected, the Finance Department determines the subsidy allocation to be provided to each department through a General Fund Subsidy Allocation. These allocations are distributions of the monies provided from general purpose revenues (non-departmentally generated revenues) to help fund the department's operations. A meeting is held with the Department Heads to convey the budget direction, discuss the budget process, and explain the General Fund Subsidy allocation amounts allocated to each department.
3. Department Heads develop the budgets for their departments as they best understand the operational needs of their departments. The Finance Department completes the salary related projections for the Manager's Recommendation column and will provide estimates for Department Heads relating to current and requested staffing levels.
4. In April, Department Heads submit their completed budget requests to the Finance Department for compilation of the budget work papers. Individual meetings are held with each of the Department Heads to discuss their budget requests and to assure that the Departments' narratives are complete.
5. In May, the draft budget is distributed to Council Members and Department Heads. Budget Work Sessions are held 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 makes final adjustments to the budget and verifies that all information is properly included in the budget document.
6. In June, the Tentative Budget is approved by Council and the budget is advertised in the local newspapers for two consecutive weeks.

7. In July, Public Hearings on the Tentative Budget are held. If no changes have been directed, the Final Budget is adopted and implemented.

Budget Amendments

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. Throughout the fiscal year, amendments may be made to the adopted budget. All budget amendments must be approved by the Town Council. Budget amendments include, but are not limited to, transfers of appropriations between departments, transfers of appropriations from the Contingency to departments and/or funds, and transfers of appropriations between funds.

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 monthly 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.

Budget Calendar

Proposed Budget Calendar for FY 2010-2011
as approved by Council on February 3, 2010 and revised on May 19, 2010 and June 8, 2010

Date	Task to be completed
February 3, 2010	Brief Council and obtain approval of the budget calendar
February 24, 2010	Council off-site retreat for the purpose of providing staff with policy guidance relative to strategic objectives that they want to pursue in the 2010/2011 budget and to provide guidance to staff for special funding requests. The retreat will be held 4:00 p.m. @ Marshal's Department Training Room.
March 1st to 26th	Finance Department completes non-departmental revenue estimates
March 29, 2010	Finance Department distributes budget worksheets and instructions to department heads with estimated General Fund support levels
April 9, 2010	Department Heads submit worksheets to Finance
April 12 to April 30	Finance Dept. compiles budget work papers and meets with Department Heads to discuss their requests.
May 5, 2010	Distribute draft budget with supplementary documentation to Council in advance of work sessions to be scheduled with Council
May 12 and May 26	Council budget work sessions. 1:00 p.m. - 6:00 p.m. in Council Chambers.
June 7, 2010	Council budget work sessions. 1:00 p.m. - 6:00 p.m. in Council Chambers.
June 8, 2010	Council budget work sessions. 1:00 p.m. - 6:00 p.m. in Council Chambers.
June 16, 2010	Submit agenda item introducing June 16 for 1st public hearing on budget
June 23, 2010	Council makes final budget adjustments
June 23, 2010	Town Council adopts the FY 2010-2011 Tentative Budget including resolutions et al.
June 30 & July 7, 2010	Budget advertisement in local newspapers
July 14, 2010	Public Hearing on FY 2010-2011 Tentative Budget
July 21, 2010	Town Council adopts the FY 2010-2011 budget including resolutions et al.

*Please note that dates may change if necessary due to delayed information.

Budget Resolution

RESOLUTION 2010-815

A RESOLUTION OF THE MAYOR AND COMMON COUNCIL OF THE TOWN OF CAMP VERDE, YAVAPAI COUNTY, ARIZONA, ADOPTING AND DECLARING AS A PUBLIC RECORD THAT CERTAIN DOCUMENT FILED WITH THE TOWN CLERK AND ENTITLED "TOWN OF CAMP VERDE FISCAL YEAR 2010-2011 BUDGET".

Whereas, in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the Town Council did, on June 23, 2010, make an estimate of the difference amounts required to meet the public expenditures/expenses for the ensuing year, along with an estimate of revenues, and

Whereas, in accordance with said chapter of said title, and following due public notice, the Council met on July 14, 2010, at which meeting any Town citizen was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses, and

Whereas, it appears that publication has been duly made as required by law, of said estimates together with a notice that the Town Council would meet on July 21, 2010, at the office of the Council for the purpose of hearing Town citizens, therefore be it

RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of the Town of Camp Verde for the fiscal year 2010-2011.

Passed and adopted by a majority vote of the Common Council at the regular meeting of July 21, 2010.

_____
Bob Burnside, Mayor

Attest:

_____
Deborah Barber, Town Clerk

Approved as to form:

_____
Town Attorney

TOWN OF CAMP VERDE
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2011

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2010	ACTUAL EXPENDITURES/ EXPENSES ** 2010	FUND BALANCE/ NET ASSETS*** July 1, 2010**	PROPERTY TAX REVENUES 2011	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2011	OTHER FINANCING 2011		INTERFUND TRANSFERS 2011		TOTAL FINANCIAL RESOURCES AVAILABLE 2011	BUDGETED EXPENDITURES/ EXPENSES 2011
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	$ 6,222,842	$ 5,544,487	$	Primary: $	$ 5,590,745	$	$	$ 60,167	$ 1,048,752	$ 4,592,160	$ 5,792,007
2. Special Revenue Funds	1,552,005	813,633		Secondary:	1,681,214			14,358	64,425	1,631,167	1,721,792
3. Debt Service Funds Available	271,337	275,124			400			174,095		174,495	292,521
4. Less: Designation for Future Debt Retirement											
5. Total Debt Service Funds	271,337	275,124			400			174,095		174,495	292,521
6. Capital Projects Funds	702,548	230,314						879,967	5,400	874,567	1,493,512
7. Permanent Funds											
8. Enterprise Funds Available											
9. Less: Designation for Future Debt Retirement											
10. Total Enterprise Funds											
11. Internal Service Funds											
12. TOTAL ALL FUNDS	$ 8,748,732	$ 6,863,558	$	$	$ 7,272,379	$	$	$ 1,118,577	$ 1,118,577	$ 7,272,379	$ 9,299,932

EXPENDITURE LIMITATION COMPARISON	2010	2011
1. Budgeted expenditures/expenses	$ 8,748,732	$ 9,299,932
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	8,748,732	9,299,932
4. Less: estimated exclusions	529,906	624,901
5. Amount subject to the expenditure limitation	$ 8,218,826	$ 8,675,031
6. EEC or voter-approved alternative expenditure limitation	$ 11,370,976	$ 11,556,097

☑ The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

* Includes Expenditure/Expense Adjustments Approved in current year from Schedule E.
** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.
*** Amounts in this column represent Fund Balance/Net Asset amounts except for amounts invested in capital assets, net of related debt, and reserved/restricted amounts established as offsets to assets presented for informational purposes (i.e., prepaids, inventory, etc.).

TOWN OF CAMP VERDE
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
GENERAL FUND			
Local taxes			
Town Sales Tax	$ 2,195,000	$ 2,208,000	$ 1,970,000
Franchise Fees	225,500	240,400	228,900
Licenses and permits			
Business Licenses	20,000	16,000	16,000
Liquor License Fees	200	950	200
Special Event Permits	500	1,425	750
Building Permits	72,900	56,925	62,500
Permit Fees	24,175	14,027	9,000
Dog Licenses	4,200	5,300	5,300
Intergovernmental			
State Shared Revenues	2,210,241	2,160,241	1,849,213
County Shared Revenues	1,128,551	781,057	1,041,554
Dispatch Service Contract	70,000	70,000	71,750
Charges for services			
Engineer Plan Review Fees			
Plan Review Fees	39,500	36,000	32,400
Parks & Recreation Fees	26,960	9,546	12,475
Pool User Fees	15,000	15,000	17,000
Animal Control Fees	5,000	5,400	5,850
Copies/Reports	2,593	3,175	2,876
Facility Rentals	3,000	4,330	2,800
Fingerprinting	1,000	1,000	1,000
Recording Fees	50		
Fines and forfeits			
Zoning Violations	1,500	1,975	2,000
Municipal Court Fees, Fines & Forfeitures	246,940	178,220	201,868
Library Fees/Fines	6,436	5,360	6,336
Interest on investments			
Interest Revenues	40,000	12,780	6,000
In-lieu property taxes			
N/A			
Contributions			
Voluntary contributions			
Recreational Program Sponsorships	17,050	10,363	16,158
Miscellaneous			
Reimbursements/Restitution	500	29,000	500
Surplus Property Sales	5,000	670	5,000
Miscellaneous	11,000	9,000	11,000
Court Appointed Attorney Reimbursements	21,605	12,315	12,315
Total General Fund	$ 6,394,401	$ 5,886,459	$ 5,590,745

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF CAMP VERDE
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway User Revenue Funds	$ 771,100	$ 767,000	$ 772,368
Refunds/Reimbursements	3,000	286	250
Interest Revenues	500	34	12
Total Highway User Revenue Fund	$ 774,600	$ 767,320	$ 772,630
Local Transportation Assistance Fund			
Local Transporation Assistance Funds	$ 50,513	$ 27,963	$
Total Local Transportation Assistance Fund	$ 50,513	$ 27,963	$
Magistrate Special Revenue Fund			
Local JCEF	$ 3,200	$ 3,084	$ 3,084
Fill the Gap	4,100	3,516	3,516
Court Enhancement	14,050	23,812	23,812
Total Magistrate Special Revenue Fund	$ 21,350	$ 30,412	$ 30,412
Non-Federal Grants Fund			
School Resource Officer Reimbursements	$ 43,273	$ 55,553	$ 61,845
LTAF II Grant		16,070	
Yavapai County Anti-Racketeering (RICO)	41,500	68,500	20,000
Governor's Office of Highway Safety	8,082	8,082	15,100
Library Services & Technology Act Grant			15,575
Total Non-Federal Grants Fund	$ 92,855	$ 146,205	$ 112,520
Yavapai-Apache Gaming Compact Fund			
Yavapai-Apache Gaming Compact	$ 14,000	$ 136,688	$ 80,000
Total Yavapai-Apache Gaming Compact Fund	$ 14,000	$ 136,688	$ 80,000
Federal Grants Fund			
2010 Census Complete Count Program	$ 2,976	$ 2,976	$
Energy Efficiency & Conservation Block Grant	91,151		91,151
COPS Grant	66,674		103,066
PANT Officer Grant Reimbursements	60,180	64,585	61,105
Edward Byrnes Memorial Justice Assistance	22,985	22,985	
Total Federal Grants Fund	$ 243,966	$ 90,546	$ 255,322
CDBG Grants Fund			
Hollamon Street Improvements	$	$	$ 319,448
Grant Administration (Hollamon Street)			52,025
Total CDBG Grants Fund	$	$	$ 371,473
9-1-1 Fund			
9-1-1 Distributions	$ 500	$	$ 500
Total 9-1-1 Fund	$ 500	$	$ 500
Library Building Fund			
Donation Revenues	$ 12,000	$ 12,076	$ 12,000
Interest Revenues	1,200	683	700
Total Library Building Fund	$ 13,200	$ 12,759	$ 12,700
Impact Fee fund			
Impact Fee Revenues	$ 25,025	$ 35,886	$ 19,771
Interest Revenues	880	715	705
Total Impact Fee Fund	$ 25,905	$ 36,601	$ 20,476
Housing Grant Fund			
Local Revolving Loan Fund Payments	$ 18,201	$ 14,288	$ 18,201
Interest Revenue	900	4,950	900
Total Housing Grant Fund	$ 19,101	$ 19,238	$ 19,101
Donations Fund			
Donation Revenues	$ 5,500	$ 4,580	$ 6,100
Total Donations Fund	$ 5,500	$ 4,580	$ 6,100

TOWN OF CAMP VERDE
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
Total Special Revenue Funds	$ 1,261,490	$ 1,272,312	$ 1,681,234

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF CAMP VERDE
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
DEBT SERVICE FUNDS			
Interest Revenue	$ 400	$ 17	$ 400
	$ 400	$ 17	$ 400
Total Debt Service Funds	$ 400	$ 17	$ 400
CAPITAL PROJECTS FUNDS			
N/A	$	$	$
	$	$	$
Total Capital Projects Funds	$	$	$

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF CAMP VERDE
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
PERMANENT FUNDS			
N/A	$	$	$
	$	$	$
Total Permanent Funds	$	$	$
ENTERPRISE FUNDS			
N/A	$	$	$
	$	$	$
Total Enterprise Funds	$	$	$

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF CAMP VERDE
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
INTERNAL SERVICE FUNDS			
N/A	$	$	$
	$	$	$
Total Internal Service Funds	$	$	$
TOTAL ALL FUNDS	$ 7,656,291	$ 7,159,788	$ 7,272,979

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF CAMP VERDE
Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2011

FUND	OTHER FINANCING 2011 SOURCES	OTHER FINANCING 2011 <USES>	INTERFUND TRANSFERS 2011 IN	INTERFUND TRANSFERS 2011 <OUT>
GENERAL FUND				
General Fund	$	$	$ 50,167	$ 1,048,752
Total General Fund	$	$	$ 50,167	$ 1,048,752
SPECIAL REVENUE FUNDS				
Yavapai-Apache Gaming Compact	$	$	$	$ 64,425
Library Building Fund			14,358	
Total Special Revenue Funds	$	$	$ 14,358	$ 64,425
DEBT SERVICE FUNDS				
Debt Service Fund	$	$	$ 174,095	$
Total Debt Service Funds	$	$	$ 174,095	$
CAPITAL PROJECTS FUNDS				
Capital Improvement Projects Fund	$	$	$ 879,957	$
Parks Fund				5,400
Total Capital Projects Funds	$	$	$ 879,957	$ 5,400
PERMANENT FUNDS				
N/A	$	$	$	$
Total Permanent Funds	$	$	$	$
ENTERPRISE FUNDS				
N/A	$	$	$	$
Total Enterprise Funds	$	$	$	$
INTERNAL SERVICE FUNDS				
N/A	$	$	$	$
Total Internal Service Funds	$	$	$	$
TOTAL ALL FUNDS	$	$	$ 1,118,577	$ 1,118,577

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SCHEDULE D

TOWN OF CAMP VERDE
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2011

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2010	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2010	ACTUAL EXPENDITURES/ EXPENSES* 2010	BUDGETED EXPENDITURES/ EXPENSES 2011
GENERAL FUND				
Mayor & Council	$ 25,964	$ 2,844	$ 24,320	$ 24,172
Town Manager	191,062		195,539	198,498
Town Clerk	230,398	(2,625)	219,560	236,785
Finance Department	254,390	24,915	237,353	350,531
Human Resources	56,664	(2,400)	46,414	60,354
Legal Department	72,099	67,528	147,089	122,099
Non-Departmental	496,474	89,616	573,797	518,691
Information Technology Services				77,401
Maintenance Division	382,007	(19,805)	333,654	362,560
Municipal Court	391,823	(19,066)	368,956	311,997
Public Works/Engineer	161,951	(643)	124,789	119,695
Storm Water Management	410,195	(9,977)	59,637	344,270
Community Development	41,608	45,713	83,505	40,638
Building Department	108,165	11,058	106,709	106,958
Current Planning	111,066	(49,223)	58,284	60,155
Long Range Planning	127,121	81,265	203,923	146,827
Code Enforcement	66,828	(50,525)	8,076	25,052
Marshal's Department	2,064,858	(10,527)	1,993,090	1,792,137
Animal Control	128,405	(401)	126,095	125,190
Camp Verde Community Library	195,554	28,648	224,716	192,274
Beaver Creek Library	30,559	(4,361)	23,093	30,257
Camp Verde Children's Library	109,053	(25,848)	84,050	100,997
Parks & Recreation	144,597	32,849	166,423	151,502
Heritage Pool	117,368	1,005	75,966	91,242
Children's Recreational Programs	72,900	(31,312)	22,998	33,276
Adult Recreational Programs	27,641	(7,682)	3,791	6,248
Senior Recreational Programs	7,499	(2,000)		
Community Programs	47,734	(10,001)	14,179	12,421
Contingency	200,000	(172,275)	20,500	150,000
Total General Fund	$ 6,253,972	$ (31,090)	$ 5,544,487	$ 5,792,007
SPECIAL REVENUE FUNDS				
Magistrate Special Revenue	$ 20,725	$ 3,298	$ 29,716	$ 20,736
Non-Federal Grants Fund	148,661	4,131	132,781	179,121
Yavapai-Apache Gaming Compact				89,162
Federal Grants Fund	131,159	50,322	90,546	255,321
CDBG Grants Fund	5,500	5,395	10,739	360,733
9-1-1 Fund				2,694
Library Building Fund				
Impact Fee Fund				
Housing Grant Fund	62,785	(62,785)		70,000
Donations Fund	23,018		5,149	17,813
Highway Users Revenue Fund	1,159,901		545,703	726,222
Total Special Revenue Funds	$ 1,551,649	$ 356	$ 813,633	$ 1,721,792
DEBT SERVICE FUNDS				
Debt Service Fund	$ 311,423	$ (40,096)	$ 275,124	$ 292,621
Total Debt Service Funds	$ 311,423	$ (40,096)	$ 275,124	$ 292,621
CAPITAL PROJECTS FUNDS				
Capital Improvement Projects	$ 619,959	$ (52,411)	$ 224,085	$ 1,457,012
Parks Fund	335,000	(200,000)	6,229	36,500
Total Capital Projects Funds	$ 954,959	$ (252,411)	$ 230,314	$ 1,493,512
PERMANENT FUNDS				
N/A	$	$	$	$
Total Permanent Funds	$	$	$	$
ENTERPRISE FUNDS				
N/A	$	$	$	$
Total Enterprise Funds	$	$	$	$
INTERNAL SERVICE FUNDS				
N/A	$	$	$	$
Total Internal Service Funds	$	$	$	$
TOTAL ALL FUNDS	$ 9,071,903	$ (323,171)	$ 6,863,558	$ 9,299,932

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

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SCHEDULE E

Chapter Three
Financial Policies

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Principles of Sound Financial Management

The Town of Camp Verde has an important responsibility to its citizens to carefully account for public funds, manage finances wisely, manage growth and plan the adequate funding of services desired by the public, including the provision and maintenance of public facilities. The Town needs to ensure that it is capable of adequately funding and providing those local government services needed by the community.

The following Financial Policies that were adopted to the Town Code on July 15, 2009 establish a framework for overall fiscal planning and management. They set forth guidelines against which current budgetary performance can be measured and proposals for future programs can be evaluated. Adopted financial policies reflect the Town's commitment to sound financial management and fiscal integrity to the credit rating industry and prospective investors. The financial policies also improve the Town's fiscal stability by helping Town officials plan fiscal strategy with a consistent approach. Adherence to adopted financial policies promotes sound financial management, which can lead to improvement in Town bond ratings and lower cost of capital. The Town is in compliance with the comprehensive financial policies adopted.

Other Financial Related Policies on page 3-12 include narratives regarding other policies and procedures that have an impact on the financial operations of the Town. These policies include: Financial Operations Guide, Purchasing Policies, Fraud Policy, User Fee Cost Recovery and Indirect Cost Allocations, and Development Fees.

It is important to regularly engage in the process of regularly reviewing these policies. As the Town continues to grow and develop, changes to these policies may be necessary to ensure the proper handling of the Town's finances.

Financial Policies

Ordinance 2009-A366
An Ordinance of the Mayor and Common Council
Of the Town of Camp Verde,
Yavapai County, Arizona
Amending Town Code Chapter 3, Administration,
Adding Section 3-4 Financial Policies

Chapter 3
Administration

Section 3-4
Financial Policies

Section 3-4-1 Budget Policy

The Town of Camp Verde has a responsibility to its citizens 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.

Section 3-4-1.1 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.

Section 3-4-1.2 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 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 addition, the Town will not use one-time (non-recurring) revenues to fund continuing (recurring) expenditures.

Section 3-4-1.3 Budget Process

A. The budget process begins in February with an off-site retreat of Council Members and Department Heads to discuss the departments' priorities and obtain guidance from Council on strategic objectives and special funding requests.
B. In March, the Finance Department compiles information, makes projections, and completes non-departmental revenue estimates. Based on the revenue estimates projected, the Finance Department determines the subsidy allocation to be provided to each department through a General Fund Subsidy Allocation. These allocations are distributions of the monies provided from general purpose revenues (non-departmentally generated revenues) to help fund the department's operations. A meeting is held with the Department Heads to convey the budget direction, discuss the budget process, and explain the General Fund Subsidy Allocation amounts allocated to each department.
C. Department Heads develop the budgets for their departments as they best understand the operational needs of their departments. The Finance Department completes the salary related projections for the Manager's Recommendation column and will provide estimates for Department Heads relating to current and requested staffing levels.
D. In April, Department Heads submit their completed budget requests to the Finance Department for compilation of the budget work papers. Individual meetings are held with each of the Department Heads to discuss their budget requests and to assure that the Departments' narratives are complete.
E. In May, the draft budget is distributed to Council Members and Department Heads. Budget Work Sessions are held 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 makes final adjustments to the budget and verifies that all information is properly included in the budget document.

F. In June, the Tentative Budget is approved by Council and the budget is advertised in the local newspapers for two consecutive weeks.
G. In July, Public Hearings on the Tentative Budget are held. If no changes have been directed, the Final Budget is adopted and implemented.

Section 3-4-1.4 Budget Amendment Policy

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. Throughout the fiscal year, amendments may be made to the adopted budget. All budget amendments must be approved by the Town Council. Budget amendments include, but are not limited to, transfers of appropriations between departments, transfers of appropriations from the Contingency to departments and/or funds, and transfers of appropriations between funds.

Section 3-4-1.5 Budget Monitoring

A. 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.
B. 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.
C. Financial reports are given to the Town Council and Department Heads monthly 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.

Section 3-4-1.6 Budget Calendar

In February of each year, the Finance Director shall brief the Town Council and obtain approval of the budget calendar for the following fiscal year.

Section 3-4-1.7 Fund Accounting

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.

Section 3-4-1.8 Governmental Funds

A. **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.
B. **Special Revenue Fund** - Special Revenue Funds are separate accounting records used to track revenues (and the related expenditures) that are legally restricted for specific purposes.
C. **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.
D. **Capital Project Fund** - Capital Project Funds are used to track the financial resources to be used for the acquisition or construction of capital assets. A capital asset is defined by the Town as any item with an extended useful life whose purchase price (or value if donated) is $5,000 or more.

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.

Section 3-4-1.9 Fiduciary Funds

A. **Agency Fund** - The Agency Fund is used to account for monies belonging to other agencies that the Town holds in a trustee capacity. This currently consists of monies held for the Grasshopper Swim Team and Special Olympics.
B. **Fiduciary Funds** - All 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.

Section 3-4-1.10 Budget Basis

The Town maintains its financial records in accordance with Generally Accepted Accounting Principals (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.

Section 3-4-2 Debt Policy

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.

The purpose of this debt management policy is 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 polices 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.

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

Section 3-4-2.1

1. 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.
2. 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.
3. 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.
4. The issuance of variable rate debt by the Town will be subject to the most careful review and will be issued only in a prudent and fiscally responsible manner.
5. Whenever the Town finds it necessary to issue revenue bonds, the following guidelines will be adhered to:
    a. Revenue Bonds are defined as a bond on 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.
    b. 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.
    c. Revenue Bonds should be structured to provide level annual debt service over the life of the issue.
    d. Debt Service Reserve Funds should be provided when required by rating agencies, bond insurers, or existing bond covenants.
    e. 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.
    f. 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.
    g. 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.
6. 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, street lights, 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, 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.

7. 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.
8 The Town shall comply with all U.S. Internal Revenue Service arbitrage rebate requirements for bonded indebtedness.
9 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.
10 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.

Section 3-4-3 Fiscal Policy

The overall goal of the Town of Camp Verde's Fiscal Policy is to establish and maintain effective management of the Town's financial resources. The Town's formal policy statements and major objectives provide the foundation for achieving this goal.

Section 3-4-3.1 General Financial Goals

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

Section 3-4-3.2 Operating Budget Policies

1. The Town will adopt a balanced budget by June 30 of each year.
2. An annual base operating budget will be developed by conservatively projecting revenues and expenditures for the current and forthcoming fiscal year.
3. Current revenues will be sufficient to support current operating expenditures and a budgeted positive operating position will be maintained.
4. Annual operating budgets will provide for adequate design, construction, maintenance and replacement of the Town's capital assets.
5. The purchase of new or replacement capital equipment with a value of $5,000 or more and with a minimum useful life of two years will require budget approval.
6. The Town will annually project its equipment replacement and maintenance needs for the next five years. A maintenance and replacement schedule will be developed and followed.
7. The Town will annually review the General Fund operating position to determine if funds are available to operate and maintain future capital facilities. If funding is not available for operations and maintenance costs, the Town will delay construction of the new facilities.

Section 3-4-3.3 Revenue Policies

1. The Town will try to maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source.
2. The Town will estimate its annual revenues by an objective, analytical process utilizing trend, judgmental, and statistical analysis as appropriate. Revenue estimates adopted by the Town Council must be conservative.
3. User fees will be adjusted as needed 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.
4. One-time operating, capital and reserve revenues will be used for one-time expenditures only.
5. The Town will identify as needed, developer fees and permit charges received from "non-recurring" services performed in the processing of new development and use those funds to meet peak workload requirements.

Section 3-4-3.4 Expenditure Policies

1. The Town will maintain a level of expenditures which will provide for the public well-being and safety of the residents of the community.
2. The Town will decrease appropriated expenditures as necessary to keep total expenditures in line with projected revenues unless it materially affects the level of service provided to the public.

Section 3-4-3.5 Capital Improvement Budget Policies

1. The Town will make all capital improvements in accordance with an adopted and funded capital improvement program and will include an annual six-year plan for capital improvements (CIP design, development, implementation, and operating and maintenance costs).
2. The Town will use intergovernmental assistance to finance only those capital improvements that are consistent with the Capital Improvement Plan and Town priorities, and whose operating and maintenance costs have been included in the budget.

3. The Town will coordinate development of the capital improvement budget with the development of the operating budget. All costs for internal professional services needed to implement the CIP will be included in the operating budget for the year the CIP is to be implemented.
4. The Parks Fund and other special development impact funds may only be used to fund facilities included in the Town's master plans.

Section 3-4-3.6 Short-Term Debt Policies

1. 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.
2. The Town may issue interfund loans, rather than outside debt instruments to meet short-term cash flow needs. Interfund 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.

Section 3-4-3.7 Long-Term Debt Policies

1. The Town will confine long-term borrowing to capital improvements that cannot be funded from current revenues.
2. Where possible, the Town will use special assessment revenue or other self-supporting bonds instead of general obligation bonds.
3. The Town will establish and maintain a Debt Policy.

Section 3-4-3.8 Reserve Policies

1. The Town will maintain emergency reserves (rainy day fund) in the following amounts:
   * General Fund - Four (4) months of maintenance and operations expenditures.
   * HURF Fund - Three (3) months of expenditures.

   The primary purpose of these reserves is to protect the Town's essential service programs and funding requirements during periods of economic downturn (defined as a recession lasting two or more years), or other unanticipated or emergency expenditures that could not be reasonably foreseen during preparation of the budget.
2. The Town will establish an account to accumulate funds to be used for payment of accrued employee benefits for terminated employees. The level of this reserve will be maintained as a level at least equal to projected costs for employees who are eligible for retirement.
3. Self-insurance reserves will be maintained at a level which, together with purchased insurance policies, adequately protects the Town. The Town will maintain a reserve of three times its self-insurance retention for those claims covered by the insurance pool (of which the Town is a member). The Town will perform an analysis of past claims not covered by the insurance pool and reserve an appropriate amount for uncovered claims.
4. The Town will establish a Capital Equipment Replacement Reserve and a Facilities/Maintenance Capital Asset Reserve for the accumulation of funds for the replacement of worn and obsolete equipment, other than vehicles, and for costs associated with the maintenance of all Town facilities. These reserves will be maintained at a level at least equal to the projected five-year capital asset replacement and maintenance costs.
5. The Town will establish a Fleet Replacement Reserve for costs associated with the replacement of vehicles and other rolling stock as they become unserviceable, obsolete, or reach a predetermined service life. The reserve will be maintained at a level at least equal to the projected five-year fleet replacement costs.

Section 3-4-3.9 Investment Policies

1. The Finance Director will submit an Investment Policy to the Town Council bi-annually on odd numbered years for review and adoption.
2. The Finance Director will invest the Town's monies in accordance with applicable laws and adopted investment policies and direct the investment of bond or note monies on deposit with a trustee or fiscal agent in accordance with the applicable indentures or issuance document.

Section 3-4-3.10 Accounting, Auditing & Financial Reporting Policies

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. 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. The term for the external auditor will be no longer than three (3) years; the Town will then go to the RFP process for an independent public accounting firm; the firm currently serving the Town will not be eligible to participate in replying to the RFP.
3. A fixed asset system will be maintained to identify all Town assets, their condition, historical cost, replacement value and useful life.
4. 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.

5. Full and continuing disclosure will be provided in the general financial statements and bond representations.
6. Maintain a positive municipal credit rating.

Section 3-4-4 Investment Policy

Section 3-4-4.1 Purpose

The purpose of this policy is to create a guide for the investment of Town of Camp Verde (hereinafter referred to as "the Town") funds. The Town currently has no written guidelines advising how the Town should invest its funds, nor guidelines detailing the desired outcomes and priorities. 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 (hereinafter referred to as "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.

Section 3-4-4.2 Governing Authority

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.

Section 3-4-4.3 Approval of the Investment Policy

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.

Section 3-4-4.4 Scope

* This policy is designed to apply to the investment needs of the Town.
* 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 restriction and/or special funds, which are exempted from this policy.
* Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.
* 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 investment in a manner that meets arbitrage guidelines permitted by the IRS.

Section 3-4-4.5 Investment Policy Objectives

The primary investment objectives of the Town in order of priority are:

1. Safety
2. Liquidity
3. Optimal Yield
4. Collateralization

These objectives are defined below:

1. **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.
    a. **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:
        * Limiting investments in the portfolio to the asset classes designated as acceptable in A.R.S. §35-323;
        * 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;
        * Utilizing external research and advice regarding the current global economic condition and its impact on the outlook for domestic corporate credit quality.
    b. **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:

* 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;
* 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;
* Utilizing external research and advice regarding the current interest rate outlook and global economic condition to optimize portfolio duration strategy.

2. **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 funds or the Local Government Investment Pool which offers same-day liquidity for short-term funds.
3. **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.
4. **Collateralization** - Securities will be registered in the name of the Town of Camp Verde.

Section 3-4-4.6 Investment Management Authority

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.

Section 3-4-4.7 Brokers/Dealers

When the Town is investing directly with Broker/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 agreed to abide by the investment policy.

Section 3-4-4.8 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:

1. Certificates of deposit in eligible depositories.
2. 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.
3. 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.
4. Repurchase agreements with a maximum maturity of one hundred eighty days.
5. The pooled investment funds established by the state treasurer pursuant to §35-326.
6. Obligations issued or guaranteed by the United States or any of the senior debt of its agencies, sponsored agencies, corporations, sponsored corporations or instrumentalities.
7. Bonds or other evidences of indebtedness of this state or any of its counties, incorporated cities or towns or school districts.
8. 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 les 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.

9. 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:
   a. 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.
   b. 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.
10. 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.
11. 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.

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.

Section 3-4-4.9 Benchmark

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.

Occasionally, based on liquidity needs and the portfolio strategy of the Town if 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.

Section 3-4-4.10 Maturity Parameters

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

Section 3-4-4.11 Concentration and Diversification

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.

Section 3-4-4.12 Minimum Acceptable Credit Quality

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).

	(i) S & P	(ii) Moody's
Short Term Rating	Not lower than the Town of Camp Verde current G.O. Bond Rating or its commensurate short term rating *	Not lower than the Town of Camp Verde current G.O. Bond Rating or its commensurate short term rating *
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.

Section 3-4-4.13 Safekeeping and Custody

A. **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.

B. **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).

Section 3-4-4.14 Reporting

The Finance Director shall produce for the governing body of the Town or their designee an investment report at least quarterly. The purpose of the report is to enable the Town to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report should include:

a. A list of individual securities held at the end of the reporting period;
b. The realized and unrealized gains or losses in the portfolio;
c. The duration of the portfolio and of each security held in the portfolio;
d. The maturity date of each security held in the portfolio;
e. The book value and market value of each security in the portfolio;
f. The percentage of the total portfolio market value that each security represents;
g. The yield to maturity of the portfolio and of each security held in the portfolio;
h. The periodic interest earnings of each security held in the portfolio;
i. The credit quality of each security held in the portfolio;
j. The periodic summary of portfolio transactions, including fees incurred for external management and custody services.

Section 3-4-4.15 Custodian Reconciliation

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.

Section 3-4-4.16 Ethics and Conflicts of Interest

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.

Section 3-4-4.17 Policy Considerations

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.

Section 3-4-4.18 Investment Training

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.

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.

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.

PASSED AND ADOPTED in open meeting by the Mayor and Common Council of the Town of Camp Verde, Yavapai County, Arizona, on the 15th day of July 2009.

Other Financial Related Policies

Financial Operations Guide

The Town adopted the Financial Operations Guide on October 15, 2008. Town employees were trained on the policies and procedures set forth in the Financial Operations Guide. This Guide sets forth policies for all financial related transactions such as cash collections, purchases, payroll, travel, bank reconciliations, assets, etc. The Financial Operations Guide is currently undergoing revisions to include additional policies and revise those that have been further developed for increased control/efficiency.

Purchasing Policies

The Purchasing Policy as established by Town Code Section 3-3 shall be followed to establish and ensure the integrity and accountability of the Town procurement process.

All procurement of goods and services is to be done with the highest degree of ethical integrity and by selection of the most economical and cost-effective vendors and suppliers. Each procurement shall be treated in a manner that will not be adverse to the Town.

Each purchase shall be made impartially, fairly, and without benefit or hint of personal benefit to the public official who is making the purchase.

No public official of the Town shall demand or accept a gratuity of any kind in return for making purchases for the Town. Gratuities shall mean gifts, money, services, or the promise of any gifts, money or services.

A conflict of interest shall occur any time a public official, making a purchase for any dollar amount, has any type of personal relationship with a vendor. Disclosure of any conflict of interest shall be made prior to any purchase and the public official shall remove themself from the process.

Fraud Policy

The Town's Fraud Policy formalizes the expectations of personal honesty and integrity required of Town officials and employees. 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. The Fraud Policy also requires that all employees are in receipt of a copy of the Fraud Policy and receive mandatory annual training to review the Fraud Policy, provide training on ethics, and address any questions that employees may have.

User Fee Cost Recovery and Indirect Cost Allocations

User fees and charges are payments for voluntarily purchased, publicly provided services that benefit specific individuals. The Town relies on user fees and charges to supplement other revenue sources in order to provide public services.

Indirect cost charges are assessed to recover a portion of the costs for services provided between various funds.

The Town may establish user fees and charges for certain services provided to users receiving a special benefit.

The Town will conduct a cost of service study to identify the full cost of providing a service for which fees are charged. The calculation of full cost will include all reasonable and justifiable direct and indirect cost components. Fees and charges will be established to recover the full cost of service, unless the percentage of full cost recovery has been reduced by specific action of the Town Council. It is recognized that occasionally competing policy objectives may result in reduced user fees and charges that recover only a portion of service costs.

The Town will update the fee schedule annually in connection with the budget process.

Development Fees

The Council's policy is that growth should pay for itself to the maximum extent possible. As such, the Council has adopted a system of development fees. Development fees are one-time charges assessed against new development to assure that new development contributes its fair share towards the costs of providing pubic facilities or services reasonably necessitated by such new development. Development fees shall be appropriated only for the particular public facility for which they were imposed, calculated, and collected. The purposes and intent of the Town's Development Fee Code and procedures are:

A. To establish uniform procedures for the imposition, calculation, collection, expenditure, and administration of any development fees imposed on new development.

B. To implement the goals, objectives and policies of the Town of Camp Verde General Plan, as amended from time to time, to assure that new development contributes its fair share towards the costs of providing public facilities or services reasonably necessitated by such new development.
C. To ensure that new development obtains a reasonable benefit by the public facilities or services provided with the proceeds of development fees.
D. To ensure that all applicable and appropriate legal standards and criteria relating to the imposition of development fees are properly incorporated into the Town Code.
E. To ensure that all applicable procedural requirements of A.R.S. §9-463.05 have been met.

At least once every year, the Town Manager or his designee shall coordinate the preparation and submission of an Annual Report to the Mayor and Council on the subject of Development Impact Fees enacted pursuant to Town Code, Section 7-10-3B.

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Financial Overview

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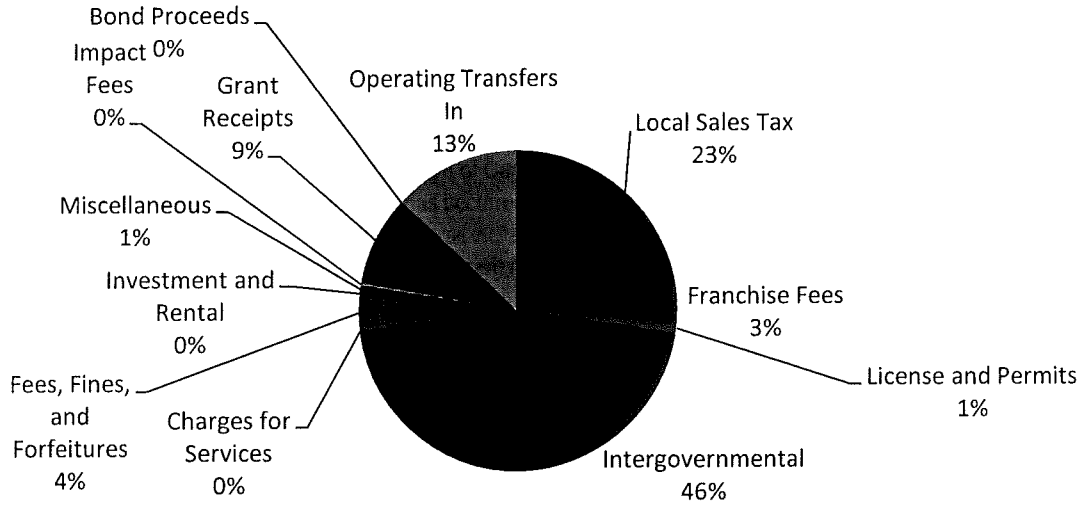
Budget Summary

The Town continues a conservative approach to revenue projection. In the current economic climate, it is difficult to assess the performance of the revenue sources. During the 2009-2010 fiscal year, the Town of Camp Verde has seen long standing businesses close their doors, however, a slight increase in Retail Trade sales tax collections has occurred. A comparison of the total year-to-date Local Sales Tax (Town Sales Tax) collections from April 2009 and April 2010 show an overall increase of sales tax collections. An analysis of individual sales tax categories show that Accommodation taxes are down forty-seven percent (47%) while other categories such as Restaurant & Bar have held fairly steady. The experienced trends and fluctuations in the various categories combined are used to generate the revenue projection for the next fiscal year's budget.

The Town relies heavily on Intergovernmental Revenues to fund it's service delivery system. Intergovernmental Revenues consist of State Shared Sales Tax monies, Urban Revenue Sharing (personal and corporate income tax), Vehicle License Tax, Highway User Revenue Funds, monies from the Yavapai County Library District, as well as local government agencies. The majority of these revenue sources will experience declines in FY 2010-2011, the biggest of which is Urban Revenue Sharing. The Town will experience a reduction of $341,090 in Urban Revenue Sharing.

The following chart and table depict where the money comes from to pay for the amount appropriated. In addition to the revenue received, General Fund fund balance in the amount of $1,179,848 will be utilized.

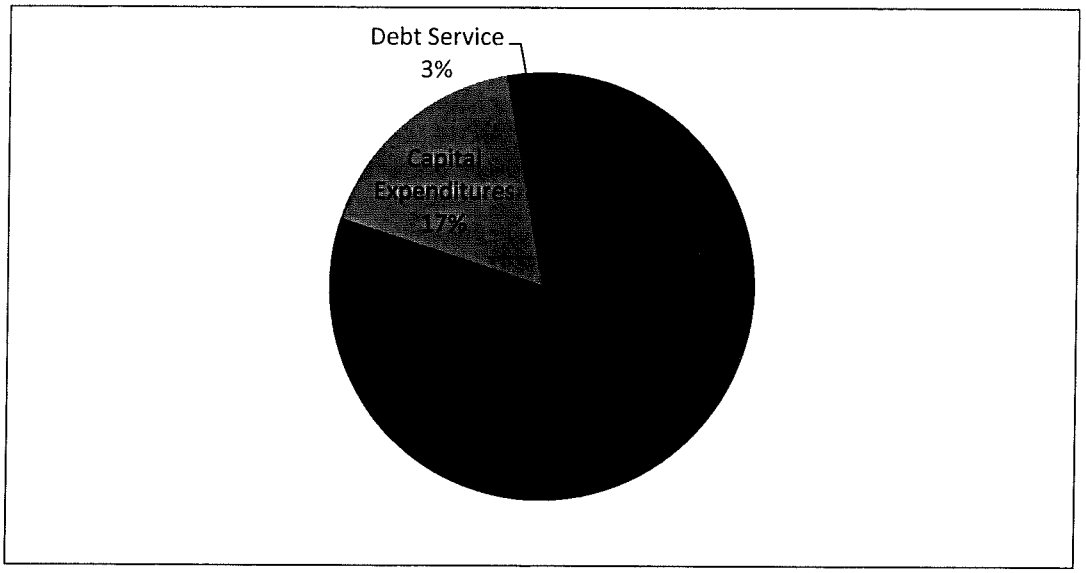


Revenues	FY07-08 Actual	FY08-09 Actual	FY09-10 Adj Budget	FY10-11 Adopted
Local Sales Tax	$ 2,314,337	$ 2,163,949	$ 2,195,000	$ 1,970,000
Franchise Fees	237,226	238,072	$ 225,500	$ 228,900
License and Permits	154,333	184,017	$ 121,975	$ 93,750
Intergovernmental	4,349,908	4,187,773	$ 4,244,905	$ 3,815,385
Charges for Services	2,764	5,286	$ 3,593	$ 3,876
Fees, Fines, and Forfeitures	473,006	296,496	$ 362,736	$ 308,341
Investment and Rental	264,324	58,049	$ 46,880	$ 11,517
Miscellaneous	152,472	196,204	$ 75,655	$ 63,323
Impact Fees	79,093	111,937	$ 25,025	$ 19,771
Grant Receipts	927,083	592,389	$ 365,061	$ 757,515
Bond Proceeds	-	-	$ -	$ -
Operating Transfers In	1,974,620	1,209,743	$ 415,560	$ 1,098,577
Total Revenues	$ 10,929,168	$ 9,243,915	$ 8,081,890	$ 8,370,955
Draws on Fund Balances (detailed on next page)	$ 2,007,778	$ 7,984	$ 1,082,399	$ 2,027,481
Total Revenues and Draws on Fund Balances	$ 12,936,946	$ 9,251,898	$ 9,164,289	$ 10,398,436

Detail Of (Draws)/Contributions To Fund Balances:	FY07-08 Actual	FY08-09 Actual	FY09-10 Adj Budget	FY10-11 Adopted
General Fund	$ 46,198	$ 105,628	$ (189,727)	$ (1,179,848)
Capital Improvement Projects Fund	(507,160)	(622,877)	(487,548)	(607,055)
Parks Fund	(2,404,335)	417,144	(140,398)	(31,900)
Magistrate Special Revenue Fund	(3,248)	(37,554)	(2,673)	9,676
Non-Federal Grants Fund	988	-	(49,898)	(66,601)
Yavapai-Apache Gaming Compact Fund	18,548	3,900	(10,437)	(73,587)
Federal Grants Fund	-	-	62,485	-
CDBG Fund	-	-	(10,885)	10,815
9-1-1 Fund	600	900	500	(2,184)
Library Building Fund	28,116	13,044	13,300	27,058
Impact Fee Fund	79,528	113,009	25,905	20,476
Housing Grant Fund	12,551	(149,336)	19,096	(50,899)
Donations Fund	9,963	6,732	(17,518)	(11,713)
Highway Users Revenue (HURF) Fund	586,220	142,526	(334,688)	46,408
Debt Service Fund	124,253	(1,100)	40,086	(118;126)
Total (Draws)/Contributions To Fund Balances	$ (2,007,778)	$ (7,984)	$ (1,082,399)	$ (2,027,481)

The annual budget for the Town is divided into four major components which include all appropriations for the Town. The Salary Expenditures consist of salaries and fringe benefits for all Town employees. The total amount budgeted for Salary Expenditures is $4,191,773. The Operating Expenditures finance the day-to-day provisions of Town services, grant related activities, and contingency. The total amount budgeted for Operating Expenditures is $4,136,536. The Capital Expenditures consists of items such as computer equipment, capital leases, as well as construction or improvement of Town facilities and infrastructure, and the purchase of various types of machinery and equipment. Small Capital Expenditure items are budgeted within the various Town accounts. Large capital items are budgeted within the Capital Improvement Projects Fund. The total amount budgeted for Capital Expenditures is $1,797,581. The Debt Service budget is used to repay money borrowed by the Town, primarily for capital improvements. The amount budgeted for debt service payments in the FY2010-2011 is $292,621. The total budget, including all four components, is $10,418,511.

The following chart and table depict the major categories where the monies are appropriated.



Expenditures	FY07-08 Actual	FY08-09 Actual	FY09-10 Adj Budget	FY10-11 Adopted
Salary Expenditures	$ 4,745,744	$ 4,522,543	$ 4,518,863	$ 4,191,773
Operating Expenditures	3,446,582	3,100,267	3,077,612	4,136,461
Capital Expenditures	4,507,816	1,321,076	1,296,477	1,777,581
Debt Service	236,806	308,012	271,337	292,621
Total Expenditures	$ 12,936,949	$ 9,251,898	$ 9,164,289	$ 10,398,436

Fund Balance Descriptions and Requirements

The Governmental Accounting Standards Board issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions in March 2009 with implementation required for periods beginning after June 15, 2010. "Statement No. 54 will improve the reporting of fund balance by creating fund balance classifications based on the extent to which governments are bound by constraints on resources reported in the funds. This approach is intended to provide users more consistent and understandable information about a fund's net resources."1 Statement No. 54 breaks fund balance reserves into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. Requirements for the categories is as follows:

Nonspendable - Items that cannot be spent due to form such as inventories, prepaid amounts, long-term loan and notes receivables, property held for resale, and amounts that must be maintained intact legally or contractually.

Restricted - amounts constrained for a specific purpose by external parties, constitutional provisions or enabling legislation.

Committed - amounts constrained for a specific purpose by a government using its highest level of decision-making authority. It would require action by the same group to remove or change the constraints placed on the resources.

Assigned - for all funds other than the General Fund, any remaining positive amounts not classified as nonspendable, restricted, or committed. For the General Fund, amounts constrained for the intent to be used for a specific purpose by a governing board or a body or official that has been delegated authority to assign amounts.

Unassigned - for the General Fund, amounts not classified as nonspendable, restricted, committed, or assigned. For all other funds, amount expended in excess of resources that are nonspendable, restricted, committed, or assigned.

To implement Statement No. 54, the Town of Camp Verde is developing a Fund Balance Policy that will detail the requirements for fund balance classification, the Town's policy regarding the order of spending of fund balance designations, and reiterate the requirements of Resolution 2001-471 which established minimum levels at which fund balance is to be maintained for the General Fund and HURF Fund.

Resolution 2001-471 states that the General Fund shall maintain a minimum balance of four (4) months of Maintenance and Operations (M&O) expenditures on an annualized basis for contingency purposes. Maintenance and Operations expenditures do not include salary related expenditures. Resolution 2001-471 also states that the HURF Fund shall maintain a minimum balance of three (3) months of HURF expenditures on an annualized basis. The HURF Fund requirements include salary related expenditures.

Using averaged figures from the first ten (10) months of the 2009-2010 Fiscal Year, the amounts required to be maintained in fund balance for contingency purposes should be as follows:

	Reso. 2001-471 Requirements	M&O Only	All Expenses
General Fund	$ 521,078	$ 521,078	$ 1,783,204
HURF Fund	$ 162,412	$ 52,918	$ 162,412

For the Fiscal Year 2010-2011, Council has approved a draw from the General Fund Fund Balance to help fund the service delivery desired by the Town's citizens. The total amount of the draw on General Fund Fund Balance is shown in the General Fund Revenues and Subsidies on page 5-3. $379,891 will be used to fund General Fund operations. The remaining $799,957 will be transferred to the Capital Improvement Projects Fund to allow for the completion of projects.

[1]Chase, Bruce W., CPA and John B. Montoro, CPA. Journal of Accountancy, Nov 2009. "Balancing Governmental Budgets Under GASB 54". Category definitions were also obtained from this article.

Fund Balance Amounts by Classification

The table below illustrates the estimated beginning and ending fund balances for the governmental fund classifications. When necessary, fund balances are used to finance expenditures. The Town will strive to create and maintain a healthy fund balance position in compliance with Resolution 2001-471.

Fund Balance Summary

	General Fund	Capital Improvements	Special Revenue	Debt Service	Total
Operating Revenues	$ 5,590,745	$ -	$ 1,681,233	$ 400	$ 7,272,378
Operating Transfers In	50,167	859,957	14,358	174,095	1,098,577
Operating Expenditures					
Salary Expenditures	3,690,638	-	501,134	-	4,191,773
Operating Expenditures	2,039,401	26,500	523,284	-	2,589,185
Capital Expenditures	61,969	1,467,012	697,299	-	2,226,280
Debt Service	-	-	-	292,621	292,621
Transfers Out	1,028,752	5,400	64,425	-	1,098,577
Net From Operations - Excess/(Deficit)	$ (1,179,848)	$ (638,955)	$ (90,551)	$ (118,126)	$ (2,027,481)
Beginning Fund Balance	3,482,021	268,496	1,690,014	118,126	5,558,656
Ending Fund Balance	**$ 2,302,172**	**$ (370,459)**	**$ 1,599,462**	**$ (0)**	**$ 3,531,175**

Explanation of Transfers

Purpose	Transfer Out	Transfer In	Amount
2/3 of Construction TPT for Capital Expenses	General Fund	Capital Improvement Fund	$ 80,000
Fund Balance Transfer for CIP Projects	General Fund	Capital Improvement Fund	$ 779,957
1/3 of Construction TPT for GADA Loan	General Fund	Debt Service Fund	40,000
Additional Funding for GADA Loan	General Fund	Debt Service Fund	128,695
Camp Verde Sanitary District IGA	General Fund	Debt Service Fund	-
Contribution to Library Building Fund	General Fund	Library Building Fund	100
Butler Park Debt Service Payment	Parks Fund	Debt Service Fund	5,400
Children's Recreational Programs	Yavapai-Apache Gaming Compact	General Fund	16,899
Camp Verde Heritage Pool	Yavapai-Apache Gaming Compact	General Fund	33,268
Library Building Fund	Yavapai-Apache Gaming Compact	Library Building Fund	14,258
		Total Transfers	**$ 1,098,577**

Total Financial Program

The Total Financial Program shows the total personnel, expenditures, and net operating results combined for all funds within the Town. Details are as follows:

The total number of personnel positions approved for FY 2010-2011 is 95.08, and is summarized below:

Personnel by Fund

Personnel by Fund	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
General Fund	109.15	102.97	94.12	91.13	88.65
Special Revenue Funds	9.70	10.00	9.79	6.83	6.43
Total Personnel	118.85	112.97	103.91	97.96	95.08

The total financial program adopted for FY 2010-2011 is $10,418,511, and consists of the following:

Expenditures by Fund

Expenditures by Fund	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
General Fund	$ 7,076,200	$ 6,357,516	$ 6,839,598	$ 6,608,565	$ 6,820,760
Capital Improvement Funds	3,537,182	751,104	960,357	707,946	1,498,912
Special Revenue Funds	2,086,760	1,835,267	1,576,086	1,576,442	1,786,143
Debt Service Fund	236,806	308,012	311,423	271,337	292,621
Total Expenditures	$ 12,936,948	$ 9,251,898	$ 9,687,463	$ 9,164,289	$ 10,398,436

Expenditures by Category

Expenditures by Category	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Salary Expenditures	$ 4,745,744	$ 4,522,543	$ 4,695,237	$ 4,518,863	$ 4,191,773
Operating Expenditures	3,446,582	3,100,267	3,123,464	3,077,612	4,136,461
Capital Expenditures	4,507,816	1,321,076	1,557,340	1,296,477	1,777,581
Debt Service Fund	236,806	308,012	311,423	271,337	292,621
Total Expenditures	$ 12,936,949	$ 9,251,898	$ 9,687,463	$ 9,164,289	$ 10,398,436

The budgeted net operating results for FY 2010-2011 is ($2,027,556), and is summarized as follows:

Operating Results

Operating Results	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Total Revenues	$ 10,929,168	$ 9,243,915	$ 8,347,724	$ 8,081,890	$ 8,370,955
Total Expenditures	12,936,948	9,251,898	9,687,463	9,164,289	10,398,436
Net Operating Results	$ (2,007,781)	$ (7,984)	$ (1,339,740)	$ (1,082,399)	$ (2,027,481)

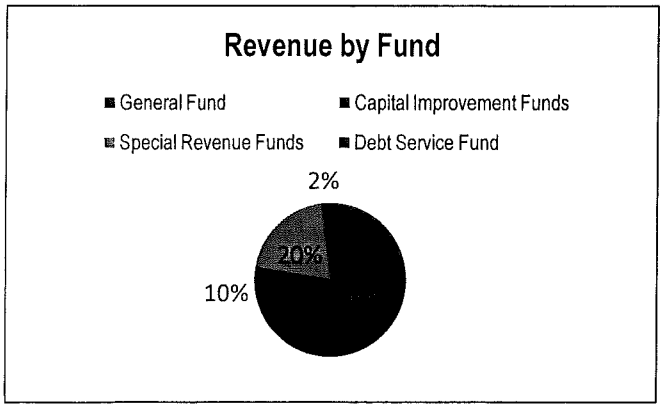
Revenue Summary

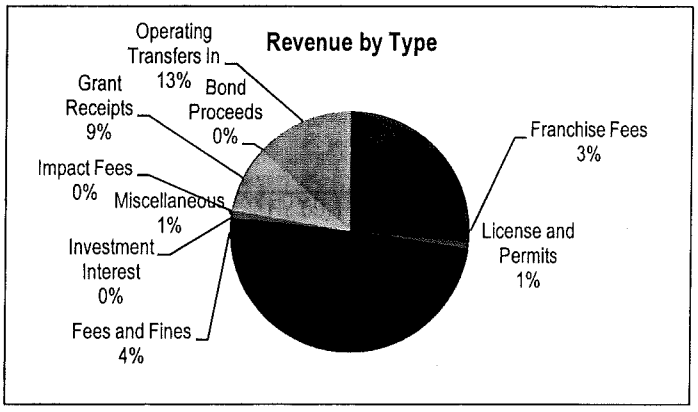
Revenue Summary by Fund

Revenue Summary by Fund	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
General Fund	$ 7,122,398	$ 6,463,145	$ 6,588,838	$ 6,418,838	$ 5,640,912
Capital Improvement Funds					
Capital Improvement Projects Fund	562,900	-	80,000	80,000	859,957
Parks Fund	62,787	545,371	200,000	-	-
Special Revenue Funds					
Magistrate Special Revenue Fund	35,924	23,981	21,350	21,350	30,412
Non-Federal Grants Fund	157,908	145,146	111,535	102,894	96,945
Yavapai-Apache Gaming Compact Fund	46,369	56,058	14,000	14,000	80,000
Federal Grants Fund	-	-	131,159	243,966	270,896
CDBG Grants Fund	636,474	32,815	-	-	371,473
9-1-1 Fund	600	900	500	500	500
Library Building Fund	28,116	13,044	13,300	13,300	27,058
Impact Fee Fund	79,527	113,009	25,905	25,905	20,476
Housing Grant Fund	22,779	380,605	19,101	19,101	19,101
Donations Fund	9,962	9,596	5,500	5,500	6,100
Highway Users Revenue Fund (HURF/Streets)	1,802,364	1,153,332	825,113	825,113	772,630
Debt Service Fund	361,060	306,912	311,423	311,423	174,495
Total Revenue	$ 10,929,168	$ 9,243,915	$ 8,347,724	$ 8,081,890	$ 8,370,955

Revenue Summary by Category

Revenue Summary by Category	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Local Sales Tax	$ 2,314,337	$ 2,163,949	$ 2,195,000	$ 2,195,000	$ 1,970,000
Franchise Fees	237,226	238,072	225,500	225,500	228,900
License and Permits	154,333	184,017	121,975	121,975	93,750
Intergovernmental	4,349,908	4,187,773	4,214,905	4,244,905	3,815,385
Charges for Services	2,764	5,286	3,593	3,593	3,876
Fees, Fines, and Forfeitures	473,006	296,496	362,736	362,736	308,341
Investment and Rental	264,324	58,049	46,880	46,880	11,517
Miscellaneous	152,472	196,204	75,655	75,655	63,323
Impact Fees	79,093	111,937	25,025	25,025	19,771
Grant Receipts	927,083	592,389	260,895	365,061	757,515
Bond Proceeds	-	-	-	-	-
Operating Transfers In	1,974,620	1,209,743	815,560	415,560	1,098,577
Total Revenue	$ 10,929,168	$ 9,243,915	$ 8,347,724	$ 8,081,890	$ 8,370,955





Revenue Detail by Fund

Fund 01 - General Fund		FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Taxes						
40-00-4001	Town Sales Tax	$ 2,314,337	$ 2,021,647	$ 2,060,000	$ 2,060,000	$ 1,860,000
40-01-4002	Accommodation Tax	-	142,302	135,000	135,000	110,000
40-00-4181	APS Franchise Fees	189,693	190,932	185,000	185,000	190,000
40-00-4182	CV Water System Franchise Fees	22,019	21,437	20,000	20,000	20,000
40-00-4183	NPG Cable Franchise Fees	16,970	17,073	16,000	16,000	14,400
40-00-4184	UNS Gas Franchise Fees	8,545	8,630	4,500	4,500	4,500
	Total Taxes	**$ 2,551,564**	**$ 2,402,021**	**$ 2,420,500**	**$ 2,420,500**	**$ 2,198,900**
Licenses and Permits						
40-12-4120	Business License	$ 6,390	$ 23,030	$ 20,000	$ 20,000	$ 16,000
40-12-4121	Liquor License	-	250	200	200	200
40-12-4141	Special Event Permit Fee	-	-	500	500	750
40-50-4141	Permit Fees	-	13,100	-	-	-
40-51-4141	Permit Fees	47,390	22,675	14,175	14,175	-
40-51-4143	Building Permits	96,670	120,391	72,900	72,900	62,500
40-52-4141	Permit Fees	-	-	5,000	5,000	9,000
40-54-4141	Permit Fees	-	-	5,000	5,000	-
40-61-4160	Dog Licenses	3,883	4,570	4,200	4,200	5,300
	Total Licenses and Permits	**$ 154,333**	**$ 184,017**	**$ 121,975**	**$ 121,975**	**$ 93,750**
Intergovernmental						
41-00-4010	Urban Revenue Sharing	$ 1,510,033	$ 1,604,965	$ 1,385,314	$ 1,385,314	$ 1,044,224
41-00-4015	State Sales Tax	986,130	853,713	824,927	824,927	804,989
43-00-4020	Vehicle License Tax	658,694	633,228	620,000	620,000	588,311
43-17-4350	Yavapai Cty - Fort Verde State Park IGA Assist	-	-	-	30,000	30,000
40-40-4320	County Flood Control Items Reimbursements	-	54,615	-	-	-
43-41-4320	Yavapai County Flood Control - IGA	-	-	373,874	373,874	314,530
40-60-4400	Yavapai Apache Dispatch	113,322	34,185	70,000	70,000	71,750
43-70-4025	Library District	76,875	80,718	80,718	80,718	84,754
43-71-4350	IGA with Yavapai County Library District	4,803	23,959	23,959	23,959	23,959
40-82-4360	CVUSD - Pool Reimbursement	12,000	-	-	-	-
	Total Intergovernmental	**$ 3,361,857**	**$ 3,285,382**	**$ 3,378,792**	**$ 3,408,792**	**$ 2,962,517**
Charges for Services						
40-12-4100	Copies	$ 498	$ 949	$ 20	$ 20	$ 10
40-50-4100	Copies	-	285	-	-	150
40-52-4100	Copies	-	-	-	-	-
40-60-4100	CVMO - Reports	1,202	1,745	1,500	1,500	1,500
40-60-4150	Fingerprinting	1,065	1,065	1,000	1,000	1,000
40-70-4100	Library Copies	-	1,224	1,071	1,071	1,071
40-71-4100	Copies	-	18	2	2	145
	Total Charges for Services	**$ 2,764**	**$ 5,286**	**$ 3,593**	**$ 3,593**	**$ 3,876**
Fees, Fines & Forfeitures						
40-30-4110	Credit Card Fees Collected	-	-	-	-	-
40-30-4130	Fines/Fees & Forfeitures	$ 293,454	$ 168,241	$ 246,940	$ 246,940	$ 201,868
40-40-4140	Engineer Plan Review Fees	-	852	-	-	-
40-50-4142	Zoning Fines	-	5,552	-	-	-
40-50-4144	Recording Fees	-	34	-	-	-
40-51-4110	Credit Card Fees Collected	-	-	-	-	-
40-51-4140	Plan Review Fees	48,849	58,340	39,500	39,500	32,400
40-52-4144	Recording Fees	-	-	50	50	-
40-54-4142	Zoning Fines	-	-	1,500	1,500	2,000
40-61-4161	Impound Fees	1,911	2,905	3,000	3,000	3,200
40-61-4162	Adoption Fees	340	1,808	2,000	2,000	2,650
40-61-4163	Vaccination Fees	90	68	-	-	-

Fund 01 - General Fund (continued)		FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Fees, Fines & Forfeitures (continued)						
40-70-4130	Library Fines/Fees	-	5,876	6,176	6,176	6,176
40-71-4130	Fees/Fines	-	282	260	260	160
40-80-4210	Recreational Programs	$ 15,409	$ 14,474	$ -	$ -	$ -
40-80-4215	Summer Program	2,284	1,740	-	-	-
40-82-4170	Pool-User Fees	29,258	12,343	15,000	15,000	17,000
40-83-4210	Children's Recreational Programs	-	-	4,500	4,500	4,000
40-83-4215	Summer Program	-	-	3,900	3,900	-
40-84-4210	Adult Recreational Programs	-	-	5,100	5,100	7,600
40-85-4210	Senior Recreational Programs	-	-	-	-	-
40-86-4210	Community Programs	45,487	-	13,460	13,460	875
	Total Fees, Fines & Forfeitures	**$ 437,082**	**$ 272,515**	**$ 341,386**	**$ 341,386**	**$ 277,929**
Investment and Rental						
40-00-4900	Investment Interest	$ 203,323	$ 36,358	$ 40,000	$ 40,000	$ 6,000
40-00-4710	Rio Verde Plaza Rents	34,400	16,563	-	-	-
40-20-4700	Facilities Rentals	9,024	4,225	3,000	3,000	2,800
	Total Investment and Rental	**$ 246,747**	**$ 57,146**	**$ 43,000**	**$ 43,000**	**$ 8,800**
Miscellaneous						
40-00-4800	Miscellaneous	$ 69,434	$ 72,889	$ 10,000	$ 10,000	$ 10,000
40-00-4810	Surplus Property Sales - Town	1,810	30,685	4,000	4,000	4,000
40-00-4330	Reimbursement/Restitution	18,381	31,230	500	500	500
40-30-4310	Court Appt Attorney Reimb	-	17,213	21,605	21,605	12,315
40-60-4800	CVMO Miscellaneous Revenues	-	709	1,000	1,000	1,000
40-70-4810	Amazon.com Book Sales	-	-	1,000	1,000	1,000
40-80-4230	Sponsorships-Rec Programs	23,882	17,378	-	-	-
40-82-4820	Pool Concession Sales	-	376	-	-	-
40-83-4230	Sponsorships	-	-	6,000	6,000	8,850
40-84-4230	Sponsorships	-	-	-	-	-
40-85-4230	Sponsorships	-	-	-	-	-
40-86-4230	Sponsorships	5,000	-	11,050	11,050	7,308
	Total Miscellaneous	**$ 118,507**	**$ 170,479**	**$ 55,155**	**$ 55,155**	**$ 44,973**
Other Financing Sources						
40-00-7704	Transfers In-Parks Fund	$ -	$ -	$ 200,000	$ -	$ -
40-00-7703	Transfers In-CIP Fund	135,000	86,300	-	-	-
40-00-7777	Transfers In	114,542				
40-82-7707	Operating Transfer In - Yav-Apache Gaming	-	-	-	-	33,268
40-83-7707	Operating Transfer In - Yav-Apache Gaming	-	-	24,437	24,437	16,899
	Total Other Financing Sources	**$ 249,542**	**$ 86,300**	**$ 224,437**	**$ 24,437**	**$ 50,167**
	Total General Fund	**$ 7,122,398**	**$ 6,463,145**	**$ 6,588,838**	**$ 6,418,838**	**$ 5,640,912**

Capital Improvement Funds		FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Capital Improvement Projects Fund						
40-00-7701	Operating Transfer In - General Fund	$ 562,900	$ -	$ 80,000	$ 80,000	$ 859,957
	Total Capital Improvement Projects Fund	**$ 562,900**	**$ -**	**$ 80,000**	**$ 80,000**	**$ 859,957**
Parks Fund						
7701	Operating Transfers In - General Fund	$ 62,787	$ 540,000	$ 200,000	$ -	$ -
	Other Revenues	-	5,371	-	-	-
	Total Parks Fund	**$ 62,787**	**$ 545,371**	**$ 200,000**	**$ -**	**$ -**
	Total Capital Improvement Funds	**$ 625,687**	**$ 545,371**	**$ 280,000**	**$ 80,000**	**$ 859,957**

Special Revenue Funds		FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Magistrate Special Revenue Fund						
40-00-4131	Local JCEF	$ 4,067	$ 2,837	$ 3,200	$ 3,200	$ 3,084
40-00-4132	Fill the Gap	7,521	4,400	4,100	4,100	3,516
40-00-4133	Court Enhancement	24,336	16,744	14,050	14,050	23,812
	Total Magistrate Special Revenue Fund	**$ 35,924**	**$ 23,981**	**$ 21,350**	**$ 21,350**	**$ 30,412**
Non-Federal Grants Fund						
41-00-4500	CV Cannons Project Reimb - AOT	$ 4,261	$ -	$ -	$ -	$ -
41-08-4335	Rezzonico Park Grant Reimbursements	-	7,650	-	-	-
41-19-4335	School Resource Officer Reimbursements	56,479	54,822	43,273	53,312	61,845
41-18-4335	LTAF II Grant	17,989	12,148	-	-	-
41-28-4335	PANT Reimbursements	65,817	55,467	60,180	-	-
41-30-4335	Yavapai County Anti-Racketeering (RICO)	-	-	-	41,500	20,000
41-60-4335	Governor's Office of Highway Safety Grant	11,202	-	8,082	8,082	15,100
41-70-4335	Library Services & Tech Act (LSTA) Grant	-	-	-	-	15,575
40-00-7701	Operating Transfer In - General Fund	2,160	4,049	-	-	-
40-00-7704	Operating Transfer In - Parks Fund	-	11,009	-	-	-
	Total Non-Federal Grants Fund	**$ 157,908**	**$ 145,146**	**$ 111,535**	**$ 102,894**	**$ 112,520**
Yavapai-Apache Gaming Compact Fund						
42-00-4600	Yavapai-Apache Gaming Compact	$ 46,369	$ 56,058	$ 14,000	$ 14,000	$ 80,000
	Total Yav-Apache Gaming Compact Fund	**$ 46,369**	**$ 56,058**	**$ 14,000**	**$ 14,000**	**$ 80,000**
Federal Grants Fund						
44-12-4335	2010 Census Complete Count Program	$ -	$ -	$ -	$ 2,976	$ -
44-20-4335	Energy Efficiency & Cons Block Grant	-	-	-	91,151	91,151
44-62-4335	COPS Grant Revenues	-	-	108,174	66,674	103,066
44-28-6335	PANT Officer Grant Reimbursements	-	-	-	60,180	61,105
44-60-4335	Edward Byrnes Memorial Justice Assist Grant	-	-	22,985	22,985	-
	Total Federal Grants Fund	**$ -**	**$ -**	**$ 131,159**	**$ 243,966**	**$ 255,321**
CDBG Grants Fund						
42-30-4335	Hollamon Street Improvements	$ -	$ -	$ -	$ -	$ 319,448
42-30-4336	Grant Administration (Hollamon St Improv)	-	-	-	-	52,025
42-60-4336	Grant Administration (107-07)	-	10,140	-	-	-
42-68-4335	Senior Center Reimbursements (108-07)	36,100	22,675	-	-	-
42-00-4000	Administration Reimbursements	22,465	-	-	-	-
42-00-4010	Community Improvement/Restroom	279,109	-	-	-	-
42-00-4040	Townsite Street Improvement Reimbs	289,328	-	-	-	-
42-00-7777	Operating Transfer In	9,472	-	-	-	-
	Total CDBG Grants Fund	**$ 636,474**	**$ 32,815**	**$ -**	**$ -**	**$ 371,473**
9-1-1 Fund						
40-20-4016	9-1-1 Distributions	$ 600	$ 900	$ 500	$ 500	$ 500
	Total 9-1-1 Fund	**$ 600**	**$ 900**	**$ 500**	**$ 500**	**$ 500**
Library Building Fund						
40-4600	Donation Revenues	$ 18,201	$ 14,634	$ 12,000	$ 12,000	$ 12,000
40-4900	Interest Revenues	9,916	(1,590)	1,200	1,200	700
40-7701	Operating Transfer In - General Fund	-	-	100	100	100
40-7707	Operating Transfer In - Y-A Nation Gaming	-	-	-	-	14,258
	Total Library Building Fund	**$ 28,116**	**$ 13,044**	**$ 13,300**	**$ 13,300**	**$ 27,058**
Impact Fee Fund						
40-01-4145	General Government Impact Fees	$ 18,426	$ 27,210	$ 5,505	$ 5,505	$ 4,349
40-01-4900	General Government Interest	92	253	200	200	175
40-02-4145	Police Services Impact Fees	13,952	48,051	2,620	2,620	2,070
40-02-4900	Police Services Interest	53	219	180	180	185
40-03-4145	Library Impact Fees	14,457	11,350	5,230	5,230	4,132
40-03-4900	Library Interest	62	172	150	150	105
40-04-4145	Parks & Recreation Impact Fees	32,258	25,326	11,670	11,670	9,220
40-04-4900	Parks & Recreation Interest	226	428	350	350	240
	Total Impact Fee Fund	**$ 79,527**	**$ 113,009**	**$ 25,905**	**$ 25,905**	**$ 20,476**

Special Revenue Funds (continued)		FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Housing Grant Fund						
40-10-4335	HOME Grant Rehabilitation Reimbursements	$ -	$ 338,350	$ -	$ -	$ -
40-10-4336	HOME Grant Administration Reimbursements	4,659	26,082	-	-	-
42-50-4720	Local Revolving Loan Fund Payments	14,151	15,274	18,201	18,201	18,201
42-50-4900	Local Revolving Loan Fund Interest	3,970	900	900	900	900
	Total Housing Grant Fund	**$ 22,779**	**$ 380,605**	**$ 19,101**	**$ 19,101**	**$ 19,101**
Donations Fund						
40-01-4600	Animal Shelter Donations	$ 5,246	$ 4,753	$ 2,000	$ 2,000	$ 2,000
40-02-4600	K-9 Donations	1,091	-	-	-	-
40-03-4600	General CVMO Donations	1,000	-	-	-	-
40-04-4600	Camp Verde Library Donations	1,407	1,247	1,250	1,250	4,000
40-05-4600	Beaver Creek Library Donations	20	300	250	250	-
40-06-4600	Parks & Recreation Donations	-	3,297	2,000	2,000	-
40-07-4600	Volunteers in Police Services Donations	-	-	-	-	100
40-7701	Operating Transfer In - General Fund	1,198	-	-	-	-
	Total Donations Fund	**$ 9,962**	**$ 9,596**	**$ 5,500**	**$ 5,500**	**$ 6,100**
Highway Users Revenue Fund (HURF/Streets)						
40-00-4330	Refunds/Reimbursements	$ -	$ 1,494	$ 3,000	$ 3,000	$ 250
40-00-4335	TEA Grant Reimbursements	54,000	34,723	-	-	-
40-00-4336	FEMA Grant Reimbursements	15,227	-	-	-	-
40-00-4600	Donations	7,000	-	-	-	-
40-00-4900	Interest	2,995	336	500	500	12
41-00-4030	HURF Revenue	889,531	796,724	771,100	771,100	772,368
41-00-4035	LTAF Revenue	51,551	48,710	50,513	50,513	-
40-00-7703	Operating Transfers In - CIP Fund	725,764	271,346	-	-	-
40-20-4335	SATS Grant Reimbursements	56,297	-	-	-	-
	Total HURF/Streets Fund	**$ 1,802,364**	**$ 1,153,332**	**$ 825,113**	**$ 825,113**	**$ 772,630**
	Total Special Revenue Funds	**$ 2,820,024**	**$ 1,928,487**	**$ 1,167,463**	**$ 1,271,629**	**$ 1,695,591**

Debt Service Funds		FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Debt Service Fund						
40-50-4900	GADA Loan Interest Revenue	$ 263	$ 185	$ 400	$ 400	$ 400
40-50-7701	Op Transfer - GF (1 cent of 3 cent Const Tax)	-	166,099	40,000	40,000	40,000
40-50-7777	Operating Transfers In - General Fund	360,797	-	130,625	130,625	128,695
40-60-7701	Operating Transfers In - General Fund	-	135,238	135,000	135,000	-
40-70-7704	Operating Transfers In - from Parks Fund	-	5,390	5,398	5,398	5,400
	Total Debt Service Fund	**$ 361,060**	**$ 306,912**	**$ 311,423**	**$ 311,423**	**$ 174,495**
	Total Debt Service Funds	**$ 361,060**	**$ 306,912**	**$ 311,423**	**$ 311,423**	**$ 174,495**
	TOTAL - ALL FUNDS	**$ 10,929,168**	**$ 9,243,915**	**$ 8,347,724**	**$ 8,081,890**	**$ 8,370,955**

Town Sales Tax
Distribution Comparisons

Resolution 2001-471, adopted by Council on June 27, 2001, states that 1% (one percent) of the Town's Sales Tax, except as provided for in Ordinance 99-A148, as may be needed for required M&O expenses, shall be designated for special projects and allocated at forty percent (40%) for Parks and sixty percent (60%) for Capital Improvement Projects.

In the 2010-2011 Fiscal Year, the allocation of Town Sales Tax revenues according to Resolution 2001-471 would be as follows:

Town Sales Tax collections:			$ 1,970,000
LESS: 1 cent of the 3 cent Construction Tax (allocated to fund debt service per the GADA loan agreement)	$	40,000	
LESS: 100 percent of the Accommodation Tax	$	110,000	
LESS: Estimated Sales Tax Rebate	$	60,000	$ 210,000
Town Sales Tax available for allocation calculation:			$ 1,760,000
One (1) cent of the two (2) cent Town Sales Tax available for allocation:			$ 880,000
Parks Fund Allocation	$	352,000	
Capital Improvements Fund Allocation	$	528,000	

Because of the fluctuation in Town Sales Tax revenues combined with the increased demand of services provided by the Town of Camp Verde to its citizens, Council adopted Resolution 2008-749 on June 25, 2008 declaring that the allocations set forth in Resolution 2001-471 shall be goals to pursue dependent on the performance of the economy, that maintaining the quality of services provided to the citizens of Camp Verde is the priority.

For the FY 2010-2011, Staff is recommending the following allocation of Town Sales Tax collections:

* Staff feels that it is in the Town's best interest to allocate 100% of the 3 cent Construction Sales Tax (a non-recurring revenue), to fund non-recurring expenditures. Therefore, Staff recommends continuing the allocation of 1 cent of the 3 cent Construction Sales Tax to the Debt Service Fund for the GADA loan payment (Marshal's Facility), and allocating the remaining 2 cents of the Construction Sales Tax to the Capital Improvement Projects (CIP) Fund to fund capital projects. In FY 2010-2011, Staff is estimating this amount to be $80,000.
* Staff is recommending discontinuing the allocation of $200,000 to the Parks Fund for the FY 2010-2011. This allocation has been used to cover the Interfund Loan Agreement between the General Fund and the Parks Fund for the purchase of the Community Park land. Discontinuing the allocation will result in a longer pay back period for the Parks Fund to fulfill its obligation to the General Fund. The Amended Interfund Loan Agreement was adopted by Council on May 5, 2010.
* The remaining Town Sales Tax collections would remain in the General Fund to fund services to the citizens of Camp Verde.

A comparison of the guidelines for Town Sales Tax allocation as set forth in Resolution 2001-741 and Resolution 2008-749 is as follows:

	Resolution 2001-741	Resolution 2008-749	Difference
Total Town Sales Tax Collections	$ 1,970,000	$ 1,970,000	$ -
LESS: Parks Fund Allocation	(352,000)	-	$ 352,000
LESS Capital Improvements Fund Allocation	(528,000)	(80,000)	$ 448,000
LESS: Debt Service Fund Allocation (1 cent Construction Tax)	(40,000)	(40,000)	$ -
LESS: Additional Operating Transfer to Debt Service Fund	(128,695)	(128,695)	$ -
Town Sales Tax available for General Fund Subsidies	$ 921,305	$ 1,721,305	$ 800,000

The Town Council has referred the issue of a Town Sales Tax increase from two percent (2%) to three percent (3%) to the voters and directed staff to place the issue on the November 2010 ballot. This increase is needed to fund the service delivery system desired by the Town's residents in the continuing years.

Expenditure Summary

Expenditure Summary by Function

Expenditure Summary by Function	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
General Government					
Mayor & Council	18,705	47,075	25,864	28,708	24,172
Housing Department	87,440	-	-	-	-
Town Manager	158,415	213,997	181,062	181,061	198,488
Town Clerk	215,505	247,142	230,398	227,773	236,785
Finance Department	354,853	235,463	254,390	279,305	350,531
Human Resources	5,231	23,408	56,664	54,264	60,354
Legal Department	-	66,574	72,088	139,716	122,089
Non-Departmental	707,933	465,443	486,474	576,090	518,591
Information Technology Services	-	-	-	-	77,401
Municipal Court	386,201	335,414	391,823	373,757	311,997
Magistrate Special Revenue Fund	39,171	61,535	20,725	24,023	20,736
Federal Grants	-	-	-	2,976	-
Contingency	-	85,261	200,000	27,725	150,000
Public Safety					
Community Development	83,259	318,377	41,608	88,321	40,538
Building Department	224,416	122,600	108,165	119,223	106,968
Current Planning	136,859	-	111,066	61,843	60,155
Long Range Planning	-	-	127,121	208,386	146,827
Code Enforcement	-	-	66,828	16,303	25,052
Marshal's Department	2,198,460	2,058,187	2,064,858	2,054,331	1,792,137
Animal Control	-	114,397	128,405	128,004	125,190
Non-Federal Grants Fund	133,497	110,289	141,535	132,120	144,945
Federal Grants Fund	-	-	131,159	87,354	164,170
9-1-1 Fund	-	-	-	-	2,684
Housing Grant Fund	10,229	529,942	62,785	5	70,000
Donations Fund	-	1,975	14,341	14,341	7,700
Public Works					
Maintenance	298,411	355,760	382,007	362,202	362,560
Public Works/Engineer	127,920	142,649	161,951	161,308	119,695
Storm Water Management	-	-	410,195	400,218	344,270
Non-Federal Grants Fund	17,155	16,198	7,126	20,672	18,600
Federal Grants Fund	-	-	-	91,151	91,151
CDBG Grants Fund	636,475	32,815	5,500	10,885	360,658
Highway Users Revenue Fund (HURF/Streets)	1,216,145	1,010,807	1,159,801	1,159,801	726,222
Culture and Recreation					
Camp Verde Community Library	365,929	370,605	195,554	224,202	192,274
Beaver Creek Library	-	24,044	30,559	26,198	30,257
Camp Verde Children's Library	-	-	109,053	83,205	100,987
Parks & Recreation	483,878	293,049	144,597	177,446	151,502
Heritage Pool	129,483	92,686	117,368	118,373	91,242
Children's Recreational Programs	-	-	72,900	41,588	33,276
Adult Recreational Programs	-	-	27,641	20,059	6,248
Senior Recreational Programs	-	-	7,499	5,499	-
Community Programs (previously Special Events)	74,958	-	47,734	37,733	12,421
Non-Federal Grants Fund	6,267	-	-	-	-
Federal Grants Fund	-	-	-	-	15,575

Expenditure Summary by Function (continued)

Expenditure Summary by Function	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Culture and Recreation (continued)					
Yavapai-Apache Gaming Compact Fund	27,821	52,158	-	-	89,162
Donations Fund	-	889	8,677	8,677	10,113
Capital Improvements					
Capital Improvement Projects Fund	1,070,060	165,231	619,959	567,548	1,467,012
Parks Fund	2,467,123	111,828	335,000	135,000	26,500
Non-Federal Grants Fund	-	18,660	-	-	-
Library Building Fund	-	-	-	-	-
Impact Fee Fund	-	-	-	-	-
Debt Service	236,806	308,012	311,423	271,337	292,621
Operating Transfers Out	1,018,345	1,219,431	615,559	415,560	1,098,577
Total Expenditures	12,936,948	9,251,898	9,687,463	9,164,289	10,398,436

Expenditure Summary by Fund

Expenditure Summary by Fund	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
General Fund	7,076,200	6,357,516	6,839,598	6,608,565	6,820,760
Capital Improvement Projects Fund	1,070,060	622,877	619,959	567,548	1,467,012
Parks Fund	2,467,123	128,227	340,398	140,398	31,900
Magistrate Special Revenue Fund	39,171	61,535	20,725	24,023	20,736
Non-Federal Grants Fund	156,919	145,146	148,661	152,792	163,546
Yavapai-Apache Gaming Compact Fund	27,821	52,158	24,437	24,437	153,587
Federal Grants Fund	-	-	131,159	181,481	270,896
CDBG Grants Fund	636,475	32,815	5,500	10,885	360,658
9-1-1 Fund	-	-	-	-	2,684
Library Building Fund	-	-	-	-	-
Impact Fee Fund	-	-	-	-	-
Housing Grant Fund	10,229	529,942	62,785	5	70,000
Donations Fund	-	2,864	23,018	23,018	17,813
Highway Users Revenue Fund (HURF/Streets)	1,216,145	1,010,807	1,159,801	1,159,801	726,222
Debt Service Fund	236,806	308,012	311,423	271,337	292,621
Total Expenditures	12,936,948	9,251,898	9,687,463	9,164,289	10,398,436

Personnel Summary

Personnel Summary	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Mayor and Council	7.00	7.00	7.00	7.00	7.00
Town Manager	2.00	2.00	1.80	2.00	1.95
Town Clerk	3.00	3.00	3.00	3.00	2.90
Finance Department	1.90	2.50	2.20	2.25	3.25
Human Resources	-	-	0.40	0.40	0.40
Housing Department	1.50	1.50	-	-	-
Legal Department	-	-	-	-	-
Information Technology Services	-	-	-	-	0.20
Maintenance	4.00	8.00	6.00	6.00	5.01
Municipal Court	5.00	6.00	6.00	5.50	5.00
Public Works/Engineer	1.00	1.83	1.33	1.33	1.05
Storm Water Management	-	-	0.56	0.56	0.42
Community Development	1.00	3.83	0.30	0.10	0.50

Personnel Summary (continued)

Personnel Summary	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Building Department	4.00	1.83	1.60	1.50	1.77
Current Planning	2.00	-	1.65	1.35	1.05
Long Range Planning	-	-	1.75	1.55	1.35
Code Enforcement	-	-	0.95	0.75	0.43
Marshal's Department	34.00	32.00	27.60	26.85	25.76
Animal Control	-	2.00	2.00	2.00	2.00
Camp Verde Community Library	5.75	5.38	2.78	2.78	2.78
Beaver Creek Library	-	0.40	0.50	0.50	0.50
Camp Verde Children's Library	-	-	1.75	1.75	1.30
Parks & Recreation	6.00	3.70	1.63	0.88	1.59
Heritage Pool (seasonal employment only)	31.00	22.00	22.08	22.08	22.08
Children's Recreational Programs	-	-	0.45	0.38	0.23
Adult Recreational Programs	-	-	0.38	0.38	0.03
Senior Recreational Programs	-	-	0.07	-	-
Community Programs	-	-	0.35	0.25	0.10
Magistrate Special Revenue Fund	1.00	1.00	-	-	-
Non-Federal Grants Fund	1.00	2.00	2.14	2.14	0.84
Federal Grants Fund	-	-	2.00	-	1.00
CDBG Grants Fund	-	-	-	-	0.21
Housing Grant Fund	-	0.50	0.10	0.10	-
Highway Users Revenue Fund (HURF/Streets)	7.70	6.50	5.55	4.59	4.38
Total Personnel	118.85	112.97	103.91	97.96	95.08

Operating Budget Overview

General Fund

The General Fund is the primary operating fund of the Town and is used to account for all financial activity not reflected in another fund. It exists to account for the resources devoted to finance the services traditionally associated with local government. Included in these services are police, parks and recreation, economic development, engineering, library, general administration, and any other activity for which a special fund has not been created. Under Arizona law, each city and town must maintain a General Fund and a Highway User Revenue Fund (see Special Revenue Fund section). The General Fund is the largest fund and typically the fund of most interest and significance to citizens.

Revenue

General Fund revenue includes both revenues from external sources and transfers from other funds such as the Special Revenue Funds. Estimated revenues and transfers decreased by approximately $947,926 (14%) compared to the previous year. The decrease over the previous year is attributable primarily to decreases in transaction privilege (sales) tax collections ($225,000), and a decrease in intergovernmental revenue ($416,275), primarily from a reduction in the Urban Revenue Sharing category.

The Town's major operating revenue sources are Local (Town) Sales Tax, Intergovernmental Revenues, and Fees/Fines/Forfeitures. The following table depicts all revenue sources and their respective budgets for the General Fund:

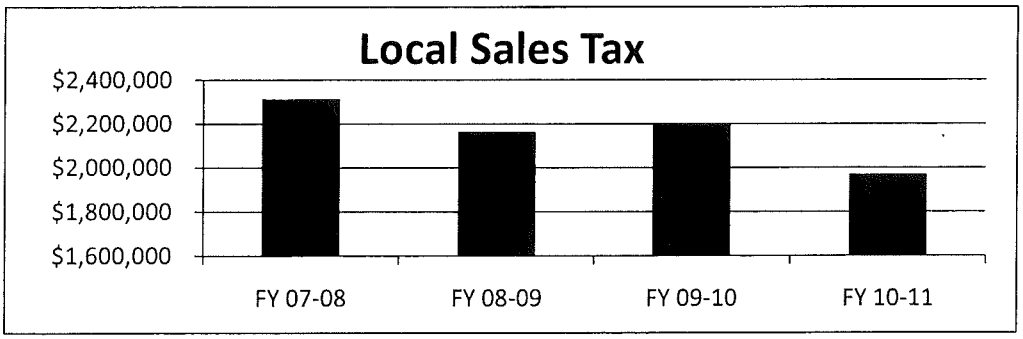
General Fund Major Revenue Sources

	FY 09-10					
Major Revenue Sources	Budget	Adjusted Budget	Estimated Actuals	FY 10-11 Adopted	Increase (Decrease)	Percentage Change
Local (Town) Sales Tax	$ 2,195,000	$ 2,195,000	$ 2,208,000	$ 1,970,000	$ (225,000)	-10.25%
Franchise Taxes	225,500	225,500	240,400	228,900	3,400	1.51%
License and Permits	121,975	121,975	94,627	93,750	(28,225)	-23.14%
Intergovernmental	3,378,792	3,408,792	3,035,735	2,962,517	(416,275)	-12.32%
Charges for Services	3,593	3,593	4,175	3,876	283	7.88%
Fees, Fines & Forfeitures	341,386	341,386	249,501	277,929	(63,457)	-18.59%
Investment and Rental Income	43,000	43,000	17,110	8,800	(34,200)	-79.53%
Miscellaneous, Including Transfers	279,592	79,592	85,785	95,140	(184,452)	-65.97%
Total Revenues	$ 6,588,838	$ 6,418,838	$ 5,935,333	$ 5,640,912	$ (947,926)	-14.39%

Local (Town) Sales Tax and Intergovernmental revenues represent the two major revenues sources in the General Fund. Together these revenues comprise 87.44% of the total FY 2010-2011 General Fund revenues.

Local (Town) Sales Tax

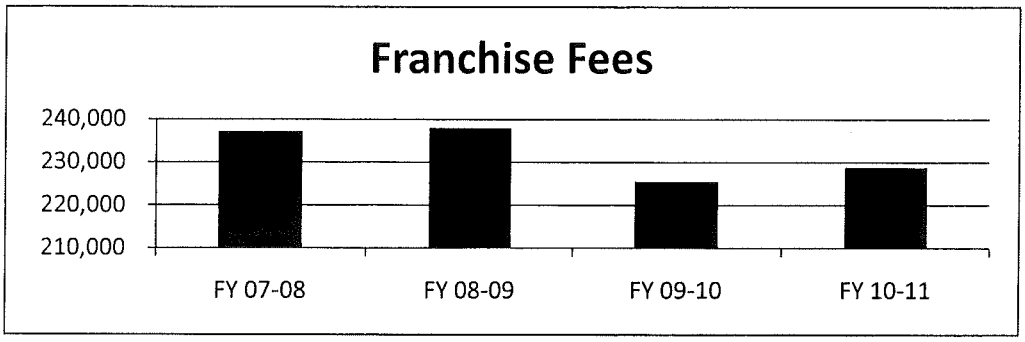
Local (Town) Sales Tax revenue, derived from a 2% Town transaction privilege (sales) tax, is estimated at $1,970,000. This is the single largest local revenue source and is used to pay for general governmental operations, Capital Improvement Projects, and the repayment of of the GADA Loan debt. Approximately 52% of the total sales tax revenue comes from retail sales and construction sales, with the remainder collected primarily from the restaurant & bar, communications & utilities, and accommodation categories. Local (Town) Sales Tax revenue represents approximately 35% of the General Fund revenues.



Total Local Sales Tax collections reflect a 9.5% decrease from May 2009 to May 2010 reports. Retail trade reflects a 17% decrease from last year, Accommodations reflect a decrease of 22%, and Restaurant & Bar reflects a decrease of 3.2%. Construction Sales Tax has increased 22% as a result of a misapplied payment discovered by the Town's Sales Tax Auditor. In the FY2010-2011, Construction Sales Tax is projected to remain consistent with FY2009-2010 budgeted figures. The other categories reflect increases and decreases that combined result in the experienced 9.5% decrease in overall Local Sales Tax collections.

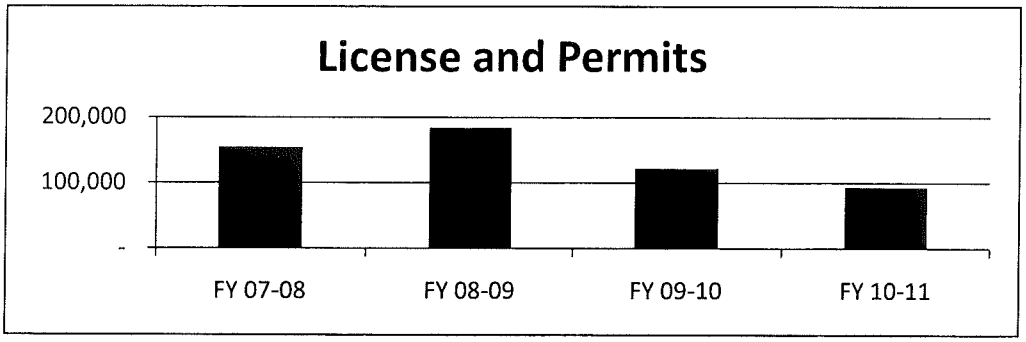
Franchise Taxes

Franchise Taxes are monies received from utility companies in exchange for the use of a municipalities right-of-way. The franchise fee tax is calculated at the rate of two percent (2%) of the gross proceeds from the sale of utility services within the city or town. To grant a franchise, a municipality msut place the question before the voters of the community for approval. State law also limits the term of a franchise agreement to a maximum of twenty-five years. Franchise Taxes are used to fund the General Fund's operations and account for 4% of the revenues.



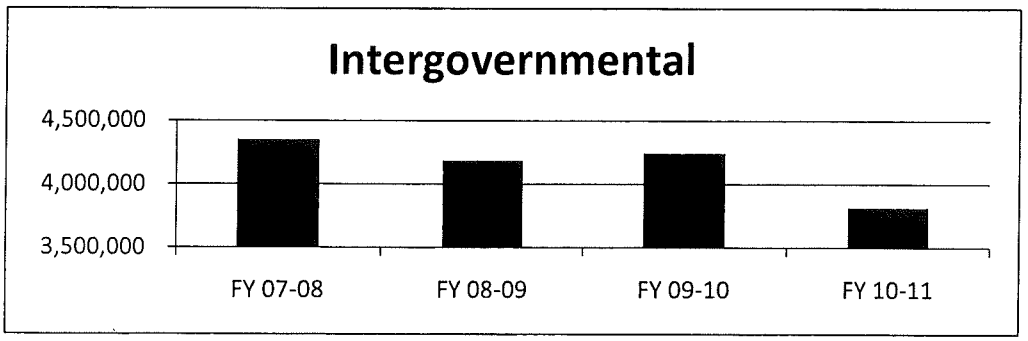
Licenses and Permits

Licenses and Permits are revenues derived primarily from development-related charges for building, animal licenses, and business licenses. Based on the current activity and prior year trends, the Town is projecting a decrease in the valuation of building permits issued over the previous fiscal year. Animal licenses and business licenses are projected to hold fairly steady. Licenses and permits account for 2% of the total General Fund revenue sources.



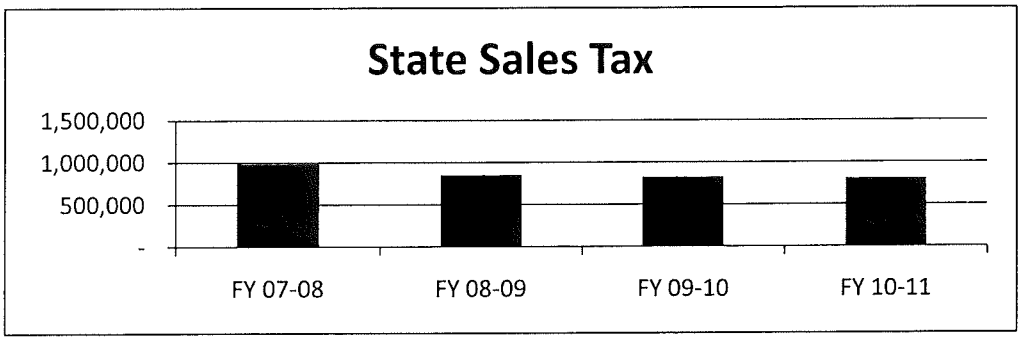
Intergovernmental Revenues

Intergovernmental Revenues included shared revenues from the State of Arizona as well as monies from Yavapai County, auto in-lieu (vehicle license) tax, and monies from other governmental agencies. Intergovernmental revenues account for 53% of the total General Fund revenues. Collectively, Intergovernmental Revenues decreased by $429,520 (11%) over the previous year.



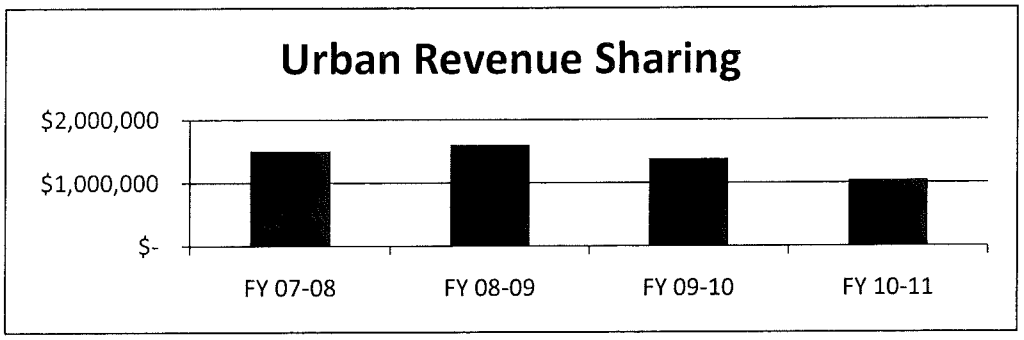
State Sales Tax - estimated State Sales Tax distributions to the Town for the FY2010-2011 are estimated at $804,989, a 3% reduction from the previous fiscal year. The annual estimates are received from the League of Arizona Cities and Towns based off of information received from the State of Arizona.

The current rate of the State Sales Tax is 6.6%. One percent (1.0%), effective June 15, 2010, is excluded from the revenue share calculation. A municipality receives its share of the State shared sales tax based on the relation of its population to the total population of all incorporated cities and towns in the State according to the decennial census. This money can be expended for any municipal purpose. The State Sales Tax revenues are distributed on a monthly basis.

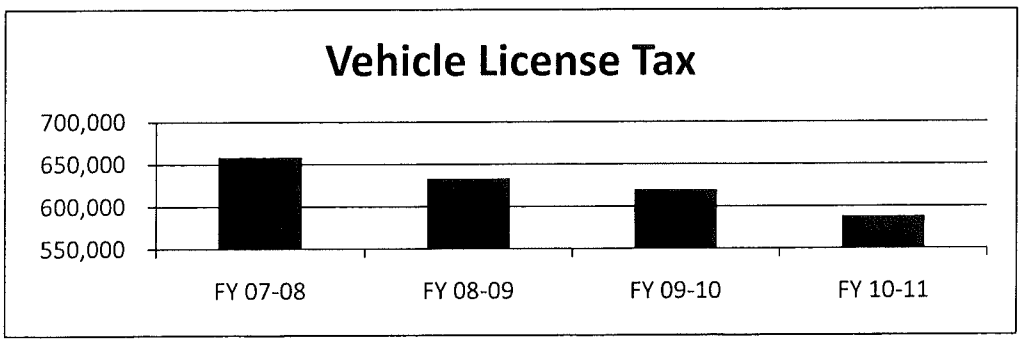


Urban Revenue Sharing - estimated distributions to the Town for the FY2010-2011 are estimated at $341,090, a 25% reduction from the previous fiscal year. The annual estimates are received from the League of Arizona Cities and Towns based off of information received from the State of Arizona.

Urban Revenue Sharing funds are derived from the State's Income Tax. Cities and Towns share in 15% of the total State Income Tax collections based on the relation of its population to the total population of all incorporated cities and towns in the State according to the decennial census. The annual amount of Urban Revenue Sharing money distributed is based on income tax collections from two years prior to the fiscal year in which the city or town receives the funds. There is no restriction on the use of the funds except that they must be used for a municipal public purpose. Revenues are distributed on a monthly basis.



Vehicle License Tax - Approximately twenty percent of the revenues collected for the licensing of motor vehicles are distributed to incorporated cities and towns. Thirty-eight percent of the total revenues from this source are distributed to the highway user revenue fund and four percent to the state highway fund. A city or town receives its share of the vehicle license tax collections based on its population in relation to the total incorporated population of the county. These monies are distributed on a monthly basis. The only stipulation on the use of this revenue is that it must be expended for a public purpose.



Charges for Services
Charges for Services consists of fees charged for copies and fingerprinting services offered at the Marshal's Department. This is a small revenue source that represents .069% of the total General Fund revenue sources.

Fees, Fines and Forfeitures
Fees, Fines and Forfeitures represent 5% of the General Fund revenue sources. This revenue source includes court fines, plan review fees and zoning fines, animal control fees, library fines, and parks and recreation fees.

Investment and Rental Income
Investment and Rental Income consists of earnings on investments and facility rental fees charged. Investment earnings are based on the average monthly cash balance in each fund and projected interest rates. This revenue source represents 0.16% of the total General Fund revenue sources.

Miscellaneous, Including Transfers
Miscellaneous revenues and Operating Transfers represent 2% of the General Fund revenue sources. Miscellaneous revenues consist of refunds and reimbursements, surplus property sales, Parks and Recreation sponsorships, and various other miscellaneous revenues.

Expenditures

The General Fund's total appropriations for FY2010-2011 are $6,840,760, a increase of approximately 3.51% over the Town's adjusted budget for FY2009-2010. The increase in expenditures is due primarily to the following:

* Operating transfer from the General Fund fund balance to the Capital Improvement Projects (CIP) Fund in the amount of $779,957.
* Increased appropriation in the Storm Water Management budgetary unit for Yavapai County Flood Control Items of $268,150 (the total amount of this expenditure is reimbursed by Yavapai County, however the increased expenditure appropriation is combined with the total General Fund expenditures.

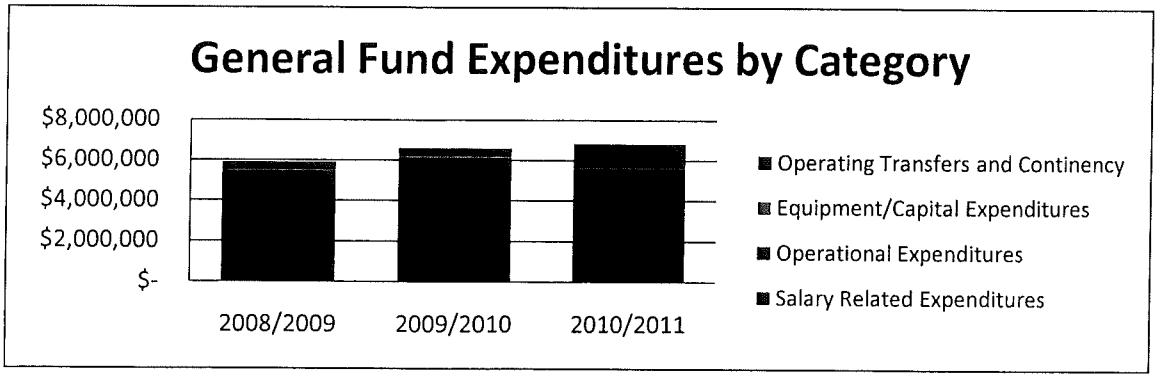
Reductions in expenditures are attributed to the following:

* Hiring freeze currently in effect Town-wide. The hiring freeze has been in effect since late 2007.
* 5% reduction in employees' hourly rates of pay.
* Change to the Holiday Policy resulting in Holiday Leave Accruals rather than time paid for not working on a holiday.
* Reduction in operating expenditures.

The expenditure categories for the General Fund include:

* Salary Related Expenditures
* Operational Expenditures
* Equipment/Capital Expenditures
* Operating Transfers and Contingency

The following graph and table depict the expenditure categories and the amount budgeted in each of the categories. The General Fund consists of all Town operations with the exception of those accounted for in other funds (Capital Improvement Funds, Special Revenue Funds, and Debt Service Funds).



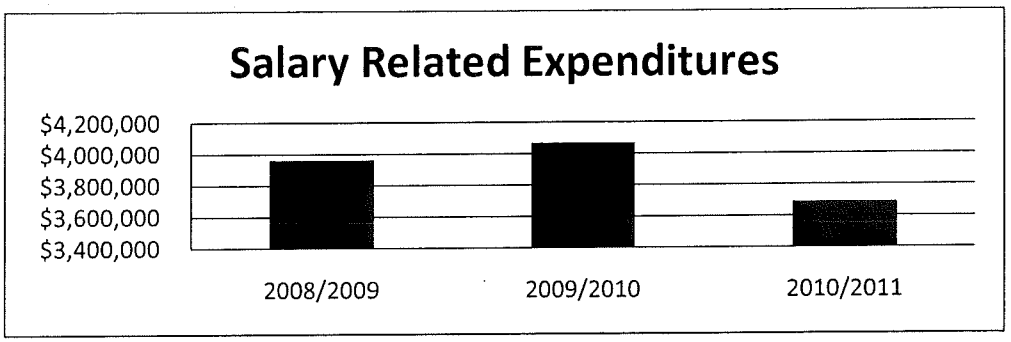
General Fund Expenditures by Category

Expenditures by Category	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted	Increase (Decrease)	Percent Change
Salary Related Expenditures	$ 4,158,036	$ 4,068,921	$ 3,690,638	$ (378,283)	-9.30%
Operating Expenditures	1,823,765	2,062,573	1,889,401	$ (173,172)	-8.40%
Equipment/Capital Expenditures	72,073	63,621	61,969	$ (1,652)	-2.60%
Operating Transfers and Contingency	585,725	413,450	1,178,752	$ 765,302	185.10%
Total Expenditures	$ 6,639,599	$ 6,608,565	$ 6,820,760	$ 212,196	3.21%

Salary Related Expenditures

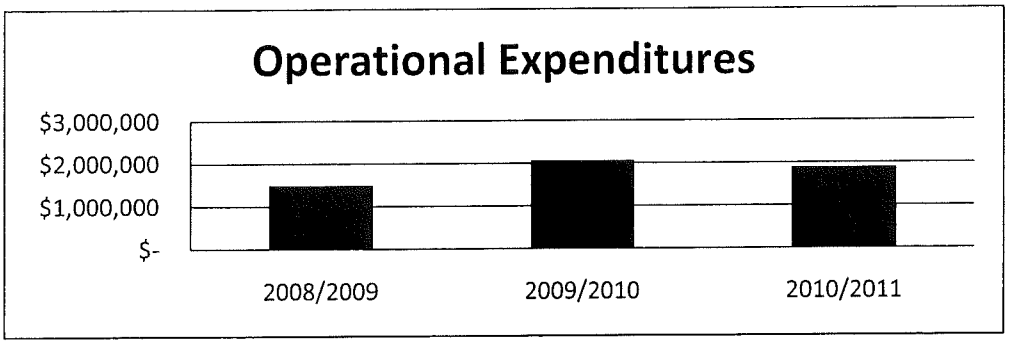
Salary Related Expenditures represents a significant portion of the total General Fund budget. For FY2010-2011, salaries, benefits, and taxes account for $3,690,638 or 54% of the total General Fund budget. Salary Related Expenditures will continue to represent the major portion of the General Fund expenditures unless a major policy shift is made in the future. The decrease over the previous year is due to the following:

* Reductions as a result of the hiring freeze put in place in late 2007. The Town has been able to avoid layoffs due to attrition (approximately 20.5 full time equivalents since late 2007) and holding those positions vacant.
* 5% reduction in employees' hourly rates of pay for the FY2010-2011.
* Changes made to the Holiday Policy wherein the Public Safety Personnel receive Holiday Leave Accrual hours rather than pay for holidays not worked.



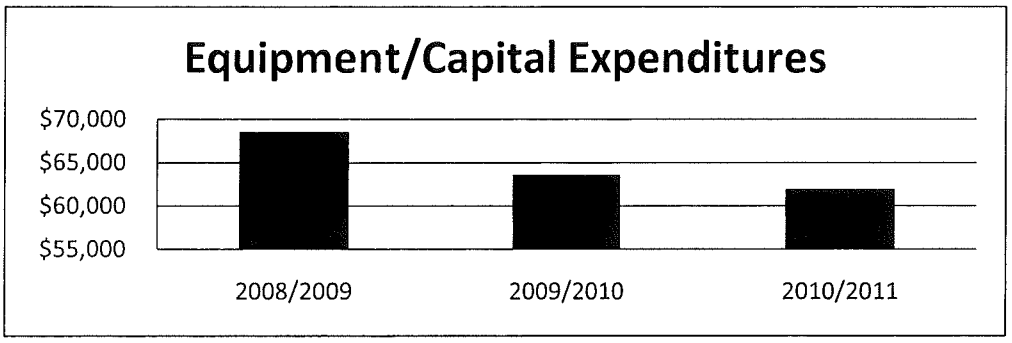
Operating Expenditures

Operating Expenditures represent approximately 28% of the total General Fund budget. This category includes all of the normal day-to-day expenditures such as training, office supplies, utilities, vehicle maintenance, consultants and contract labor, legal services, fuel and auto maintenance, liability insurance, and department specific expenditures.



Equipment/Capital Expenditures

Equipment/Capital Expenditures represents approximately 1% of the General Fund budget. This category is comprised of office equipment and small equipment items such as copy machine lease payments, printers, light Parks & Recreation and Maintenance equipment, etc. Items that exceed the $5,000 threshhold are tracked in the Capital Improvement Funds budgetary units.

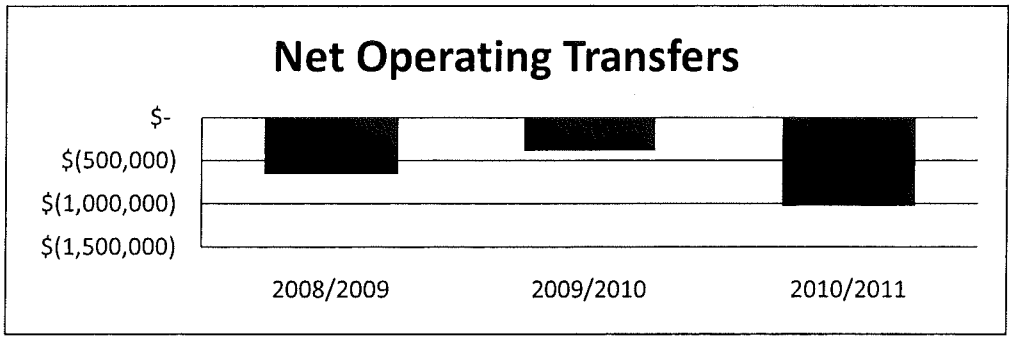


Operating Transfers and Contingency

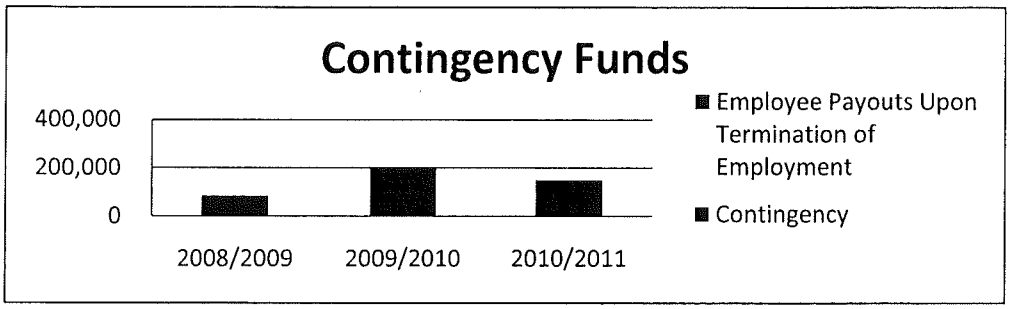
Operating Transfers and Contingency represent approximately 17% of the General Fund budget. Operating Transfers are monies that are transferred from one governmental fund to another. The Operating Transfers that affect the General Fund in the FY2010-2011 are as follows:

Operating Transfers Out To Other Funds	
* To the Capital Improvement Projects (CIP) Fund to transfer 2/3 of the Construction Sales Tax revenues	$ 80,000
* To the Capital Improvement Projects (CIP) Fund to transfer available fund balance to fund CIP Projects	779,957
* To the Debt Service Fund to transfer 1/3 of the Construction Sales Tax revenues	40,000
* To the Debt Service Fund to transfer additional funds needed for GADA Loan payments	128,695
* To the Library Building Fund to transfer a contribution	100
Total Operating Transfers Out To Other Funds	$ 1,028,752
Operating Transfers In From Other Funds	
* From the Yavapai-Apache Gaming Compact Fund for Children's Recreational Programs	$ 16,899
* From the Yavapai-Apache Gaming Compact Fund for Camp Verde Heritage Pool	33,268
Total Operating Transfers In From Other Funds	$ 50,167

The chart below shows the net operating transfers for the General Fund. These amounts are shown as negatives due to more monies being transferred out of the General Fund than are transferred in to the General Fund.



Contingency Funds are monies appropriated for unanticipated expenditures that may arise during the fiscal year. Council approval must be obtained prior to the expenditure of these funds. In the FY2010-2011, Council has appropriated $100,000 for Contingency purposes and an additional $50,000 for employee payouts upon termination of employment. In the past few fiscal years, when an employee terminated employment with the Town, the payout of accrued leave times was charged against the department's budget. This forced the department to hold the position vacant for a certain time period until those amounts were absorbed by the budget. Allocating monies for employee payouts upon termination of employment will allow for departments to fill needed vacancies sooner thus allowing a more consistent level of service to citizens.

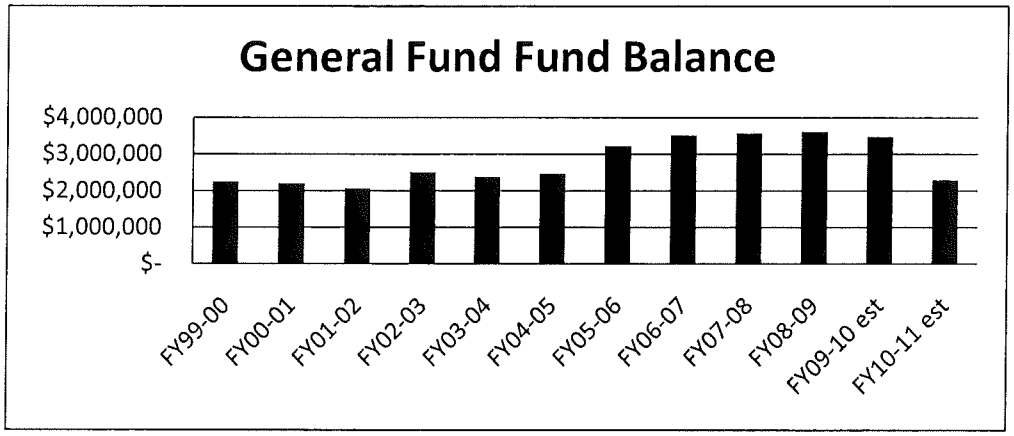


General Fund Unreserved Fund Balance

General Fund Unreserved Fund Balance is projected to decrease in FY2010-2011 due to anticipated decreased revenue collections as well as transferring Unreserved Fund Balance to the Capital Improvement Projects (CIP) Fund to allow for various projects to be completed.

The beginning General Fund Unreserved Fund Balance for FY2010-2011 is estimated at $3,482,021. The budgeted draw on General Fund Unreserved Fund Balance is $1,179,848 resulting in an estimated ending General Fund Unreserved Fund Balance at June 30, 2011 of $2,302,173.

Resolution 2001-471 dictates that the General Fund must maintain a minimum of four (4) months of Maintenance and Operations expenditures in the fund balance. Maintenance and Operations expenditures do not include salary related expenditures. Using averaged figures from the first ten (10) months of the 2009-2010 Fiscal Year, the amounts required to be maintained in fund balance should be $521,078. If salary related expenditures were included in the requirement, a total of $1,783,204 would be required to be maintained in the General Fund fund balance.



Capital Improvement Funds

The Capital Improvement Funds are used to account for major capital projects. The Capital Improvement Funds currently consists of the Capital Improvement Projects (CIP) Fund and the Parks Fund.

Capital Improvement Projects (CIP) Fund

The Capital Improvement Projects (CIP) Fund is used to account for revenues from 2/3 of the Construction Sales Tax collections and major capital outlay expenditures associated with growth-related capital projects or infrastructure improvements. In FY2010-2011, $80,000 (2/3 of the projected Construction Sales Tax collections) is expected to be transferred from the General Fund along with $779,957 in General Fund fund balance to fund the approved CIP requested projects.

Parks Fund

The Parks Fund is used to account for park improvements, development, and acquisition. In FY2010-2011, there are no monies being

transferred to the Parks Fund. The Park Fund will continue to transfer monies to the Debt Service Fund to provide for the payments on the Butler Park Soccer Field. The Park Fund will also provide monies for port-a-jons at a few of the local parks without working restrooms.

The Parks Fund purchased approximately 118 acres in March 2008 for the development of a community park. At the time of purchase, the Parks Fund did not have sufficient monies with which to purchase the property. The General Fund loaned the Parks Fund the additional monies needed to purchase the property and a Refunding Agreement was adopted by Council on March 5, 2008 to memorialize a repayment of the funds loaned to the Parks Fund. Due to the financial constraints of the Town, the Parks Fund has been unable to accumulate monies with which to make the payments as required per the Refunding Agreement. Council adopted a Revised Refunding Agreement on May 5, 2010 that allows for the repayment to the General Fund to be made when the Parks Fund accumulates cash reserves with which to make the payments.

Special Revenue Funds

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expendtiures for specific purposes or resources dedicated for specific purposes. These funds include the Magistrate Special Revenue Fund, Non-Federal Grants Fund, Yavapai-Apache Gaming Compact Fund, Federal Grants Fund, CDBG Grants Fund, 9-1-1 Fund, Library Building Fund, Impact Fee Fund, Housing Grant Fund, Donations Fund, and the Highway Users Revenue Fund (HURF/Streets).

Magistrate Special Revenue Fund

The purpose of the Magistrate Special Revenue Fund is to help the Court finance and achieve some needs that might not be possible without them. They are placed in individual numbered account for tracking the funds. Each fund is authorized by State or local law.

Non-Federal Grants Fund

The Non-Federal Grants Fund tracks expenditures and revenues for grants not issued by the Federal Government.

Yavapai-Apache Gaming Compact Fund

The Yavapai-Apache Gaming Compact Fund tracks the monies given to the Town of Camp Verde by the Yavapai-Apache Nation through the State's Gaming Compact. These monies are given to the Town with a designation for certain usage by the Nation. Some of the funds are passed through to other agencies and some funds are retained by the Town of Camp Verde. The Yavapai-Apache Gaming Compact Fund allows for the tracking of monies received and to ensure the proper usage of the funds based on the Nation's designation.

Federal Grants Fund

The Federal Grants Fund tracks expenditures and revenues for grants issued by the Federal Government.

CDBG Grants Fund

The CDBG Grants Fund tracks expenditures and revenues for grants issued through the Community Development Block Grant program.

9-1-1 Fund

The 9-1-1 Fund was established to track the monies received from the State of Arizona that are designated to be used solely for the purpose of 9-1-1 dispatch related expenditures. In the past, these funds have been used for 9-1-1 training costs.

Library Building Fund

The Library Building Fund is comprised of monies donated to the Town of Camp Verde with the express intention of being used to fund the construction of a new library facility.

Impact Fee Fund

The Impact Fee Fund was established to track the expenditures and revenues of all impact fees collected as required by Town Code Article 7-10, Municipal Development Fees. The Town currently collects the following impact fees:

* General Government Impact Fees
* Police Services Impact Fees
* Library Services Impact Fees
* Parks & Recreation Impact Fees

Housing Grant Fund

The Housing Grant Fund tracks the payments received for the Revolving Loan Fund as well as any housing related grants that are obtained.

Donations Fund

The Donation Fund was established to accurately track donations given to the departments of the Town of Camp Verde that are designated for a specific purpose.

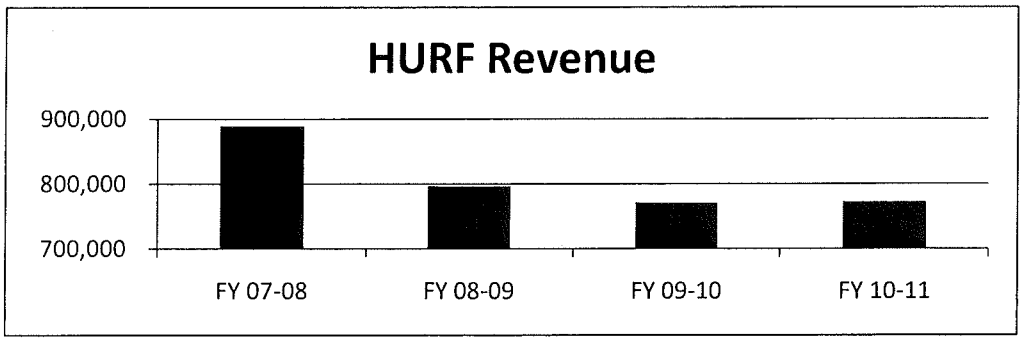
Highway Users Revenue Fund (HURF/Streets)

The Highway Users Revenue Fund has been established to account for the allocation of state-shared Highway User Taxes.

Highway User Revenues - estimated distributions to the Town for the FY2010-2011 are estimated at $772,368, a 0.2% increase from the previous fiscal year. The annual estimates are received from the League of Arizona Cities and Towns based off of information received from the State of Arizona.

Highway User Revenues are often referred to as the gasoline tax, however, this revenue source also includes a number of additional transportation related fees including a portion of vehicle license taxes. Cities and towns receive 27.5% of the highway user revenues. One half of the monies which a city or town receives under this formula is distributed on the basis of the municipality's population in relation to the total population of all incorporated cities and towns in the State according to the decennial census. The remaining half of the highway user revenue monies is allocated on the basis of "county of origin" of gasoline sales and the relation of a municipality's population to the population of all incorporated cities and towns in the county. 3% of the State portion of ths fund is directed to cities with a population of over 300,000. Also, 7.67% of the State portion is allocated to certain projects in Maricopa and Pima Counties. These monies are distributed on a monthly basis.

There is a State constitutional restriction on the use of the highway user revenues, which requires that these funds be used solely for street and highway purposes. Eligible expenditures would include the cost of right-of-way acquisition, construction, reconstruction, maintenance, repair, roadside development of city and town roads, streets and bridges, and payment of interest and principal on highway and street bonds.



Expenditures - The Highway Users Revenue Fund total appropriations for FY2010-2011 are $726,222, a decrease of 60% over the FY2009-2010 adjusted budget. The following table details all expenditure categories found in the Highway Users Revenue Fund and the amount budgeted for each in FY2010-2011:

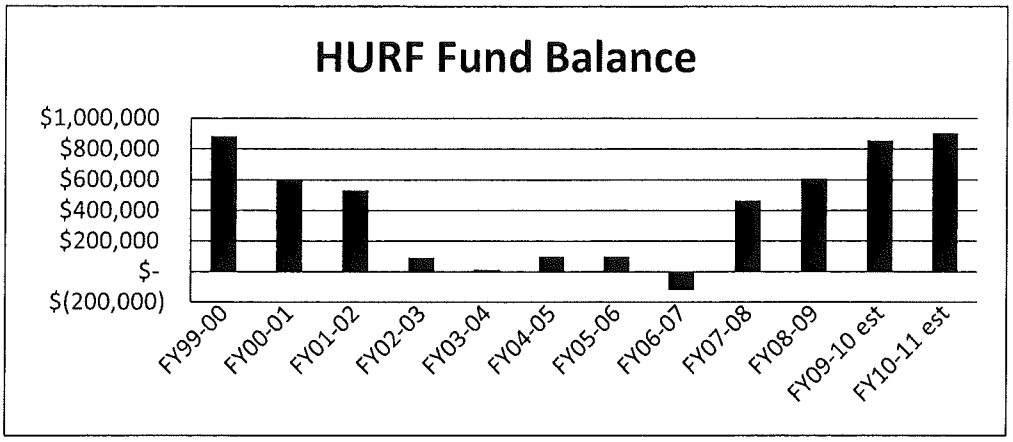
Highway Users Revenue Fund Expenditures by Category

Expenditures by Category	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted	Increase (Decrease)	Percent Change
Salary Related Expenditures	$ 319,448	$ 319,448	$ 259,390	$ (60,058)	-23.15%
Operating Expenditures	315,443	315,443	250,132	$ (65,311)	-26.11%
Equipment/Capital Expenditures	524,910	524,910	216,700	$ (308,210)	-142.23%
Total Expenditures	$ 1,159,801	$ 1,159,801	$ 726,222	$ (433,579)	-59.70%

Highway Users Revenue Fund Unreserved Fund Balance - Highway Users Revenue Fund Unreserved Fund Balance is projected to increase in FY2010-2011 due to the reduction of street construction and maintenance projects. Without proper funding, the HURF Fund cannot properly maintain the Town's road system.

The beginning HURF Fund Unreserved Fund Balance for FY2010-2011 is estimated at $855,997. The budgeted contribution to HURF Fund Unreserved Fund Balance is $46,408 resulting in an estimated ending HURF Fund Unreserved Fund Balance at June 30, 2011 of $902,405.

Resolution 2001-471 dictates that the HURF Fund must maintain a minimum of three (3) months of expenditures in the fund balance. Using averaged figures from the first ten (10) months of the 2009-2010 Fiscal Year, the amounts required to be maintained in fund balance should be $162,412.



Debt Service Fund

Debt Service Funds are maintained to received dedicated revenues or inter-fund transfers to be used to make principal and interest payments on the Town's debt. The Town's Debt Service Fund is used to account for:

* GADA Loan payments
* Payments made to Water Infrastructure Finance Authority (WIFA) pursuant to the Intergovernmental Agreement (IGA) with the Camp Verde Sanitary District.
* Butler Park Soccer Field payments

Revenues

Debt Service Fund revenues are derived from Operating Transfers from the General Fund and the Parks Fund. A portion of the Operating Transfer from the General Fund consists of 1/3 of the Construction Sales Tax collections pledged to fund the GADA Loan payments.

Expenditures

Expenditures in the Debt Service Fund are confined to principal and interest payments on debt and other expenditures associated with the issuance of debt.

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Chapter Five
General Fund

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General Fund

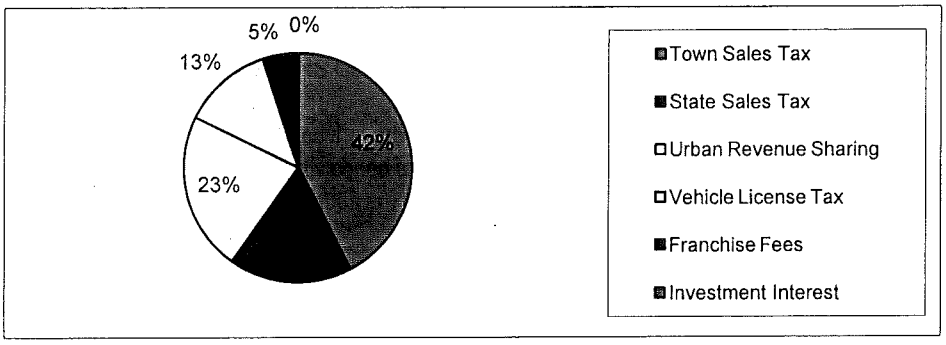
The General Fund is the primary operating fund of the Town and is used to account for all financial activity not reflected in another fund. It exists to account for the resources devoted to finance the services traditionally associated with local government. Included in these services are police, parks and recreation, economic development, engineering, library, general administration, and any other activity for which a special fund has not been created. Under Arizona law, each city and town must maintain a General Fund and a Highway User Revenue Fund (see Special Revenue Fund section). The General Fund is the largest fund and typically the fund of most interest and significance to citizens.

General Purpose Revenues

General Purpose Revenues are revenues that are not derived from any specific department and are thus able to be used for funding of all General Fund departments. The General Purpose Revenues are as follows:

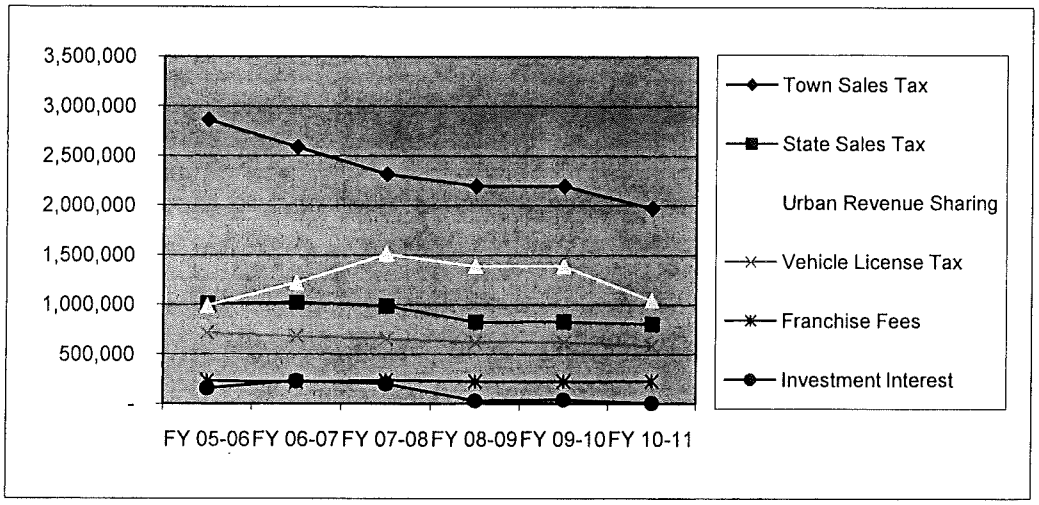
* **Town Sales Tax** - The Town of Camp Verde's sales tax rate is 2.0%. Combined with the State and County rates, the total tax rate for purchases made in the Town of Camp Verde is 8.35%. Since the Town does not collect a property tax, the Town Sales Tax is the primary revenue source for the Town of Camp Verde.
  * **Accommodation Tax** - Accommodation Tax is 3% plus 1% for Town Sales Tax.
  * **Construction Tax** - Construction Tax is 3% in lieu of the 2% Town Sales Tax.
* **Franchise Fees**
  * **APS Franchise** - APS Franchise Fees are charged at a rate of 2% of the gross receipts and are paid to the Town quarterly.
  * **CV Water System Franchise** - Camp Verde Water System Franchise Fees are charged at a rate of 2% of the gross receipts and are paid to the Town monthly.
  * **NPG Cable Franchise Fees** - NPG Cable Franchise Fees are charged at a rate of 2% of the gross receipts and are paid to the Town monthly.
  * **UNS Gas Franchise Fees** - UNS Gas Franchise Fees are charged at a rate of 2% of the gross receipts and are paid to the Town quarterly.
* **Reimbursement/Restitution** - Monies that are paid to the Town of Camp Verde for restitution for damages, etc. and reimbursements that cannot be directly coded to a department.
* **Miscellaneous** - Miscellaneous Revenues are revenues that are not allocated to any specific department or are not part of a major revenue category.
* **Surplus Property Sales - Town** - Surplus Property Sales are monies derived from the sale of town properties (cars, equipment, etc.) that is no longer needed in the course of business. The Town hosts an auction annually.
* **Investment Interest** - Investment Interest is amounts earned from the Town's funds that are currently deposited with the Local Government Investment Pool (LGIP).
* **State Sales Tax** - A portion of the total State Sales Tax collected is allocated to cities and towns based on their population.
* **Urban Revenue Share** - Urban Revenue Share is a portion of the State Income Tax that is shared with cities and towns. The allocations are based on the city or town's population. The total amount distributed is based on income tax collections from two years prior to the fiscal year in which the city or town receives the funds.
* **Vehicle License Tax** - Approximately 23% of the revenues collected for the licensing of motor vehicles is distributed to incorporated cities and towns. Allocations are based on population.

For the FY2010-2011, the six (6) main General Purpose Revenue categories provide the following amount of funding for the General Fund departments.



Five (5) Year Revenue Comparison

A five year historical comparison of the six (6) main General Purpose Revenues show a decline in all categories over the past three (3) years with Town Sales Tax and Vehicle License Tax declining over the past five (5) years. The continued decline of the Town's main revenue sources places a huge burden on the system to continue to provide the services that the Citizens of Camp Verde desire.



General Fund Subsidies

General Fund Subsidies are the allocations of General Purpose Revenues to each of the General Fund departments to assist in funding the department. Each department's General Fund Subsidy is allocated based on the balance remaining after the total departmentally generated revenues are subtracted from the total departmental expenditures. The excess needed for the department to function is subsidized by the General Purpose Revenues through the Subsidy.

General Purpose Revenues

Local Revenues

Fund 01-40-00

		2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
01-4001	Town Sales Tax	1,479,096	1,740,000	1,740,000	1,740,000	1,740,000	1,740,000	1,740,000	0.00%
13-4001	1% Construction Tax - Allocated to Debt Serv Fund	102,550	40,000	40,000	121,000	40,000	40,000	40,000	0.00%
03-4001	2% Construction Tax - Allocated to CIP Fund	0	80,000	80,000	242,000	80,000	80,000	80,000	0.00%
04-4001	Parks Fund Sales Tax Allocation	440,000	200,000	200,000	0	0	0	0	-100.00%
01-4002	Accommodation Tax	142,302	135,000	135,000	105,000	110,000	110,000	110,000	-18.52%
4181	APS Franchise	190,932	185,000	185,000	200,000	190,000	190,000	190,000	2.70%
4182	CV Water System Franchise	21,437	20,000	20,000	21,000	20,000	20,000	20,000	0.00%
4183	NPG Cable Franchise Fees	17,073	16,000	16,000	14,900	14,400	14,400	14,400	-10.00%
4184	UNS Gas Franchise Fees	8,630	4,500	4,500	4,500	4,500	4,500	4,500	0.00%
4330	Reimbursement/Restitution	31,230	500	500	29,000	500	500	500	0.00%
4710	Rio Verde Plaza Rents	16,563	0	0	0	0	0	0	0.00%
4800	Miscellaneous	72,889	10,000	10,000	8,000	10,000	10,000	10,000	0.00%
4810	Surplus Property Sales - Town	30,685	4,000	4,000	0	4,000	4,000	4,000	0.00%
4900	Investment Interest	36,358	40,000	40,000	12,780	6,000	6,000	6,000	-85.00%
	TOTAL	$ 2,589,745	$ 2,475,000	$ 2,475,000	$ 2,498,180	$ 2,219,400	$ 2,219,400	$ 2,219,400	-10.33%

State Shared Revenues

Fund 01-41-00

4010	Urban Revenue Sharing	1,604,965	1,385,314	1,385,314	1,385,314	1,044,224	1,044,224	1,044,224	-24.62%
4015	State Sales Tax	853,713	824,927	824,927	774,927	804,989	804,989	804,989	-2.42%
	TOTAL	$ 2,458,678	$ 2,210,241	$ 2,210,241	$ 2,160,241	$ 1,849,213	$ 1,849,213	$ 1,849,213	-16.33%

County Revenues

Fund 01-43-00

4020	Vehicle License Tax	633,228	620,000	620,000	600,000	588,311	588,311	588,311	-5.11%
	TOTAL	$ 633,228	$ 620,000	$ 620,000	$ 600,000	$ 588,311	$ 588,311	$ 588,311	-5.11%
	Total General Purpose Revenues	$ 5,681,651	$ 5,305,241	$ 5,305,241	$ 5,258,421	$ 4,656,924	$ 4,656,924	$ 4,656,924	-12.22%

Operating Transfers

7704	Transfers In-Parks Fund	0	200,000	0	0	0	0	0	0.00%
7703	Transfers In-CIP Fund	86,300	0	0	0	0	0	0	0.00%
8803	Transfers Out-CIP Fund	0	(80,000)	(80,000)	(242,000)	(80,000)	(80,000)	(859,957)	974.95%
8804	Transfers Out-Parks Fund	(440,000)	(200,000)	0	0	0	0	0	0.00%
8806	Transfers Out-Non-Federal Grants Fund	(4,049)	0	0	0	0	0	0	0.00%
8813	Transfers Out-Debt Service Fund	(301,337)	(305,625)	(305,625)	(264,585)	(168,695)	(168,695)	(168,695)	-44.80%
8815	Transfers Out-Library Building Fund	0	(100)	(100)	(100)	(100)	(100)	(100)	0.00%
8820	Transfers Out-HURF Fund	0	1	0	0	0	0	0	0.00%
	TOTAL	$ (659,086)	$ (385,724)	$ (385,725)	$ (506,685)	$ (248,795)	$ (248,795)	$ (1,028,752)	166.71%
	Net Available General Purpose Revenues	$ 5,022,565	$ 4,919,517	$ 4,919,516	$ 4,751,736	$ 4,408,129	$ 4,408,129	$ 3,628,172	-26.25%

General Fund Departmental Subsidies

20-10	Mayor & Council	47,075	25,864	28,708	24,320	24,172	24,172	24,172	-15.80%
20-11	Town Manager	213,997	181,062	181,061	195,538	208,267	198,488	198,488	9.62%
20-12	Town Clerk	222,913	209,678	207,053	200,185	226,907	219,825	219,825	6.17%
20-13	Finance Department	235,463	254,390	279,305	237,353	334,936	350,531	350,531	25.50%
20-14	Human Resources	23,408	56,664	54,264	46,414	79,086	60,354	60,354	11.22%
20-16	Legal Department	66,574	72,088	139,716	147,089	122,089	122,089	122,089	-12.62%
20-17	Non-Departmental	465,443	486,474	546,090	543,797	530,228	482,341	488,591	-10.53%
20-18	Information Technology Services	0	0	0	0	77,973	77,401	77,401	7740100.00%
20-20	Maintenance Division	351,536	379,007	359,202	329,324	371,687	359,760	359,760	0.16%
20-30	Municipal Court	149,960	123,278	105,212	180,421	106,975	97,814	97,814	-7.03%
20-40	Public Works/Engineer	87,182	161,951	161,308	124,788	124,464	120,695	119,695	-25.80%
20-41	Storm Water Management	0	36,321	26,344	12,257	31,030	29,740	29,740	12.89%
20-50	Community Development	299,406	41,608	88,321	83,375	41,868	40,388	40,388	-54.27%
20-51	Building Department	(78,807)	(18,410)	(7,352)	1,278	16,171	12,068	12,068	-264.14%
20-52	Current Planning	0	106,016	56,793	56,782	53,466	51,155	51,155	-9.93%
20-53	Long Range Planning	0	127,121	208,386	203,923	151,039	146,827	146,827	-29.54%
20-54	Code Enforcement	0	60,328	9,803	6,076	24,062	23,052	23,052	135.16%
20-60	Marshal's Department	2,020,482	1,991,358	1,980,831	1,919,590	1,793,133	1,716,887	1,716,887	-13.32%
20-61	Animal Control	105,046	119,205	118,804	115,395	117,940	114,040	114,040	-4.01%
20-70	Camp Verde Community Library	282,787	106,589	135,237	136,728	105,409	99,273	99,273	-26.59%
20-71	Beaver Creek Library	(215)	6,338	1,977	(1,171)	7,347	5,993	5,993	203.14%
20-72	Camp Verde Children's Library	0	109,053	83,205	84,050	105,173	100,987	100,987	21.37%
20-80	Parks & Recreation	259,457	144,597	177,446	166,423	156,057	151,502	151,502	-14.62%
20-82	Pool	79,968	102,368	103,373	60,956	29,240	9,404	40,974	-60.36%
20-83	Children's Recreational Programs	0	34,063	2,751	(12,028)	4,134	3,527	3,527	28.22%
20-84	Adult Recreational Programs	0	22,541	14,959	2,206	(132)	(1,352)	(1,352)	-109.04%
20-85	Senior Recreational Programs	0	7,499	5,499	0	0	0	0	-100.00%
20-86	Community Programs	0	23,224	13,223	6,443	4,456	4,238	4,238	-67.95%
9999	Contingency	85,261	200,000	27,725	20,500	200,000	100,000	100,000	260.69%
	Employee Payouts Upon Termination of Employment	0	0	0	0	50,000	50,000	50,000	5000000.00%
	Total General Purpose Subsidies	$ 4,916,936	$ 5,170,277	$ 5,109,243	$ 4,892,011	$ 5,097,179	$ 4,771,200	$ 4,808,020	-5.90%
	Net <Subsidy From>/Contribution To General Fund Balance	$ 105,628	$ (250,760)	$ (189,727)	$ (140,276)	$ (689,050)	$ (363,071)	$ (1,179,848)	521.87%
	Prior Year Ending General Fund Fund Balance	$ 3,516,668	$ 3,622,296	$ 3,622,296	$ 3,622,296	$ 3,482,021	$ 3,482,021	$ 3,482,021	
	Estimated Ending General Fund Fund Balance (deficit)	$ 3,622,296	$ 3,371,537	$ 3,432,570	$ 3,482,021	$ 2,792,971	$ 3,118,950	$ 2,302,172	-32.93%

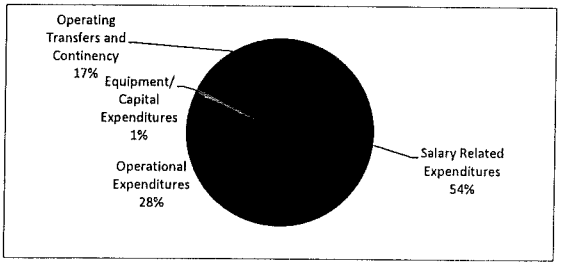
General Fund

Summary of Expenditures by Category

		2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
Salary Related Expenditures									
6000	Salaries	2,928,040	3,068,677	3,003,307	2,905,543	2,801,823	2,674,302	2,700,404	-10.09%
6001	Overtime	35,354	56,450	44,770	37,371	36,400	36,400	36,400	-18.70%
6002	Holiday Pay	55,645	61,200	61,330	47,862	13,000	13,000	13,000	-78.80%
6003	Uniform Allowance	25,470	22,500	22,500	22,500	22,200	20,100	20,100	-10.67%
6010	FICA	133,726	144,775	143,585	134,474	133,278	127,357	128,975	-10.18%
6011	Medicare	43,432	46,528	46,095	44,118	41,665	39,785	40,164	-12.87%
6012	Retirement	312,859	319,440	316,474	308,219	302,405	289,065	289,065	-8.66%
6013	Unemployment Insurance	5,210	6,645	6,939	5,419	7,080	6,835	7,117	2.55%
6014	Workman's Compensation	73,306	51,769	52,932	42,169	52,678	49,613	50,803	-4.02%
6020	Health, Dental, Life & STD Insurance	350,910	380,052	370,988	362,631	411,013	404,612	404,612	9.06%
	Total Salary Related Expenditures	**$ 3,963,951**	**$ 4,158,036**	**$ 4,068,921**	**$ 3,910,306**	**$ 3,821,543**	**$ 3,661,068**	**$ 3,690,638**	**-9.30%**
Operational Expenditures									
7010	Training	22,754	33,760	27,065	19,857	43,470	26,250	26,250	-3.01%
7015	Travel	14,224	20,590	12,721	7,576	12,110	11,400	11,400	-10.38%
7020	Uniforms	2,996	4,900	4,900	4,500	4,900	4,900	4,900	0.00%
7030	Office Supplies	28,988	36,550	33,363	24,371	27,500	27,500	27,500	-17.57%
7032	Copier Paper	3,130	5,000	3,400	3,200	3,500	3,500	3,500	2.94%
7035	Subscriptions/Memberships	12,757	15,450	14,642	13,196	14,371	14,371	14,371	-1.85%
7036	Books/Tapes/Publications	46,414	23,150	24,222	22,730	22,775	22,775	22,775	-5.97%
7037	Printing	4,403	7,925	6,475	4,981	6,450	6,450	6,450	-0.39%
7038	Advertising	13,979	10,651	9,368	6,181	8,801	8,801	8,801	-6.05%
7039	Postage	13,221	22,352	22,267	14,527	19,368	20,681	20,681	-7.12%
7040	Computer Services/Software	17,188	27,325	25,657	22,497	24,820	23,320	23,320	-9.11%
7041	Internet Wireless Access	15,879	14,961	13,071	13,500	8,900	8,900	8,900	-31.91%
7042	IT System Maintenance/Anti-Virus	17,225	16,316	11,225	10,125	2,750	2,750	2,750	-75.50%
7050	Auto Repair/Maintenance	41,261	45,600	43,770	30,349	39,900	39,900	39,900	-8.84%
7055	Fuel/Oil/Lube	55,432	65,150	61,218	57,192	58,775	58,775	58,775	-3.99%
7060	Electric	89,808	96,226	103,013	85,443	93,701	93,701	93,701	-9.04%
7061	Gas/Propane	43,471	43,081	38,928	36,257	37,925	35,925	37,925	-2.58%
7062	Water	15,739	11,574	13,657	13,749	13,365	13,365	13,365	-2.14%
7063	Sewer	9,405	6,950	8,475	8,170	8,597	8,597	8,597	1.44%
7064	Waste Removal	6,384	6,579	7,608	6,455	6,667	6,667	6,667	-12.37%
7065	Telephone	24,900	27,158	27,474	26,447	27,969	27,969	27,969	1.80%
7066	Cell Phone	6,734	8,083	6,568	3,137	3,680	3,680	3,680	-43.97%
7067	Pest Control	2,804	2,728	2,833	2,687	2,848	2,848	2,848	0.53%
7100	Consulting Services	133,690	108,573	288,872	263,500	197,453	197,453	196,453	-31.99%
7110	Legal Services	125,058	38,350	116,986	104,441	92,650	92,650	92,650	-20.80%
7120	Contract Labor/Services	114,434	119,625	122,268	113,892	118,520	118,520	118,520	-3.07%
7130	Equipment Rental	0	0	0	0	325	325	325	32500.00%
7200	Service Charges	464	10,024	11,424	10,024	10,024	10,024	10,024	-12.25%
7210	Credit Card Processing Fees	4,318	3,900	4,200	3,481	4,150	4,150	4,150	-1.19%
7220	Liability Insurance	193,790	183,094	183,094	207,000	207,000	194,613	194,613	6.29%
7300	Commission Expense	708	1,000	79	0	0	0	0	-100.00%
7500-7999	Department Specific Expenditures	412,330	807,139	813,731	429,641	794,891	759,391	797,641	-1.98%
	Total Operational Expenditures	**$ 1,493,887**	**$ 1,823,765**	**$ 2,062,573**	**$ 1,569,106**	**$ 1,918,155**	**$ 1,850,151**	**$ 1,889,401**	**-8.40%**
Equipment/Capital Expenditures									
8000	Office Equipment/Furniture	2,352	2,000	675	250	951	951	951	40.89%
8010	Computer Equipment	3,127	4,900	2,690	601	2,800	3,300	3,300	22.68%
8020	Equipment Lease	36,868	25,473	22,976	24,544	26,218	26,218	26,218	14.11%
8030	Maintenance Equipment	3,467	4,500	3,500	3,500	3,500	3,500	3,500	0.00%
8040	Structural	21,420	10,000	8,000	8,000	5,000	5,000	5,000	-37.50%
8050	Parks & Recreation Equipment	469	200	780	780	0	0	0	-100.00%
8055	Light Recreational Equipment	874	0	0	0	0	0	0	0.00%
8712	Main Street Surveys & Encroachment Easements	0	25,000	25,000	0	23,000	23,000	23,000	-8.00%
	Total Equipment/Capital Expenditures	**$ 68,577**	**$ 72,073**	**$ 63,621**	**$ 37,675**	**$ 61,469**	**$ 61,969**	**$ 61,969**	**-2.60%**
Operating Transfers and Continency									
8803	Transfers Out-CIP Fund	0	80,000	80,000	242,000	80,000	80,000	859,957	999.95%
8813	Transfers Out-Debt Service Fund	301,337	305,625	305,625	264,585	168,695	168,695	168,695	-44.80%
8815	Transfers Out-Library Building Fund	0	100	100	100	100	100	100	0.00%
9999	Contingency	85,261	200,000	27,725	20,500	200,000	100,000	100,000	260.69%
	Employee Payouts Upon Termination of Employment	0	0	0	0	50,000	50,000	50,000	5000000.00%
	Total Operating Transfers and Contingency	**$ 386,598**	**$ 585,725**	**$ 413,450**	**$ 527,185**	**$ 498,795**	**$ 398,795**	**$ 1,178,752**	**185.10%**
Total General Fund Expenditures		**$ 5,913,013**	**$ 6,639,599**	**$ 6,608,565**	**$ 6,044,272**	**$ 6,299,962**	**$ 5,971,983**	**$ 6,820,760**	**3.21%**

A graphical depiction of the expenditure categories is shown in the pie chart to the right. As shown, the percentage of total General Fund expenditures that each category consumes is as follows:

Salary Related Expenditures - 54%
Operational Expenditures - 27%
Equipment/Capital Expenditures - 1%
Operating Transfers and Contingency - 18%



Mayor & Council

Our Mission

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

Department Duties/Description

* Advocate and representative for citizens at all levels of government, regardless of candidate or party affiliation.
* Perform legislative, budgetary, and policy-making functions.
* Direct the responsible use of Town resources.
* Establish vision and set directions for department activities to plan for future community challenges and opportunities.

Department Staffing:

All positions are elected by the citizens of the Town of Camp Verde
Mayor (1)
Vice Mayor (1) - Annual appointment by the Council
Councilors (5)

Accomplishments for the Fiscal Year 2009/2010:

1. Approved a balanced budget for FY2009-2010.
2. Adopted the 2009 Privilege License Tax amendments to the Tax Code.
3. Began a comprehensive update of the Town's Planning and Zoning Ordinance with emphasis on public participation.
4. Implemented a four-day, ten-hour work schedule to save utility costs while maintaining customer convenience.
5. Approved an IGA with Arizona State Parks in an effort to keep Fort Verde State Park open through March 2011.

Performance Objectives for Fiscal Year 2010/2011:

1. Continue our commitment to fiscal responsibility in the economic downturn. We will strive to develop and maintain a balanced budget to the extent possible without eliminating essential services.
2. Continue our strong commitment to citizen satisfaction.
3. Keep an active watch on legislative issues that impact the Town.
4. Work with other government agencies and the Yavapai-Apache Nation to develop a regional approach to economic issues.
5. Work with local businesses to develop and maintain a sustainable and healthy economy.

Significant Expenditure Changes:

*

Mayor & Council
Fund 01-20-10

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	3,490	4,200	3,600	3,600	3,600	3,600	3,600	0.00%
6010	FICA	216	260	224	223	223	223	223	-0.36%
6011	Medicare	51	61	53	52	52	52	52	-1.51%
6013	Unemployment	34	41	54	39	39	39	39	-28.00%
6014	Workman's Compensation	304	191	180	180	214	214	214	18.91%
	Total Salary Expenditures	**$ 4,095**	**$ 4,753**	**$ 4,111**	**$ 4,094**	**$ 4,128**	**$ 4,128**	**$ 4,128**	**0.42%**
	Operating Expenditures								
7010	Training	1,533	3,960	200	200	300	300	300	50.00%
7015	Travel	1,015	5,540	234	234	300	300	300	28.21%
7030	Office Supplies	34	100	6	6	50	50	50	5000.00%
7035	Subscriptions/Memberships	0	100	0	0	0	0	0	0.00%
7055	Fuel/Oil/Lube	284	500	0	0	0	0	0	0.00%
7060	Electric	1,458	1,600	1,600	1,300	1,300	1,300	1,300	-18.75%
7061	Gas/Propane	236	309	309	309	309	309	309	0.00%
7062	Water	130	150	150	150	150	150	150	0.00%
7063	Sewer	379	380	380	380	380	380	380	0.00%
7064	Waste Removal	153	155	155	120	120	120	120	-22.58%
7066	Cell Phone	407	432	76	76	0	0	0	-100.00%
7067	Pest Control	37	35	35	35	35	35	35	0.00%
7110	Legal Services	30,326	5,000	20,000	16,000	16,000	16,000	16,000	-20.00%
7570	Security System	191	300	252	251	0	0	0	-100.00%
7571	Public Relations	365	500	590	565	500	500	500	-15.25%
7572	Special Committee Assignments	12	50	0	0	0	0	0	0.00%
7573	Dinner/Reception Expense	2,388	2,000	610	600	600	600	600	-1.64%
7574	Televised Council Meetings	4,032	0	0	0	0	0	0	0.00%
	Total Operating Expenditures	**$ 42,980**	**$ 21,111**	**$ 24,597**	**$ 20,226**	**$ 20,044**	**$ 20,044**	**$ 20,044**	**-18.51%**
	Equipment/Capital Expenditures								
8000	Office Equipment/Furniture	0	0	0	0	0	0	0	0.00%
8010	Computer Equipment	0	0	0	0	0	0	0	0.00%
	Total Equipment/Capital Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
	Total Expenditures	**$ 47,075**	**$ 25,864**	**$ 28,708**	**$ 24,320**	**$ 24,172**	**$ 24,172**	**$ 24,172**	**-0.61%**

Revenues

	Mayor & Council Revenues								
	N/A	0	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ (47,075)**	**$ (25,864)**	**$ (28,708)**	**$ (24,320)**	**$ (24,172)**	**$ (24,172)**	**$ (24,172)**	**-15.80%**

Town Manager

Our Mission

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

Department Duties/Description

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

Department Staffing:

Town Manager (1)
Assistant to the Town Manager (0.95)

Accomplishments for the Fiscal Year 2009/2010:

1. Restructured Public Works and Parks & Recreation Departments to streamline the Town's management system.
2. Worked with the Business Manager from the Center for Family Medicine to utilize Camp Verde facilities.
3. Worked with the Tax Auditor to recapture construction, sales, and rental transaction privilege tax collections with a yield of over $70,000. This is a seven (7) time return in the investment in the Tax Auditor's contract.
4. Negotiated a viable solution for the Town to partner with the Arizona State Parks to maintain the operations of Fort Verde State Park.
5. Initiated Rio Verde Plaza re-design.
6. Initiated the process to obtain an Energy Efficiency and Conservation Block Grant (EECBG).
7. Reduced energy utilization by implementing a 4/10 work schedule for all non-public safety offices.
8. Continued to support implementation of state-of-the-art software in order to improve the efficiency of the workforce.
9. Represented the Town in the negotiation process relative to water rights.
10. Initiated discussion and negotiations relative to the purchase of the Public Works Yard on Industrial Drive.

Performance Objectives for Fiscal Year 2010/2011:

1. Continue to support implementation of state-of-the-art software in order to improve the efficiency of the workforce.
2. Continue to represent the Town in the negotiation process relative to water rights.
3. Ensure the Land Use Code Re-Write, vis a vis the Special Projects Administrator, is on track and is meeting milestones.
4. Continue to represent the Town in negotiation of the purchase of the Public Works Yard on Industrial Drive.
5. Develop a Master Plan/Rio Verde Plaza design for Council's consideration.
6. Develop a plan, for Council's consideration, for the construction of an Animal Shelter in Camp Verde.
7. Pursue economic development initiatives with the development community.

Significant Expenditure Changes:

* Increase in Cell Phone (7066) due to the reallocation of a primary phone designation from HURF/Streets Department to the Town Manager's department as the Town Manager typically uses more minutes than other departments. A review of the Town's cell phone invoices indicated that the HURF/Streets Department was being charged for all three (3) of the primary phone designations. Beginning with the first billing in the FY 2010-2011, the primary designations will be redistributed to the Town Manager, Public Works, and the Marshal's Office.
* Increase in Water (7062) due to the bottled water now being expensed in a prorated manner to each department.

Town Manager
Fund 01-20-11

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	165,982	137,619	137,619	152,786	157,617	149,736	149,736	8.80%
6010	FICA	9,959	8,532	8,532	9,473	9,772	9,284	9,284	8.81%
6011	Medicare	2,329	1,995	1,995	2,215	2,285	2,171	2,171	8.83%
6012	Retirement	15,685	12,936	12,936	12,707	15,525	14,749	14,749	14.01%
6013	Unemployment Insurance	134	123	123	137	147	147	147	19.85%
6014	Workman's Compensation	511	301	301	399	387	368	368	22.23%
6020	Health, Dental, Life & STD Insurance	12,365	10,745	10,745	11,249	12,483	12,483	12,483	16.17%
	Total Salary Expenditures	**$ 206,966**	**$ 172,252**	**$ 172,251**	**$ 188,968**	**$ 198,217**	**$ 188,938**	**$ 188,938**	**9.69%**
Operating Expenditures									
7010	Training	280	400	400	400	400	400	400	0.00%
7015	Travel	502	500	500	400	500	500	500	0.00%
7030	Office Supplies	689	1,800	1,800	1,300	1,800	1,800	1,800	0.00%
7035	Subscriptions/Memberships	1,268	1,300	1,025	500	1,400	1,400	1,400	36.59%
7036	Books/Tapes/Publications	10	200	200	70	200	200	200	0.00%
7037	Printing	167	500	500	0	500	500	500	0.00%
7039	Postage	0	75	75	0	75	75	75	0.00%
7040	Computer Services/Software	0	1,000	1,000	900	1,000	500	500	-50.00%
7060	Electric	1,030	1,049	1,049	950	1,050	1,050	1,050	0.10%
7061	Gas/Propane	152	199	199	200	250	250	250	25.63%
7062	Water	415	97	372	400	400	400	400	7.53%
7063	Sewer	244	250	250	265	300	300	300	20.00%
7064	Waste Removal	98	110	110	80	100	100	100	-9.09%
7066	Cell Phone	797	800	800	615	1,050	1,050	1,050	31.25%
7067	Pest Control	24	30	30	25	25	25	25	-16.67%
7110	Legal Services	426	0	0	0	500	500	500	50000.00%
7571	Public Relations	499	500	500	465	500	500	500	0.00%
	Total Operating Expenditures	**$ 6,600**	**$ 8,810**	**$ 8,810**	**$ 6,570**	**$ 10,050**	**$ 9,550**	**$ 9,550**	**8.40%**
Equipment/Capital Expenditures									
8000	Office Equipment/Furniture	0	0	0	0	0	0	0	0.00%
8010	Computer Equipment	430	0	0	0	0	0	0	0.00%
8020	Equipment Lease	0	0	0	0	0	0	0	0.00%
	Total Equipment/Capital Expenditures	**$ 430**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
Total Expenditures		**$ 213,997**	**$ 181,062**	**$ 181,061**	**$ 195,538**	**$ 208,267**	**$ 198,488**	**$ 198,488**	**9.62%**

Revenues

Town Manager Revenues									
	N/A	0	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
Net <Subsidy From>/Contribution To General Purpose Revenues		**$ (213,997)**	**$ (181,062)**	**$ (181,061)**	**$ (195,538)**	**$ (208,267)**	**$ (198,488)**	**$ (198,488)**	**9.62%**

Town Clerk

Our Mission

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

Department Duties/Description

The Clerk's function is very much entwined with the basic tenets of democracy. Some key attributes of these tenets include balance of power/ separation of powers; open access to information; open decision-making; fair elections; accountability for decision-making; and due process or rule of law. As administrators of the legislative process, a Clerk's purpose is to ensure that these basic principles are upheld throughout the process of governing. While other employees and elected officials must comply with democratic procedural requirements, the Clerk is accountable for the legislative procedures including maintaining open and fair processes for citizen access to information and the public record. The Clerk also helps to clarify procedures and processes in dialogues that continually occur between administration, the Council, and the public. As such, the Clerk is responsible for the following:

* The Clerk is the Election Official and performs those duties required by state statute.
* Maintains a true and accurate record of all business transactions by the Council and all other records that pertains to the business of the Town or that Council directs.
* Serves as the Records Manager.
* Issues all licenses and permits that may be prescribed by State Statute, Town Ordinance, or the Town Code.
* Provides administrative support to the Mayor and Council.
* Prepares all agendas and agenda packets.
* Updates Clerk's Office web page with current information and meeting audio.
* CDBG Program Management
* Provides receptionist and IT services for the Administrative offices.

Department Staffing:

Town Clerk (1)
Deputy Town Clerk (1)
Administrative Assistant (0.90)
Transcriptionist (contract)

Accomplishments for the Fiscal Year 2009/2010:

1. Completed the Special Events Permitting Process and Handbook to centralize and streamline permitting.
2. Implemented energy conservation measures and reduced use of paper.
3. Met customer service objectives through continuous improvement strategies and streamlining the complaint process.
4. Completed the Public Participation Process and the SSP and CDBG applications (see CDBG Fund).
5. Clerk attended training to recertify as a State of Arizona Certified Election Official in addition to the League's Municipal Certification.
6. All Clerk's Office staff attended CPR and AED training and are now certified on both.
7. Sharon McCormick received her Municipal Election Officer certification.

Performance Objectives for Fiscal Year 2010/2011:

1. Complete the 2011 Election Cycle. This task consumes the majority of 8 months of staff time.
2. Focus on service delivery while monitoring the budget.
3. Improve accessibility and ease of use on Clerk's web page.
4. Complete the Agenda Handbook and train relative Town staff.
5. Update Records Management Manual and train all Town staff.
6. Continue to move towards digitizing records as budget allows.
7. Begin the CDBG projects, as approved by Council.

Significant Expenditure Changes:

* Business License revenue (01-40-12-4120) has been reduced due to a 50% reduction in the Business License Fee.
* Election (7580) expenditure increase due to the 2011 Election Cycle.

Department Statistics for the Fiscal Year 2009/2010:

* Business Licenses on File - 602
* Information/Customer Service Requests - 217
* Formal Citizen Complaints - 2
* Zoning Complaints Processed - 55
* New Resolutions Processed - 32
* New Ordinances Processed - 9
* Special Event Permits Processed - 4
* Liquor License Permits Processed - 18
* Council Meetings (July 1, 2009 - April 2010)
  - Regular Sessions - 24
  - Special Sessions - 24
  - Work Sessions - 10
  - Executive Sessions - 16
  - Amended Agendas/Additional Info Packets - 26

Town Clerk
Fund 01-20-12

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	166,706	163,155	163,155	163,155	157,547	149,670	149,670	-8.27%
6001	Overtime	2,296	1,500	1,500	1,492	0	0	0	-100.00%
6010	FICA	9,937	10,209	10,209	10,209	9,768	9,280	9,280	-9.10%
6011	Medicare	2,418	2,387	2,387	2,387	2,284	2,170	2,170	-9.08%
6012	Retirement	14,222	14,351	14,351	14,351	15,516	13,621	13,621	-5.09%
6013	Unemployment Insurance	289	274	274	274	295	295	295	7.61%
6014	Workman's Compensation	565	359	359	359	387	368	368	2.43%
6020	Health, Dental, Life & STD Insurance	17,269	17,909	17,909	17,909	18,564	18,564	18,564	3.66%
	Total Salary Expenditures	**$ 213,702**	**$ 210,143**	**$ 210,144**	**$ 210,136**	**$ 204,362**	**$ 193,967**	**$ 193,967**	**-7.70%**
	Operating Expenditures								
7010	Training	1,584	1,500	1,125	0	1,000	1,000	1,000	-11.11%
7015	Travel	1,038	1,000	750	500	500	500	500	-33.33%
7030	Office Supplies	1,664	2,000	1,500	800	1,000	1,000	1,000	-33.33%
7035	Subscriptions/Memberships	685	1,000	750	550	550	550	550	-26.67%
7037	Printing	168	0	0	0	0	0	0	0.00%
7038	Advertising	3,636	4,000	4,000	1,500	3,000	3,000	3,000	-25.00%
7039	Postage	0	1,313	1,313	0	0	1,313	1,313	0.00%
7040	Computer Services/Software	499	1,000	1,000	600	1,000	1,000	1,000	0.00%
7055	Fuel/Oil/Lube	63	100	100	0	0	0	0	-100.00%
7060	Electric	1,902	2,000	2,000	1,700	1,800	1,800	1,800	-10.00%
7061	Gas/Propane	286	400	400	460	500	500	500	25.00%
7062	Water	464	200	440	415	415	415	415	-5.68%
7063	Sewer	460	500	500	459	500	500	500	0.00%
7064	Waste Removal	186	140	140	140	140	140	140	0.00%
7067	Pest Control	45	50	50	50	50	50	50	0.00%
7110	Legal Services	4,836	5,000	3,508	1,200	4,000	4,000	4,000	14.03%
7580	Election (3)	15,921	1	1	0	25,000	27,000	27,000	2699900.00%
7581	Recording Fees	4	50	52	50	50	50	50	-3.85%
	Total Operating Expenditures	**$ 33,440**	**$ 20,254**	**$ 17,629**	**$ 8,424**	**$ 39,505**	**$ 42,818**	**$ 42,818**	**142.88%**
	Equipment/Capital Expenditures								
8000	Office Equipment/Furniture	0	0	0	0	0	0	0	0.00%
8010	Computer Equipment	0	0	0	0	0	0	0	0.00%
	Total Equipment/Capital Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0**
	Total Expenditures	**$ 247,142**	**$ 230,398**	**$ 227,773**	**$ 218,560**	**$ 243,867**	**$ 236,785**	**$ 236,785**	**3.96%**

Revenues

	Town Clerk Revenues								
40-12-4100	Copies	949	20	20	0	10	10	10	-50.00%
40-12-4120	Business License	23,030	20,000	20,000	16,000	16,000	16,000	16,000	-20.00%
40-12-4121	Liquor License	250	200	200	950	200	200	200	0.00%
40-12-4141	Special Event Permit Fee	0	500	500	1,425	750	750	750	50.00%
	Total Departmental Revenues	**$ 24,229**	**$ 20,720**	**$ 20,720**	**$ 18,375**	**$ 16,960**	**$ 16,960**	**$ 16,960**	**-18.15%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ (222,913)**	**$ (209,678)**	**$ (207,053)**	**$ (200,185)**	**$ (226,907)**	**$ (219,825)**	**$ (219,825)**	**6.17%**

Finance Department

Our Mission

The Town of Camp Verde Finance Department's mission is to administer the Town of Camp Verde's financial affairs in a manner which comports with all Governmental Accounting and Auditing Standards; and to provide a broad array of financial services to the departments which make up the Town of Camp Verde's service delivery system in the areas of accounting, budget development and execution, financial reporting and management, and payroll processing.

Department Duties/Description

The Finance Department is responsible for all financial aspects of the Town. Some of these services include:

* Creating and monitoring the budget.
* Creating monthly financial reports to monitor department's compliance with the budget.
* Maintaining the Town's bank accounts and investments.
* Accounts Payable
* Payroll
* Assisting the auditing firm with the Town's annual financial audit.
* Many other financial type duties.

The Finance Department exists to manage the funds provided to the Town through services provided and tax payer dollars.

Department Staffing:

Finance Director (1) currently vacant
Senior Accountant (1)
Accountant (0.75)
Finance Clerk (0.50)

Accomplishments for the Fiscal Year 2009/2010:

1. Completed the Town's first CAFR (Comprehensive Annual Financial Report) and submitted said report to the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting program.
2. Provided financial updates to Council and departments.
3. Established a Whistleblower Hotline for confidential reporting of fraudulent activities.
4. Developed and implemented a Fraud Policy.
5. Coordinated mandatory Ethics Trainings for employees in connection with the adoption of the Fraud Policy. This task will be coordinated by Human Resources in the subsequent fiscal years.
6. Made revisions to the Town's Financial Policies to implement GASB 54 fund balance reporting requirements.
7. Continued to streamline the Town's budget process with an eye towards improving accountability and transparency.
8. Informed Council and departments of the 2009-2010 budget shortfalls, took corrective action to mitigate the deficiencies and kept Council and departments informed of the Town's financial position for the 2009-2010 fiscal year.
9. Continued to pursue professional growth and development opportunities in the fields of accounting and finance.
10. Re-allocated a full time Court Clerk to assist the Finance Department 20 hours per week. This employee will help alleviate problems with segregation of duties and allow for increased productivity in the department. This allocation will cease on June 30, 2010 due to the retirement of a full time Court Clerk and the need for this position to resume full time at the Court. Finance will evaluate other Town employees for the possibility of re-allocation or request from Council approval to hire a new employee.

Performance Objectives for Fiscal Year 2010/2011:

1. To oversee the compilation of the Town's 2010-2011 budget document.
2. Insure that the execution of the Town's 2010-2011 budget comports with the vision of the Town Council.
3. To acquire and implement a state of the art financial software system.
4. To complete the 2009-2010 audit of the Town's Comprehensive Annual Financial Report.
5. Submit the Town's Comprehensive Annual Financial Report to the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting program.
6. Continue the improvements to the budget process and budget document with the objective of submitting the Town's budget document to the Government Finance Officers Association's Distinguished Budget Presentation Award Program.
7. Update the Financial Operations Guide upon implementation of the new financial software system.
8. Continue training and professional development.
9. Ladder the Town's monies in approved investments in order to increase the interest earnings received by the Town.

Significant Expenditure Changes:

* Increase in salary related items in anticipation of hiring a Finance Director as well as a part time Finance Clerk. If another Town employee can be allocated part time to the Finance Clerk position from another Town department, the salary related amount for this position will be unnecessary.

Fiscal Notes

* Upon departure of the Finance Director, the Town contracted with an outside CPA firm to provide consulting services for duties normally provided by the Finance Director as well as assistance in the preparation of the financial statements for audit. Staff feels that this agreement has served the Town very well. Due to the continued economic difficulties of the Town, rather than hiring a full-time Finance Director, Staff recommends continuing to utilize an outside CPA firm to provide financial consulting services. This option is beneficial to the Town in that the Town receives the services needed and incurs a decreased amount of overall expenditures. The appropriation for this contract is included in the Consulting Services (7100) in the amount of $50,000.
* Consulting Services (7100) also contains $19,400 for the Sales Tax Auditing Program and $2,073 for the Whistleblower Hotline services.
* Contract Labor/Services (7120) consists of $30,000 budgeted for the annual audit of the Town's Comprehensive Annual Financial Report (CAFR).

Finance Department
Fund 01-20-13

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	78,324	114,554	118,601	87,291	165,898	179,142	179,142	51.05%
6001	Overtime	221	250	250	0	0	0	0	-100.00%
6010	FICA	4,857	7,118	7,369	5,412	10,286	11,107	11,107	50.72%
6011	Medicare	1,136	1,665	1,724	1,266	2,406	2,598	2,598	50.70%
6012	Retirement	7,125	10,792	11,172	8,249	16,341	17,645	17,645	57.94%
6013	Unemployment Insurance	140	151	151	120	246	246	246	62.72%
6014	Workman's Compensation	274	251	259	191	408	440	440	69.67%
6020	Health, Dental, Life & STD Insurance	9,558	13,133	13,879	11,030	20,805	20,805	20,805	49.90%
	Total Salary Expenditures	**$ 101,634**	**$ 147,914**	**$ 153,406**	**$ 113,559**	**$ 216,388**	**$ 231,983**	**$ 231,983**	**51.22%**
	Operating Expenditures								
7010	Training	5,722	1,000	2,720	2,720	1,000	1,000	1,000	-63.24%
7015	Travel	1,080	1,000	500	473	500	500	500	0.00%
7030	Office Supplies	1,684	2,000	2,000	1,500	2,000	2,000	2,000	0.00%
7035	Subscriptions/Memberships	164	200	620	620	805	805	805	29.84%
7036	Books/Tapes/Publications	764	100	100	14	100	100	100	0.00%
7037	Printing	2,275	1,500	992	971	1,500	1,500	1,500	51.21%
7038	Advertising	4,183	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
7039	Postage	0	963	960	960	960	960	960	0.00%
7040	Computer Services/Software	45	2,000	2,307	2,184	2,200	2,200	2,200	-4.64%
7060	Electric	609	600	600	600	600	600	600	0.00%
7061	Gas/Propane	45	75	140	171	180	180	180	28.57%
7062	Water	202	100	280	260	200	200	200	-28.57%
7063	Sewer	81	100	100	89	90	90	90	-10.00%
7064	Waste Removal	47	50	50	48	50	50	50	0.00%
7065	Telephone	483	500	500	440	450	450	450	-10.00%
7067	Pest Control	8	15	15	9	10	10	10	-33.33%
7100	Consulting Services	89,113	65,073	75,600	75,600	71,473	71,473	71,473	-5.46%
7110	Legal Services	751	1,000	1,500	1,500	1,500	1,500	1,500	0.00%
7120	Contract Labor/Services	24,610	25,000	32,015	30,835	30,000	30,000	30,000	-6.29%
	Total Operating Expenditures	**$ 131,866**	**$ 104,276**	**$ 123,999**	**$ 121,994**	**$ 116,618**	**$ 116,618**	**$ 116,618**	**-5.95%**
	Equipment/Capital Expenditures								
8000	Office Equipment/Furniture	0	0	0	0	0	0	0	0.00%
8010	Computer Equipment	172	400	100	0	100	100	100	0.00%
8020	Equipment Lease	1,791	1,800	1,800	1,800	1,830	1,830	1,830	1.67%
	Total Equipment/Capital Expenditures	**$ 1,963**	**$ 2,200**	**$ 1,900**	**$ 1,800**	**$ 1,930**	**$ 1,930**	**$ 1,930**	**1.58%**
	Total Expenditures	**$ 235,463**	**$ 254,390**	**$ 279,305**	**$ 237,353**	**$ 334,936**	**$ 350,531**	**$ 350,531**	**25.50%**

Revenues

	Finance Revenues								
	N/A	0	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ (235,463)**	**$ (254,390)**	**$ (279,305)**	**$ (237,353)**	**$ (334,936)**	**$ (350,531)**	**$ (350,531)**	**25.50%**

Human Resources

Our Mission

The Town of Camp Verde's Human Resource Department's mission is to be a strategic partner in the development and accomplishment of the organization's objectives through training management, compensation management, and organizational development.

Department Duties/Description

The Human Resource Department is responsible for the overall administration of all human resource related functions to include: compensation issues, interpretation and development of personnel policies, staff development, the employment process which includes recruitment and retention as well as benefits administration.

Department Staffing:

Town Marshal/Human Resource Director (0.20)
Marshal's Department/Human Resources Administrative Assistant (0.20)

Accomplishments for the Fiscal Year 2009/2010:

1. Centralized all Town employees' training records.
2. Updated and obtained Council approval on revisions to the Town's Personnel Manual.
3. Established a Human Resources Office where the Human Resources Administrative Assistant is available to meet with employees away from the Marshal's Office facility.

Performance Objectives for Fiscal Year 2010/2011:

1. Continue to assist all departments with Human Resource issues.
2. Coordinate training on various topics for all employees.
3. Assist in recruiting and hiring a new Town Manager.

Significant Expenditure Changes:

* Increase in the Department Request for Training (7010) is due to requests from employees for educational reimbursements and the annual ethics training. These amounts are broken out as follows:
  Ethics training - $2,400
  Educational reimbursement requests - $24,660
  The Town Manager's Recommendation provides for a limit of $2,500 per employee for the FY2010-2011 for tuition reimbursements and $2,400 for the ethics training. Three (3) employees submitted requests to participate in the tuition reimbursement program in the FY2010-2011.
* Increase in Recruitment Expenses (7522) of $8,000 is requested for the recruitment expenses for a new Town Manager. The Town has contracted with the League of Arizona Cities and Towns for assistance in the recruitment of the Town Manager.

Fiscal Notes

* Advertising (7038) covers expenditures for advertising for open positions.
* Personnel (7520) covers expenditures for a Personnel Hearing Officer (if needed).
* Employee Safety Program (7521) covers expenditures for the Safety Committee to use for Town safety issues.
* Recruitment Expenses (7522) covers expenditures associated with recruiting and processing new and current employees and volunteers to include: fingerprinting, drug screening, DOT drug testing, polygraphs, psychological testing, and medicals.
* Employee Recognition Program (7523) covers expenditures for employee morale and recognition programs.

Human Resources
Fund 01-20-14

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	13,726	26,230	27,241	26,230	26,230	24,918	24,918	-8.53%
6010	FICA	851	1,626	1,626	1,626	1,626	1,545	1,545	-4.98%
6011	Medicare	199	380	380	380	380	361	361	-4.92%
6012	Retirement	1,297	2,466	2,562	2,466	2,584	2,454	2,454	-4.20%
6013	Unemployment Insurance	0	27	28	27	30	30	30	8.00%
6014	Workman's Compensation	548	547	547	547	614	584	584	6.72%
6020	Health, Dental, Life & STD Insurance	0	2,388	2,443	2,388	2,561	2,561	2,561	4.81%
	Total Salary Expenditures	**$ 16,621**	**$ 33,664**	**$ 34,827**	**$ 33,664**	**$ 34,026**	**$ 32,454**	**$ 32,454**	**-6.81%**
Operational Expenditures									
7010	Training	708	10,000	9,000	9,000	27,060	9,900	9,900	10.00%
7030	Office Supplies	43	500	500	500	500	500	500	0.00%
7038	Advertising	460	2,500	1,100	500	1,000	1,000	1,000	-9.09%
7110	Legal Services	1,948	3,000	1,837	250	2,500	2,500	2,500	36.09%
7520	Personnel	2,808	2,000	2,000	0	2,000	2,000	2,000	0.00%
7521	Employee Safety Program	0	500	500	0	500	500	500	0.00%
7522	Recruitment Expenses	820	3,500	3,500	2,000	11,000	11,000	11,000	214.29%
7523	Employee Recognition Program	0	1,000	1,000	500	500	500	500	-50.00%
	Total Operational Expenditures	**$ 6,786**	**$ 23,000**	**$ 19,437**	**$ 12,750**	**$ 45,060**	**$ 27,900**	**$ 27,900**	**43.54%**
Total Expenditures		**$ 23,408**	**$ 56,664**	**$ 54,264**	**$ 46,414**	**$ 79,086**	**$ 60,354**	**$ 60,354**	**11.22%**

Revenues

Human Resources Revenues									
	N/A	0	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
Net <Subsidy From>/Contribution To General Purpose Revenues		**$ (23,408)**	**$ (56,664)**	**$ (54,264)**	**$ (46,414)**	**$ (79,086)**	**$ (60,354)**	**$ (60,354)**	**11.22%**

Legal

Department Duties/Description

The Legal expense account is used to track the payments on the contract for the Town's Prosecution Contract for the Camp Verde Municipal Court, the costs associated with the Civil Hearing Officer, and litigation expenditures. The prosecution contract is not coded to the Camp Verde Municipal Court's budget as it is a conflict of interest for the Court to manage the prosecutor's contract.

Department Staffing:

Town Prosecutor (Contract)
Civil Hearing Officer

Fiscal Notes

* The Prosecution Contract (7120) covers the Town's Prosecuting Attorney for the Municipal Court.
* The Civil Hearing Officer provides services for the Community Development Department regarding issues of code non-compliance and discrepancies
* Legal Services (7110) of $50,000 were included to cover litigation expenses.

Legal

Fund 01-20-16

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	1,375	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
6010	FICA	85	62	62	62	62	62	62	0.00%
6011	Medicare	20	15	15	15	15	15	15	-3.33%
6013	Unemployment Insurance	13	10	10	10	11	11	11	8.00%
6014	Workman's Compensation	4	2	2	2	2	2	2	-4.45%
	Total Salary Expenditures	**$ 1,498**	**$ 1,088**	**$ 1,089**	**$ 1,089**	**$ 1,089**	**$ 1,089**	**$ 1,089**	**0.02%**
	Operational Expenditures								
7110	Legal Services - Litigation Expenses	0	0	67,627	75,000	50,000	50,000	50,000	-26.06%
7120	Prosecution Contract	65,076	71,000	71,000	71,000	71,000	71,000	71,000	0.00%
	Total Operation Expenditures	**$ 65,076**	**$ 71,000**	**$ 138,627**	**$ 146,000**	**$ 121,000**	**$ 121,000**	**$ 121,000**	**-12.72%**
	Total Expenditures	**$ 66,574**	**$ 72,088**	**$ 139,716**	**$ 147,089**	**$ 122,089**	**$ 122,089**	**$ 122,089**	**-12.62%**

Revenues

	Legal Revenues								
	N/A	0	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ (66,574)**	**$ (72,088)**	**$ (139,716)**	**$ (147,089)**	**$ (122,089)**	**$ (122,089)**	**$ (122,089)**	**-12.62%**

Non-Department Expenditures

Departmental Duties/Description

Non-Departmental Expenditures are those expenditures not allocated to any one Town department.

Significant Expenditure Changes:

* Consultant Services (7100) was previously used to fund the Technology Services Contract with Four-D LLC. This appropriation has been transferred to the newly created Information Technology Services budgetary unit (01-20-18).
* LTAF Cultural Expenses (7820) has been eliminated as the funds previously apportioned to municipalities from the Arizona Lottery have been permanently swept by the State of Arizona. These funds were previously used to fund cultural, educational, historical, recreational, or scientific facilities or programs.
* LTAF II Grant Match (7821) has been eliminated as the funds previously apportioned to municipalities from the Arizona Lottery have been permanently swept by the State of Arizona. These funds were previously used to fund the Transit Voucher Program.
* Organizational Donations (7900) has been eliminated due to the economic constraints that the Town is currently facing.
* Youth Count (7950) has been eliminated as a result of the closure of the Town's Teen Center. These funds were previously used to help fund the operations of the Teen Center.

Fiscal Notes

* Subscriptions/Memberships (7035) consists of $2,000 for NACOG's portion of the Rural Transportation Liaison and Economic Development Administration for the regional planning grant and $6,992 for the Town's annual dues to the League of Arizona Cities and Towns.
* Postage (7039) has been allocated out to the various Town departments as based on usage as recorded by the Town Clerk's Department.
* Utility Expenditures are for those buildings/services that are not allocable to any one department.
* Internet Wireless Access (7041) has been moved to the Information Technology Services departmental budget unit in the FY2010-2011.
* IT System Maintenance/Anti-Virus (7042) has been moved to the Information Technology Services departmental budget unit in the FY2010-2011.
* Consulting Services (7100) has been moved to the Information Technology Services departmental budget unit in the FY2010-2011.
* Camp Verde Visitors Center (7800) are monies transferred to the Camp Verde Chamber of Commerce for the operation of the Visitors Center.
* Tourism Marketing (7801) was previously monies for the match portion of the grant. Due to the cancellation of the grant program by the Arizona Office of Tourism, the grant matching funds are not required. The funds budgeted in the FY2010-2011 are to continue tourism marketing.
* Fort Verde State Park IGA (7810) provides for the monies pledged in the Intergovernmental Agreement (IGA) with Arizona State Parks Board to provide funding to maintain the operations of Fort Verde State Park from March 30, 2010 to March 20, 2011. The amount listed in the Manager's Recommendation column is for the period of July 1, 2010 through March 20, 2011. This provides for the current IGA that expires on March 20, 2011. The Council's Adoption amount shows an additional appropriation to continue the IGA through the remainder of the FY2010-2011.
* LTAF II Grant Match-Transit Voucher Program (7821) has been eliminated due to the cancellation of the funding program by the State of Arizona.
* Recycling (7840) is the monies allocated to fund the community recycling centers currently located in the front parking lot of the Outpost Mall Shopping Center and at the Camp Verde Heritage Pool.
* Emergency Services Agreement (7850) is an Inter-Governmental Agreement with Yavapai County for coordination of emergency services in the event of a large emergency.
* Camp Verde Sanitary District IGA Ground Lease (7860) provides for the annual lease payment of the 15 acres leased by the Town from the Camp Verde Sanitary District in accordance with the Intergovernmental Agreement (IGA).
* Stewards of Public Lands (7910) are monies allocated to assist the Stewards of Public Lands volunteer group with their public land clean-up projects for needed supplies, dump fees, etc.
* Verde Valley Senior Center (7930) are monies to help fund the Verde Valley Senior Center's operations including the Meals-On-Wheels program that services residents of Camp Verde.
* Water Adjudication (7940) is an appropriation for water right acquisition. Expenses would include items such as legal, hydrologist and engineer studies, etc.
* Yavapai County Water Advisory Committee (7960) is a committee of local communities and stakeholders committed to preserving sustainable water resources within Yavapai County by developing and enacting a total water management strategy. Monies provided to this committee are used to fund studies used in developing the management strategy.
* Yavapai County - Fort Verde State Park IGA Assistance (43-17-4350) are monies contributed by Yavapai County to assist the Town of Camp Verde in maintaining the operations of Fort Verde State Park. The Town of Camp Verde entered into an Intergovernmental Agreement (IGA) with Arizona State Parks Board to provide funding to maintain the operations of Fort Verde State Park from March 30, 2010 to March 20, 2011 as the park was scheduled for closure due to drastic budget cuts to the State Parks from the State of Arizona.

Non-Departmental
Fund 01-20-17

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
7032	Copier Paper	3,130	5,000	3,400	3,200	3,500	3,500	3,500	2.94%
7035	Subscriptions/Memberships	7,960	9,360	9,360	8,792	9,000	9,000	9,000	-3.85%
7038	Newspaper Town Page	2,928	0	0	0	0	0	0	0.00%
7039	Postage	10,463	12,515	12,515	8,000	12,000	12,000	12,000	-4.12%
7041	Internet Wireless Access	15,879	14,961	13,071	13,000	0	0	0	-100.00%
7042	IT System Maintenance/Anti-Virus	17,225	16,316	11,225	10,125	0	0	0	-100.00%
7050	Auto Repair/Maintenance	3,791	3,600	3,600	1,000	3,600	3,600	3,600	0.00%
7055	Fuel/Oil/Lube	223	300	300	100	200	200	200	-33.33%
7060	Electric	7,408	7,343	6,543	7,300	7,500	7,500	7,500	14.63%
7061	Gas/Propane	4,268	5,437	3,437	4,300	5,000	5,000	5,000	45.48%
7062	Water	3,842	1,166	1,336	1,500	1,500	1,500	1,500	12.28%
7063	Sewer	1,566	570	570	450	500	500	500	-12.28%
7064	Waste Removal	208	208	208	300	400	400	400	92.31%
7065	Telephone	11,285	10,188	11,788	12,400	12,800	12,800	12,800	8.59%
7067	Pest Control	884	804	909	910	950	950	950	4.51%
7068	Rio Verde Plaza Utility Expenses	416	0	0	0	0	0	0	0.00%
7100	Consultant Services	20,894	12,000	71,392	55,000	0	0	0	-100.00%
7110	Legal Services	11,364	0	37	0	0	0	0	0.00%
7200	Service Charges	444	10,000	11,400	10,000	10,000	10,000	10,000	-12.28%
7220	Liability Insurance	193,790	183,094	183,094	207,000	207,000	194,613	194,613	6.29%
7519	Equipment Maintenance-Office Equipment	64	1,000	1,000	500	1,000	1,000	1,000	0.00%
7573	Conference Room Supplies (P&R Building)	0	300	300	100	300	300	300	0.00%
7800	Camp Verde Visitors Center	70,000	70,000	70,000	70,000	70,000	70,000	55,000	-21.43%
7801	Tourism Marketing	19,912	35,000	28,658	28,658	35,000	0	25,000	-12.76%
7802	Camp Verde Visitors Center - Pest Control	0	300	300	300	300	300	300	0.00%
7810	Fort Verde State Historic Park IGA	0	0	60,250	60,250	78,750	78,750	105,000	74.27%
7821	LTAF II Grant Match-Transit Voucher Program	0	5,184	5,184	5,184	0	0	0	-100.00%
7840	Recycling	7,275	7,200	7,200	7,200	7,200	7,200	7,200	0.00%
7850	Emergency Services Agreement	3,969	4,500	4,500	4,500	4,500	4,000	4,000	-11.11%
7860	Camp Verde Sanitary District IGA Ground Lease	0	0	100	100	100	100	100	0.00%
7900	Organizational Donations	3,625	0	188	500	0	0	0	-100.00%
7910	Stewards of Public Lands	1,000	1,500	1,500	500	1,500	1,500	1,500	0.00%
7920	Natural Resources Committee	3,017	0	0	0	0	0	0	0.00%
7930	Verde Valley Senior Center	10,000	12,500	12,500	12,500	12,500	12,500	12,500	0.00%
7940	Water Adjudication	0	25,000	17,900	15,000	20,000	20,000	20,000	11.73%
7950	Youth Count	6,000	6,000	1,584	0	0	0	0	-100.00%
7960	Yavapai County Water Advisory Committee	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
	Total Operating Expenditures	**$ 452,829**	**$ 471,346**	**$ 565,349**	**$ 558,669**	**$ 515,100**	**$ 467,213**	**$ 503,463**	**-10.95%**
	Equipment/Capital Expenditures								
8020	Equipment Lease (copy machine)	12,613	14,000	9,613	14,000	14,000	14,000	14,000	45.64%
8020	Equipment Lease (postage meter)	0	1,128	1,128	1,128	1,128	1,128	1,128	0.00%
	Total Equipment/Capital Expenditures	**$ 12,613**	**$ 15,128**	**$ 10,741**	**$ 15,128**	**$ 15,128**	**$ 15,128**	**$ 15,128**	**40.84%**
	Total Expenditures	**$ 465,443**	**$ 486,474**	**$ 576,090**	**$ 573,797**	**$ 530,228**	**$ 482,341**	**$ 518,591**	**-9.98%**

Revenues

	Non-Departmental Revenues								
43-17-4350	Yavapai County - Fort Verde State Park IGA Assistance	0	0	30,000	30,000	0	0	30,000	0.00%
	Total Departmental Revenues	**$ -**	**$ -**	**$ 30,000**	**$ 30,000**	**$ -**	**$ -**	**$ 30,000**	**0.00%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ (465,443)**	**$ (486,474)**	**$ (546,090)**	**$ (543,797)**	**$ (530,228)**	**$ (482,341)**	**$ (488,591)**	**-10.53%**

Information Technology Services

Department Duties/Description

The Town of Camp Verde's Information Technology Services Department's exists to coordinate strategic plans for Town telecommunications and e-government; to assist Town employees in effective utilization of Town information and telecommunications technology; to design and implement tools that support Town goals; and to provide effective, economical, friendly, and courteous support to our customers in a timely manner.

Department Staffing:

Special Projects Director (0.05)
Administrative Assistant, shared position with Town Clerk's Office (0.10)
Assistant to the Town Manager (0.05)

Accomplishments for the Fiscal Year 2009/2010:

1. IT licensing current and up to date.
2. Established improved internet access, via Qwest T-1 line and DSL line, at a lower total monthly cost (reduced by 24%).
3. Computer hardware replacement plan initiated with 25 of the Town's computers replaced.
4. Microsoft Office 2007 installed on all Town computers so all employees are using the same software. This enables increased efficiency via shared work environment capabilities (e.g. calendars, contact lists, project tracking, etc.).
5. Design and establishment of new Town website.
6. Utilization of Town staff to reduce number of billable hours with IT consultant.

Performance Objectives for Fiscal Year 2010/2011:

1. Continue with computer hardware replacement plan by replacing 25 Town computers.
2. Improve shared work environment by setting up SharePoint and Communicator applications for improved communication and productivity.
3. Implement System Center, which will allow all computers to be updated automatically with security patches and system inventory management.
4. Develop, implement, and test a comprehensive Disaster Recovery Plan.
5. Utilize Town staff to reduce the number of billable hours with IT consultant.

Fiscal Notes

* Information Technology Services is a new department in the 2010-2011 fiscal year. Prior year expenditures were tracked in the Non-Departmental budgetary unit.
* Consulting Services (7100) was previously tracked in the Non-Departmental (01-20-17-7100) budget unit.
* Staff salary related expenditures are based on the amount of time that in-house staff members spend working on IT related tasks rather than utilizing the outside consultants.
* Software Reoccurring Fees (7042) consists of annual Symantec Anti-Virus and Microsoft Office Professional software maintenance fees.

Information Technology Services
Fund 01-20-18

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	0	0	0	0	9,723	9,237	9,237	9237.00%
6010	FICA	0	0	0	0	603	573	573	573.00%
6011	Medicare	0	0	0	0	141	134	134	134.00%
6012	Retirement	0	0	0	0	958	910	910	910.00%
6013	Unemployment Insurance	0	0	0	0	15	15	15	15.00%
6014	Workman's Compensation	0	0	0	0	24	23	23	23.00%
6020	Health, Dental, Life & STD Insurance	0	0	0	0	1,280	1,280	1,280	1280.00%
	Total Salary Expenditures	$ -	$ -	$ -	$ -	$ 12,743	$ 12,171	$ 12,171	12171.00%
	Operational Expenditures								
7041	Internet Wireless Access	0	0	0	0	8,400	8,400	8,400	8400.00%
7042	Software Reoccurring Fees	0	0	0	0	2,750	2,750	2,750	2750.00%
7100	Consulting Services	0	0	0	0	54,080	54,080	54,080	54080.00%
	Total Operation Expenditures	$ -	$ -	$ -	$ -	$ 65,230	$ 65,230	$ 65,230	65230.00%
	Total Expenditures	$ -	$ -	$ -	$ -	$ 77,973	$ 77,401	$ 77,401	77401.00%

Revenues

	Information Technology Services								
	N/A	0	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	Net <Subsidy From>/Contribution To General Purpose Revenues	$ -	$ -	$ -	$ -	$ (77,973)	$ (77,401)	$ (77,401)	-77401.00%

Maintenance

Our Mission

The Town of Camp Verde Maintenance Department maintains and preserves the Town of Camp Verde's facilities, parks, landscape and outdoor recreational facilities in a cost effective, safe and aesthetic manner for current residents, visitors and future generations. We strive to make your children's play environment as safe as possible by taking parks and playgrounds from reactive maintenance and repair, to proactive inspection, maintenance and repair.

Department Duties/Description

The Maintenance Department consists of six full time employees. It is the department's responsibility to maintain Town owned buildings, parks, Main Street landscape, pool and skate park. The Maintenance Department is responsible for the following:

* Maintain all Town owned buildings, which include, the Community Center, Rio Verde Plaza, old and new Marshal's Office, Library, Chamber of Commerce and all buildings located at our recreational sites.
* Maintain parks and landscape, which include mowing, weed eating, watering, fertilizing, tree trimming, blowing, re-seeding, litter control and spraying for weed control.
* Maintain Main Street landscaping and trash removal.
* Banners and flags on Main Street and at two banner locations.
* Supervise community service workers and adult probation.
* Make sure fire extinguishers are charged, in good working order and in proper locations at each Town facility.
* Assist with special events and programs.
* See that department vehicles and equipment are maintained on a regular basis.
* Pursue methods that enhance facility operations in terms of safety and energy efficiency.
* Maintain the Heritage Pool, which includes facility, chemicals and heating system.
* Ensure outdoor recreational facilities and parks are safe for the community.
* Meet the needs and requests of the citizens and staff in a professional manner.
* Maintain the recycle center and the Town's recycle bins.
* Work on the establishment of new park development.

Department Staffing:

Public Works Director/Engineer (0.10)
Maintenance Foreman (0.97)
Parks Lead Worker (0.99)
Maintenance Worker 1 (0.87)
Maintenance Worker 2 (0.97) * 2 vacant positions
Janitor 1 (0.99)
Janitor 2 (0.99)
Public Works Administrative Assistant (0.10)

Accomplishments for the Fiscal Year 2009/2010:

1. Completed stamped sidewalks on Town Grounds.
2. Installed sign for Rezzonico Park.
3. Installed new banner poles at intersection near Circle K.
4. Organized Maintenance Shop with shelves and cabinets.
5. Established mandatory Respiratory Protection and Asbestos Protection Programs.
6. Installed anchor system for all book shelves at the Library.
7. Established a new computer system server room including a new wall, A/C unit, and upgrading electrical.
8. Regular maintenance to buildings and structures to remove graffiti and vandalism damage.
9. Added a wireless antenna, light to flag pole, and sprinkler system at Marshal's Office facility.
10. Maintenance to ball field at Butler Park to create a new, safe, and playable infield.
11. Made repairs to roofs of Town owned buildings as well as repairs to gas and water lines at the 200 building.
12. Installed new sewer pipe and tie in from alley to Historical Society Room.
13. Completed Risk Management loss control work list.
14. Training Completed:
    Flagger Training
    Asbestos Training
    Blue Stake
    CPR, AED and First Aid
15. Fabricated and installed ADA compliant handrails.
16. Remodeled room to be used for Human Resources Office.
17. Welded, prepped, and painted the Heritage Pool slide.
18. Painted the Heritage Pool building.
19. Remodeled old "ceramics room" for file storage.
20. Moved all files from the basement to the new storage room.
21. Re-lamp light poles at Butler Park.
22. Replaced urinal in men's restroom at Butler Park.

Performance Objectives for Fiscal Year 2010/2011:

1. Coordinate with Yavapai-Apache Nation Human Resources to utilize youth workers to assist Maintenance with various projects.
2. Repair and remodel pump house.
3. Complete installation of bar-b-ques at Butler Park and Arturo Park.
4. Complete Town grounds sprinkler system, add plants to Main Street and Marshal's Office. This item is contingent on funds and time being available.

Significant Expenditure Changes:

* Increase in Building Maintenance (7510) of $20,000 for projects that staff recommends as well as items that Council has indicated should be completed. Projects and estimated costs include: HVAC maintenance contract ($7,412); energy upgrades to lighting in Gym and Library ($2,720); return air grill at Marshal's Office, this is a safety issue ($2,280); carpet cleaning ($1,470); re-route gas line behind 200 building ($640); spray Ramada with sealer and repair foam roof ($2,500); complete ADA sidewalks ($2,500); remaining funds are to cover tax, shipping, and price changes. If the projects listed cannot be funded as requested, staff is requesting Council to prioritize the list of projects to be completed.
* Addition of Chamber of Commerce Building-Maint Exps to track expenditures for the building. The building needs a termite treatment as well as rain gutters.

Fiscal Notes

* Training (7010) includes Locksmith training needed as only one person on staff can work on locks/keys as well as OSHA training for two (2) staff members as required and pool maintenance certification.
* Grounds Maintenance (7517) includes estimates for herbicide for Butler Park for invasive weeds as recommended by Yavapai Coop ($2,000); repair irrigation ditch pump motor ($256); and trees/shrubs for Main Street and Marshal's Office ($3,449).

Maintenance Department
Fund 01-20-20

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	187,652	191,169	191,169	189,468	195,768	185,979	185,979	-2.71%
6001	Overtime	2,315	2,200	2,200	263	400	400	400	-81.82%
6010	FICA	11,947	11,989	11,989	11,763	12,162	11,556	11,556	-3.62%
6011	Medicare	2,799	2,804	2,804	2,751	2,844	2,703	2,703	-3.62%
6012	Retirement	17,717	18,177	18,177	17,835	19,323	18,358	18,358	1.00%
6013	Unemployment Insurance	529	412	412	412	452	452	452	9.73%
6014	Workman's Compensation	11,000	7,817	7,817	7,311	8,542	8,116	8,116	3.82%
6020	Health, Dental, Life & STD Insurance	35,623	35,817	35,662	35,947	38,281	38,281	38,281	7.34%
	Total Salary Expenditures	**$ 269,583**	**$ 270,385**	**$ 270,230**	**$ 265,750**	**$ 277,772**	**$ 265,845**	**$ 265,845**	**-1.62%**
	Operational Expenditures								
7010	Training	1,830	1,000	1,000	670	1,800	1,800	1,800	80.00%
7015	Travel	1,337	500	500	200	500	500	500	0.00%
7020	Uniforms	2,356	2,500	2,500	2,500	2,500	2,500	2,500	0.00%
7030	Office Supplies	1,504	300	230	150	50	50	50	-78.26%
7050	Auto Repair/Maintenance	2,185	4,000	3,000	3,000	4,000	4,000	4,000	33.33%
7055	Fuel/Oil/Lube	3,642	8,000	6,000	3,206	4,000	4,000	4,000	-33.33%
7060	Electric	3,126	2,897	2,897	2,500	2,800	2,800	2,800	-3.35%
7061	Gas/Propane	197	475	690	950	650	650	650	-5.80%
7062	Water	985	524	904	1,088	750	750	750	-17.04%
7063	Sewer	352	182	352	435	350	350	350	-0.57%
7064	Waste Removal	218	189	239	260	200	200	200	-16.32%
7066	Cell Phone	1,276	1,500	1,500	1,075	1,000	1,000	1,000	-33.33%
7067	Pest Control	48	55	55	55	65	65	65	18.18%
7510	Building Maintenance	19,948	30,000	24,905	16,000	36,000	36,000	36,000	44.55%
7511	Rio Verde Plaza-Maint Exps	3,495	0	0	0	0	0	0	0.00%
7512	Safety Equipment	398	2,000	1,000	260	500	500	500	-50.00%
7513	OSHA Medical Supplies	1,070	3,000	2,000	1,130	1,800	1,800	1,800	-10.00%
7514	Graffiti Clean-Up	17	500	500	500	500	500	500	0.00%
7515	Fire Extinguishers	1,636	2,500	2,000	1,375	2,000	2,000	2,000	0.00%
7516	Park Equipment Maintenance	699	5,000	4,000	4,000	2,500	2,500	2,500	-37.50%
7517	Grounds Maintenance	1,558	14,000	10,000	5,100	8,000	8,000	8,000	-20.00%
7518	Fertilizer/Herbicides	3,561	6,000	6,000	3,300	6,000	6,000	6,000	0.00%
7519	Visitor's Center Building-Maint Exps	0	0	0	0	2,000	2,000	2,000	2000.00%
7530	Janitorial Supplies	7,765	10,000	8,000	6,650	8,000	8,000	8,000	0.00%
7531	Town Mats & Rugs	2,089	2,000	2,200	2,000	2,250	2,250	2,250	2.27%
	Total Operational Expenditures	**$ 61,290**	**$ 97,122**	**$ 80,472**	**$ 56,404**	**$ 88,215**	**$ 88,215**	**$ 88,215**	**9.62%**
	Equipment/Capital Expenditures								
8030	Maintenance Equipment	3,467	4,500	3,500	3,500	3,500	3,500	3,500	0.00%
8040	Structural	21,420	10,000	8,000	8,000	5,000	5,000	5,000	-37.50%
	Total Equipment/Capital Expenditures	**$ 24,887**	**$ 14,500**	**$ 11,500**	**$ 11,500**	**$ 8,500**	**$ 8,500**	**$ 8,500**	**-26.09%**
	Total Expenditures	**$ 355,760**	**$ 382,007**	**$ 362,202**	**$ 333,654**	**$ 374,487**	**$ 362,560**	**$ 362,560**	**0.10%**

Revenues

	Maintenance Department Revenues								
40-20-4700	Facilities Rentals	4,225	3,000	3,000	4,330	2,800	2,800	2,800	-6.67%
	Total Departmental Revenues	**$ 4,225**	**$ 3,000**	**$ 3,000**	**$ 4,330**	**$ 2,800**	**$ 2,800**	**$ 2,800**	**-6.67%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ (351,536)**	**$ (379,007)**	**$ (359,202)**	**$ (329,324)**	**$ (371,687)**	**$ (359,760)**	**$ (359,760)**	**0.16%**

Municipal Court

Our Mission

The Town of Camp Verde's Municipal Court's mission is to contribute to the quality of life in our community by fairly and impartially administering justice in the most effective, efficient, and professional manner possible.

Department Duties/Description

The Camp Verde Municipal Court is responsible for misdemeanor and civil traffic complaints filed by multiple law enforcement agencies for the matters occurring within the Town of Camp Verde's jurisdiction. The Court also provides protective orders. The Court also provides, to all individuals, equal access, professional and impartial treatment, and just resolution of all court matters.

The Municipal Court's duties include:

* Maintaining a complete docket from the time of filing through the time of purging of each filing.
* Calendaring matters to comply with Rules of Court and availability of the Judge.
* Preparation of monthly, quarterly, and annual reports to Council, Supreme Court, State Treasurer and Yavapai County Presiding Judge.
* Monitoring Judge's Orders in regards to monies owed, community restitution, probation, counseling, etc.
* Reconciling monies due from diversion programs, fines and fees, cash bonds, court bank account and disbursement of overpayments, victim restitution and bonds refunds.
* Internal monetary controls as per Supreme Courts Minimum Accounting Standards to include a Triennial Review.
* When new Legislation or new Rules of Court are updated, we are responsible for implementing these into court procedures and forms.
* Policy and procedures to insure all matters are processed timely, within authority of the law and consistent.
* Make the court accessible to the public.
* Protect victims rights.
* Presiding Judge sets and posts a Bond Schedule for the Court.

Department Staffing:

Magistrate (1)
Assistant Magistrates (2-PT)
Court Supervisor (1)
Court Clerks (3)

Accomplishments for the Fiscal Year 2009/2010:

1. Secured a Fill the Gap Grant to install and maintain audio/visual abilities to see in-custody defendants. The objective was to reduce security issues with transportation and securing defendant's held in custody appearing for court appearances.
2. Secured a second Fill the Gap Grant to pay for the maintenance and DSL line for same audio/visual equipment for the FY 2010-2011.
3. Transferred expenditures for the security system, digital recording maintenance, and legal research abilities from the Magistrate's Special Revenue Fund (05) while contributing to the Court Enhancement Account's fund balance.
4. Purchased a new HVAC unit with Court Enhancement Funds, as per court operations in ordinance. Without this funding, Maintenance would not be able to complete other scheduled projects in order to replace the Court's HVAC unit.

Performance Objectives for Fiscal Year 2010/2011:

1. Work on FARE Collections Disqualified back logs in the amount of $50,000 to improve collection amounts.
2. Utilize ACCURINT skip tracing to assist in finding current addresses to improve collection abilities.
3. Successfully complete Triennial audit review.
4. Order more defendants to pay back attorney fees, if qualified.

Significant Expenditure Changes:

* Salary related expenditures have been reduced due to the retirement of a Court Clerk and the position being held vacant.

Fiscal Notes

* Contract Labor/Services (7120) consists of $3,500 for the Court's annual financial audit and $500 for interpreters.

Department Statistics FY 2009-2010

During the Fiscal Year 2009-2010 from July 1, 2009 through March 31, 2010, the Municipal Court processed the following:

* Misdemeanor/FTA - 393
* DUI Filings - 62
* Serious Traffic - 13
* Criminal Traffic - 435
* Civil Traffic - 595
* Harassment Injunction - 16
* Order of Protection - 24

Municipal Court
Fund 01-20-30

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	211,349	253,525	243,376	245,151	203,565	196,206	196,206	-19.38%
6000	Salaries (Pro-Tem Judges)		10,000	10,000	9,999	10,000	10,000	10,000	0.00%
6010	FICA	12,872	16,339	16,088	15,819	13,241	12,785	12,785	-20.53%
6011	Medicare	3,010	3,821	3,762	3,700	3,097	2,990	2,990	-20.53%
6012	Retirement	18,960	23,831	23,451	23,044	20,051	19,326	19,326	-17.59%
6013	Unemployment Insurance	312	549	549	480	637	637	637	16.07%
6014	Workman's Compensation	548	448	440	412	408	394	394	-10.36%
6020	Health, Dental, Life & STD Insurance	18,038	29,848	29,102	29,803	25,606	25,606	25,606	-12.01%
	Total Salary Expenditures	**$ 265,090**	**$ 338,360**	**$ 326,767**	**$ 328,408**	**$ 276,605**	**$ 267,944**	**$ 267,944**	**-18.00%**
	Operational Expenditures								
7010	Training	776	2,000	1,000	1,000	800	800	800	-20.00%
7015	Travel	2,053	2,500	2,752	2,250	2,250	1,750	1,750	-36.41%
7030	Office Supplies	3,864	4,100	4,100	4,100	4,100	4,100	4,100	0.00%
7035	Subscriptions/Memberships	125	200	200	200	125	125	125	-37.50%
7036	Books/Tapes/Publications	920	1,000	1,075	1,075	1,075	1,075	1,075	0.00%
7037	Printing	672	1,000	500	500	300	300	300	-40.00%
7039	Postage	0	1,282	1,282	1,282	1,282	1,282	1,282	0.00%
7060	Electric	3,090	3,250	3,250	3,250	3,000	3,000	3,000	-7.69%
7061	Gas/Propane	455	365	515	482	482	482	482	-6.41%
7062	Water	868	193	861	765	765	765	765	-11.15%
7063	Sewer	751	607	737	695	695	695	695	-5.70%
7064	Waste Removal	295	205	255	216	216	216	216	-15.29%
7065	Telephone	0	480	183	17	183	183	183	0.27%
7067	Pest Control	72	80	80	80	80	80	80	0.00%
7120	Contract Labor/Services	5,957	4,500	500	17	4,000	4,000	4,000	700.00%
7210	Credit Card Processing Fees	2,384	2,000	2,450	2,169	2,500	2,500	2,500	2.04%
7555	Court Appointed Attorneys	32,548	28,500	26,500	22,000	22,000	22,000	22,000	-16.98%
7558	Jury Fees	187	200	250	200	200	200	200	-20.00%
7559	Recording System	534	0	0	0	0	0	0	0.00%
7570	Security System	311	0	0	0	0	0	0	0.00%
	Total Operational Expenditures	**$ 55,861**	**$ 52,462**	**$ 46,490**	**$ 40,298**	**$ 44,053**	**$ 43,553**	**$ 43,553**	**-6.32%**
	Equipment/Capital Expenditures								
8000	Office Equipment/Furniture	1,281	1,000	500	250	500	500	500	0.00%
8020	Equipment Lease	13,182	0	0	0	0	0	0	0.00%
	Total Equipment/Capital Expenditures	**$ 14,463**	**$ 1,000**	**$ 500**	**$ 250**	**$ 500**	**$ 500**	**$ 500**	**0.00%**
	Total Expenditures	**$ 335,414**	**$ 391,823**	**$ 373,757**	**$ 368,956**	**$ 321,158**	**$ 311,997**	**$ 311,997**	**-16.52%**

Revenues

	Municipal Court Revenues								
40-30-4130	Fines/Fees & Forfeitures	168,241	246,940	246,940	176,220	201,868	201,868	201,868	-18.25%
40-30-4310	Court Appt Attorney Reimb	17,213	21,605	21,605	12,315	12,315	12,315	12,315	-43.00%
40-30-4110	Credit Card Fees Collected	0	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**$ 185,454**	**$ 268,545**	**$ 268,545**	**$ 188,535**	**$ 214,183**	**$ 214,183**	**$ 214,183**	**-20.24%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ (149,960)**	**$ (123,278)**	**$ (105,212)**	**$ (180,421)**	**$ (106,975)**	**$ (97,814)**	**$ (97,814)**	**-7.03%**

Public Works Department

Our Mission

The Town of Camp Verde's Public Works Department's mission is to develop and maintain the Town's infrastructure of streets, storm water utilities, facilities and parks while supporting the economic growth of the Town. The Department provides effective street, facilities and parks maintenance, environmental services and project management for Town projects.

Department Duties/Description

The Public Works Department includes five divisions: Engineering, Streets, Storm Water, Facilities Maintenance and Janitorial, and Parks & Recreation Divisions. Future growth may increase the Department with the addition of a Utilities Division. The Public Works Director oversees Engineering, Storm Water, Streets, Facilities Maintenance and Janitorial, and Parks and Recreation. The Engineering Division works closely with Community Development to provide Plan and Engineering Design Review for public improvements and Town projects along with maintaining the Standards, Codes, and Ordinances to use as a guide for current and future development. It is anticipated that the design work for Finnie Flat Sidewalk Improvement Grant will be completed and ready to move to construction in 2011. This project is funded in part through an ADOT Transportation Enhancement Grant. Construction is being bid and supervised by ADOT in order to coordinate ADOT's project along HWY 260.

Department Staffing:

Public Works Director/Engineer (0.50)
Public Works Administrative Assistant (0.35)
Special Projects Coordinator (0.10)
Public Works Project Manager (0.10) - currently vacant

Accomplishments for the Fiscal Year 2009/2010:

1. Completed the Small Area Transportation Study.
2. Participated with regional technical and transportation planning organizations (NACOG and VVTPO).
3. Applied for and received an Energy Efficiency and Conservation Block Grant (EECBG) for the retrofit of nine (9) HVAC units on the Public Works building.
4. Completion of the Environmental Study and 30 percent Design Plans for the Finnie Flat Road Sidewalk Project.
5. Public Improvement Plan Review Fees adopted by Council.

Performance Objectives for Fiscal Year 2010/2011:

1. Fill the vacant Street Inspector position shared between Public Works and Streets with a Public Works Project Manager. This position will be technical in nature and provide assistance in several divisions within the Department including Streets, Storm Water, and Engineering.
2. Complete the Energy Efficiency and Conservation Block Grant (EECBG) retrofit project.
3. Complete the design work, obtain right-of-way, and work with ADOT to obtain bids for the Finnie Flat Road Sidewalk Project.
4. Continue participation in local and regional technical and transportation planning organizations (NACOG and VVTPO).
5. Work with Yavapai County to increase the Intergovernmental Agreement (IGA) funding for Cliffs Parkway/Finnie Flat Road Drainage Project.
6. Complete the removal of the old Marshals Office trailer and make the repairs to the Library Building.
7. Management of the Rio Verde Plaza remodel design and construction project.
8. Complete the purchase of the Industrial Drive property for a Public Works Yard or follow Council Direction for the relocation of the Public Works Yard to another location.
9. Continue to work with SRP and/or engineers to develop the Community Park water source and possible additional infrastructure.
10. Follow the direction of Council with respect to a possible Transit Study in order to determine the transit needs and the ability of Camp Verde to provide transit service.
11. Provide engineering support to Community Development.

Significant Expenditure Changes:

* The cancellation of LTAF and LTAF II revenues by the State of Arizona has resulted in reduced operating budgets that will adversely affect the ability to maintain our infrastructure and provide basic services that the citizens have come to expect and call for. Request that Council consider supplementing the HURF Fund with a percentage of sales tax revenue.
* Establishing a Public Works Yard will require a Capital Improvement Projects (CIP) request for any position that the Council takes on this project.

Fiscal Notes

* Consulting Services (7100) in the amount of $10,500 is requested to provide language and drawings for the Engineering and Construction Standards, Engineering Plan Review Fees, and the Adequate Public Improvement Ordinance. Also, to provide any engineering or other professional services that may be needed such as structural plan reviews, design work and specifications.
* Main Street Encroachments (8712) in the amount of $23,000 is requested to fulfill the requirements set forth in Ordinance 2002-A226 adopted by Council in 2003 which requires the Town to issue encroachment permits to fifteen (15) parcels that were effected in the Main Street Improvements Program. Portions of each parcel lay in the Town's right-of-way (ROW). Surveys of each parcel and recording fees will be incurred.
* Engineering Plan Review Fees (4140). The preparation of the Engineering Plan Review Fees includes researching other communities' plan review fees throughout the State. The Public Works Department has compiled all of the information and is currently reviewing the fees and adjusting them to be appropriate for Camp Verde. The other consideration prior to seeking Council approval for the fees is the ongoing preparation of the Engineering Construction Standards and an Adequate Public Improvements Ordinance. Because of the inter-relationship between these three documents (which all require Council approval and adoption), the Public Works Department plans to submit all three together for approval assuring that they work in concert with each other. The Public Works Department is scheduling to have all three documents ready for Council review by April 2010.
* The vacant Streets Inspector position provides the opportunity for the Town to replace this position with a Public Works Project Manager. This title change better defines the position objective which will be more technical in nature; providing much needed practical assistance in the HURF/Streets Division, professional and technical guidance for the Storm Water Division, and to a lesser extent, over flow plan reviews and inter-departmental support for the Engineering Division. This salary and related expenditures for this position are shared between the Public Works Department, Storm Water Management, and HURF/Streets.

Public Works/Engineer
Fund 01-20-40

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	62,814	82,607	90,232	88,818	63,379	60,210	60,210	-33.27%
6010	FICA	3,895	5,122	5,594	5,507	3,929	3,733	3,733	-33.27%
6011	Medicare	911	1,198	1,309	1,288	919	873	873	-33.30%
6012	Retirement	5,936	7,765	8,482	8,349	6,243	5,931	5,931	-30.08%
6013	Unemployment Insurance	67	1,009	1,009	350	79	79	79	-92.13%
6014	Workman's Compensation	1,556	1,153	1,153	771	914	868	868	-24.72%
6020	Health, Dental, Life & STD Insurance	4,235	7,910	8,962	8,970	6,722	6,722	6,722	-25.00%
	Total Salary Expenditures	**79,414**	**106,764**	**116,741**	**114,053**	**82,184**	**78,415**	**78,415**	**-32.83%**
	Operational Expenditures								
7010	Training	0	500	500	25	500	500	500	0.00%
7015	Travel	37	500	500	15	500	500	500	0.00%
7030	Office Supplies	546	700	700	700	700	700	700	0.00%
7035	Subscriptions/Memberships	89	400	400	350	400	400	400	0.00%
7036	Books/Tapes/Publications	274	250	50	150	250	250	250	400.00%
7037	Printing	100	200	200	150	200	200	200	0.00%
7040	Computer Services/Software	650	1,000	1,000	0	1,000	1,000	1,000	0.00%
7060	Electric	1,150	1,206	1,206	850	1,000	1,000	1,000	-17.08%
7061	Gas/Propane	75	200	300	300	300	300	300	0.00%
7062	Water	319	250	450	350	350	350	350	-22.22%
7063	Sewer	135	140	140	140	140	140	140	0.00%
7064	Waste Removal	78	90	90	85	90	90	90	0.00%
7065	Telephone	0	480	80	0	80	80	80	0.00%
7067	Pest Control	13	21	21	20	20	20	20	-4.76%
7100	Consulting Services	3,859	20,000	10,780	6,250	10,500	10,500	9,500	-11.87%
7110	Legal Services	682	2,500	2,000	750	2,000	2,000	2,000	0.00%
7590	County Flood Control Items	54,619	0	0	0	0	0	0	0.00%
	Total Operational Expenditures	**62,627**	**28,437**	**18,417**	**10,135**	**18,030**	**18,030**	**17,030**	**-7.53%**
	Equipment/Capital Expenditures								
8000	Office Equipment/Furniture	108	250	150	0	250	250	250	66.67%
8010	Computer Equipment	500	1,500	1,000	600	1,000	1,000	1,000	0.00%
8712	Main Street Surveys & Encroachment Easements	0	25,000	25,000	0	23,000	23,000	23,000	-8.00%
	Total Equipment/Capital Expenditures	**608**	**26,750**	**26,150**	**600**	**24,250**	**24,250**	**24,250**	**-7.27%**
	Total Expenditures	**142,649**	**161,951**	**161,308**	**124,788**	**124,464**	**120,695**	**119,695**	**-25.80%**

Revenues

	Public Works/Engineer Revenues								
40-40-4140	Engineer Plan Review Fees	852	0	0	0	0	0	0	0.00%
40-40-4320	County Flood Control Items Reimbursements	54,615	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**55,466**	-	-	-	-	-	-	**0.00%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ (87,182)**	**$ (161,951)**	**$ (161,308)**	**$ (124,788)**	**$ (124,464)**	**$ (120,695)**	**$ (119,695)**	**-25.80%**

Storm Water Management

Our Mission

The mission of the Storm Water Management Division is to provide environmental protection, minimize the impacts to public and private property due to flooding and to promote public health and safety through the implementation of storm water regulations, policies and engineering.

Department Duties/Description

The Storm Water Management Division is a division of the Public Works Department. It is the responsibility of Storm Water Management to ensure that the public and private facilities within the Town's corporate boundary are compliant with all applicable floodplain and storm water regulations, policies and design criteria. Storm Water Management works closely with Yavapai County Flood Control District to establish and maintain consistent policies and criteria that ensures the uniform construction of all drainage infrastructure within the Town of Camp Verde.

Department Staffing:

Public Works Director/Engineer (0.10)
Public Works Project Manager (0.10) - currently vacant
Streets Foreman (0.04)
Medium Equipment Operator 1 (0.04)
Medium Equipment Operator 2 (0.04)
Heavy Equipment Operator (vacant)
Special Projects Coordinator (0.10)

Accomplishments for the Fiscal Year 2009/2010:

1. Completed the design work for the Cliffs Parkway/Finnie Flats Road Drainage Project.
2. Maintenance of, including some upgrades to, drainage basins and storm water structures in the Town's right-of-ways.
3. Attendance of Northern Arizona Storm Water Pollution Alliance meetings in order to represent Camp Verde in matters of permitting and changes to ADEQ regulations.
4. Submitted the annual MS4 report to ADEQ and completed required street sweeping.
5. Continued support of the Stewards of Public Lands in clean-up events.

Performance Objectives for Fiscal Year 2010/2011:

1. Hire a Project Manager for Public Works. This new position will spend some time in Storm Water to further develop this division.
2. Work with Yavapai County Flood Control to obtain necessary additional funding to complete the Cliffs Drainage Project.
3. Work with Yavapai County Flood Control and FEMA to develop and establish flood plain records for new and existing structures.
4. Complete several minor drainage projects in critical neighborhood areas in Camp Verde.
5. Develop a master list of all Town owned storm water structures.
6. Develop a maintenance schedule for all Town owned storm water structures.

Significant Expenditure Changes:

*

Fiscal Notes

* The Town is requesting from Yavapai County to rollover $314,529.53 for the construction of the Cliffs Parkway/Finnie Flat Road Drainage work. The Town will also request additional funds from Yavapai County so that the entire drainage project may be completed.
* The Public Works Department requires that a crucial staffing position be filled. The person hired will fill important gaps in the Streets and Storm Water Divisions. While the new hire will initially and primarily be responsible for critical organization and technical work in the Streets Division, the position will also be devoting a portion of their time to the Storm Water Division and Engineering.
* In 1972, the Federal Clean Water Act was passed. As stewards of approximately 18.5 miles of the Verde River (listed as an impaired waterway) we can expect growing scrutiny from Federal and State agencies. Current staff has been cut so that there is only time for the most basic duties to maintain minimal responsibilities. There is not the time, the staff, nor the expertise to develop a functioning Storm Water Management Plan as mandated under the Clean Water Act. Street Crew time is required to maintain tasks specific to Storm Water construction and management. General Funds are critical to provide and cover these needs. The very minimal staff time is included in salary expenditures.
* Consulting Services (7100) in the amount of $1,440 is requested to provide engineering, hydrologic and other professional consulting services necessary to correct the Storm Water problems and maintain the infrastructure to meet regulatory requirements as well as the annual ADEQ report.
* Yavapai County Flood Control (7590 and 4320) are comprised of monies provided by Yavapai County for the first portion of the Cliffs Parkway Drainage Channel. This amount does not contain sufficient funds to fully mitigate the storm water/drainage flows in the Cliffs Subdivision, Outpost Mall, and Town Homes. Staff will be working with Yavapai County to increase the funding to complete the design. Funds from the grant may not be used to support departmental needs. All reimbursements must be for actual scoping, design, and construction of the channel.
* The vacant Streets Inspector position provides the opportunity for the Town to replace this position with a Public Works Project Manager. This title change better defines the position objective which will be more technical in nature; providing much needed practical assistance in the HURF/Streets Division, professional and technical guidance for the Storm Water Division, and to a lesser extent, over flow plan reviews and inter-departmental support for the Engineering Division. This salary and related expenditures for this position are shared between the Public Works Department, Storm Water Management, and HURF/Streets.

Storm Water Management
Fund 01-20-41

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	0	25,262	17,637	8,860	21,359	20,291	20,291	15.05%
6010	FICA	0	1,566	1,094	549	1,324	1,258	1,258	14.99%
6011	Medicare	0	366	255	128	310	294	294	15.38%
6012	Retirement	0	2,375	1,658	833	2,104	1,999	1,999	20.54%
6013	Unemployment Insurance	0	38	38	10	32	32	32	-16.44%
6014	Workman's Compensation	0	671	671	577	713	678	678	1.02%
6020	Health, Dental, Life & STD Insurance	0	3,343	2,291	1,253	2,689	2,689	2,689	17.36%
	Total Salary Expenditures	-	**33,621**	**23,644**	**12,211**	**28,530**	**27,240**	**27,240**	**15.21%**
	Operational Expenditures								
7010	Training	0	200	200	0	200	200	200	0.00%
7015	Travel	0	50	50	0	0	0	0	-100.00%
7030	Office Supplies	0	50	200	46	50	50	50	-75.00%
7035	Subscriptions/Memberships	0	100	100	0	100	100	100	0.00%
7036	Books/Tapes/Publications	0	100	100	0	100	100	100	0.00%
7037	Printing	0	200	200	0	150	150	150	-25.00%
7100	Consulting Services	0	1,500	1,350	0	1,400	1,400	1,400	3.70%
7110	Legal Services	0	500	500	0	500	500	500	0.00%
7590	Yavapai County Flood Control Items	0	373,874	373,874	46,380	314,530	314,530	314,530	-15.87%
	Total Operational Expenditures	-	**376,574**	**376,574**	**46,426**	**317,030**	**317,030**	**317,030**	**-15.81%**
	Equipment/Capital Expenditures								
8000	Office Equipment/Furniture	0	0	0	0	0	0	0	0.00%
8010	Computer Equipment	0	0	0	0	0	0	0	0.00%
	Total Equipment/Capital Expenditures	-	-	-	-	-	-	-	**0.00%**
	Total Expenditures	-	**410,195**	**400,218**	**58,637**	**345,560**	**344,270**	**344,270**	**-13.98%**

Revenues

	Storm Water Management Revenues								
43-41-4320	Yavapai County Flood Control - IGA	0	373,874	373,874	46,380	314,530	314,530	314,530	-15.87%
	Total Departmental Revenues	-	**373,874**	**373,874**	**46,380**	**314,530**	**314,530**	**314,530**	**-15.87%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	-	**(36,321)**	**(26,344)**	**(12,257)**	**(31,030)**	**(29,740)**	**(29,740)**	**12.89%**

Community Development

Our Mission

The Town of Camp Verde's Community Development Department strives to manage growth through planning, zoning and building services while providing professional, competent, and consistent service to the public in order to enhance the community and the lives of the residents while protecting our heritage and natural surroundings in a manner that will maintain a balance between the quality of life and the economic stability of the Town.

Department Duties/Description

The Community Development Department oversees and prepares department procedures for the development process within the Town of Camp Verde. This division of the Department performs the management activities and is the direct contact to the Town Council and Town Manager. This division provides for and facilitates the activities and functions of Planning & Zoning Commission and the Board of Adjustments for the public hearing process to include the following:

* Scheduling of Public Hearings once the applicant has made a complete submittal and received all staff approvals to be heard.
* Posting of all Public Hearings and sending out the 300 foot contact letters as required by State Law.
* Preparing all staff reports to the Council, Commission, and the Board of Adjustments.

Department Staffing:

Community Development Director (vacant)
Senior Planner/Acting Community Development Director (0.40)
Assistant Planner/Administrative Assistant (0.10)

Accomplishments for the Fiscal Year 2009/2010:

1. Participated in Management Team review of the following:
   * Prepared a comprehensive code issue matrix for the re-write consultants and participated in all ZORC-ZTAC and neighborhood meetings to provide technical input.
   * Developed innovative methods to reduce the Department's budgets to meet the fiscal year 2009-2010 budget shortfalls.
   * State Historic Preservation Office charrette program.
   * Participated with the Public Works Department in revising and simplifying the Design Review process.
   * Educate the public via public service announcements on air quality for fireplaces and woodstoves.
   * Continued education for Boards and Commissions on aspects of their responsibility.
2. As a part of developing innovative strategies to reduce the Department's budget, we have implemented basic cross training of Department employees. This covers certain aspects of each individual employee's responsibilities to insure good customer service during absences.
3. Intergovernmental Agreement with Yavapai County Building Department for Building Official services.
4. Meetings Attended (includes meetings with the public and other departments):
   * Acting Community Development Director - 92
   * Assistant Planner/Administrative Assistant - 53
5. Customer Service (includes the Planning & Zoning Department only):
   * Phone calls taken - 3,498
   * Customers assisted at the counter - 541
6. Acting Community Development Director also participated in the Zellner-California Hotwood mediation and the Montezuma Heights Airpark Use Permit conflict with violations.

Performance Objectives for Fiscal Year 2010/2011:

1. Management of Building Department, Current Planning, Long Range Planning, and Code Enforcement Divisions.
2. Continued participation in the ZORC and ZTAC code re-write.
3. Continued participation in the Development Review Team with Public Works.
4. Continue to provide educational presentations for the Planning & Zoning Commission, the Board of Adjustment and Appeals, with Mayor and Council participating. These presentations to the Boards and Commissions will cover responsibilities under the Planning & Zoning Ordinance.

Significant Expenditure Changes:

* If a Community Development Director is appointed during the fiscal year, an increase in salary related expenditures is probable. No amounts are budgeted at this time for a Community Development Director.

Fiscal Notes

* All utility expenditures for the following departments are included in the Community Development Department:

Community Development	Long Range Planning
Building Department	Code Enforcement
Current Planning	

Community Development
Fund 01-20-50

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
Expenditures									
6000	Salaries	179,934	18,361	60,053	60,452	24,933	23,686	23,686	-60.56%
6010	FICA	10,842	1,138	3,724	3,748	1,546	1,469	1,469	-60.56%
6011	Medicare	2,535	266	871	877	362	343	343	-60.57%
6012	Retirement	17,003	1,726	5,839	5,682	2,456	2,333	2,333	-60.04%
6013	Unemployment Insurance	214	82	68	76	38	38	38	-44.64%
6014	Workman's Compensation	1,832	66	456	432	293	279	279	-38.94%
6020	Health, Dental, Life & STD Insurance	20,587	7,163	6,856	6,859	3,201	3,201	3,201	-53.31%
	Total Salary Expenditures	**$ 232,948**	**$ 28,802**	**$ 77,866**	**$ 78,126**	**$ 32,828**	**$ 31,348**	**$ 31,348**	**-59.74%**
	Operational Expenditures								
7010	Training	350	200	0	0	500	500	500	500.00%
7015	Travel	306	200	0	0	200	200	200	200.00%
7030	Office Supplies	3,854	525	249	166	300	300	300	20.48%
7035	Subscriptions/Memberships	732	657	677	677	400	400	400	-40.92%
7036	Books/Tapes/Publications	292	25	0	0	0	0	0	0.00%
7037	Printing	184	25	15	15	50	50	50	50.00%
7038	Advertising	891	100	100	0	100	100	100	0.00%
7039	Postage	78	1,051	1,051	0	400	400	400	-61.94%
7040	Computer Services/Software	422	500	250	46	400	400	400	60.00%
7050	Auto Repair/Maintenance	1,306	1,000	300	48	400	400	400	33.33%
7055	Fuel/Oil/Lube	614	850	480	252	400	400	400	-16.67%
7060	Electric	1,407	1,399	1,799	1,836	1,835	1,835	1,835	2.00%
7061	Gas/Propane	202	265	300	357	360	360	360	20.00%
7062	Water	430	129	459	458	460	460	460	0.22%
7063	Sewer	325	79	474	530	530	530	530	11.81%
7064	Waste Removal	131	183	183	146	150	150	150	-18.03%
7066	Cell Phone	344	1	1	0	130	130	130	12900.00%
7067	Pest Control	32	50	50	43	50	50	50	0.00%
7100	Consulting Services	2,098	0	0	0	0	0	0	0.00%
7110	Legal Services	68,780	4,000	4,000	760	1,000	1,000	1,000	-75.00%
7300	Commission Expense	619	0	0	0	0	0	0	0.00%
7512	Safety Equipment	11	50	50	44	75	75	75	50.00%
7560	Maps/Cartography	82	25	0	0	50	50	50	50.00%
7561	General Plan	0	250	0	0	0	0	0	0.00%
7581	Recording Fees	38	0	0	0	0	0	0	0.00%
	Total Operational Expenditures	**$ 83,529**	**$ 11,564**	**$ 10,438**	**$ 5,378**	**$ 7,790**	**$ 7,790**	**$ 7,790**	**-25.37%**
	Equipment/Capital Expenditures								
8000	Office Equipment/Furniture	38	100	0	0	100	100	100	10000.00%
8010	Computer Equipment	0	1,000	0	1	500	500	500	50000.00%
8020	Equipment Lease	1,863	142	17	0	800	800	800	4605.88%
	Total Equipment/Capital Expenditures	**$ 1,901**	**$ 1,242**	**$ 17**	**$ 1**	**$ 1,400**	**$ 1,400**	**$ 1,400**	**8135.29%**
	Total Expenditures	**$ 318,377**	**$ 41,608**	**$ 88,321**	**$ 83,505**	**$ 42,018**	**$ 40,538**	**$ 40,538**	**-54.10%**
	Revenues								
	Community Development Revenues								
40-50-4100	Copies	285	0	0	130	150	150	150	150.00%
40-50-4141	Permit Fees	13,100	0	0	0	0	0	0	0.00%
40-50-4142	Zoning Fines	5,552	0	0	0	0	0	0	0.00%
40-50-4144	Recording Fees	34	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**$ 18,971**	**$ -**	**$ -**	**$ 130**	**$ 150**	**$ 150**	**$ 150**	**150.00%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ (299,406)**	**$ (41,608)**	**$ (88,321)**	**$ (83,375)**	**$ (41,868)**	**$ (40,388)**	**$ (40,388)**	**-54.27%**

Building Department

Our Mission

The Town of Camp Verde's Building Department's mission is to provide the public with excellent customer service through our professionalism, dedication, and commitment to excellence. We are committed to providing our customers the most successful permitting experience possible before, during and after construction with expedient permit processing and inspection services.

Department Duties/Description

The Building Department is responsible for enforcing all building codes and other applicable codes adopted by the Town of Camp Verde and to establish the minimum requirement to safeguard the public health, safety and general welfare through means of egress facilities, strength, sanitation, adequate light and ventilation, energy conservation, and safety to life and property from fire and other hazards attributed to the built environment and to provide safety to firefighters and emergency responders during emergency operations. Duties include:

* Review, document, record and maintain the records of all permit submittals, inspection records and historical information.
* Provide plan review to ensure that the plans submitted are designed to meet the requirements of the adopted building codes.
* Provide inspections during each phase of construction, checking for structural strength, adequate sanitation and water, ventilation, stability, egress/ingress and safety from fire and other hazards.
* Provide monthly building information to the Department of Commerce, ASU Realty Studies Division and the Building Statistics Department.
* Research permit history for Realtors, lending companies and prospective property owners.
* Verify all contractors are licensed through the Arizona Registrar of Contractors (ROC) and that their license covers the scope of work to be performed.
* Provide information for the Office of Manufactured Housing yearly audit.
* Correspond with several departments and governmental agencies to obtain approvals of submitted documents for construction.

Department Staffing:

Community Development Director (vacant)
Senior Planner/Acting Community Development Director (0.10)
Chief Building Official (Contracted Service)
Building Inspector (0.70)
Administrative Assistant (0.97)

Accomplishments for the Fiscal Year 2009/2010:

1. Prepared documents/attended Council meetings for adoption of the 2006 International Codes, Technical Amendments and Administrative Building Code - August 2009.
2. Prepared documents/attended Council meeting for adoption of amended Building Fees - January 2010.
3. Training - CPR/AED Certification
4. Training - Fire Extinguisher Certification
5. Arizona Building Official Spring Institute Continuing Education Classes: Understanding Soils, Fire Stop Plan Review/Inspection, Solar and Wind Electrical Systems, Green Building Standard, Managing During Recession/Adaptive Reuse and Electrical Special Occupancies - April 2010.
6. Arizona Building Official Grand Canyon Chapter Secretary - Robert Foreman
7. Continued efforts to improve (daily, weekly, monthly, annual) reporting practices.
8. Continued monthly and quarterly reporting and collection/disbursement of Camp Verde Fire District Review Fees.
9. Continued efforts in updating permit information and procedures.
10. The following certifications were acquired by Building Inspector Robert Foreman: Building Code Official (2 certifications); Commercial Plumbing Inspector; Commercial Mechanical Inspector and Commercial Electrical Inspector.
11. Participation in Planning and Zoning Ordinance Re-Write.
12. Prepared 2010-2011 Building Budget for Adoption - Becky Oium.
13. Attended several Council/Staff meetings throughout the year regarding building issues/items on the agenda.

Performance Objectives for Fiscal Year 2010/2011:

1. Robert Foreman - Fire Inspector I and Fire Inspector II Certifications.
2. Becky Oium - Plans Examiner Certification
3. Continue Intergovernmental Agreement with Yavapai County for Building Department Services.
4. Continue Intergovernmental Agreement with Camp Verde Fire District for Fire Services.

Significant Expenditure Changes:

* Permit Fees (01-40-51-4141) and Building Permits (01-40-51-4143) are being combined in order to simplify the budget and reporting processes.

Fiscal Notes

* Consulting Services (7100) in the amount of $10,000 is requested to continue the IGA with Yavapai County to provide Building Official services to the Town of Camp Verde in lieu of hiring a full time Chief Building Official.

Department Statistics 2009/2010 (as of March 2010):

* Permits - 313
* Inspections - 946
* Plan Reviews - 147
* Phone Calls - 3,096
* Customers - 1,560

Building Department
Fund 01-20-51

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	69,189	60,661	69,064	66,321	65,177	61,918	61,918	-10.35%
6010	FICA	4,268	3,761	4,282	4,095	4,041	3,839	3,839	-10.35%
6011	Medicare	998	880	1,003	958	945	898	898	-10.45%
6012	Retirement	6,503	5,702	6,530	6,234	6,420	6,099	6,099	-6.61%
6013	Unemployment Insurance	122	110	139	103	134	134	134	-3.83%
6014	Workman's Compensation	839	304	450	308	488	464	464	3.12%
6020	Health, Dental, Life & STD Insurance	11,219	9,551	11,577	9,946	11,331	11,331	11,331	-2.13%
	Total Salary Expenditures	**$ 93,138**	**$ 80,969**	**$ 93,045**	**$ 87,965**	**$ 88,535**	**$ 84,682**	**$ 84,682**	**-8.99%**
	Operating Expenditures								
7010	Training	250	1,000	1,000	1,000	150	350	350	-65.00%
7015	Travel	8	100	100	100	50	100	100	0.00%
7030	Office Supplies	1,946	2,000	1,650	1,650	1,500	1,500	1,500	-9.09%
7035	Subscriptions/Memberships	99	250	250	250	250	250	250	0.00%
7036	Books/Tapes/Publications	100	250	1,559	883	250	250	250	-83.96%
7037	Printing	362	350	350	336	525	525	525	50.00%
7038	Advertising	150	50	52	52	50	50	50	-3.85%
7039	Postage	99	100	100	100	100	100	100	0.00%
7040	Computer Services/Software	0	500	500	0	500	0	0	-100.00%
7050	Auto Repair/Maintenance	978	1,000	1,070	1,000	1,000	1,000	1,000	-6.54%
7055	Fuel/Oil/Lube	1,088	2,400	1,900	1,200	1,500	1,500	1,500	-21.05%
7060	Electric	1,488	1,516	1,516	1,400	1,650	1,650	1,650	8.84%
7061	Gas/Propane	219	287	287	270	325	325	325	13.24%
7062	Water	333	140	325	295	350	350	350	7.69%
7063	Sewer	352	500	400	385	470	470	470	17.50%
7064	Waste Removal	142	198	113	105	126	126	126	11.50%
7066	Cell Phone	485	600	300	251	300	300	300	0.00%
7067	Pest Control	35	55	55	32	40	40	40	-27.27%
7100	Consulting Services	17,725	10,000	9,750	6,650	10,000	10,000	10,000	2.56%
7110	Legal Services	500	2,500	2,500	870	250	250	250	-90.00%
7210	Credit Card Processing Fees	1,202	1,250	1,000	715	1,000	1,000	1,000	0.00%
7512	Safety Equipment	0	50	50	44	50	50	50	0.00%
	Total Operating Expenditures	**$ 27,560**	**$ 25,096**	**$ 24,827**	**$ 17,588**	**$ 20,436**	**$ 20,186**	**$ 20,186**	**-18.69%**
	Equipment/Capital Expenditures								
8000	Office Equipment/Furniture	38	100	0	0	100	100	100	100.00%
8010	Computer Equipment	0	500	231	0	500	500	500	116.45%
8020	Equipment Lease	1,863	1,500	1,120	1,150	1,500	1,500	1,500	33.93%
	Total Equipment/Capital Expenditures	**$ 1,901**	**$ 2,100**	**$ 1,351**	**$ 1,150**	**$ 2,100**	**$ 2,100**	**$ 2,100**	**55.44%**
	Total Expenditures	**$ 122,600**	**$ 108,165**	**$ 119,223**	**$ 106,703**	**$ 111,071**	**$ 106,968**	**$ 106,968**	**-10.28%**

Revenues

	Building Department Revenues								
40-51-4110	Credit Card Fees Collected	0	0	0	0	0	0	0	0.00%
40-51-4140	Plan Review Fees	58,340	39,500	39,500	36,000	32,400	32,400	32,400	-17.97%
40-51-4141	Permit Fees	22,675	14,175	14,175	12,500	0	0	0	-100.00%
40-51-4143	Building Permits	120,391	72,900	72,900	56,925	62,500	62,500	62,500	-14.27%
	Total Departmental Revenues	**$ 201,407**	**$ 126,575**	**$ 126,575**	**$ 105,425**	**$ 94,900**	**$ 94,900**	**$ 94,900**	**-25.02%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ 78,807**	**$ 18,410**	**$ 7,352**	**$ (1,278)**	**$ (16,171)**	**$ (12,068)**	**$ (12,068)**	**-264.14%**

Current Planning

Our Mission

The Town of Camp Verde's Community Development Department strives to manage growth through planning, zoning and building services while providing professional, competent, and consistent service to the public in order to enhance the community and the lives of the residents while protecting our heritage and natural surroundings in a manner that will maintain a balance between the quality of life and the economic stability of the Town.

Department Duties/Description

The Current Planning division of the Community Development Department reviews and processes all new development proposals and applications, provides support to the Planning and Zoning Commission and the Design Review Board.

Department Staffing:

Community Development Director (vacant)
Senior Planner/Acting Community Development Director (0.20)
Assistant Planner/Administrative Assistant (0.85)

Accomplishments for the Fiscal Year 2009/2010:

1. Staff has processed the following applications:
   * Board of Adjustment and Appeal
   * Design Review/Appearance Standard Review
   * Minor Land Division
   * Non-Conforming Use Verification
   * General Plan Amendment
   * Use Permit
   * Zoning Map Change
2. Board meetings facilitated by Staff:
   * Design Review Board (1)
   * Planning and Zoning Commission (9)
   * Council Hears Planning and Zoning (4)
   * Board of Adjustment and Appeal (3)
3. Meetings attended:
   * Acting Community Development Director (17)
   * Assistant Planner/Administrative Assistant (17)
4. Training
   * CLE Training for Senior Planner/Acting Community Development Director
   * CPR
   * AED

Performance Objectives for Fiscal Year 2010/2011:

1. Provide customer service to the highest level possible with limited staff and conversion to a four day work week.

Significant Expenditure Changes:

*

Fiscal Notes

* Workman's Compensation calculations include 3.5 volunteers per month calculated at a $400 value per volunteer per month. This value is then multiplied by the rates set by the worker's compensation provider to find the actual premium paid. The volunteers include 50% of the Planning & Zoning Commission members.

Current Planning
Fund 01-20-52

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
Expenditures									
6000	Salaries	0	77,370	38,380	36,712	39,151	37,193	37,193	-3.09%
6010	FICA	0	4,797	2,496	2,276	2,427	2,306	2,306	-7.60%
6011	Medicare	0	1,122	600	532	568	539	539	-10.06%
6012	Retirement	0	7,273	3,822	3,451	3,856	3,664	3,664	-4.14%
6013	Unemployment Insurance	0	113	113	114	79	79	79	-30.01%
6014	Workman's Compensation	0	739	443	275	248	237	237	-46.47%
6020	Health, Dental, Life & STD Insurance	0	9,850	5,660	5,606	6,722	6,722	6,722	18.75%
	Total Salary Expenditures	**$ -**	**$ 101,264**	**$ 51,514**	**$ 48,966**	**$ 53,051**	**$ 50,740**	**$ 50,740**	**-1.50%**
	Operational Expenditures								
7010	Training	0	200	0	0	0	0	0	0.00%
7015	Travel	0	200	18	18	0	0	0	-100.00%
7030	Office Supplies	0	2,100	1,553	884	1,000	1,000	1,000	-35.61%
7035	Subscriptions/Memberships	0	0	0	0	0	0	0	0.00%
7036	Books/Tapes/Publications	0	100	38	38	0	0	0	-100.00%
7037	Printing	0	600	183	0	100	100	100	-45.36%
7038	Advertising	0	200	615	778	1,000	1,000	1,000	62.60%
7039	Postage	0	200	200	85	150	150	150	-25.00%
7040	Computer Services/Software	0	1,350	650	0	500	0	0	-100.00%
7100	Consulting Services	0	0	0	0	0	0	0	0.00%
7110	Legal Services	0	2,650	4,567	5,741	5,000	5,000	5,000	9.48%
7300	Commission Expense	0	700	79	0	0	0	0	-100.00%
7560	Maps/Cartography	0	150	25	0	25	25	25	0.00%
7581	Recording Fees	0	50	0	0	0	0	0	0.00%
	Total Operational Expenditures	**$ -**	**$ 8,500**	**$ 7,928**	**$ 7,544**	**$ 7,775**	**$ 7,275**	**$ 7,275**	**-8.24%**
	Equipment/Capital Expenditures								
8000	Office Equipment/Furniture	0	0	0	0	0	0	0	0.00%
8010	Computer Equipment	0	0	0	0	0	500	500	500.00%
8020	Equipment Lease	0	1,302	2,401	1,774	1,640	1,640	1,640	-31.70%
	Total Equipment/Capital Expenditures	**$ -**	**$ 1,302**	**$ 2,401**	**$ 1,774**	**$ 1,640**	**$ 2,140**	**$ 2,140**	**-10.87%**
	Total Expenditures	**$ -**	**$ 111,066**	**$ 61,843**	**$ 58,284**	**$ 62,466**	**$ 60,155**	**$ 60,155**	**-2.73%**
Revenues									
	Current Planning Revenues								
40-52-4141	Permit Fees	0	5,000	5,000	1,502	9,000	9,000	9,000	80.00%
40-52-4100	Copies	0	0	0	0	0	0	0	0.00%
40-52-4144	Recording Fees	0	50	50	0	0	0	0	-100.00%
	Total Departmental Revenues	**$ -**	**$ 5,050**	**$ 5,050**	**$ 1,502**	**$ 9,000**	**$ 9,000**	**$ 9,000**	**78.22%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ -**	**$ (106,016)**	**$ (56,793)**	**$ (56,782)**	**$ (53,466)**	**$ (51,155)**	**$ (51,155)**	**-9.93%**

Long Range Planning

Our Mission

The Town of Camp Verde's Community Development Department strives to manage growth through planning, zoning and building services while providing professional, competent, and consistent service to the public in order to enhance the community and the lives of the residents while protecting our heritage and natural surroundings in a manner that will maintain a balance between the quality of life and the economic stability of the Town.

Department Duties/Description

The Long Range Planning division of the Community Development Department coordinates, manages and updates the General Plan, Planning and Zoning Ordinances, and other related specific plans. This division also participates in regional planning activities with other agencies such as Yavapai County, ADOT, US Forest Service, local municipalities, and other State agencies.

Department Staffing:

Community Development Director (vacant)
Senior Planner/Acting Community Development Director (0.20)
Assistant Planner/Administrative Assistant (0.05)
Special Projects Director (0.95)
Special Projects Coordinator (0.15)

Accomplishments for the Fiscal Year 2009/2010:

1. Initiated comprehensive Planning & Zoning Ordinance Re-Write.
2. Meetings attended:
   Acting Community Development Director: three (3) Neighborhood meetings, two (2) Zoning Ordinance Technical Advisory Committee meetings.
   Special Projects Administrator: three (3) Neighborhood meetings, two (2) Zoning Ordinance Technical Advisory Committee meetings.
   Assistant Planner/Administrative Assistant: three (3) Neighborhood meetings, two (2) Zoning Ordinance Technical Advisory Committee meetings.
   Special Projects Coordinator: three (3) Neighborhood meetings, two (2) Zoning Ordinance Technical Advisory Committee meetings.

Performance Objectives for Fiscal Year 2010/2011:

1. Draft Planning & Zoning Ordinance completed by August 2010.
2. Take Draft Planning & Zoning Ordinance to public, Planning & Zoning Commission, and Council with input from ZORC and ZTAC.

Significant Expenditure Changes:

* Consulting Services (7100) decrease due to Planning & Zoning Ordinance Re-Write project scheduled completion.
* Legal Services (7110) increase due to legal review of Draft Planning & Zoning Ordinance.

Fiscal Notes

* Workman's Compensation calculations include 3.5 volunteers per month calculated at a $400 value per volunteer per month. This value is then multiplied by the rates set by the worker's compensation provider to find the actual premium paid. The volunteers include 50% of the Planning & Zoning Commission members.
* Consulting Services (7100) is to fund the remaining contract with Dava & Associates for the code revision project.

Long Range Planning
Fund 01-20-53

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	0	93,340	63,347	63,264	71,445	67,873	67,873	7.14%
6010	FICA	0	5,787	4,919	3,922	4,430	4,208	4,208	-14.46%
6011	Medicare	0	1,353	1,150	917	1,036	984	984	-14.43%
6012	Retirement	0	8,774	6,159	5,947	7,037	6,685	6,685	8.55%
6013	Unemployment Insurance	0	120	106	89	102	102	102	-3.97%
6014	Workman's Compensation	0	403	372	186	327	313	313	-16.06%
6020	Health, Dental, Life & STD Insurance	0	10,447	7,395	7,285	8,642	8,642	8,642	16.86%
	Total Salary Expenditures	**$ -**	**$ 120,224**	**$ 83,449**	**$ 81,610**	**$ 93,019**	**$ 88,807**	**$ 88,807**	**6.42%**
	Operational Expenditures								
7010	Training	0	800	800	590	500	500	500	-37.50%
7015	Travel	0	50	50	0	50	50	50	0.00%
7030	Office Supplies	0	175	175	225	200	200	200	14.29%
7035	Subscriptions/Memberships	0	0	0	0	350	350	350	350.00%
7036	Books/Tapes/Publications	0	300	300	0	0	0	0	-100.00%
7037	Printing	0	25	25	0	0	0	0	-100.00%
7038	Advertising	0	250	250	250	600	600	600	140.00%
7039	Postage	0	100	100	0	100	100	100	0.00%
7040	Computer Services/Software	0	925	925	767	720	720	720	-22.16%
7100	Consulting Services	0	0	120,000	120,000	50,000	50,000	50,000	-58.33%
7110	Legal Services	0	2,400	900	481	5,000	5,000	5,000	455.56%
7560	Maps/Cartography	0	125	125	0	0	0	0	-100.00%
7561	General Plan	0	500	500	0	500	500	500	0.00%
	Total Operational Expenditures	**$ -**	**$ 5,650**	**$ 124,150**	**$ 122,313**	**$ 58,020**	**$ 58,020**	**$ 58,020**	**-53.27%**
	Equipment/Capital Expenditures								
8000	Office Equipment/Furniture	0	25	25	0	0	0	0	-100.00%
8010	Computer Equipment	0	500	500	0	0	0	0	-100.00%
8020	Equipment Lease	0	722	262	0	0	0	0	-100.00%
	Total Equipment/Capital Expenditures	**$ -**	**$ 1,247**	**$ 787**	**$ -**	**$ -**	**$ -**	**$ -**	**-100.00%**
	Total Expenditures	**$ -**	**$ 127,121**	**$ 208,386**	**$ 203,923**	**$ 151,039**	**$ 146,827**	**$ 146,827**	**-29.54%**

Revenues

	Long Range Planning Revenues								
		0	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ -**	**$ (127,121)**	**$ (208,386)**	**$ (203,923)**	**$ (151,039)**	**$ (146,827)**	**$ (146,827)**	**-29.54%**

Code Enforcement

Our Mission

The Town of Camp Verde's Community Development Department strives to manage growth through planning, zoning, and building services while providing professional, competent, and consistent service to the public in order to enhance the community and the lives of the residents while protecting our heritage and natural surroundings in a manner that will maintain a balance between the quality of life and the economic stability of the Town.

Department Duties/Description

The Code Enforcement Division investigates and seeks compliance of Land Development Code violations; reviews Business and Liquor License applications, along with Special Event Permits; Zoning Clearances are conducted for all building permits both residential and commercial; research and document the Town's defense for any court challenges and provides expert testimony concerning zoning violations; and support of the Board of Adjustments.

Department Staffing:

Community Development Director (vacant)
Senior Planner/Acting Community Development Director (0.10)
Building Inspector/Acting Code Enforcement Officer (0.30)
Building Administrative Assistant (0.03)

Accomplishments for the Fiscal Year 2009/2010:

1. Conducted 196 site visits (14 Business License site visits).
2. Processed 72 complaints.
3. Issued 9 citations.
4. Testified at 9 hearings.
5. Completed 118 Zoning Clearances.
6. Reviewed 178 Business Licenses.
7. Sent out 18 Notices of Violations.
8. Closed 70 cases.
9. Meetings Attended: 269
   Attended one (1) Board of Adjustment and Appeals meeting
   Acting Community Development Director - 9
   Assistant Planner/Administrative Assistant - 9

Performance Objectives for Fiscal Year 2010/2011:

1. Continue to provide Code Enforcement based on submitted complaints by the citizens.
2. Participation in the Code Re-Write.

Significant Expenditure Changes:

*

Fiscal Notes

* Workman's Compensation calculations include 7 volunteers per month calculated at a $400 value per volunteer per month. This value is then multiplied by the rates set by the worker's compensation provider to find the actual premium paid. The volunteers include the Board of Adjustment members.

Code Enforcement
Fund 01-20-54

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	0	44,420	6,022	5,175	17,247	16,384	16,384	172.08%
6010	FICA	0	2,754	931	321	1,069	1,016	1,016	9.06%
6011	Medicare	0	644	217	75	250	238	238	9.43%
6012	Retirement	0	4,175	1,374	486	1,699	1,614	1,614	17.49%
6013	Unemployment Insurance	0	65	15	13	33	33	33	112.75%
6014	Workman's Compensation	0	372	180	114	287	290	290	60.82%
6020	Health, Dental, Life & STD Insurance	0	5,671	1,854	800	2,753	2,753	2,753	48.46%
	Total Salary Expenditures	**$ -**	**$ 58,101**	**$ 10,594**	**$ 6,984**	**$ 23,337**	**$ 22,327**	**$ 22,327**	**110.75%**
	Operational Expenditures								
7010	Training	0	100	0	0	0	0	0	0.00%
7015	Travel	0	50	0	0	0	0	0	0.00%
7030	Office Supplies	0	700	150	0	200	200	200	33.33%
7035	Subscriptions/Memberships	0	243	0	0	0	0	0	0.00%
7036	Books/Tapes/Publications	0	25	0	0	0	0	0	0.00%
7037	Printing	0	25	0	0	0	0	0	0.00%
7038	Advertising	0	50	50	0	50	50	50	0.00%
7039	Postage	0	600	600	400	500	500	500	-16.67%
7040	Computer Services/Software	0	50	25	0	0	0	0	-100.00%
7050	Auto Repair/Maintenance	0	500	300	301	400	400	400	33.33%
7055	Fuel/Oil/Lube	0	700	258	234	375	375	375	45.35%
7066	Cell Phone	0	600	241	120	200	200	200	-17.01%
7110	Legal Services	0	4,000	4,000	37	100	100	100	-97.50%
7300	Commission Expense	0	300	0	0	0	0	0	0.00%
	Total Operational Expenditures	**$ -**	**$ 7,943**	**$ 5,624**	**$ 1,092**	**$ 1,825**	**$ 1,825**	**$ 1,825**	**-67.55%**
	Equipment/Capital Expenditures								
8000	Office Equipment/Furniture	0	25	0	0	0	0	0	0.00%
8010	Computer Equipment	0	500	85	0	500	500	500	488.24%
8020	Equipment Lease	0	259	0	0	400	400	400	40000.00%
	Total Equipment/Capital Expenditures	**$ -**	**$ 784**	**$ 85**	**$ -**	**$ 900**	**$ 900**	**$ 900**	**958.82%**
	Total Expenditures	**$ -**	**$ 66,828**	**$ 16,303**	**$ 8,076**	**$ 26,062**	**$ 25,052**	**$ 25,052**	**53.67%**

Revenues

	Code Enforcement Revenues								
40-54-4141	Permit Fees	0	5,000	5,000	25	0	0	0	-100.00%
40-54-4142	Zoning Fines	0	1,500	1,500	1,975	2,000	2,000	2,000	33.33%
	Total Departmental Revenues	**$ -**	**$ 6,500**	**$ 6,500**	**$ 2,000**	**$ 2,000**	**$ 2,000**	**$ 2,000**	**-69.23%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ -**	**$ (60,328)**	**$ (9,803)**	**$ (6,076)**	**$ (24,062)**	**$ (23,052)**	**$ (23,052)**	**135.16%**

Marshal's Department

Our Mission

The Camp Verde Marshal's Office's mission is to serve the public by working in partnership with the community to protect life and property, prevent crimes, and solve problems.

Department Duties/Description

The Camp Verde Marshal's Office is responsible for providing law enforcement services to the citizens and visitors of the Town of Camp Verde; twenty-four hours a day, seven days a week. Some of the law enforcement services include operating an E911 communications center, establishing crime prevention programs, investigating crimes and traffic accidents, protecting life and property, enforcing federal, state, and local laws, upholding the constitutional rights of all persons and providing emergency management and animal control services. The department exists to serve the public and improve the quality of life for all citizens.

Department Staffing:

Town Marshal/Human Resource Director (0.80)
Lieutenant (1)
Sergeant (4)
Deputy (14) *4 vacant positions
School Resource Officer (.16) - 2 months not at school
Detective (1)
Dispatch Supervisor (1)
Dispatcher (6) *1 vacant position
Marshal's Department/Human Resources Admin Assistant (0.80)
Records Supervisor (1)
Records Clerk (1)

Accomplishments for the Fiscal Year 2009/2010:

1. Marshal's Office Volunteers (VIPS) contributed over 2,267 hours.
2. CVMO employees received 910 hours of training.
3. Conducted 11 narcotic related search warrants that resulted in 14 arrests.
4. Conducted an annual Safety Fair at Bashas.
5. Conducted an annual National Night Out event.

Performance Objectives for Fiscal Year 2010/2011:

1. Continue to be responsive to requests from citizens in matters dealing with crime and public safety.
2. Ensure all members of the Marshal's Office receive required training to maintain certifications and level of proficiency.
3. Continue to support the Marshal's Office Volunteer Program (VIPS).

Significant Expenditure Changes:

*

Fiscal Notes

* Workman's Compensation calculations include 27 volunteers per month calculated at a $400 value per volunteer per month. This value is then multiplied by the rates set by the worker's compensation provider to find the actual premium paid. The volunteers include the Volunteers in Police Services (VIPS) members.
* Expenditures for the officer assigned to PANT are budgeted in the Federal Grants Fund as they are reimbursable through the grant received by the City of Sedona.
* Expenditures for the officer assigned to School Resource Officer are budgeted in the State Grants Fund as they are reimbursable through the grant received by Camp Verde Unified School District. The School Resource Officer funding provides for ten (10) months of expenditures. The remaining two (2) months are funded through the Marshal's Department budgetary unit in the General Fund.
* Computer Services/Software (7040) includes the costs associated with maintaining the Records Management System and Computer Aided Dispatch "SPILLMAN" and the office computers.
* Patrol/Investigation Equipment/Supplies (7540) includes costs for drug test kits, crime scene supplies, evidence collection, flares, ammunition, batteries, intoxilyzer supplies, latex gloves, ballistic vests, etc.
* Equipment Lease (8020) is allocated for the lease of a copy machine.

Department Statistics FY 2009-2010

* Homicides - 0
* Sexual Assaults - 19
* Residential Burglary - 34
* Commercial Burglary - 22
* Thefts - 190
* Motor Vehicle Theft - 18
* Domestic Violence - 116
* DUI Arrests - 55
* Juvenile Arrests - 95
* Adult Arrests - 328
* Traffic Accidents - 185
* Citations Issued - 593

Marshal's Department
Fund 01-20-60

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	1,326,712	1,297,218	1,297,218	1,297,218	1,175,654	1,118,708	1,118,708	-13.76%
6001	Overtime	29,442	50,000	40,000	35,000	35,000	35,000	35,000	-12.50%
6002	Holiday Pay	54,419	60,000	58,468	45,000	12,000	12,000	12,000	-79.48%
6003	Uniform Allowances	24,120	20,700	20,700	20,700	20,400	18,300	18,300	-11.59%
6010	FICA	35,250	34,359	34,359	34,359	32,195	30,650	30,650	-10.80%
6011	Medicare	20,302	20,705	20,705	20,705	18,024	17,168	17,168	-17.08%
6012	Retirement	171,800	165,021	165,021	165,021	148,138	141,302	141,302	-14.37%
6013	Unemployment Insurance	2,060	1,893	2,143	1,893	2,313	2,238	2,238	4.42%
6014	Workman's Compensation	46,368	31,355	31,355	31,355	32,066	30,581	30,581	-2.47%
6020	Health, Dental, Life & STD Insurance	168,752	167,951	167,951	167,951	197,587	191,185	191,185	13.83%
	Total Salary Expenditures	**$ 1,879,225**	**$ 1,849,202**	**$ 1,837,920**	**$ 1,819,202**	**$ 1,673,378**	**$ 1,597,132**	**$ 1,597,132**	**-13.10%**
	Operational Expenditures								
7010	Training	7,764	8,000	8,000	3,500	8,000	8,000	8,000	0.00%
7015	Travel	5,719	6,000	6,000	3,000	6,000	6,000	6,000	0.00%
7020	Uniforms	631	2,400	2,400	2,000	2,400	2,400	2,400	0.00%
7030	Office Supplies	3,823	10,000	10,000	5,000	8,000	8,000	8,000	-20.00%
7035	Subscriptions/Memberships	730	740	740	740	740	740	740	0.00%
7036	Books/Tapes/Publications	564	800	800	500	800	800	800	0.00%
7037	Printing	348	3,000	3,000	2,500	2,500	2,500	2,500	-16.67%
7039	Postage	0	851	851	500	500	500	500	-41.25%
7040	Computer Services/Software	14,222	18,000	18,000	18,000	16,500	16,500	16,500	-8.33%
7050	Auto Repair/Maintenance	31,717	35,000	35,000	25,000	30,000	30,000	30,000	-14.29%
7055	Fuel/Oil/Lube	47,436	50,000	50,000	50,000	50,000	50,000	50,000	0.00%
7060	Electric	20,792	24,500	24,500	20,000	22,000	22,000	22,000	-10.20%
7061	Gas/Propane	3,252	4,500	4,500	2,000	3,500	3,500	3,500	-22.22%
7062	Water	2,950	2,700	2,700	2,700	2,700	2,700	2,700	0.00%
7063	Sewer	2,140	1,400	2,330	2,100	2,400	2,400	2,400	3.00%
7064	Waste Removal	1,004	1,600	1,600	1,600	1,600	1,600	1,600	0.00%
7065	Telephone	8,241	9,100	9,100	9,100	9,000	9,000	9,000	-1.10%
7066	Cell Phone	2,094	3,400	3,400	1,000	1,000	1,000	1,000	-70.59%
7067	Pest Control	297	315	315	315	315	315	315	0.00%
7110	Legal Services	592	3,000	2,473	1,000	3,000	3,000	3,000	21.31%
7519	Equipment Maint-Comp Repair/Replace/Maint	1,987	3,100	3,100	1,000	3,000	3,000	3,000	-3.23%
7540	Patrol/Investigation Equipment/Supplies	6,859	9,500	9,500	7,000	5,000	5,000	5,000	-47.37%
7541	Patrol/Investigation Equipment Maintenance	1,896	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
7542	Communication Equipment/Supplies	326	500	637	525	500	500	500	-21.51%
7543	Communication Equipment Maintenance	3,782	3,000	3,000	1,000	2,000	2,000	2,000	-33.33%
7544	Repeater/Generator Maintenance	1,380	1,400	1,400	1,380	1,400	1,400	1,400	0.00%
7547	Crime Prevention	883	1,000	1,000	500	500	500	500	-50.00%
7548	Advocacy Center	2,646	2,700	2,700	2,646	2,700	2,700	2,700	0.00%
7549	Medical Supplies	628	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
7552	K-9 Vet/Supplies	1,022	1,500	1,500	1,500	1,000	1,000	1,000	-33.33%
	Total Operational Expenditures	**$ 175,727**	**$ 212,006**	**$ 212,546**	**$ 170,106**	**$ 191,055**	**$ 191,055**	**$ 191,055**	**-10.11%**
	Equipment/Capital Expenditures								
8020	Equipment Lease	3,235	3,650	3,865	3,782	3,950	3,950	3,950	2.20%
	Total Equipment/Capital Expenditures	**$ 3,235**	**$ 3,650**	**$ 3,865**	**$ 3,782**	**$ 3,950**	**$ 3,950**	**$ 3,950**	**2.20%**
	Total Expenditures	**$ 2,058,187**	**$ 2,064,858**	**$ 2,054,331**	**$ 1,993,090**	**$ 1,868,383**	**$ 1,792,137**	**$ 1,792,137**	**-12.76%**

Revenues

	Marshal's Department Revenues								
40-60-4100	CVMO - Reports	1,745	1,500	1,500	1,500	1,500	1,500	1,500	0.00%
40-60-4150	Fingerprinting	1,065	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
40-60-4400	Yavapai Apache Dispatch	34,185	70,000	70,000	70,000	71,750	71,750	71,750	2.50%
40-60-4800	CVMO Miscellaneous Revenues	709	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
	Total Departmental Revenues	**$ 37,705**	**$ 73,500**	**$ 73,500**	**$ 73,500**	**$ 75,250**	**$ 75,250**	**$ 75,250**	**2.38%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ (2,020,482)**	**$ (1,991,358)**	**$ (1,980,831)**	**$ (1,919,590)**	**$ (1,793,133)**	**$ (1,716,887)**	**$ (1,716,887)**	**-13.32%**

Animal Control

Our Mission

The Camp Verde Animal Control's mission is to balance the health, public safety, and welfare needs of people and animals in our community; provide care for stray, abused, and impounded animals; and enforce state and local animal welfare laws.

Department Duties/Description

Animal Control is a division of the Camp Verde Marshal's Office. Animal Control's primary duties are to enforce Chapter 6 of the Camp Verde Town Code.

Department Staffing:

Animal Control Officer (2)

Accomplishments for the Fiscal Year 2009/2010:

1. Held five (5) rabies and dog license clinics.
2. Spay/neuter assistance fund helped 93 individuals with their animals.
3. Adopted out 124 animals and returned 103 to their owners.
4. Issued 1,275 dog licenses.

Performance Objectives for Fiscal Year 2010/2011:

1. Continue animal welfare programs such as the rabies clinics and spay/neuter clinics.
2. Continue communication with animal rescue groups and animal assistance groups to assist with adoptions.
3. Continue relationships with donation programs such as Wal-Mart that provide free dog and cat food.

Fiscal Notes

* Workman's Compensation calculations include 2 volunteers per month calculated at a $400 value per volunteer per month. This value is then multiplied by the rates set by the worker's compensation provider to find the actual premium paid.
* Animal Control Equipment/Supplies (7550) covers expenditures for bleach/cleaning supplies ($1,000), dog tags ($250), euthanasia ($450), syringes ($200), cat litter ($250), and dog/cat food ($500).

Animal Control
Fund 01-20-61

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
Expenditures									
6000	Salaries	62,823	65,366	65,366	65,366	65,366	62,098	62,098	-5.00%
6001	Overtime	967	2,000	700	500	1,000	1,000	1,000	42.86%
6002	Holiday Pay	1,226	1,200	2,862	2,862	1,000	1,000	1,000	-65.06%
6003	Uniform Allowances	1,350	1,800	1,800	1,800	1,800	1,800	1,800	0.00%
6010	FICA	4,097	4,363	4,363	4,363	4,288	4,086	4,086	-6.36%
6011	Medicare	958	1,020	1,020	1,020	1,003	956	956	-6.32%
6012	Retirement	6,144	6,445	6,445	6,445	6,636	6,314	6,314	-2.04%
6013	Unemployment Insurance	134	137	147	137	151	151	151	2.86%
6014	Workman's Compensation	1,667	1,154	1,154	1,154	1,240	1,181	1,181	2.33%
6020	Health, Dental, Life & STD Insurance	11,085	11,939	11,739	11,939	12,803	12,803	12,803	9.06%
	Total Salary Expenditures	**$ 90,453**	**$ 95,425**	**$ 95,596**	**$ 95,586**	**$ 95,287**	**$ 91,387**	**$ 91,387**	**-4.40%**
Operational Expenditures									
7010	Training	0	500	68	300	500	500	500	635.29%
7015	Travel	0	500	300	300	500	500	500	66.67%
7030	Office Supplies	29	500	500	250	250	250	250	-50.00%
7035	Subscriptions/Memberships	25	50	50	50	50	50	50	0.00%
7037	Printing	127	500	510	509	625	625	625	22.55%
7041	Internet Wireless Access	0	0	0	500	500	500	500	500.00%
7050	Auto Repair/Maintenance	0	500	500	0	500	500	500	0.00%
7055	Fuel/Oil/Lube	1,317	2,000	2,050	2,200	2,300	2,300	2,300	12.20%
7060	Electric	0	2,700	2,700	1,500	2,500	2,500	2,500	-7.41%
7061	Gas/Propane	0	1,700	1,815	1,700	1,700	1,700	1,700	-6.34%
7062	Water	0	600	155	0	0	0	0	-100.00%
7065	Telephone	477	500	500	400	500	500	500	0.00%
7110	Legal Services	0	1,000	1,000	500	1,000	1,000	1,000	0.00%
7550	Animal Control Equipment/Supplies	1,808	2,530	2,530	2,500	2,650	2,650	2,650	4.74%
7551	Animal Cremations	593	1,000	1,000	1,400	1,500	1,500	1,500	50.00%
7553	Animal Shelter Lease Payments	19,568	18,400	18,730	18,400	18,728	18,728	18,728	-0.01%
	Total Operational Expenditures	**$ 23,944**	**$ 32,980**	**$ 32,408**	**$ 30,509**	**$ 33,803**	**$ 33,803**	**$ 33,803**	**4.30%**
Equipment/Capital Expenditures									
8000	Office Equipment/Furniture	0	0	0	0	0	0	0	0.00%
8010	Computer Equipment	0	0	0	0	0	0	0	0.00%
8020	Equipment Lease	0	0	0	0	0	0	0	0.00%
	Total Equipment/Capital Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
Total Expenditures		**$ 114,397**	**$ 128,405**	**$ 128,004**	**$ 126,095**	**$ 129,090**	**$ 125,190**	**$ 125,190**	**-2.20%**
Revenues									
Animal Control Revenues									
40-61-4160	Dog Licenses	4,570	4,200	4,200	5,300	5,300	5,300	5,300	26.19%
40-61-4161	Impound Fees	2,905	3,000	3,000	3,100	3,200	3,200	3,200	6.67%
40-61-4162	Adoption Fees	1,808	2,000	2,000	2,300	2,650	2,650	2,650	32.50%
40-61-4163	Vaccination Fees (combine with Adoption)	68	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**$ 9,351**	**$ 9,200**	**$ 9,200**	**$ 10,700**	**$ 11,150**	**$ 11,150**	**$ 11,150**	**21.20%**
Net <Subsidy From>/Contribution To General Purpose Revenues		**$ (105,046)**	**$ (119,205)**	**$ (118,804)**	**$ (115,395)**	**$ (117,940)**	**$ (114,040)**	**$ (114,040)**	**-4.01%**

Camp Verde Community Library

Our Mission

The Town of Camp Verde Community Library strives to be the information center for the Camp Verde, Lake Montezuma and Rimrock areas. The Library will endeavor to provide a user-friendly place for people to gather and exchange ideas along with enabling people to access needed agencies and resources through community referrals. The Library also strives to be a cultural center for the community, reflecting the rich cultural diversity of the area.

Department Duties/Description

The Camp Verde Community Library is the information center for Camp Verde, Lake Montezuma, Rimrock and the surrounding areas. Information is available in many formats to our patrons in a friendly, non-discriminating, efficient atmosphere. The Library provides a user-friendly place for people to gather and exchange ideas. The Library also enables people to access agencies and resources through community referral. The Library also is a cultural center for the community, bringing in speakers, exhibits, and programs of interest as well as providing a collection of materials reflecting the rich cultural diversity of the area.

Department Staffing:

Director (0.65)
Librarian (1) *1 vacant position (0.75)
Library Assistants (1.13)
Special Program Instructors (2)

Accomplishments for the Fiscal Year 2009/2010:

1. Installed a WIFI hotspot at the Library that allows patrons with their own laptop computers to connect to the Internet.
2. Received approximately $29,000 in computer equipment and furniture from the Federal Stimulus Program through funding received by Yavapai County Library District.
3. Applied for a LSTA grant in the amount of $25,000 for computers to provide Library instruction and programs.

Performance Objectives for Fiscal Year 2010/2011:

1. Utilize the $29,000 in computer equipment and furniture received through Yavapai County Library District through the Federal Stimulus Program to increase the capacity for public access to computer resources.
2. Create and present Library instructional and promotional programs with the funding received through the LSTA grant (if awarded).
3. Explore and act on opportunities to improve the appearance and functionality of the current Library building.

Significant Expenditure Changes:

*

Fiscal Notes

* Workman's Compensation calculations include 27 volunteers per month calculated at a $400 value per volunteer per month. This value is then multiplied by the rates set by the worker's compensation provider to find the actual premium paid. The volunteers include 7 Library Commission members.
* Contract Labor/Services (7120) is used for courier services for inter-library loans and for the collection agency.
* Library Programs (7640) current consists of scrapbooking programs.
* Amazon.com Book Sales (4810) revenue line item is used to track book sales online.

Camp Verde Community Library
Fund 01-20-70

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	204,550	105,615	129,467	129,541	106,149	100,902	100,902	-22.06%
6001	Overtime	0	500	120	116	0	0	0	-100.00%
6010	FICA	12,661	6,579	7,140	8,039	6,581	6,256	6,256	-12.38%
6011	Medicare	2,961	1,539	1,674	1,880	1,539	1,463	1,463	-12.60%
6012	Retirement	18,590	9,108	10,668	12,188	9,495	9,020	9,020	-15.45%
6013	Unemployment Insurance	470	202	202	286	315	315	315	56.12%
6014	Workman's Compensation	1,552	667	667	756	536	523	523	-21.57%
6020	Health, Dental, Life & STD Insurance	27,455	14,327	17,873	18,469	16,964	16,964	16,964	-5.09%
	Total Salary Expenditures	**$ 268,239**	**$ 138,537**	**$ 167,811**	**$ 171,274**	**$ 141,580**	**$ 135,444**	**$ 135,444**	**-19.29%**
Operational Expenditures									
7010	Training	244	450	52	52	0	0	0	-100.00%
7015	Travel	533	750	86	86	0	0	0	-100.00%
7030	Office Supplies	6,584	6,500	6,050	5,500	4,500	4,500	4,500	-25.62%
7035	Subscriptions/Memberships	431	350	100	100	1	1	1	-99.00%
7036	Books/Tapes/Publications	43,490	13,500	14,433	13,500	13,500	13,500	13,500	-6.46%
7038	Advertising	541	1	1	0	1	1	1	0.00%
7039	Postage	2,565	2,500	2,919	3,200	3,000	3,000	3,000	2.77%
7040	Computer Services/Software	1,349	1,000	0	0	1,000	1,000	1,000	1000.00%
7060	Electric	7,639	5,000	5,675	5,333	5,500	5,500	5,500	-3.08%
7061	Gas/Propane	2,397	2,000	2,000	2,340	2,000	2,000	2,000	0.00%
7062	Water	1,033	733	733	740	733	733	733	0.00%
7064	Waste Removal	673	500	500	522	500	500	500	0.00%
7065	Telephone	2,768	1,944	1,729	1,467	1,340	1,340	1,340	-22.50%
7067	Pest Control	267	210	210	205	200	200	200	-4.76%
7110	Legal Services	1,246	900	185	0	0	0	0	0.00%
7120	Contract Labor/Services	5,553	5,000	4,948	3,940	5,000	5,000	5,000	1.05%
7200	Service Charges	20	24	24	24	24	24	24	0.00%
7519	Equipment Maintenance	827	500	250	228	500	500	500	100.00%
7613	Volunteer Expenses	812	1,200	830	800	800	800	800	-3.61%
7640	Library Programs	8,428	2,125	1,375	1,175	2,000	2,000	2,000	45.45%
7641	Amigo/Aznet-Lib Database Access	2,434	2,000	2,290	2,290	2,500	2,500	2,500	9.17%
7642	Dynix-Lib Automation Program	11,117	8,600	11,271	11,270	13,000	13,000	13,000	15.34%
	Total Operational Expenditures	**$ 100,950**	**$ 55,787**	**$ 55,661**	**$ 52,772**	**$ 56,099**	**$ 56,099**	**$ 56,099**	**0.79%**
Equipment/Capital Expenditures									
8000	Office Equipment/Furniture	886	500	0	0	1	1	1	1.00%
8020	Equipment Lease	531	730	730	670	730	730	730	0.00%
	Total Equipment/Capital Expenditures	**$ 1,417**	**$ 1,230**	**$ 730**	**$ 670**	**$ 731**	**$ 731**	**$ 731**	**0.14%**
Total Expenditures		**$ 370,605**	**$ 195,554**	**$ 224,202**	**$ 224,716**	**$ 198,410**	**$ 192,274**	**$ 192,274**	**-14.24%**

Revenues

Camp Verde Community Library Revenues									
40-70-4100	Library Copies	1,224	1,071	1,071	1,400	1,071	1,071	1,071	0.00%
40-70-4130	Library Fines/Fees	5,876	6,176	6,176	5,200	6,176	6,176	6,176	0.00%
40-70-4810	Amazon.com Book Sales	0	1,000	1,000	670	1,000	1,000	1,000	0.00%
43-70-4025	Library District	80,718	80,718	80,718	80,718	84,754	84,754	84,754	5.00%
	Total Departmental Revenues	**$ 87,818**	**$ 88,965**	**$ 88,965**	**$ 87,988**	**$ 93,001**	**$ 93,001**	**$ 93,001**	**4.54%**
Net <Subsidy From>/Contribution To General Purpose Revenues		**$ (282,787)**	**$ (106,589)**	**$ (135,237)**	**$ (136,728)**	**$ (105,409)**	**$ (99,273)**	**$ (99,273)**	**-26.59%**

Beaver Creek Library

Our Mission

The Beaver Creek Library will provide for the informational needs of the Beaver Creek area.

Department Duties/Description

The Beaver Creek Library operates as a branch of the Camp Verde Community Library. It is in partnership with the Yavapai County Library District and the Beaver Creek Community. At this point in time, the branch operates as a pickup and drop off location where patrons return checked out items and pick up library items they've previously requested. Library patrons may also sign up for library cards and place holds on any item held by the Yavapai Library Network. As the project grows, we will be adding other services.

Department Staffing:

Library Director (0.10)
Library Assistant (0.40)

Accomplishments for the Fiscal Year 2009/2010:

1. A friends group is being formed and incorporated to help support this operation.

Performance Objectives for Fiscal Year 2010/2011:

1. Increase community support for this operation.
2. Increase services offered at this branch.

Significant Expenditure Changes:

*

Fiscal Notes

* Yavapai County Library District funds a majority of the expenditures for the Beaver Creek Library Site. The revenue line item titled "IGA with Yavapai County Library District" (4350) is the funding from Yavapai County Library District.

Beaver Creek Library
Fund 01-20-71

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	8,420	14,295	9,529	9,429	14,503	13,778	13,778	44.59%
6010	FICA	522	886	1,619	585	899	854	854	-47.24%
6011	Medicare	122	207	207	137	210	200	200	-3.49%
6012	Retirement	0	540	555	15	1,429	1,357	1,357	144.53%
6013	Unemployment Insurance	71	75	144	75	76	76	76	-47.50%
6014	Workman's Compensation	84	140	220	91	36	34	34	-84.61%
6020	Health, Dental, Life & STD Insurance	0	597	616	18	640	640	640	3.92%
	Total Salary Expenditures	**$ 9,219**	**$ 16,741**	**$ 12,890**	**$ 10,349**	**$ 17,793**	**$ 16,939**	**$ 16,939**	**31.41%**
	Operational Expenditures								
7010	Training	0	500	0	0	250	0	0	0.00%
7015	Travel	0	500	381	0	250	0	0	-100.00%
7030	Office Supplies	260	700	700	394	700	700	700	0.00%
7039	Postage	17	85	85	0	85	85	85	0.00%
7061	Gas/Propane	855	0	114	113	0	0	0	0.00%
7062	Water	171	0	0	0	0	0	0	0.00%
7065	Telephone	0	1,693	1,683	1,392	1,693	1,693	1,693	0.59%
7067	Pest Control	272	0	0	0	0	0	0	0.00%
7553	Library Facility Rent	13,250	6,000	6,000	6,000	6,000	6,000	6,000	0.00%
7570	Security System	0	600	600	600	600	600	600	0.00%
7641	Amigo/Aznet-Lib Database Access	0	500	0	500	500	500	500	50000.00%
7642	Dynix-Lib Automation Program	0	3,000	3,505	3,505	3,500	3,500	3,500	-0.14%
	Total Operational Expenditures	**$ 14,825**	**$ 13,578**	**$ 13,068**	**$ 12,504**	**$ 13,578**	**$ 13,078**	**$ 13,078**	**0.08%**
	Equipment/Capital Expenditures								
8000	Office Equipment/Furniture	0	0	0	0	0	0	0	0.00%
8020	Equipment Lease	0	240	240	240	240	240	240	0.00%
	Total Equipment/Capital Expenditures	**$ -**	**$ 240**	**$ 240**	**$ 240**	**$ 240**	**$ 240**	**$ 240**	**0.00%**
	Total Expenditures	**$ 24,044**	**$ 30,559**	**$ 26,198**	**$ 23,093**	**$ 31,611**	**$ 30,257**	**$ 30,257**	**15.49%**

Revenues

	Beaver Creek Library Revenues								
40-71-4100	Copies	18	2	2	145	145	145	145	7150.00%
40-71-4130	Fees/Fines	282	260	260	160	160	160	160	-38.46%
43-71-4350	IGA with Yavapai County Library District	23,959	23,959	23,959	23,959	23,959	23,959	23,959	0.00%
	Total Departmental Revenues	**$ 24,259**	**$ 24,221**	**$ 24,221**	**$ 24,264**	**$ 24,264**	**$ 24,264**	**$ 24,264**	**0.18%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ 215**	**$ (6,338)**	**$ (1,977)**	**$ 1,171**	**$ (7,347)**	**$ (5,993)**	**$ (5,993)**	**203.14%**

Camp Verde Children's Library

Our Mission

The Town of Camp Verde Community Library strives to be the information center for the Camp Verde, Lake Montezuma and Rimrock areas. The Children's Area of the Library will endeavor to provide access to information, Library programs, and services to meet a wide variety of educational, informational, cultural and recreational needs. The Children's Area endeavors to provide a user-friendly place for people to gather and exchange ideas along with enabling people to access needed agencies and resources through community referrals. The Library also strives to be a cultural center for the community, reflecting the rich cultural diversity of the area.

Department Duties/Description

The Camp Verde Community Library Children's Library is the information center for the Camp Verde, Lake Montezuma, and Rimrock areas. Information is available in many formats to our patrons in a friendly, efficient, non-discriminatory atmosphere. The Children's Area provides programs for the pubic and school groups. It encourages literacy and teaches various library skills. The Children's Area is a cultural center for the communities it serves bringing in programs and speakers and providing a collection of materials for many ages and reading levels. The Children's Area reflects the rich cultural diversity of the area.

Department Staffing:

Library Director (0.25)
Children's Librarian (1)
Children's Library Assistant (0.5)

Accomplishments for the Fiscal Year 2009/2010:

1. Offered "The Power of Music" program for teenagers free of charge this year.
2. Prepared and used more early literacy programs for preschoolers.
3. Presented the same amount of quality program for the children with a reduced budget.

Performance Objectives for Fiscal Year 2010/2011:

1. Continue to provide quality program within our budgetary limitations.

Significant Expenditure Changes:

*

Fiscal Notes

* Library Programs (7640) currently consists of story time, crafts, performers, and school visits.

Camp Verde Children's Library
Fund 01-20-72

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
Expenditures									
6000	Salaries	0	70,750	54,100	54,494	70,750	67,212	67,212	24.24%
6010	FICA	0	4,386	3,825	3,379	4,386	4,167	4,167	8.94%
6011	Medicare	0	1,026	891	790	1,026	975	975	9.38%
6012	Retirement	0	6,650	5,090	5,122	6,969	6,620	6,620	30.07%
6013	Unemployment Insurance	0	154	154	154	151	151	151	-1.82%
6014	Workman's Compensation	0	155	155	129	174	165	165	6.54%
6020	Health, Dental, Life & STD Insurance	0	7,462	5,847	5,845	8,002	8,002	8,002	36.85%
	Total Salary Expenditures	**$ -**	**$ 90,583**	**$ 70,062**	**$ 69,914**	**$ 91,458**	**$ 87,292**	**$ 87,292**	**24.59%**
Operational Expenditures									
7010	Training	0	150	0	0	10	0	0	0.00%
7015	Travel	0	250	0	0	10	0	0	0.00%
7036	Books/Tapes/Publications	0	6,500	5,567	6,500	6,500	6,500	6,500	16.76%
7060	Electric	0	2,500	1,825	1,684	2,500	2,500	2,500	36.99%
7061	Gas/Propane	0	1,000	500	597	1,000	1,000	1,000	100.00%
7062	Water	0	367	267	233	367	367	367	37.45%
7064	Waste Removal	0	250	150	144	250	250	250	66.67%
7065	Telephone	0	973	554	463	973	973	973	75.63%
7067	Pest Control	0	105	105	140	105	105	105	0.00%
7640	Library Programs	0	6,375	4,175	4,375	2,000	2,000	2,000	-52.10%
	Total Operational Expenditures	**$ -**	**$ 18,470**	**$ 13,143**	**$ 14,136**	**$ 13,715**	**$ 13,695**	**$ 13,695**	**4.20%**
Equipment/Capital Expenditures									
8000	Office Equipment/Furniture	0	0	0	0	0	0	0	0.00%
8020	Equipment Lease	0	0	0	0	0	0	0	0.00%
	Total Equipment/Capital Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
Total Expenditures		**$ -**	**$ 109,053**	**$ 83,205**	**$ 84,050**	**$ 105,173**	**$ 100,987**	**$ 100,987**	**21.37%**
Revenues									
Children's Library Revenues									
		0	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
Net <Subsidy From>/Contribution To General Purpose Revenues		**$ -**	**$ (109,053)**	**$ (83,205)**	**$ (84,050)**	**$ (105,173)**	**$ (100,987)**	**$ (100,987)**	**21.37%**

Parks and Recreation

Our Mission

The Town of Camp Verde Parks and Recreation Department is dedicated to providing quality recreational, educational, cultural, fitness, social and environmental opportunities. This department strives to meet the diverse needs of the community.

Department Duties/Description

The Parks and Recreation Department is responsible for providing recreational and social programs and events for all ages. The Parks and Recreation Director is responsible for four (4) departments which include: Janitorial, Maintenance, Parks and Recreation, and the Heritage Pool. The Parks and Recreation Department is responsible for the following:

* Planning and implementing community events and programs.
* Scheduling and rental of facilities and ball fields.
* Scheduling ball field lights.
* Working with Little League, AYSO and Youth Football on the organization of field usage.
* The Camp Verde Recycle Center.
* Supervise part-time employees that include: referees, scorekeepers, umpires, seasonal teen employees at the pool and parks, and summer program staff.

Department Staffing:

Public Works Director/Engineer (0.10)
Recreation Supervisor (0.87)
Special Projects Coordinator (0.52)
Public Works Administrative Assistant (0.10)
Receptionist (0) - vacant

Accomplishments for the Fiscal Year 2009/2010:

1. Worked with local non-profits to assist with special events.
2. Closed the Weight Room to protect the Town from liability issues.
3. Restructured the Parks & Recreation Department (now under the Public Works division).
4. Worked with the Town Clerk's Office to develop a Special Events Handbook.
5. Developed a Parks & Recreation Facebook page to promote Town events, programs, and meetings.

Performance Objectives for Fiscal Year 2010/2011:

1. Update website to make more user friendly.

Significant Expenditure Changes:

*

Fiscal Notes

* The utility calculations (7060-7067) include the Parks & Recreation Offices along with the Community Center Gym, the Ramada, Butler Park, the Skate Park, and Hallet Plaza.

Parks & Recreation

Fund 01-20-80

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	138,693	69,161	90,834	91,396	76,119	72,313	72,313	-20.39%
6001	Overtime	113	0	0	0	0	0	0	0.00%
6010	FICA	8,604	4,288	5,634	5,667	4,719	4,483	4,483	-20.42%
6011	Medicare	2,012	1,003	1,318	1,325	1,104	1,049	1,049	-20.44%
6012	Retirement	11,222	6,501	7,424	8,591	7,498	7,123	7,123	-4.06%
6013	Unemployment Insurance	325	112	263	247	1,214	1,214	1,214	361.59%
6014	Workman's Compensation	3,604	154	1,931	1,750	1,669	1,585	1,585	-17.89%
6020	Health, Dental, Life & STD Insurance	13,776	5,552	7,478	7,524	10,178	10,178	10,178	36.11%
	Total Salary Expenditures	**$ 178,348**	**$ 86,771**	**$ 114,882**	**$ 116,501**	**$ 102,501**	**$ 97,946**	**$ 97,946**	**-14.74%**
Operational Expenditures									
7010	Training	805	300	0	0	0	0	0	0.00%
7015	Travel	595	400	0	0	0	0	0	0.00%
7020	Uniforms	10	0	0	0	0	0	0	0.00%
7030	Office Supplies	2,463	1,800	1,300	1,200	600	600	600	-53.85%
7035	Subscriptions/Memberships	450	500	370	367	200	200	200	-45.95%
7038	Advertising	1,191	500	200	101	0	0	0	-100.00%
7039	Postage	0	716	216	0	216	216	216	0.00%
7050	Auto Repair/Maintenance	1,284	0	0	0	0	0	0	0.00%
7055	Fuel/Oil/Lube	765	300	130	0	0	0	0	-100.00%
7060	Electric	38,710	33,666	40,853	31,157	33,666	33,666	33,666	-17.59%
7061	Gas/Propane	7,847	7,869	5,422	6,347	7,869	7,869	7,869	45.13%
7062	Water	3,597	4,225	4,225	4,395	4,225	4,225	4,225	0.00%
7063	Sewer	2,618	2,242	2,242	2,242	2,242	2,242	2,242	0.00%
7064	Waste Removal	2,675	1,821	2,935	2,539	2,500	2,500	2,500	-14.82%
7065	Telephone	326	100	157	160	300	300	300	91.08%
7066	Cell Phone	1,331	750	250	0	0	0	0	-100.00%
7067	Pest Control	521	588	588	465	588	588	588	0.00%
7110	Legal Services	3,610	900	352	352	300	300	300	-14.77%
7120	Contract Labor/Services	13,238	0	0	0	0	0	0	0.00%
7210	Credit Card Processing Fees	732	650	750	597	650	650	650	-13.33%
7300	Commission Expense	89	0	0	0	0	0	0	0.00%
7301	Youth Commission	38	0	0	0	0	0	0	0.00%
7610	Recreational Programs	6,761	0	0	0	0	0	0	0.00%
7612	Recreation Program Sponsorships	19,496	0	0	0	0	0	0	0.00%
7620	Summer Program	389	0	0	0	0	0	0	0.00%
	Total Operational Expenditures	**$ 109,541**	**$ 57,327**	**$ 59,990**	**$ 49,922**	**$ 53,356**	**$ 53,356**	**$ 53,356**	**-11.06%**
Equipment/Capital Expenditures									
8010	Computer Equipment	2,026	500	774	0	200	200	200	-74.16%
8020	Equipment Lease	1,791	0	1,800	0	0	0	0	0.00%
8050	Parks & Recreation Equipment	469	0	0	0	0	0	0	0.00%
8055	Light Recreational Equipment	874	0	0	0	0	0	0	0.00%
	Total Equipment/Capital Expenditures	**$ 5,160**	**$ 500**	**$ 2,574**	**$ -**	**$ 200**	**$ 200**	**$ 200**	**-92.23%**
Total Expenditures		**$ 293,049**	**$ 144,597**	**$ 177,446**	**$ 166,423**	**$ 156,057**	**$ 151,502**	**$ 151,502**	**-14.62%**

Revenues

Parks & Recreation Revenues									
40-80-4210	Recreational Programs	14,474	0	0	0	0	0	0	0.00%
40-80-4215	Summer Program	1,740	0	0	0	0	0	0	0.00%
40-80-4230	Sponsorships-Rec Programs	17,378	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**$ 33,592**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
Net <Subsidy From>/Contribution To General Purpose Revenues		**$ (259,457)**	**$ (144,597)**	**$ (177,446)**	**$ (166,423)**	**$ (156,057)**	**$ (151,502)**	**$ (151,502)**	**-14.62%**

Camp Verde Heritage Pool

Our Mission

The Camp Verde Heritage Pool's mission is to provide an aquatic facility that is affordable, provides recreational programs and services that enhance the physical, social and emotional well being of all residents. It is of utmost importance that we educate the community on water safety and teach every child to swim.

Department Duties/Description

The Camp Verde Heritage Pool staff is responsible for the following:

* Supervise pool operations.
* Prevention of accidents through proper supervision of the pool and bath house.
* Greet pool patrons in a friendly, professional manner.
* Must be familiar with and follow pool cash handling procedures.
* Work with outside groups on pool rental and swim practice times.
* Keep pool office, pool deck, slide, restrooms and surrounding grounds clean and safe.
* Provide healthy outdoor recreational programs such as swim lessons, water aerobics, lap swim, and open swim.
* Providing swim lessons to the community.
* Promote water safety.
* Make sure life guard and life saving certifications are current.
* Report all emergencies, accidents, or first aid through incident reports.
* Protect the patrons of the pool through proper life guard techniques.
* Must be familiar with the American Red Cross life guarding regulations.

Department Staffing:

Manager (1)
Assistant Manager (1)
Lifeguard (15)
Cashier (5)
Maintenance Worker (.08) + 3 Workers at 40 hours for initial pool opening preparation (.02 each)

Accomplishments for the Fiscal Year 2009/2010:

1. Provided recreational opportunities to the community.
2. Provided swim lessons to the community.

Performance Objectives for Fiscal Year 2010/2011:

1. Continue to offer recreational opportunities for the community.
2. Provide swim lessons to the community.
3. Open the pool on Sundays for additional recreational opportunities for the community.

Significant Expenditure Changes:

* Operating Transfer In - Yavapai-Apache Gaming Compact revenue line item is the allocation of the monies received by the Town from the Yavapai-Apache Nation through Proposition 200 to help fund the operations of the Heritage Pool in the 2010 season. Without the funds received from the Yavapai-Apache Nation, the Town would be unable to open the Pool for the duration of the season.

Fiscal Notes

* The "Department Requested" column projects the pool opening for the regular season of Memorial Day weekend through Labor Day weekend in both the 2010 and 2011 seasons with the regular operating hours of:

Monday - Thursday		**Friday**	
7:00am - 8:00am	Water Aerobics	7:00am - 8:00am	Water Aerobics
7:00am - 9:00am	Lap Swim	7:00am - 9:00am	Lap Swim
8:00am - 9:00am	Arthritis Aquatics (Tues/Thurs)	9:00am - 8:00pm	Open Swim
8:30am - 11:45pm	Swim Lessons		
12:00pm - 4:30pm	Open Swim	**Saturday**	
4:30pm - 6:00pm	Swim Team	12:00pm - 8:00pm	Open Swim
6:00pm - 8:00pm	Open Swim		

* The "Manager's Recommendation" column projects a decrease in the swim season from 14 weeks to 8 weeks due to budgetary constraints. The Town Manager's recommendation is as follows:
  * The pool is projected to be opened on June 7, 2010 and closed on July 31, 2010 for the 2010 season. Pool preparation would begin in May 2010. Pool hours would include:

Monday - Thursday		**Friday**	
7:00am - 8:00am	Water Aerobics	7:00am - 8:00am	Water Aerobics
7:00am - 9:00am	Lap Swim	7:00am - 9:00am	Lap Swim
8:00am - 9:00am	Arthritis Aquatics (Tues/Thurs)	9:00am - 8:00pm	Open Swim
8:30am - 11:45pm	Swim Lessons		
12:00pm - 4:30pm	Open Swim	**Saturday**	
4:30pm - 6:00pm	Swim Team	12:00pm - 8:00pm	Open Swim
6:00pm - 8:00pm	Open Swim		

* The "Council Adoption" column projects the pool opening under a new schedule from Memorial Day weekend through August 7, 2010. The Pool will remain open through Labor Day weekend on Saturdays and Sundays with the schedule listed below.

Monday - Thursday		**Friday**	
7:00am - 8:00am	Water Aerobics	7:00am - 8:00am	Water Aerobics
7:00am - 8:00am	Lap Swim	7:00am - 8:00am	Lap Swim
8:00am - 11:45pm	Swim Lessons	12:00pm - 7:00pm	Open Swim
12:00pm - 7:00pm	Open Swim		
Saturday		**Sunday**	
12:00pm - 7:00pm	Open Swim	1:00pm - 5:00pm	Open Swim

* Salary expenditures include Maintenance staff time to prepare the pool for opening based on three (3) Maintenance Workers spending 40 hours. Salary expenditures also include one (1) Maintenance Worker at two (2) hours per day throughout the season to maintain the pool.
* Savings in salary expenditure will be realized through decreasing all positions at the pool, with the exception of the Pool Manager, to minimum wage. The Pool Manager's position will also experience a reduction in pay.

Camp Verde Heritage Pool
Fund 01-20-82

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	46,300	68,587	68,587	42,127	40,850	25,128	51,229	-25.31%
6010	FICA	2,862	4,252	4,252	2,604	2,533	1,558	3,176	-25.30%
6011	Medicare	669	995	995	609	592	364	743	-25.34%
6012	Retirement	653	0	850	637	478	454	454	454.00%
6013	Unemployment	297	637	637	350	441	271	553	-13.14%
6014	Workman's Comp	2,049	2,783	2,783	1,543	1,862	1,146	2,336	-16.08%
6020	Health, Dental, Life & STD Ins	948	1,019	1,174	1,067	896	896	896	-23.66%
	Total Salary Expenditures	**$ 53,778**	**$ 78,273**	**$ 79,278**	**$ 48,936**	**$ 47,653**	**$ 29,817**	**$ 59,387**	**-25.09%**
Operational Expenditures									
7010	Training	909	1,000	1,000	400	500	500	500	-50.00%
7060	Electric	0	5,000	5,000	4,083	5,000	5,000	5,000	0.00%
7061	Gas/Propane	22,987	18,000	18,000	15,361	13,500	11,500	13,500	-25.00%
7062	Water	0	0	0	0	0	0	0	0.00%
7063	Sewer	0	0	0	0	0	0	0	0.00%
7064	Waste Removal	477	880	880	150	225	225	225	-74.43%
7065	Telephone	1,321	1,200	1,200	608	650	650	650	-45.83%
7067	Pest Control	247	315	315	303	315	315	315	0.00%
7600	Pool Chemicals	7,107	10,000	10,000	3,615	4,500	3,000	4,500	-55.00%
7601	Pool Supplies	1,852	500	500	500	500	0	500	0.00%
7602	Pool Equipment Maintenance/Repair	3,462	2,000	2,000	2,000	6,265	6,265	6,265	213.25%
7603	Pool Concession Supplies	0	200	200	0	0	0	0	-100.00%
7604	Permits	118	0	0	0	400	400	400	400.00%
7605	Swim Team	430	0	0	0	0	0	0	0.00%
	Total Operational Expenditures	**$ 38,909**	**$ 39,095**	**$ 39,095**	**$ 27,020**	**$ 31,855**	**$ 27,855**	**$ 31,855**	**-18.52%**
Total Expenditures		**$ 92,686**	**$ 117,368**	**$ 118,373**	**$ 75,956**	**$ 79,508**	**$ 57,672**	**$ 91,242**	**-22.92%**

Revenues

Pool Revenues									
40-82-4170	Pool-User Fees	12,343	15,000	15,000	15,000	17,000	15,000	17,000	13.33%
40-82-4820	Pool Concession Sales	376	0	0	0	0	0	0	0.00%
40-82-7707	Operating Transfer In - Yavapai-Apache Gaming	0	0	0	0	33,268	33,268	33,268	33268.00%
	Total Departmental Revenues	**$ 12,719**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 50,268**	**$ 48,268**	**$ 50,268**	**235.12%**
Net <Subsidy From>/Contribution To General Purpose Revenues		**$ (79,968)**	**$ (102,368)**	**$ (103,373)**	**$ (60,956)**	**$ (29,240)**	**$ (9,404)**	**$ (40,974)**	**-60.36%**

Children's Recreational Programs

Our Mission

The Town of Camp Verde Parks & Recreation Department strives to provide positive programs for our youth and to give them the opportunity to have fun, while developing physically, emotionally, and socially.

Department Duties/Description

The Parks & Recreation Department is responsible for providing recreational and social activities and events for the youth in the community. Children's Recreational Programs include:

* Grasshopper Basketball
* Summer Activities
* Soccer Camp
* Trick or Treat Main Street

Department Staffing:

Recreation Supervisor (0.11)
Special Projects Coordinator (0.08)
Medium Equipment Operator 1 (0.02)
Medium Equipment Operator 2 (0.02)
Scorekeepers (2)
Receptionist - part time position only during summer activities

Accomplishments for the Fiscal Year 2009/2010:

1. Provided a successful Summer Program for 35 children.
2. Provided a successful basketball program for 200 children.
3. Provided a safe place for children to trick or treat.

Performance Objectives for Fiscal Year 2010/2011:

1. Make Grasshopper Basketball more cost effective without prohibiting individual's ability to participate.
   Possibly increase registration fee from $35 to $40.
   Decrease referee pay per game.
   Lower all scorekeepers to minimum wage.
2. Secure more donations for Trick or Treat Main Street to make the event more cost effective.
3. Provide summer activities for the youth using two staff members and volunteers.
4. Provide summer activities that are free or low cost to the youth in our community.

Significant Expenditure Changes:

* Expenditure reductions are due to a decrease in programs offered as well as developing more cost effective ways to offer programs.

Fiscal Notes:

* The Yavapai-Apache Nation has provided funding for the Children's Programs through Proposition 202, Gaming Compact revenue distributions. These funds are tracked in the Yavapai-Apache Gaming Compact Fund (fund 07). When monies are needed to support Children's Recreation programs, an operating transfer is made from the Yavapai-Apache Gaming Compact Fund to the General Fund's Children's Recreational Programs budgetary unit.

Department Statistics FY 2009/2010

	# Participants	# Games
* Grasshopper Basketball Teams	23	100
* Summer Program	35	
* Soccer Camp	30	

Children's Recreational Programs

Fund 01-20-83

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	0	39,117	16,367	4,613	13,060	12,563	12,563	-23.24%
6010	FICA	0	2,425	1,079	286	810	779	779	-27.81%
6011	Medicare	0	567	252	67	189	182	182	-27.71%
6012	Retirement	0	1,714	791	275	1,086	1,037	1,037	31.16%
6013	Unemployment	0	236	85	15	39	39	39	-53.75%
6014	Workman's Comp	0	1,004	304	150	576	554	554	82.11%
6020	Health, Dental, Life & STD Insurance	0	2,686	760	357	1,472	1,472	1,472	93.73%
	Total Salary Expenditures	**$ -**	**$ 47,750**	**$ 19,638**	**$ 5,763**	**$ 17,233**	**$ 16,626**	**$ 16,626**	**-15.34%**
	Operational Expenditures								
7120	Contract Labor/Services	0	10,000	10,000	5,600	4,000	4,000	4,000	-60.00%
7610	Recreational Programs	0	1,950	1,690	1,689	1,800	1,800	1,800	6.51%
7612	Recreational Program Sponsorships	0	6,000	6,000	4,946	8,850	8,850	8,850	47.50%
7620	Summer Program	0	7,200	4,260	5,000	2,000	2,000	2,000	-53.05%
	Total Operational Expenditures	**$ -**	**$ 25,150**	**$ 21,950**	**$ 17,235**	**$ 16,650**	**$ 16,650**	**$ 16,650**	**-24.15%**
	Equipment/Capital Expenditures								
8050	Parks & Rec Equipment	0	0	0	0	0	0	0	0.00%
8055	Light Recreational Equipment	0	0	0	0	0	0	0	0.00%
	Total Equipment/Capital Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
	Total Expenditures	**$ -**	**$ 72,900**	**$ 41,588**	**$ 22,998**	**$ 33,883**	**$ 33,276**	**$ 33,276**	**-19.99%**

Revenues

	Children's Recreational Program Revenues								
40-83-4210	Children's Recreational Programs	0	4,500	4,500	2,826	4,000	4,000	4,000	-11.11%
40-83-4215	Summer Program	0	3,900	3,900	4,200	0	0	0	-100.00%
40-83-4230	Sponsorships	0	6,000	6,000	3,563	8,850	8,850	8,850	47.50%
40-83-7707	Operating Transfers In - Yavapai-Apache Gaming	0	24,437	24,437	24,437	16,899	16,899	16,899	-30.85%
	Total Departmental Revenues	**$ -**	**$ 38,837**	**$ 38,837**	**$ 35,026**	**$ 29,749**	**$ 29,749**	**$ 29,749**	**-23.40%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ -**	**$ (34,063)**	**$ (2,751)**	**$ 12,028**	**$ (4,134)**	**$ (3,527)**	**$ (3,527)**	**28.22%**

Adult Recreational Programs

Our Mission

The goal of the Adult Recreational Programs division of Parks and Recreation is to provide fun, safe, and affordable recreational opportunities that will enhance the quality of life and promote healthy lifestyles for the citizens of our community.

Department Duties/Description

The Town of Camp Verde Parks and Recreation currently hosts four adult leagues. These include:

* 3 on 3 Basketball League
* Co-Rec Softball

Department Staffing:

Recreation Supervisor (0.01)
Maintenance Worker 1 (0.02)

Accomplishments for the Fiscal Year 2009/2010:

1. Completed a successful 3 on 3 Basketball League program.
2. Completed a successful Co-Rec Softball League program.

Performance Objectives for Fiscal Year 2010/2011:

1. Bring back the Men's Basketball League and increase registration fees to cover 100% of costs.
2. Provide three (3) adult recreational programs that are financially self sustaining.
3. Require a minimum amount of teams in each league.

Significant Expenditure Changes:

*

Department Statistics FY 2009/2010

	# Teams	# Games
* Co-Rec Softball	6	40
* 3 on 3 Basketball	8	40

Adult Recreational Programs

Fund 01-20-84

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	0	15,520	11,768	622	2,166	1,167	1,167	-90.09%
6010	FICA	0	962	962	38	134	72	72	-92.48%
6011	Medicare	0	225	225	9	31	17	17	-92.48%
6012	Retirement	0	1,278	1,278	59	213	115	115	-91.01%
6013	Unemployment	0	45	45	2	2	2	2	-94.96%
6014	Workman's Comp	0	448	448	4	99	53	53	-88.13%
6020	Health, Dental, Life & STD Insurance	0	2,239	708	75	192	192	192	-72.87%
	Total Salary Expenditures	**$ -**	**$ 20,716**	**$ 15,434**	**$ 809**	**$ 2,838**	**$ 1,618**	**$ 1,618**	**-89.51%**
	Operational Expenditures								
7120	Contract Labor/Services	0	4,125	3,805	2,500	4,520	4,520	4,520	18.79%
7610	Recreational Programs	0	2,800	820	482	110	110	110	-86.59%
	Total Operational Expenditures	**$ -**	**$ 6,925**	**$ 4,625**	**$ 2,982**	**$ 4,630**	**$ 4,630**	**$ 4,630**	**0.11%**
	Equipment/Capital Expenditures								
8050	Parks & Rec Equipment	0	0	0	0	0	0	0	0.00%
8055	Light Recreational Equipment	0	0	0	0	0	0	0	0.00%
	Total Equipment/Capital Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
	Total Expenditures	**$ -**	**$ 27,641**	**$ 20,059**	**$ 3,791**	**$ 7,468**	**$ 6,248**	**$ 6,248**	**-68.85%**

Revenues

	Adult Recreational Program Revenues								
40-84-4210	Adult Recreational Programs	0	5,100	5,100	1,585	7,600	7,600	7,600	49.02%
40-84-4230	Sponsorships	0	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**$ -**	**$ 5,100**	**$ 5,100**	**$ 1,585**	**$ 7,600**	**$ 7,600**	**$ 7,600**	**49.02%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ -**	**$ (22,541)**	**$ (14,959)**	**$ (2,206)**	**$ 132**	**$ 1,352**	**$ 1,352**	**-109.04%**

Senior Recreational Programs

Our Mission

The Town of Camp Verde Parks and Recreation Department strives to provide affordable recreational opportunities for the mature adults in our community for enrichment of mind and body and quality of life.

Department Duties/Description

Parks and Recreation has not offered any Senior programs in the past. In the fiscal year 2009/2010 we will be adding Senior programs that may include:

* Wii Senior Bowling and Tennis
* Senior Social Club that may include board games, cards, classes and dances.

Department Staffing:

Recreation Supervisor (0)

Accomplishments for the Fiscal Year 2009/2010:

1. Due to budgetary constraints, the Senior Recreational Programs division had no activity in the FY 2009-2010.

Performance Objectives for Fiscal Year 2010/2011:

1. Due to budgetary constraints, the Senior Recreational Programs division will have no activity in the FY 2010-2011.

Significant Expenditure Changes:

*

Senior Recreational Programs

Fund 01-20-85

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	0	4,329	4,329	0	0	0	0	-100.00%
6010	FICA	0	268	268	0	0	0	0	-100.00%
6011	Medicare	0	63	63	0	0	0	0	-100.00%
6012	Retirement	0	407	407	0	0	0	0	-100.00%
6013	Unemployment	0	5	5	0	0	0	0	-100.00%
6014	Workman's Comp	0	9	9	0	0	0	0	-100.00%
6020	Health, Dental, Life & STD Insurance	0	418	418	0	0	0	0	-100.00%
	Total Salary Expenditures	$ -	$ 5,499	$ 5,499	$ -	$ -	$ -	$ -	-100.00%
	Operational Expenditures								
7610	Recreational Programs	0	2,000	0	0	0	0	0	0.00%
	Total Operational Expenditures	$ -	$ 2,000	$ -	$ -	$ -	$ -	$ -	0.00%
	Equipment/Capital Expenditures								
8050	Parks & Rec Equipment	0	0	0	0	0	0	0	0.00%
8055	Light Recreational Equipment	0	0	0	0	0	0	0	0.00%
	Total Equipment/Capital Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	Total Expenditures	$ -	$ 7,499	$ 5,499	$ -	$ -	$ -	$ -	-100.00%

Revenues

	Senior Recreational Program Revenues								
40-85-4210	Senior Recreational Programs	0	0	0	0	0	0	0	0.00%
40-85-4230	Sponsorships	0	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	Net <Subsidy From>/Contribution To General Purpose Revenues	$ -	$ (7,499)	$ (5,499)	$ -	$ -	$ -	$ -	-100.00%

Community Programs

Our Mission

The mission of the Community Programs division of Parks and Recreation is to provide affordable, cost effective, family oriented programs that will enhance the quality of life for the citizens of Camp Verde.

Department Duties/Description

The Parks and Recreation Department is responsible for providing recreational and social programs as well as events for all ages. These programs include:

* Christmas Craft Bazaar and Parade of Lights
* Bus trips

Department Staffing:

Recreation Supervisor (0.01)
Maintenance Foreman (0.01)
Maintenance Lead Worker (0.01)
Maintenance Worker 1 (0.01)
Maintenance Worker 2 (0.01)
Janitorial 1 (0.01)
Janitorial 2 (0.01)
Streets Foreman (0.01)
Medium Equipment Operator 1 (0.01)
Medium Equipment Operator 2 (0.01)

Accomplishments for the Fiscal Year 2009/2010:

1. Provided bus trips to the Diamondback games for the community.
2. Hosted a successful Christmas Craft Bazaar and Parade of Lights.

Performance Objectives for Fiscal Year 2010/2011:

1. Provide more bus trips for the community. This is a cost effective way to provide community activities with no cost to the Town.

Significant Expenditure Changes:

* All expenditures have been reduced as a result of fewer programs being offered.

Department Statistics FY 2009/2010

	# Participants
* Bus Trips (Diamondbacks Baseball Games -2)	80
* AZ Game and Fish Clinic	125
* Christmas Craft Bazaar (vendors)	30
* Parade of Lights (entries)	15

Community Programs
Fund 01-20-86

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
Expenditures									
6000	Salaries	0	15,246	15,246	2,455	3,571	3,392	3,392	-77.75%
6010	FICA	0	945	945	149	221	210	210	-77.74%
6011	Medicare	0	221	221	35	52	49	49	-77.74%
6012	Retirement	0	1,433	1,433	231	352	334	334	-76.68%
6013	Unemployment	0	24	24	7	8	8	8	-68.50%
6014	Workman's Comp	0	275	275	72	163	155	155	-43.76%
6020	Health, Dental, Life & STD Insurance	0	2,089	2,089	340	640	640	640	-69.36%
	Total Salary Expenditures	**$ -**	**$ 20,234**	**$ 20,233**	**$ 3,289**	**$ 5,006**	**$ 4,788**	**$ 4,788**	**-76.34%**
Operational Expenditures									
7130	Equipment Rental	0	0	0	0	325	325	325	325.00%
7610	Recreational Programs	0	17,000	7,000	364	0	0	0	-100.00%
7612	Recreational Program Sponsorships	0	10,300	9,720	9,745	7,308	7,308	7,308	-24.81%
	Total Operational Expenditures	**$ -**	**$ 27,300**	**$ 16,720**	**$ 10,109**	**$ 7,633**	**$ 7,633**	**$ 7,633**	**-54.35%**
Equipment/Capital Expenditures									
8050	Parks & Rec Equipment	0	200	780	780	0	0	0	-100.00%
8055	Light Recreational Equipment	0	0	0	0	0	0	0	0.00%
	Total Equipment/Capital Expenditures	**$ -**	**$ 200**	**$ 780**	**$ 780**	**$ -**	**$ -**	**$ -**	**-100.00%**
Total Expenditures		**$ -**	**$ 47,734**	**$ 37,733**	**$ 14,178**	**$ 12,639**	**$ 12,421**	**$ 12,421**	**-67.08%**
Revenues									
Community Programs Revenue									
40-86-4210	Community Programs	0	13,460	13,460	935	875	875	875	-93.50%
40-86-4230	Sponsorships	0	11,050	11,050	6,800	7,308	7,308	7,308	-33.86%
	Total Departmental Revenues	**$ -**	**$ 24,510**	**$ 24,510**	**$ 7,735**	**$ 8,183**	**$ 8,183**	**$ 8,183**	**-66.61%**
Net <Subsidy From>/Contribution To General Purpose Revenues		**$ -**	**$ (23,224)**	**$ (13,223)**	**$ (6,443)**	**$ (4,456)**	**$ (4,238)**	**$ (4,238)**	**-67.95%**

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Chapter Six

Capital Improvement Funds

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Capital Improvement 5 Year Requests	6-4
Parks Fund	6-5
Refunding Agreement	6-7
Revised Refunding Agreement	6-8

Capital Improvement Funds

Capital Improvement Funds consists of the Capital Improvement Projects Fund and the Parks Fund. These funds are used for expenditures that are a structure, improvement, piece of equipment or other major asset having a useful life of at least two years.

The Town Code, Section 3-4-3.5 Capital Improvement Budget Policies dictates the following criteria for the Capital Improvement Funds:

1. The Town will make all capital improvements in accordance with an adopted and funded capital improvement program and will include an annual six-year plan for capital improvements (CIP design, development, implementation, and operating and maintenance costs).
2. The Town will use intergovernmental assistance to finance only those capital improvements that are consistent with the Capital Improvement Plan and Town priorities, and whose operating and maintenance costs have been included in the budget.
3. The Town will coordinate development of the capital improvement budget with the development of the operating budget. All costs for internal professional services needed to implement the CIP will be included in the operating budget for the year the CIP is to be implemented.
4. The Parks Fund and other special development impact funds may only be used to fund facilities included in the Town's master plans.

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

The CIP is a multi-year plan that outlines current capital and infrastructure needs, future anticipated needs, current projects, and future costs to the community. It addresses both repair and replacement of existing infrastructure as well as the development of new facilities to accommodate future growth and/or improve services. The CIP links the Town's planning and budgeting functions. The CIP is to be used as a guide in decision making.

The process for the CIP's development is divided into six key phases, culminating in the presentation of a Capital Improvement Plan (CIP) to the Town Council for approval. The phases are:

* Development of CIP Evaluation Criteria. This process defines how CIP projects will be evaluated and prioritized.
* Public Participation. A resident survey is developed, distributed, and analyzed.
* Needs Assessment. Future needs are outlined utilizing the General Plan and taking growth patterns into consideration.
* Financial Analysis. Examing of the Town's recent revenues, expenditures, current debt, and bond capacity.
* Capital Projects Evaluation. CIP projects are evaluated and prioritized utilizing the developed Evaluation Criteria.
* Development of CIP Document. All of the preceding steps culminate in the development of the CIP Document which includes an implementation section, outlines how the CIP will be updated on an annual basis.

The planning period for a CIP is five years. The expenditures proposed for the first year of the program are incorporated into the annual budget as the capital budget.

One of the most important aspects of the CIP process is it is not a once a year effort, but an important ongoing part of the Town's overall management process. New information and evolving priorities require continual review.

It is important to note that the Town's most recent Capital Improvements Plan document expired at the end of the 2006-2007 fiscal year. The Town is researching options relative to updating the CIP and maintaining it on an annual basis as is required.

Capital Improvement Projects

Department Duties/Description

The Town of Camp Verde's Capital Improvement Projects Fund was established to provide for the infrastructure and capital needs of the departments of the Town of Camp Verde. The Capital Improvement Projects Fund is funded by allocating 2 cents of the 3 cent Construction Tax received by the Town. Construction Tax is a non-recurring revenue, thus it is proper to use these revenues solely for non-recurring (non-operating) expenditures such as capital projects. The remaining 1 cent of the Construction Tax is allocated to the Debt Service Fund to fund the GADA loan payment.

Accomplishments for the Fiscal Year 2009/2010:

1. Purchased three (3) new patrol vehicles with emergency equipment for the Marshal's Department.
2. Completed Phase I of the Computer Infrastructure/Networking Upgrades. Phase I included the purchase of 25 desktop computers, 5 laptops, 3 servers, Microsoft 2007 Enterprise Edition, and various parts and equipment.
3. Contracted with a local architect for the redesign of Rio Verde Plaza. Drawings are approximately 45% complete at June 30, 2010. The remaining funds will be rolled over to FY2010-2011 for the completion of the project.
4. Froze the remaining CIP expenditures.

Performance Objectives for Fiscal Year 2010/2011:

1. Please see page 6-3 and 6-4 for a listing of projects to be completed in the FY2010-2011.

Significant Expenditure Changes:

* Capital Improvements Projects vary from year to year, therefore, the majority of the expenditure changes are significant.

Fiscal Notes

* To complete the projects approved in the FY 2010-2011 Budget, the Town Council has approved the transfer of $779,957 from the General Fund fund balance to the Capital Improvement Projects Fund in order to fund the projects. Only the actual amount needed to fund the projects completed in the FY2010-2011 will be transferred. Any amounts unused/unspent will not be transferred from the General Fund fund balance.

CIP Fund

Fund 03

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
50-00-5015	Verde Lakes Drive Culverts	0	80,000	80,000	0	80,000	80,000	80,000	0.00%
50-00-5073	Rio Verde Plaza Improvements	0	0	130,500	50,625	40,200	40,200	40,200	-69.20%
50-00-5080	CVMO Vehicles	70,444	100,350	102,685	102,680	80,000	80,000	30,000	-70.78%
50-00-5086	Public Works Vehicle (small 4X4 SUV)	0	18,000	4,190	0	23,000	23,000	0	-100.00%
50-00-5087	Pool Heater	15,124	0	0	0	0	0	0	0.00%
50-00-5121	Library Enhancement	86	0	0	0	2,000	2,000	5,000	5000.00%
50-00-5300	Computer/networking infrastructure upgrades	58,452	52,509	71,573	70,781	148,111	100,056	148,111	106.94%
50-00-5310	Governmental Software Package & Licensing	0	60,000	0	0	68,199	68,199	68,199	68199.00%
03-50-5400	Public Works Yard Construction (CVSD 15 Acre Site)	0	129,100	100	0	250,000	250,000	0	-100.00%
03-50-5410	Streets Inspector Truck	21,126	0	0	0	0	0	0	0.00%
03-50-5412	Streets Department Equipment/Vehicle	0	40,000	40,000	0	0	0	0	-100.00%
03-50-5450	Road Improvement/Construction & Pavement	0	45,000	45,000	0	0	0	0	-100.00%
03-50-5452	Finnie Flat Sidewalk Transportation Enhancement	0	45,000	45,000	0	45,000	45,000	136,000	202.22%
03-50-5453	Main Street Traffic Circle	0	10,000	10,000	0	10,000	10,000	0	-100.00%
03-50-5454	Sidewalk, Pathways, and Bike Trails	0	10,000	10,000	0	0	0	0	-100.00%
03-50-5500	Administration Vehicles	0	30,000	28,500	0	25,000	25,000	20,000	-29.82%
03-50-5084	Warranty and Re-Lamp at Butler Park	0	0	0	0	18,576	18,576	18,576	18576.00%
03-50-5092	Rain Gutters for Marshal's Office and Historical Society	0	0	0	0	7,383	7,383	7,383	7383.00%
03-50-5093	Sprinkler System for Town Grounds	0	0	0	0	13,000	13,000	13,000	13000.00%
03-50-5094	Replace Carpet in Town Hall	0	0	0	0	22,775	22,775	22,775	22775.00%
03-50-5097	Exterior Painting of Town Buildings	0	0	0	0	17,500	17,500	17,500	17500.00%
03-50-5098	Re-Roof of Town Buildings	0	0	0	0	48,000	48,000	37,000	37000.00%
03-50-5083	Maintenance Vehicle - 1/2 Ton 2-Wheel Drive Truck	0	0	0	0	30,000	30,000	20,868	20868.00%
03-50-5400	Purchase 15 Acres & Develop a Public Works Yard	0	0	0	0	560,000	560,000	550,000	550000.00%
	Widen Access Road to the 15 Acres Leased from CVSD	0	0	0	0	250,000	250,000	0	0.00%
03-50-5016	Cliffs/Finnie Flat Drainage Project	0	0	0	0	200,000	200,000	180,000	200000.00%
03-50-5451	Tres Rios Culverts and Widen	0	0	0	0	0	0	45,000	45000.00%
03-50-5087	Pool Cover	0	0	0	0	7,400	0	7,400	7400.00%
03-50-5118	Removal of Old CVMO Trailer	0	0	0	0	0	0	20,000	20000.00%
	Total Requested Projects	**$ 165,231**	**$ 619,959**	**$ 567,548**	**$ 224,086**	**$ 1,946,144**	**$ 1,890,689**	**$ 1,467,012**	**158.48%**
Operating Transfers									
8801	Operating Transfer Out - General Fund	86,300	0	0	0	0	0	0	0.00%
8804	Operating Transfer Out - Parks Fund	100,000	0	0	0	0	0	0	0.00%
8820	Operating Transfer Out - Streets/HURF Fund	271,346	0	0	0	0	0	0	0.00%
	Total Operating Transfers	**$ 457,646**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
Total Expenditures		**$ 622,877**	**$ 619,959**	**$ 567,548**	**$ 224,086**	**$ 1,946,144**	**$ 1,890,689**	**$ 1,467,012**	**158.48%**

Revenues

CIP Fund Revenues									
40-00-7701	Operating Transfer In - General Fund	0	80,000	80,000	242,000	80,000	80,000	859,957	974.95%
	Total Departmental Revenues	**$ -**	**$ 80,000**	**$ 80,000**	**$ 242,000**	**$ 80,000**	**$ 80,000**	**$ 859,957**	**974.95%**
Net <Subsidy From>/Contribution To CIP Fund Balance		**$ (622,877)**	**$ (539,959)**	**$ (487,548)**	**$ 17,914**	**$ (1,866,144)**	**$ (1,810,689)**	**$ (607,055)**	**24.51%**
Prior Year Ending CIP Fund Balance		$ 1,212,018	$ 589,141	$ 589,141	$ 589,141	$ 607,055	$ 607,055	$ 607,055	
Estimated Ending CIP Fund Balance (deficit)		**$ 589,141**	**$ 49,182**	**$ 101,593**	**$ 607,055**	**$ (1,259,089)**	**$ (1,203,634)**	**$ (0)**	**-100.00%**

Capital Improvement Projects Fund

Five (5) Year Capital Improvement Project Requests

	Description	Department	Fiscal Year 2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
1.	Replacement Patrol Vehicles and Emergency Equipment	Marshal	-	-	-	-	-
	FY2010-2011 - Requested 3 vehicles		80,000	-	-	-	-
	FY2011-2012 - Requested 4 vehicles		-	109,300	-	-	-
	FY2012-2013 - Requested 4 vehicles		-	-	109,300	-	-
	FY2013-2014 - Requested 4 vehicles		-	-	-	109,300	-
	FY2014-2015 - Requested 4 vehicles		-	-	-	-	109,300
2.	Replacement Administration Vehicles (two vehicles)	Town Manager	25,000	-	-	-	-
3.	Computer/networking infrastructure upgrades - annual payment	Town Manager	61,556	61,556	-	-	-
	25 Desktop Computers	Town Manager	38,500	38,500	38,500	38,500	38,500
	6 Network Printers	Town Manager	9,900	-	-	-	-
	Repair/replacement parts, cables, etc	Town Manager	8,250	-	-	-	-
	Upgrades for old server (Hardware and OS)	Town Manager	3,850	-	-	-	-
	Uninterruptable Power Supplies (50)	Town Manager	12,500	-	-	-	-
	Point to Point Connections for Library and CVMO (50 mpbs)	Town Manager	13,555	-	-	-	-
4.	Governmental Software Package with Annual Licensing & Maintenance	Finance	68,199	68,199	68,199	68,199	68,199
5.	Improve the appearance and functionality of the interior of the Library building.	Library	2,000	2,000	-	-	-
6.	Improve the appearance and functionality of the exterior of the Library building.	Library	-	3,000	3,000	-	-
7.	Light pickup truck (2 wheel drive) for Building inspection	Building	-	-	18,000	-	-
8.	Plotter	Community Dev	-	-	11,000	-	-
9.	Community Development Vehicle	Community Dev	-	-	10,000	-	-
10.	Rolling File System	Community Dev	-	14,000	-	-	-
11.	Warranty and Re-Lamp at Butler Park	Maintenance	18,576	-	-	-	-
12.	Rain Gutters for Marshal's Office and Historical Society	Maintenance	7,383	-	-	-	-
13.	Sprinkler System for Town Grounds	Maintenance	13,000	-	-	-	-
14.	Replace Carpet in Town Hall	Maintenance	22,775	-	-	-	-
15.	Exterior Painting of Town Buildings	Maintenance	17,500	-	-	-	-
16.	Re-Roof of Town Buildings	Maintenance	48,000	-	-	-	-
17.	Maintenance Vehicle - 1/2 Ton 2-Wheel Drive Truck	Maintenance	30,000	-	-	-	-
18.	Purchase 15 Acres & Develop a Public Works Yard	Public Works	-	-	-	-	-
	Down Payment of $500,000 and Monthly Payments of $5,000		560,000	-	-	-	-
	Clean Up Site, Re-Grade & Make Repairs, and Monthly Payments of $5,000		-	210,000	-	-	-
	Remodel Existing Buildings and Monthly Payments of $5,000		-	-	310,000	-	-
	Pave Peterson Lane and Monthly Payments of $5,000		-	-	-	210,000	-
19.	Rio Verde Plaza Remodel (Construction Loan Payments)	Public Works	72,000	72,000	72,000	72,000	72,000
20.	Widen Access Road to the 15 Acres Leased from the Camp Verde Sanitary District	Public Works	250,000	-	-	-	-
21.	Public Works Yard at Camp Verde Sanitary District Site	Public Works	-	-	-	-	-
	FY2010-2011 - Ph II Fence, Surface Prep, Finish Grade, Equip Pad, Mixing Table		250,000	-	-	-	-
	FY2011-2012 - Building Site Prep, Building Design, Underground Utilities		-	150,000	-	-	-
	FY2012-2013 - Complete Site Prep, 5000 Sq Ft Pre-Mfg Steel Building		-	-	250,000	-	-
	FY2013-2014 - Delivery & Construction of Bldg, Complete Utility & Site Work		-	-	-	375,000	-
22.	Small 4X4 SUV	Public Works	23,000	-	-	-	-
23.	Streets Department Equipment/Vehicle	HURF/Streets	-	-	-	-	-
	FY2011-2012 - 1-Ton Chassis ($20,000), 9-Wheel Roller ($20,000)		-	40,000	-	-	-
	FY2012-2013 - 1/5 Ton Inspector Truck ($28,000), Double Drum Vib/Roller ($20,000), Crack Seal Machine ($30,000)		-	-	78,000	-	-
	FY2013-2014 - Dump Truck/Sander ($58,000), Chipper ($35,000)		-	-	-	93,000	-
	FY2014-2015 - Foreman's Truck ($35,000), Road Side Mower ($80,000)		-	-	-	-	115,000
24.	Finnie Flat Sidewalk Transportation Enhancement	HURF/Streets	-	-	-	-	-
	FY2010-2011 - Right of Way Acquisition		45,000	-	-	-	-
	FY2011-2012 - Labor and Construction Increased Costs		-	150,000	-	-	-
25.	Howards Road Reconstruction	HURF/Streets	-	-	-	-	-
	FY2012-2013 - Reconstruct & Re-profile 1/2 of Howards Road		-	-	250,000	-	-
	FY2013-2014 - Reconstruct & Re-profile 1/2 of Howards Road		-	-	-	250,000	-
26.	Montezuma Castle Hwy Left Turn Access Improvement	HURF/Streets	-	-	-	-	-
	FY2012-2013 - Cliff House Drive to Charolais		-	-	180,000	-	-
27.	Road Improvement/Construction & Pavement Preservation	HURF/Streets	-	-	-	-	-
	FY2011-2012 - Tres Rios - Widen & Reconstruct Over Verde Ditch, Place New Culvert		-	45,000	-	-	-
	FY2012-2013 - Finnie Flat Road - Mill & Resurface 1,000 feet at SR 260		-	-	225,000	-	-
	FY2013-2014 - Princess Road & Reeves Arena - Chip Seal		-	-	-	120,000	-
	FY2014-2015 - Zachary Road - Chip Seal		-	-	-	-	60,000
28.	Main Street Traffic Circle	HURF/Streets	-	-	-	-	-
	FY2010-2011 - Right of Way Acquisition		10,000	-	-	-	-
	FY2011-2012 - Construct Traffic Circle		-	150,000	-	-	-
29.	7th Street Widen & Overlay, Construct Sidewalk	HURF/Streets	-	-	-	-	325,000
30.	West Clear Creek Drainage Improvements on Verde Lakes Drive	Storm Water	80,000	-	-	-	-
31.	Howards Road Drainage Improvements	Storm Water	-	-	120,000	-	-
32.	Cliffs/Finnie Flat Drainage Project	Storm Water	200,000	-	-	-	-
33.	Pool Cover	Pool	7,400	-	-	-	-
			1,977,943	1,113,554	1,742,999	1,335,999	787,999

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Parks Fund

Our Mission

The mission of the Camp Verde Parks & Recreation Department is to provide the best possible recreational facilities for its citizens. We are dedicated to maintaining and creating quality parks and outdoor recreational facilities.

Department Duties/Description

* Maintain current parks and outdoor recreational facilities.
* Establishment of new park development.

Accomplishments for the Fiscal Year 2009/2010:

1. The Parks Fund currently has a negative fund balance. This means that the Parks Fund has no cash with which to fund its operations. In light of this predicament, the Parks Fund was authorized to fund basic operations such as port-a-jons at the parks and the Operating Transfer Out to the Debt Service Fund for the payments on Butler Park Soccer Field.

Performance Objectives for Fiscal Year 2010/2011:

1. Maintain port-a-jons at the parks.
2. Provide funding for the Butler Park Soccer Field payments to the Debt Service Fund.

Significant Expenditure Changes:

*

Fiscal Notes

* Due to the financial constraints that the Town is experiencing, no monies have been allocated to the Parks Fund in the 2010-2011 fiscal year.
* Community Park Improvements (5120) provides monies for survey work that may be required to begin work on the access easement to the property.
* Local Park Improvements (5130) provides for port-a-jons at the parks as well as minor park repairs/maintenance.
* Rezzonico Park (5160) provides for port-a-jons at Rezzonico Park.
* Interfund Loan Repayment (8801) will not be made in the 2010-2011 fiscal year due to monetary constraints.

Refunding Agreement

* Staff is recommending discontinuing the allocation of $200,000 to the Parks Fund for the FY 2010-2011. This allocation has been used to cover the Interfund Loan Agreement between the General Fund and the Parks Fund for the purchase of the Community Park land. Discontinuing the allocation will result in a longer pay back period for the Parks Fund to fulfill its obligation to the General Fund. The Amended Interfund Loan Agreement was adopted by Council on May 5, 2010.

Parks Fund
Fund 04

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
5120	Community Park Development	1	100,000	100,000	0	0	0	20,000	-80.00%
5130	Local Park Improvements	68,874	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
5160	Rezzonico Park	42,953	30,000	30,000	1,228	1,500	1,500	1,500	-95.00%
8801	Interfund Loan Repayment (General Fund)	0	200,000	0	0	0	0	0	0.00%
	Total Assumption Projects	**$ 111,828**	**$ 335,000**	**$ 135,000**	**$ 6,228**	**$ 6,500**	**$ 6,500**	**$ 26,500**	**-80.37%**
	Operating Transfers								
8806	Operating Transfer Out-State Grants	11,009	0	0	0	0	0	0	0.00%
8813	Operating Transfer Out-Debt Service Fund	5,390	5,398	5,398	5,398	5,400	5,400	5,400	0.04%
	Total Operating Transfers	**$ 16,399**	**$ 5,398**	**$ 5,398**	**$ 5,398**	**$ 5,400**	**$ 5,400**	**$ 5,400**	**0.04%**
	Total Expenditures	**$ 128,227**	**$ 340,398**	**$ 140,398**	**$ 11,626**	**$ 11,900**	**$ 11,900**	**$ 31,900**	**-77.28%**

Revenues

	Parks Fund Revenues								
7701	Operating Transfers In - General Fund	540,000	200,000	0	0	0	0	0	0.00%
	Other Revenues	5,371	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**$ 545,371**	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
	Net <Subsidy From>/Contribution To Parks Fund Balance	**$ 417,144**	**$ (140,398)**	**$ (140,398)**	**$ (11,626)**	**$ (11,900)**	**$ (11,900)**	**$ (31,900)**	**-77.28%**
	Prior Year Ending Parks Fund Balance	$ (744,077)	$ (326,933)	$ (326,933)	$ (326,933)	$ (338,559)	$ (338,559)	$ (338,559)	
	Estimated Ending Parks Fund Balance (deficit)	**$ (326,933)**	**$ (467,331)**	**$ (467,331)**	**$ (338,559)**	**$ (350,459)**	**$ (350,459)**	**$ (370,459)**	**-20.73%**

Refunding Agreement

The Refunding Agreement shown below was established between the General Fund and the Parks Fund to memorialize the repayment of $832,000 transferred from the General Fund to the Parks Fund for the purchase of the 118 acres for the building of a Community Park.

This Refunding Agreement was revised on May 5, 2010. The Revised Refunding Agreement is shown on page 6-8.

REFUNDING AGREEMENT

The aggregate sum of Eight Hundred Thirty-Two Thousand Dollars ($832,000) shall be transferred from the Town Parkland Acquisition Fund to the Town of Camp Verde General Fund, Local Government Investment Pool Account pursuant to the payment terms set forth below:

Terms of Repayment: Payable on a Quarterly basis with fifty thousand dollars being tendered each quarter beginning on October 1, 2008 and continuing on a quarterly basis thereafter until the full amount of the funds borrowed, that being Right Hundred Thirty-Two Thousand Dollars ($832,000), is repaid in full.

APPROVALS

Mayor — Date: 3/6/08

Attest:
Deborah Barber
Town Clerk — Date: 3-14-08

Determination of Counsel

The foregoing agreement has been reviewed by the undersigned attorney for the Town of Camp Verde, who has determined that the agreement is in proper form and is within the powers and authority granted under the laws of this State to the Town of Camp Verde.

Town Attorney — Date: 3/6/08

Revised Refunding Agreement

The Refunding Agreement shown on page 6-7 was established between the General Fund and the Parks Fund to memorialize the repayment of $832,000 transferred from the General Fund to the Parks Fund for the purchase of the 118 acres for the building of a Community Park. Due to the austerity of the economy, it was necessary to postpone the repayment agreement until the time in which the Parks Fund has adequate cash with which to make the repayment. The ability of the Parks Fund to repay the General Fund will be assessed each year during the budget process.

REVISED
REFUNDING AGREEMENT

This Revised Refunding Agreement is to modify the Refunding Agreement adopted by Council on March 5, 2008 that stated as follows:

> The aggregate sum of eight hundred thirty-two thousand dollars ($832,000) shall be transferred from the Town Parkland Acquisition Fund to the Town of Camp Verde General Fund, Local Government Investment Pool Account pursuant to the payment terms set forth below:
>
> **Terms of Repayment:** Payable on a quarterly basis with fifty thousand dollars being tendered each quarter beginning on October 1, 2008 and continuing on a quarterly basis thereafter until the full amount of the funds borrowed, that being eight hundred thirty-two thousand dollars ($832,000), is repaid in full.

This revision serves to include the provision that the Parks Fund shall make payments to the General Fund when cash resources are available for repayment. In times when the cash resources are not available for repayment, the repayment period will be extended until a time in which cash resources are available for repayment.

APPROVALS

Mayor — Date: 5-10-10

Attest:

Town Clerk — Date: 5-20-10

Determination of Counsel

The foregoing agreement has been reviewed by the undersigned attorney for the Town of Camp Verde, who has determined that the agreement is in proper from and is within the powers and authority granted under the laws of this State to the Town of Camp Verde.

Town Attorney — Date: 5/11/10

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Chapter Seven
Special Revenue Funds

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Special Revenue Fund

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expendtiures for specific purposes or resources dedicated for specific purposes. These funds include the Magistrate Special Revenue Fund, Non-Federal Grants Fund, Yavapai-Apache Gaming Compact Fund, Federal Grants Fund, CDBG Grants Fund, 9-1-1 Fund, Library Building Fund, Impact Fee Fund, Housing Grant Fund, Donations Fund, and the Highway Users Revenue Fund (HURF/Streets).

The total number of personnel positions within the Special Revenue Funds approved for FY2010-2011 is 6.43, summarized below:

Personnel by Fund

Personnel by Fund	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Non-Federal Grants Fund	1.00	2.00	2.14	2.14	0.84
Federal Grants Fund	-	-	2.00	-	1.00
CDBG Grants Fund	-	-	-	-	0.21
Highway Users Revenue Fund	7.70	6.50	5.55	4.59	4.38
Total Personnel	8.70	8.50	9.69	6.73	6.43

The total financial program adopted for FY2010-2011 is $1,786,218, and consists of the following:

Expenditures by Fund

Expenditures by Fund	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Magistrate Special Revenue Fund	$ 39,171	$ 61,535	$ 20,725	$ 24,023	$ 20,736
Non-Federal Grants Fund	156,919	145,146	148,661	152,792	163,546
Yavapai-Apache Gaming Compact	27,821	52,158	24,437	24,437	153,587
Federal Grants Fund	-	-	131,159	181,481	270,896
CDBG Grants Fund	636,475	32,815	5,500	10,885	360,658
9-1-1 Fund	-	-	-	-	2,684
Library Building Fund	-	-	-	-	-
Impact Fee Fund	-	-	-	-	-
Housing Grant Fund	10,229	529,942	62,785	5	70,000
Donations Fund	-	2,864	23,018	23,018	17,813
Highway Users Revenue Fund	1,216,145	1,010,807	1,159,801	1,159,801	726,222
Total Expenditures	$ 2,086,760	$ 1,835,267	$ 1,576,086	$ 1,576,442	$ 1,786,143

Expenditures by Category

Expenditures by Category	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Salary Expenditures	$ 493,790	$ 558,592	$ 537,201	$ 449,942	$ 501,134
Operating Expenditures	359,566	301,234	426,753	485,997	523,284
Capital Expenditures	1,195,408	975,441	587,695	616,066	697,299
Operating Transfers Out	-	-	24,437	24,437	64,425
Total Expenditures	$ 2,048,764	$ 1,835,267	$ 1,576,086	$ 1,576,442	$ 1,786,143

The budgeted net operating results for FY2010-2011 is ($90,626), and is summarized as follows:

Operating Results

Operating Results	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Total Revenues	$ 2,782,032	$ 1,928,487	$ 1,167,463	$ 1,271,629	$ 1,695,591
Total Expenditures	2,086,760	1,835,267	1,576,086	1,576,442	1,786,143
Net Operating Results	$ 695,272	$ 93,221	$ (408,623)	$ (304,813)	$ (90,551)

Magistrate Special Revenue Fund

Department Duties/Description

The purpose of the Magistrate Special Revenue Fund is to help the Court finance and achieve some needs that might not be possible without them. They are placed in individual numbered account for tracking the funds. Each fund is authorized by State or local law.

Local (Municipal) Court Enhancement Funds are collected by the Court as per Ordinance No. 2001-A182 (3). It states that the funds shall be used exclusively to enhance the technological, operational and security capabilities of the Court.

Local Judicial Collections Enhancement Fund (JCEF) is collected by the Court as per ARS 12.113 for the purpose of improving, maintaining and enhancing the ability to collect and manage monies assessed or received by the Courts including restitution, child support, fines and civil penalties; and to improve court automation projects likely to improve case processing or the administration of justice.

Fill the Gap Fund is collected by the Court as per ARS 12-102.I02 to allocate funds to counties for the purpose of planning and implementing collaborative projects that are designed to improve the processing of criminal cases.

Fill the Gap and JCEF funds must be requested through a "grant process" to the Supreme Court for approval of how the Court wishes to spend the funds. There are no match funds. Spending must meet the criteria of the legislative intent.

Fiscal Notes:

* Fill the Gap funds are being utilized to pay for annual audio/visual maintenance fees, monthly DSL fees, and coax repairs.
* The Court Enhancement Fund is being utilized to pay for the copier lease and maintenance ($3,500), printers ($8,250), West Legal Research ($2,640), digital recording maintenance ($500), security maintenance ($350), and other miscellaneous expenditures ($1,200). All of these expenditures are appropriate for this fund and the fund should be able to tolerate these amounts.
* Security maintenance and monitoring will go down this year as the Council Chambers security was removed.

Magistrate Special Revenue Fund
Fund 05

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
60-51-6000	Fill the Gap Salaries	10,843	0	0	0	0	0	0	0.00%
60-51-6010	FICA	491	0	0	0	0	0	0	0.00%
60-51-6011	Medicare	115	0	0	0	0	0	0	0.00%
60-51-6012	Retirement	1,025	0	0	0	0	0	0	0.00%
60-51-6013	Unemployment	49	0	0	0	0	0	0	0.00%
60-51-6014	Workman's Compensation	20	0	0	0	0	0	0	0.00%
60-51-6020	Health, Dental, Life & STD Insurance	2,085	0	0	0	0	0	0	0.00%
60-68-6000	Court Enhancement Salaries	27,468	0	0	0	0	0	0	0.00%
60-68-6010	FICA	1,692	0	0	0	0	0	0	0.00%
60-68-6011	Medicare	396	0	0	0	0	0	0	0.00%
60-68-6012	Retirement	2,596	0	0	0	0	0	0	0.00%
60-68-6013	Unemployment	67	0	0	0	0	0	0	0.00%
60-68-6014	Workman's Compensation	72	0	0	0	0	0	0	0.00%
60-68-6020	Health, Dental, Life & STD Insurance	5,520	0	0	0	0	0	0	0.00%
60-68-7651	Fill the Gap	4,802	0	1,133	4,943	1,500	1,500	1,500	32.45%
60-68-7652	Local JCEF	1,484	2,775	1,940	1,605	2,775	2,775	2,775	43.04%
60-68-7653	Court Enhancement	2,810	17,950	20,950	22,168	16,461	16,461	16,461	-21.43%
	Total Special Fund Expenditures	**$ 61,535**	**$ 20,725**	**$ 24,023**	**$ 28,716**	**$ 20,736**	**$ 20,736**	**$ 20,736**	**-13.68%**

Revenues

Special Fund Revenues									
40-00-4131	Local JCEF	2,837	3,200	3,200	3,084	3,084	3,084	3,084	-3.63%
40-00-4132	Fill the Gap	4,400	4,100	4,100	3,516	3,516	3,516	3,516	-14.24%
40-00-4133	Court Enhancement	16,744	14,050	14,050	23,812	23,812	23,812	23,812	69.48%
	Total Special Fund Revenues	**$ 23,981**	**$ 21,350**	**$ 21,350**	**$ 30,412**	**$ 30,412**	**$ 30,412**	**$ 30,412**	**42.44%**
Net <Subsidy From>/Contribution To Magistrate Special Revenues Fund Balance		**$ (37,554)**	**$ 625**	**$ (2,673)**	**$ 1,696**	**$ 9,676**	**$ 9,676**	**$ 9,676**	**-462.06%**
Prior Year Ending Magistrate Special Revenues Fund Balance		$ 101,862	$ 64,308	$ 64,308	$ 64,308	$ 66,004	$ 66,004	$ 66,004	
Estimated Ending Magistrate Special Revenues Fund Balance (deficit)		**$ 64,308**	**$ 64,933**	**$ 61,635**	**$ 66,004**	**$ 75,680**	**$ 75,680**	**$ 75,680**	**22.79%**
Designated Funds - Fill the Gap									
Prior Year Ending Fill the Gap Designation		31,478	16,448	16,448	16,448	15,021	15,021	15,021	
Est. <Subsidy From>/Contribution To Fill the Gap Designation		(15,030)	4,100	2,968	(1,427)	2,016	2,016	2,016	
Estimated Ending Fill the Gap Designated Fund Balance		**$ 16,448**	**$ 20,548**	**$ 19,415**	**$ 15,021**	**$ 17,037**	**$ 17,037**	**$ 17,037**	**-12.25%**
Designated Funds - Local JCEF									
Prior Year Ending Local JCEF Designation		25,817	27,170	27,170	27,170	28,649	28,649	28,649	
Est. <Subsidy From>/Contribution To Local JCEF Designation		1,353	425	1,260	1,479	309	309	309	
Estimated Ending Local JCEF Designated Fund Balance		**$ 27,170**	**$ 27,595**	**$ 28,430**	**$ 28,649**	**$ 28,958**	**$ 28,958**	**$ 28,958**	**1.86%**
Designated Funds - Court Enhancement									
Prior Year Ending Court Enhancement Fund Designation		44,567	20,690	20,690	20,690	22,334	22,334	22,334	
Est. <Subsidy From>/Contribution To Court Enhancement Fund Designation		(23,877)	(3,900)	(6,900)	1,644	7,351	7,351	7,351	
Estimated Ending Court Enhancement Designated Fund Balance		**$ 20,690**	**$ 16,790**	**$ 13,790**	**$ 22,334**	**$ 29,685**	**$ 29,685**	**$ 29,685**	**115.26%**

Non-Federal Grants

Department Duties/Description

The Non-Federal Grants Fund tracks expenditures and revenues for grants not issued by the Federal Government. The current grant items are the School Resource Officer Grant, LTAF II Grant, Yavapai County Anti-Racketeering (RICO) Funds, and Governor's Office of Highway Safety. The Town of Camp Verde is not the direct grant recipient of the School Resource Officer Grant, but rather a sub-recipient as the funds are distributed to the Town of Camp Verde from the main grant recipient to reimburse the Town for actual expenditures of the Town's employee that participates in the grant.

Department Staffing:

School Resource Officer (0.84) - Ten months of the year only, the remaining two months is budgeted in the General Fund Marshal's Department

Fiscal Notes

* LTAF II Grant funding has been eliminated as the funding from the Arizona Lottery has been permanently swept by the State of Arizona. The monies have been used to fund the Transit Voucher Program. Funds not expended in prior years have been allocated to fund the expenses of continuing this program until funds are depleted. NACOG administers the transit portion of the program.
* School Resource Officer Grant provides funding through the Camp Verde Unified School District that covers the expenditures of one Deputy for the months of August through May (school year) to provide services to the School and have a presence at the School.
* Yavapai County Anti-Racketeering (RICO) is monies received from Yavapai County that may be used to fund items such as (list is not all inclusive):
    * Gang prevention programs
    * Substance abuse prevention programs
    * Substance abuse education programs
    * Witness protection
    * Investigation and prosecution of case
    * Payment of compensation to "injured persons"
    * Law enforcement equipment and operations
    * Many other uses as defined in the grant paperwork.

  The proposed uses of the Yavapai County Anti-Racketeering (RICO) monies in the FY2010-2011 include the purchase of needed law enforcement equipment.
* Governor's Office of Highway Safety Grant has been applied for to purchase a new AIMS unit. This unit is an electronic measuring device used for the accurate measuring in traffic accident investigations.

Non-Federal Grants Fund
Fund 06

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
50-08-6000	Rezzonico Park Grant Salaries	1,811	0	0	0	0	0	0	0.00%
50-08-6010	Rezzonico Park Grant FICA	112	0	0	0	0	0	0	0.00%
50-08-6011	Rezzonico Park Grant Medicare	26	0	0	0	0	0	0	0.00%
50-08-6012	Rezzonico Park Grant Retirement	171	0	0	0	0	0	0	0.00%
50-08-6013	Rezzonico Park Grant Worker's Compensation	159	0	0	0	0	0	0	0.00%
50-08-6020	Rezzonico Park Grant Health, Dental, Life & STD Insurance	244	0	0	0	0	0	0	0.00%
50-08-9999	Rezzonico Park Grant Expenditures	16,137	0	0	0	0	0	0	0.00%
50-18-6000	LTAF II Salary	522	4,758	1,898	1,891	0	0	0	-100.00%
50-18-6010	LTAF II FICA	32	295	120	117	0	0	0	-100.00%
50-18-6011	LTAF II Medicare	8	69	29	27	0	0	0	-100.00%
50-18-6012	LTAF II Retirement	49	447	182	178	0	0	0	-100.00%
50-18-6013	LTAF II Unemployment Insurance	0	10	10	6	0	0	0	-100.00%
50-18-6014	LTAF II Worker's Compensation	0	10	10	4	0	0	0	-100.00%
50-18-6020	LTAF II Health, Dental, Life & STD Insurance	93	537	367	366	0	0	0	-100.00%
50-18-9999	LTAF II Grant	15,494	1,000	18,056	18,056	18,600	18,600	18,600	3.02%
50-19-6000	School Resource Officer Salary	0	31,973	39,778	42,038	48,972	46,523	46,523	16.96%
50-19-6001	School Resource Officer Overtime	0	0	254	254	0	0	0	0.00%
50-19-6003	School Resource Officer Uniform Allowance	0	900	900	300	900	900	900	0.00%
50-19-6011	School Resource Officer Medicare	0	477	558	590	723	688	688	23.23%
50-19-6012	School Resource Officer Retirement	0	4,463	5,440	5,755	7,189	6,830	6,830	25.54%
50-19-6013	School Resource Officer Unemployment Insurance	0	69	76	76	76	76	76	-0.53%
50-19-6014	School Resource Officer Worker's Compensation	0	914	1,214	1,200	1,573	1,494	1,494	23.10%
50-19-6020	School Resource Officer Health, Dental, Life & STD Insurance	0	4,477	5,092	5,341	5,335	5,335	5,335	4.76%
50-19-9999	School Resource Officer	54,822	0	0	0	0	0	0	0.00%
50-28-6000	PANT Salary	34,419	39,649	0	0	0	0	0	0.00%
50-28-6001	PANT Overtime	6,083	4,500	0	0	0	0	0	0.00%
50-28-6002	PANT Holiday Pay	228	0	0	0	0	0	0	0.00%
50-28-6003	PANT Uniform Allowance	1,200	1,200	0	0	0	0	0	0.00%
50-28-6011	PANT Medicare	608	658	0	0	0	0	0	0.00%
50-28-6012	PANT Retirement	5,808	6,163	0	0	0	0	0	0.00%
50-28-6013	PANT Unemployment Insurance	67	69	0	0	0	0	0	0.00%
50-28-6014	PANT Worker's Compensation	1,703	1,972	0	0	0	0	0	0.00%
50-28-6020	PANT Health, Dental, Life & STD Insurance	5,350	5,970	0	0	0	0	0	0.00%
50-30-9999	Yavapai County Anti-Racketeering (RICO) Expenditures	0	30,000	70,726	48,500	68,000	68,000	68,000	-3.85%
50-60-9999	Governor's Office of Highway Safety Grant Expenditures	0	8,082	8,082	8,082	15,100	15,100	15,100	86.83%
	Total Non-Federal Grants Expenditures	**$ 145,146**	**$ 148,661**	**$ 152,792**	**$ 132,781**	**$ 166,468**	**$ 163,546**	**$ 163,546**	**7.04%**

Revenues

	Non-Federal Grants Fund Revenues								
41-08-4335	Rezzonico Park Grant Reimbursements	7,650	0	0	0	0	0	0	0.00%
41-19-4335	School Resource Officer Reimbursements	54,822	43,273	53,312	55,553	64,767	61,845	61,845	16.01%
41-18-4335	LTAF II Grant	12,148	0	0	16,070	0	0	0	0.00%
41-28-4335	PANT Reimbursements	55,467	60,180	0	0	0	0	0	0.00%
41-30-4335	Yavapai County Anti-Racketeering (RICO)	0	0	41,500	66,500	20,000	20,000	20,000	-51.81%
41-60-4335	Governor's Office of Highway Safety Grant	0	8,082	8,082	8,082	15,100	15,100	15,100	86.83%
40-00-7701	Operating Transfer In - General Fund	4,049	0	0	5,184	0	0	0	0.00%
40-00-7704	Operating Transfer In - Parks Fund	11,009	0	0	0	0	0	0	0.00%
	Total Non-Federal Grants Revenues	**$ 145,146**	**$ 111,535**	**$ 102,894**	**$ 151,390**	**$ 99,867**	**$ 96,945**	**$ 96,945**	**-5.78%**
	Net <Subsidy From>/Contribution To Non-Federal Grants Fund Deferred Revenue Balance	**$ -**	**$ (37,126)**	**$ (49,898)**	**$ 18,609**	**$ (66,600)**	**$ (66,600)**	**$ (66,601)**	**33.47%**

Deferred Revenue Balances

LTAF II Grant	$ 17,991	$ 10,865	$ (2,681)	$ 18,599	$ (1)	$ (1)	$ (1)	
Yavapai County Anti-Racketeering (RICO)	$ 30,000	$ -	$ 774	$ 48,000	$ -	$ -	$ -	
	$ 47,991	**$ 10,865**	**$ (1,907)**	**$ 66,599**	**$ (1)**	**$ (1)**	**$ (1)**	**-99.95%**

Yavapai-Apache Gaming Compact

Department Duties/Description

The Yavapai-Apache Gaming Compact Fund tracks the monies given to the Town of Camp Verde by the Yavapai-Apache Nation through the State's Gaming Compact. These monies are given to the Town with a designation for certain usage by the Nation. Some of the funds are passed through to other agencies and some funds are retained by the Town of Camp Verde. The Yavapai-Apache Gaming Compact Fund allows for the tracking of monies received and to ensure the proper usage of the funds based on the Nation's designation.

Accomplishments for the Fiscal Year 2009/2010:

1. Provided funding for the Grasshopper Basketball program and other recreational opportunities for youth.
2. Established an account to track the payments of monies allocated to the Camp Verde School District for tutor services in accordance with the request of the Yavapai-Apache Nation.
3. Established an account to track the payments of monies allocated to the Mingus Union High School District for tutor services in accordance with the request of the Yavapai-Apache Nation.

Performance Objectives for Fiscal Year 2010/2011:

1. Provide funding to support the Children's Recreational Programs division of Parks & Recreation. This division provides activities such as Grasshopper Basketball and other recreational opportunities for youth.
2. Provide funding to support the operation of the Heritage Pool for the 2010 swim season.
3. Provide funding to support the building of a new Library.

Fiscal Notes:

* Projected designated fund balance amounts for the 2010-2011 fiscal year are estimated on the same percentage breakout as the allocations stated in the contribution letter from the Yavapai-Apache Nation for the funds received in the 2009-2010 fiscal year.
* Camp Verde School District Tutor Expenditures was established to track the reimbursement requests from the Camp Verde Unified School District for tutor services pursuant to the distribution request by the Yavapai-Apache Nation.
* Mingus Union High School District Tutor Expenditures was established to track the reimbursement requests from Mingus Union High School for tutor services pursuant to the distribution request by the Yavapai-Apache Nation.

Yavapai-Apache Gaming Compact
Fund 07

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
50-00-9999	Yavapai-Apache Gaming Compact Expenditures	42,044	0	0	0	0	0	0	0.00%
20-80-7610	Parks & Recreation Youth Program Expenditures	10,115	0	0	0	0	0	0	0.00%
20-86-7701	Operating Transfers Out - Gen Fund Children's Recreation	0	24,437	24,437	24,437	16,899	16,899	16,899	-30.85%
20-00-9990	Camp Verde School District Tutor Expenditures	0	0	0	0	33,000	33,000	33,000	33000.00%
20-00-9991	Mingus Union High School Tutor Expenditures	0	0	0	0	0	0	56,162	56162.00%
20-82-7701	Operating Transfers Out - Gen Fund Camp Verde Heritage Pool	0	0	0	0	33,268	33,268	33,268	33268.00%
20-00-7715	Operating Transfers Out - Library Building Fund	0	0	0	0	14,258	14,258	14,258	14258.00%
	Total Yavapai-Apache Gaming Expenditures	**$ 52,158**	**$ 24,437**	**$ 24,437**	**$ 24,437**	**$ 97,425**	**$ 97,425**	**$ 153,587**	**528.50%**

Revenues

	Yavapai-Apache Gaming Compact Revenues								
42-4600	Yavapai-Apache Gaming Compact	56,058	14,000	14,000	136,688	80,000	80,000	80,000	471.43%
	Total Yavapai-Apache Gaming Revenues	**$ 56,058**	**$ 14,000**	**$ 14,000**	**$ 136,688**	**$ 80,000**	**$ 80,000**	**$ 80,000**	**471.43%**
	Net <Subsidy From>/Contribution To Yavapai-Apache Gaming Compact Fund Balance	**$ 3,900**	**$ (10,437)**	**$ (10,437)**	**$ 112,251**	**$ (17,425)**	**$ (17,425)**	**$ (73,587)**	**605.06%**
	Prior Year Ending Yavapai-Apache Gaming Compact Fund Balance	63,158	67,058	67,058	67,058	179,309	179,309	179,309	
	Estimated Ending Yavapai-Apache Gaming Compact Fund Balance (deficit)	**$ 67,058**	**$ 56,621**	**$ 56,621**	**$ 179,309**	**$ 161,884**	**$ 161,884**	**$ 105,722**	**86.72%**
	Designated Funds - Parks & Recreation Youth Programs								
	Prior Year Ending Parks & Recreation Youth Programs Designation	37,436	41,336	41,336	41,336	16,899	16,899	16,899	
	Est. <Subsidy From>/Contribution To Parks & Rec Youth Programs Designation	3,900	(10,437)	(10,437)	(24,437)	(16,899)	(16,899)	(16,899)	
	Estimated Ending Parks & Recreation Youth Programs Designated Fund Balance	**$ 41,336**	**$ 30,899**	**$ 30,899**	**$ 16,899**	**$ (0)**	**$ (0)**	**$ (0)**	**-100.00%**
	Designated Funds - Camp Verde Heritage Pool								
	Prior Year Ending Camp Verde Heritage Pool Designation	0	0	0	0	33,268	33,268	33,268	
	Est. <Subsidy From>/Contribution To Camp Verde Heritage Pool Designation	0	0	0	33,268	332	332	332	
	Estimated Ending Camp Verde Heritage Pool Designated Fund Balance	**$ -**	**$ -**	**$ -**	**$ 33,268**	**$ 33,600**	**$ 33,600**	**$ 33,600**	**33600.00%**
	Designated Funds - Library Building Fund								
	Prior Year Ending Library Building Fund Designation	0	0	0	0	14,258	14,258	14,258	
	Est. <Subsidy From>/Contribution To Library Building Fund Designation	0	0	0	14,258	142	142	142	
	Estimated Ending Library Building Fund Designated Fund Balance	**$ -**	**$ -**	**$ -**	**$ 14,258**	**$ 14,400**	**$ 14,400**	**$ 14,400**	**14400.00%**
	Designated Funds - Camp Verde School District Tutor								
	Prior Year Ending Camp Verde School District Tutor Designation	0	0	0	0	33,000	33,000	33,000	
	Est. <Subsidy From>/Contribution To Camp Verde School District Tutor Designation	0	0	0	33,000	(200)	(200)	(200)	
	Estimated Ending Camp Verde School District Tutor Designated Fund Balance	**$ -**	**$ -**	**$ -**	**$ 33,000**	**$ 32,800**	**$ 32,800**	**$ 32,800**	**32800.00%**
	Designated Funds - Mingus Union High School District Tutor								
	Prior Year Ending Mingus Union High School District Tutor Designation	0	0	0	56,162	56,162	56,162	56,162	
	Est. <Subsidy From>/Contribution To Mingus Union High School District Tutor Designation	0	0	0	0	0	0	(56,162)	
	Estimated Ending Mingus Union High School District Tutor Designated Fund Balance	**$ -**	**$ -**	**$ -**	**$ 56,162**	**$ 56,162**	**$ 56,162**	**$ -**	**0.00%**
	Undesignated Funds								
	Estimated Ending Undesignated Fund Balance	**$ 25,722**	**$ 25,722**	**$ 25,722**	**$ 25,722**	**$ 24,922**	**$ 24,922**	**$ 24,922**	**-3.11%**

Federal Grants

Department Duties/Description

The Federal Grants Fund tracks expenditures and revenues for grants issued by the Federal Government.

Department Staffing:

COPS Officer (2) *If grant awarded
PANT Officer (1)

Fiscal Notes

* Energy Efficiency & Conservation Block Grant was awarded to the Town of Camp Verde through the American Recovery and Reinvestment Act. This grant will be used to replace the air conditioning units on the Public Works/Parks & Recreation Building and complete energy efficiency modifications.
* The COPS Grant was applied for by the Marshal's Department to fund two (2) Deputy positions prior to the 2009-2010 fiscal year. The Town of Camp Verde was not awarded funding through the original grant cycle. Applications that were not funded in the original round are being considered for funding in the current round. If the grant is received, the funding provides for the base salary for the officers along with benefits. It does not cover overtime or holiday pay.
* PANT (Partners Against Narcotics Trafficking) Grant is a regional grant, currently administered through the Town of Prescott Valley, that provides funding for one Deputy. The officers receive specialized training and work in conjunction with other departments around the Verde Valley in narcotics related activities.
* Library Services and Technology Act (LSTA) Grant was obtained with the objective of creating and presenting Library programs either in-house or off-site. The programs will target three groups: homeschool mothers, parents with young children, and senior citizens. These programs will inform these groups of the services that the Library provides as well as instruction on how to use the Library's various services.

Federal Grants Fund
Fund 08

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
20-12-9999	2010 Census Complete Count Program	0	0	2,976	2,976	0	0	0	-100.00%
20-20-9999	Energy Efficiency & Conservation Block Grant	0	0	91,151	0	91,151	91,151	91,151	0.00%
20-60-6000	COPS Grant Salary	0	77,364	0	0	73,496	73,496	73,496	73496.00%
20-60-6003	COPS Grant Uniform Allowance	0	2,400	0	0	2,400	2,400	2,400	2400.00%
20-60-6011	COPS Grant Medicare	0	1,157	0	0	1,066	1,066	1,066	1066.00%
20-60-6012	COPS Grant Retirement	0	10,800	0	0	10,789	10,789	10,789	10789.00%
20-60-6013	COPS Grant Unemployment Insurance	0	137	0	0	151	151	151	151.00%
20-60-6014	COPS Grant Workman's Compensation	0	2,212	0	0	2,361	2,361	2,361	2361.00%
20-60-6020	COPS Grant Health, Dental, Life & STD Ins	0	14,104	0	0	12,803	12,803	12,803	12803.00%
50-28-6000	PANT Officer Salary	0	0	39,649	39,679	39,649	37,667	37,667	-5.00%
50-28-6001	PANT Officer Overtime	0	0	7,700	8,500	7,000	7,000	7,000	-9.09%
50-28-6002	PANT Officer Holiday Pay	0	0	305	305	150	150	150	150.00%
50-28-6003	PANT Officer Uniform Allowance	0	0	1,200	1,200	1,200	1,200	1,200	0.00%
50-28-6011	PANT Officer Medicare	0	0	713	720	696	667	667	-6.42%
50-28-6012	PANT Officer Retirement	0	0	6,663	6,768	6,870	6,579	6,579	-1.26%
50-28-6013	PANT Officer Unemployment Insurance	0	0	76	76	76	76	76	-0.53%
50-28-6014	PANT Officer Workman's Compensation	0	0	1,972	1,246	1,428	1,365	1,365	-30.80%
50-28-6020	PANT Officer Health, Dental, Life & STD Insurance	0	0	6,091	6,090	6,402	6,402	6,402	5.10%
50-60-9999	Edwards Byrnes Memorial Justice Assistance Grant Expenditures	0	22,985	22,985	22,985	0	0	0	-100.00%
50-70-9999	Library Services and Technology Act (LSTA) Grant Expenditures	0	0	0	0	15,575	15,575	15,575	15575.00%
	Total Federal Grant Expenditures	**$ -**	**$ 131,159**	**$ 181,481**	**$ 90,546**	**$ 273,262**	**$ 270,896**	**$ 270,896**	**49.27%**

Revenues

	Federal Grants Fund Revenues								
44-12-4335	2010 Census Complete Count Program Revenues	0	0	2,976	2,976	0	0	0	-100.00%
44-20-4335	Energy Efficiency & Conservation Block Grant Reimbursements	0	0	91,151	0	91,151	91,151	91,151	0.00%
44-62-4335	COPS Grant Revenues	0	108,174	66,674	0	103,066	103,066	103,066	54.58%
44-28-6335	PANT Officer Grant Reimbursements	0	0	60,180	64,585	63,471	61,105	61,105	1.54%
44-60-4335	Edward Byrnes Memorial Justice Assistance Grant Revenues	0	22,985	22,985	22,985	0	0	0	-100.00%
44-70-4335	Library Services and Technology Act (LSTA) Grant Reimbursements	0	0	0	0	15,575	15,575	15,575	15575.00%
	Total Federal Grant Revenues	**$ -**	**$ 131,159**	**$ 243,966**	**$ 90,546**	**$ 273,262**	**$ 270,896**	**$ 270,896**	**11.04%**
	Net <Subsidy From>/Contribution To Federal Grants Fund Balance	**$ -**	**$ 0**	**$ 62,485**	**$ -**	**$ -**	**$ -**	**$ -**	**-100.00%**
	Prior Year Ending Federal Grants Fund Balance		$ -	$ -	$ -	$ -	$ -	$ -	
	Estimated Ending Federal Grants Fund Balance (deficit)	**$ -**	**$ 0**	**$ 62,485**	**$ -**	**$ -**	**$ -**	**$ -**	**-100.00%**

CDBG Fund

Our Mission

To further the development of a viable and sustainable community, by providing decent housing and a suitable living environment and expanding economic opportunities, principally for persons of low and moderate income.

Department Duties/Description

* To carry out all activities related to CDBG administration and activity implementation.
* To ensure that each project meets a National Objective.
* To encourage maximum public participation in project selection.
* To ensure the project has a positive impact for the citizens we serve and the community as a whole.

Department Staffing:

Town Clerk (0.064)
Public Works Director/Engineer (0.05)
Building Inspector (0.02)
Town Manager/Finance Director (0.005)
Administrative Assistant (0.067)

Accomplishments for the Fiscal Year 2009/2010:

1. Completed the SSP Public Hearing Process & Application for FY09 Funding for Hollamon Street.
2. Completed the CDBG Public Hearing & Application for FY10 Funding for Head Start & Senior Center

Performance Objectives for Fiscal Year 2010/2011:

1. Begin the construction of the Hollamon Street Improvement project.

Fiscal Notes

* This process will encompass two (2) years from the time that the contracts are signed. Some amounts may be transferred to the next fiscal year if needed.

CDBG Grants Fund

Fund 09

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
30-9999	Hollamon Street Improvement Exps	0	0	0	0	319,448	319,448	319,448	31944800.00%
30-9998	Grant Administration (Hollamon St Improv)	0	0	0	0	24,725	25,482	25,482	2555700.00%
60-9998	Grant Administration (107-07)	10,140	0	0	0	0	0	0	0.00%
60-8000	Senior Center Expenses (108-07)	22,675	0	0	0	0	0	0	0.00%
70-6000	FY2010 Salaries	0	0	8,079	8,009	12,822	12,181	12,181	50.77%
70-6010	FY2010 FICA	0	0	462	462	795	755	755	63.47%
70-6011	FY2010 Medicare	0	0	108	108	186	177	177	63.54%
70-6012	FY2010 Retirement	0	0	753	753	1,263	1,200	1,200	59.34%
70-6013	FY2010 Unemployment	0	0	52	52	16	16	16	-70.05%
70-6014	FY2010 Worker's Compensation	0	0	11	11	86	81	81	640.12%
70-6020	FY2010 Health, Dental, Life & STD Insurance	0	0	732	732	1,319	1,319	1,319	80.15%
70-9998	FY2010 Funding Cycle Administration	0	5,500	688	688	0	0	0	-100.00%
	Total CDBG Grant Expenditures	**$ 32,815**	**$ 5,500**	**$ 10,885**	**$ 10,814**	**$ 360,659**	**$ 360,658**	**$ 360,658**	**3213.35%**

Revenues

	CDBG Grants Fund Revenues								
42-30-4335	Hollamon Street Improvements	0	0	0	0	319,448	319,448	319,448	31944800.00%
42-30-4336	Grant Administration (Hollamon St Improv)	0	0	0	0	52,025	52,025	52,025	5202500.00%
42-60-4336	Grant Administration (107-07)	10,140	0	0	0	0	0	0	0.00%
42-68-4335	Senior Center Reimbursements (108-07)	22,675	0	0	0	0	0	0	0.00%
	Total CDBG Grant Revenues	**$ 32,815**	**$ -**	**$ -**	**$ -**	**$ 371,473**	**$ 371,473**	**$ 371,473**	**37147300.00%**
	Net <Subsidy From>/Contribution To CDBG Grants Fund Balance	**$ -**	**$ (5,500)**	**$ (10,885)**	**$ (10,814)**	**$ 10,814**	**$ 10,815**	**$ 10,815**	**1074000.00%**
	Prior Year Ending CDBG Fund Balance	$ -	$ -	$ -	$ -	$ (10,814)	$ (10,814)	$ (10,814)	
	Estimated Ending CDBG Fund Balance (deficit)	**$ -**	**$ (5,500)**	**$ (10,885)**	**$ (10,814)**	**$ (0)**	**$ 0**	**$ 0**	**0.00%**

9-1-1 Fund

Department Duties/Description

The 9-1-1 Fund was established to track the monies received from the State of Arizona that are designated to be used solely for the purpose of 9-1-1 dispatch related expenditures. In the past, these funds have been used for 9-1-1 training costs.

The 9-1-1 Funds distributed are calculated using a percentage allocation of the 1% of the 9-1-1 funds collected annually by the State 9-1-1 Office within the Arizona Department of Administration.

Accomplishments for the Fiscal Year 2009/2010:

1. No monies have been spent from the 9-1-1 Fund to date.

Performance Objectives for Fiscal Year 2010/2011:

1. No monies are anticipated to be spent in the 2010-2011 fiscal year.

Significant Expenditure Changes:

* 9-1-1 Expenditures (7010) is allocated to allow for 9-1-1 training or other related expenditures that may arise in the 2010-2011 fiscal year.

Fiscal Notes:

* Due to the State's 9-1-1 budget being drastically reduced, it is unknown at the time of preparing the budget as to whether or not the municipalities will receive distributions in the 2010-2011 fiscal year. The amounts budgeted are in anticipation of the Town receiving the funds as experienced in prior fiscal years.

9-1-1 Fund

Fund 10

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
20-60-9999	9-1-1 Expenditures	0	0	0	0	0	2,684	2,684	2684.00%
	Total 9-1-1 Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,684**	**$ 2,684**	**#DIV/0!**

Revenues

9-1-1 Fund Revenues

40-20-4016	9-1-1 Distributions	900	500	500	0	500	500	500	0.00%
	Total 9-1-1 Revenues	**$ 900**	**$ 500**	**$ 500**	**$ -**	**$ 500**	**$ 500**	**$ 500**	**0.00%**
Net <Subsidy From>/Contribution To 9-1-1 Fund Balance		**$ 900**	**$ 500**	**$ 500**	**$ -**	**$ 500**	**$ (2,184)**	**$ (2,184)**	**-536.80%**
Prior Year Ending 9-1-1 Fund Balance		$ 1,784	$ 2,684	$ 2,684	$ 2,684	$ 2,684	$ 2,684	$ 2,684	
Estimated Ending 9-1-1 Fund Balance (deficit)		**$ 2,684**	**$ 3,184**	**$ 3,184**	**$ 2,684**	**$ 3,184**	**$ 500**	**$ 500**	**-84.30%**

Library Building Fund

Department Duties/Description

The Library Building Fund is comprised of monies donated to the Town of Camp Verde with the express intention of being used to fund the construction of a new library facility. The majority of these monies were received as the result of the Camp Verde Public Library being named as the beneficiary of an estate. The Town received quarterly distributions from the trust that is currently managing the estate. In addition to the monies received from the estate, other donations received from the public with the intent of being used for the construction of a new library are also included in this fund.

Fiscal Note

* Due to the decline in interest rates nationwide, the projected amount of interest revenues have been decreased accordingly.
* The Council has approved an Operating Transfer from the General Fund to support the fundraising efforts for the building of a new library.
* The Library Building Fund was designated as a recipient of the funds received from the Yavapai-Apache Nation through the Proposition 200 Gaming Compact. The Council has allocated $14,258 of the funds received from the Yavapai-Apache Nation towards the Library Building Fund.

Library Building Fund
Fund 15

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
50-8000	Library Master Plan Design	0	0	0	0	0	0	0	0.00%
	Library Building Expenditures	0	0	0	0	0	0	0	0.00%
	Total Library Building Fund Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%

Revenues

	Library Building Fund Revenues								
40-4600	Donation Revenues	14,634	12,000	12,000	12,076	12,000	12,000	12,000	0.00%
40-4900	Interest Revenues	(1,590)	1,200	1,200	683	700	700	700	-41.67%
40-7701	Operating Transfer In - from General Fund	0	100	100	100	100	100	100	0.00%
40-7707	Operating Transfer In - Y-A Nation Gaming Compact	0	0	0	0	14,258	14,258	14,258	14258.00%
	Total Library Building Fund Revenues	$ 13,044	$ 13,300	$ 13,300	$ 12,859	$ 27,058	$ 27,058	$ 27,058	103.44%
	Net <Subsidy From>/Contribution To Library Building Fund Balance	$ 13,044	$ 13,300	$ 13,300	$ 12,859	$ 27,058	$ 27,058	$ 27,058	103.44%
	Prior Year Ending Library Building Fund Balance	$ 214,556	$ 227,600	$ 227,600	$ 227,600	$ 240,459	$ 240,459	$ 240,459	
	Estimated Ending Library Building Fund Balance (deficit)	$ 227,600	$ 240,900	$ 240,900	$ 240,459	$ 267,517	$ 267,517	$ 267,517	11.05%

Impact Fees

Department Duties/Description

The voters of the Town of Camp Verde approved Development Impact Fees in March 2006. The purposes and intent of the Town's Development Fee Code are:

A. To establish uniform procedures for the imposition, calculation, collection, expenditure and administration of any development fees imposed on New Development;
B. To implement the goals, objectives and policies of the Town of Camp Verde General Plan, as amended from time to time, to assure that New Development contributes its fair share towards the costs of providing Public Facilities or Services reasonably necessitated by such New Development;
C. To ensure that New Development obtains a reasonable benefit by the Public Facilities or Services provided with the proceeds of Development Fees;
D. To ensure that all applicable and appropriate legal standards and criteria relating to the imposition of Development Fees are properly incorporated into the Town Code; and
E. To ensure that all applicable procedural requirements of A.R.S.§ 9-463.05 have been met.

The Town Code Article 7-10, Municipal Development Fees, details the purpose and intent of establishing and collecting Development Fees as well as defining under what types of development the fees are assessed, procedures for imposition, calculation, and collection fo the Development Fees, annual reporting requirements, and tracking of funds collected.

Development Fees are assessed to provide for the development of Public Facilities and Services required by the new development. The Town Code defines "Public Facility or Service" as public improvements, facilties or services, including police facilities, municipal facilities, open space, parks and library facilities necessitated by New Development. "Public Facility Expenditures" is defined as an appropriation or expenditure of public funds incurred in connection with the provision of a Public Facility or Service, including but not limited to:

a. planning, legal, appraisal, financing, development, and other costs related to the acquisition of, or use rights on, land;
b. the costs of compliance with bidding procedures and applicable administrative and legal requirements; and
c. all other costs necessarily incident to provision of the Public Facility.

Impact Fee Fund
Fund 16

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
01-9999	General Government Expenditures	0	0	0	0	0	0	0	0.00%
02-9999	Police Services Expenditures	0	0	0	0	0	0	0	0.00%
03-9999	Library Expenditures	0	0	0	0	0	0	0	0.00%
04-9999	Parks & Recreation Expenditures	0	0	0	0	0	0	0	0.00%
	Total Impact Fee Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%

Revenues

Impact Fee Revenues									
40-01-4145	General Government Impact Fees	27,210	5,505	5,505	7,893	4,349	4,349	4,349	-21.00%
40-01-4900	General Government Interest	253	200	200	176	175	175	175	-12.50%
40-02-4145	Police Services Impact Fees	48,051	2,620	2,620	3,758	2,070	2,070	2,070	-20.99%
40-02-4900	Police Services Interest	219	180	180	186	185	185	185	2.78%
40-03-4145	Library Impact Fees	11,350	5,230	5,230	7,500	4,132	4,132	4,132	-20.99%
40-03-4900	Library Interest	172	150	150	109	105	105	105	-30.00%
40-04-4145	Parks & Recreation Impact Fees	25,326	11,670	11,670	16,735	9,220	9,220	9,220	-20.99%
40-04-4900	Parks & Recreation Interest	428	350	350	244	240	240	240	-31.43%
	Total Impact Fee Revenues	$ 113,009	$ 25,905	$ 25,905	$ 36,601	$ 20,476	$ 20,476	$ 20,476	-20.96%
Net <Subsidy From>/Contribution To Impact Fee Fund Balance		$ 113,009	$ 25,905	$ 25,905	$ 36,601	$ 20,476	$ 20,476	$ 20,476	-20.96%
Prior Year Ending Impact Fee Fund Balance		$ 113,600	$ 226,609	$ 226,609	$ 226,609	$ 263,210	$ 263,210	$ 263,210	
Estimated Ending Impact Fee Fund Balance (deficit)		$ 226,609	$ 252,514	$ 252,514	$ 263,210	$ 283,686	$ 283,686	$ 283,686	12.34%
Designated Funds - General Government Impact Fees									
Prior Year Ending General Government Impact Fees Designation		26,490	53,953	53,953	53,953	62,022	62,022	62,022	
Est. <Subsidy From>/Contribution To General Government Impact Fees Designation		27,463	5,705	5,705	8,069	4,524	4,524	4,524	
Estimated Ending General Government Impact Fees Designated Fund Balance		$ 53,953	$ 59,658	$ 59,658	$ 62,022	$ 66,546	$ 66,546	$ 66,546	11.55%
Designated Funds - Police Services Impact Fees									
Prior Year Ending Police Services Impact Fees Designation		18,205	66,475	66,475	66,475	70,419	70,419	70,419	
Est. <Subsidy From>/Contribution To Police Services Impact Fees Designation		48,270	2,800	2,800	3,944	2,255	2,255	2,255	
Estimated Ending Police Services Impact Fees Designated Fund Balance		$ 66,475	$ 69,275	$ 69,275	$ 70,419	$ 72,674	$ 72,674	$ 72,674	4.91%
Designated Funds - Library Impact Fees									
Prior Year Ending Library Impact Fees Designation		21,295	32,817	32,817	32,817	40,426	40,426	40,426	
Est. <Subsidy From>/Contribution To Library Impact Fees Designation		11,522	5,380	5,380	7,609	4,237	4,237	4,237	
Estimated Ending Library Impact Fees Designated Fund Balance		$ 32,817	$ 38,197	$ 38,197	$ 40,426	$ 44,663	$ 44,663	$ 44,663	16.93%
Designated Funds - Parks & Recreation Impact Fees									
Prior Year Ending Parks & Recreation Impact Fees Designation		47,610	73,364	73,364	73,364	90,343	90,343	90,343	
Est. <Subsidy From>/Contribution To Parks & Recreation Impact Fees Designation		25,754	12,020	12,020	16,979	9,460	9,460	9,460	
Estimated Ending Parks & Recreation Impact Fees Designated Fund Balance		$ 73,364	$ 85,384	$ 85,384	$ 90,343	$ 99,803	$ 99,803	$ 99,803	16.89%
Undesignated Funds									
Estimated Ending Undesignated Fund Balance		$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	0.00%

Housing Grant Fund

Our Mission

The Town of Camp Verde's Housing Grant Fund's mission is to promote and preserve community enhancement through Owner Occupied Home Rehabilitation activities to preserve decent, safe and attainable housing for low income Camp Verde citizens.

Department Staffing:

Special Projects Coordinator (0.1) or NACOG
Finance Clerk (payment and account tracking as well as annual reporting requirements)

Accomplishments for the Fiscal Year 2009/2010:

1. Maintain five (5) open loans payable to the Revolving Loan Fund (RLF).
2. Complete on-going grant obligations (e.g. furthering fair housing, RLF reporting, etc.)
3. Verify owner occupancy for Home Rehabilitation Program participants.

Performance Objectives for Fiscal Year 2010/2011:

1. Maintain five (5) open loans payable to the Revolving Loan Fund (RLF).
2. Complete on-going grant obligations (e.g. furthering fair housing, RLF reporting, etc.)
3. Verify owner occupancy for Home Rehabilitation Program participants.
4. Contract with NACOG to conduct home rehabilitation as Revolving Loan Fund or other grant funds are available.

Fiscal Notes

* Revolving Loan Fund balance as of March 31, 2010 - $54,938.11
    * June 30, 2010 estimated Revolving Loan Fund balance - $59,488.42
    * June 30, 2011 estimated Revolving Loan Fund balance - $77,689.66

Housing Grant Fund

Fund 18

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
18-50-00-9999	Local Revolving Loan Fund Exps*	0	62,785	5	0	70,000	70,000	70,000	1391550.10%
	HOME Grant Salaries	27,753	0	0	0	0	0	0	0.00%
	HOME Grant FICA	1,529	0	0	0	0	0	0	0.00%
	HOME Grant Medicare	358	0	0	0	0	0	0	0.00%
	HOME Grant Retirement	2,623	0	0	0	0	0	0	0.00%
	HOME Grant Unemployment Insurance	3	0	0	0	0	0	0	0.00%
	HOME Grant Workman's Compensation	1	0	0	0	0	0	0	0.00%
	HOME Grant Health, Dental, Life & STD Ins	3,922	0	0	0	0	0	0	0.00%
	HOME Grant Administration Expenses	2,340	0	0	0	0	0	0	0.00%
	HOME Grant Rehabilitation Expenses	491,412	0	0	0	0	0	0	0.00%
	Total Housing Fund Expenditures	**$ 529,942**	**$ 62,785**	**$ 5**	**$ -**	**$ 70,000**	**$ 70,000**	**$ 70,000**	**1391550.10%**

Revenues

Housing Fund Revenues

40-10-4335	HOME Grant Rehabilitation Reimbursements	338,350	0	0	0	0	0	0	0.00%
40-10-4336	HOME Grant Administration Reimbursements	26,082	0	0	0	0	0	0	0.00%
42-50-4720	Local Revolving Loan Fund Payments	15,274	18,201	18,201	14,288	18,201	18,201	18,201	0.00%
42-50-4900	Local Revolving Loan Fund Interest	900	900	900	4,950	900	900	900	0.00%
	Total Housing Fund Revenues	**$ 380,605**	**$ 19,101**	**$ 19,101**	**$ 19,237**	**$ 19,101**	**$ 19,101**	**$ 19,101**	**0.00%**
	Net <Subsidy From>/Contribution To Housing Grant Fund Balance	**$ (149,336)**	**$ (43,684)**	**$ 19,096**	**$ 19,237**	**$ (50,899)**	**$ (50,899)**	**$ (50,899)**	**-366.54%**
	Prior Year Ending Housing Grant Fund Balance	$ 207,136	$ 57,800	$ 57,800	$ 57,800	$ 77,037	$ 77,037	$ 77,037	
	Estimated Ending Housing Grant Fund Balance (deficit)	**$ 57,800**	**$ 14,116**	**$ 76,896**	**$ 77,037**	**$ 26,138**	**$ 26,138**	**$ 26,138**	**-66.01%**

Donations

Department Duties/Description

The Donation Fund was established to accurately track donations given to the departments of the Town of Camp Verde that are designated for a specific purpose.

Fiscal Notes

* In the 2010-2011 fiscal year, the Town Manager's Recommendation allows for the Departments to expend the prior year's fund balances along with the anticipated donation revenues in the 2010-2011 fiscal year to offset the decrease in their General Fund budgets.

Donations
Fund 19

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
50-01-9999	Animal Shelter Expenditures	1,975	11,405	11,405	2,000	5,000	5,000	5,000	-56.16%
50-02-9999	K-9 Expenditures	0	1,936	1,936	0	1,500	1,500	1,500	-22.52%
50-03-9999	General CVMO Donations	0	1,000	1,000	0	0	1,000	1,000	0.00%
50-04-9999	Camp Verde Library Donations	0	3,907	3,907	2,443	4,000	7,261	7,261	85.85%
50-05-9999	Beaver Creek Library Donations	0	520	520	650	0	0	0	-100.00%
50-06-9999	Parks & Recreation Donations	889	4,250	4,250	55	0	2,852	2,852	-32.89%
50-07-9999	Volunteers in Police Services Donations	0	0	0	0	200	200	200	20000.00%
	Total Donation Fund Expenditures	**$ 2,864**	**$ 23,018**	**$ 23,018**	**$ 5,148**	**$ 10,700**	**$ 17,813**	**$ 17,813**	**-22.61%**

Revenues

Donation Fund Revenues									
40-01-4600	Animal Shelter Donations	4,753	2,000	2,000	600	2,000	2,000	2,000	0.00%
40-02-4600	K-9 Donations	0	0	0	0	0	0	0	0.00%
40-03-4600	General CVMO Donations	0	0	0	0	0	0	0	0.00%
40-04-4600	Camp Verde Library Donations	1,247	1,250	1,250	3,050	4,000	4,000	4,000	220.00%
40-05-4600	Beaver Creek Library Donations	300	250	250	330	0	0	0	-100.00%
40-06-4600	Parks & Recreation Donations	3,297	2,000	2,000	500	0	0	0	-100.00%
40-07-4600	Volunteers in Police Services Donations	0	0	0	100	100	100	100	10000.00%
	Total Donation Fund Revenues	**$ 9,596**	**$ 5,500**	**$ 5,500**	**$ 4,580**	**$ 6,100**	**$ 6,100**	**$ 6,100**	**10.91%**
Net <Subsidy From>/Contribution To Donation Fund Balance		**$ 6,732**	**$ (17,518)**	**$ (17,518)**	**$ (568)**	**$ (4,600)**	**$ (11,713)**	**$ (11,713)**	**-33.14%**
Prior Year Ending Donations Fund Balance		$ 9,963	$ 16,695	$ 16,695	$ 16,695	$ 16,127	$ 16,127	$ 16,127	
Estimated Ending Donations Fund Balance (deficit)		**$ 16,695**	**$ (823)**	**$ (823)**	**$ 16,127**	**$ 11,527**	**$ 4,414**	**$ 4,414**	**-636.47%**
Designated Funds - Animal Shelter Donations									
Prior Year Ending Animal Shelter Donations Designation		5,600	8,378	8,378	8,378	6,978	6,978	6,978	
Est. <Subsidy From>/Contribution To Animal Shelter Donations Designation		2,778	(9,405)	(9,405)	(1,400)	(3,000)	(3,000)	(3,000)	
Estimated Ending Animal Shelter Donations Designated Fund Balance		**$ 8,378**	**$ (1,027)**	**$ (1,027)**	**$ 6,978**	**$ 3,978**	**$ 3,978**	**$ 3,978**	**-487.34%**
Designated Funds - K-9 Donations									
Prior Year Ending K-9 Donations Designation		1,936	1,936	1,936	1,936	1,936	1,936	1,936	
Est. <Subsidy From>/Contribution To K-9 Donations Designation		0	(1,936)	(1,936)	0	(1,500)	(1,500)	(1,500)	
Estimated Ending K-9 Donations Designated Fund Balance		**$ 1,936**	**$ -**	**$ -**	**$ 1,936**	**$ 436**	**$ 436**	**$ 436**	**43600.00%**
Designated Funds - General CVMO Donations									
Prior Year Ending General CVMO Donations Designation		1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Est. <Subsidy From>/Contribution To General CVMO Donations Designation		0	(1,000)	(1,000)	0	0	(1,000)	(1,000)	
Estimated Ending General CVMO Donations Designated Fund Balance		**$ 1,000**	**$ -**	**$ -**	**$ 1,000**	**$ 1,000**	**$ -**	**$ -**	**0.00%**
Designated Funds - Camp Verde Library Donations									
Prior Year Ending Camp Verde Library Donations Designation		1,407	2,654	2,654	2,654	3,261	3,261	3,261	
Est. <Subsidy From>/Contribution To Camp Verde Library Donations Designation		1,247	(2,657)	(2,657)	607	0	(3,261)	(3,261)	
Estimated Ending Camp Verde Library Donations Designated Fund Balance		**$ 2,654**	**$ (3)**	**$ (3)**	**$ 3,261**	**$ 3,261**	**$ 0**	**$ 0**	**-106.80%**
Designated Funds - Beaver Creek Library Donations									
Prior Year Ending Beaver Creek Library Donations Designation		20	320	320	320	(0)	(0)	(0)	
Est. <Subsidy From>/Contribution To Beaver Creek Library Donations Designation		300	(270)	(270)	(320)	0	0	0	
Estimated Ending Beaver Creek Library Donations Designated Fund Balance		**$ 320**	**$ 50**	**$ 50**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**-100.16%**
Designated Funds -Parks & Recreation Donations									
Prior Year Ending Parks & Recreation Donations Designation		0	2,407	2,407	2,407	2,852	2,852	2,852	
Est. <Subsidy From>/Contribution To Parks & Recreation Donations Designation		2,407	(2,250)	(2,250)	445	0	(2,852)	(2,852)	
Estimated Ending Parks & Recreation Donations Designated Fund Balance		**$ 2,407**	**$ 157**	**$ 157**	**$ 2,852**	**$ 2,852**	**$ 0**	**$ 0**	**-99.81%**
Designated Funds - Volunteers in Police Services (VIPS) Donations									
Prior Year Ending VIPS Donations Designation		0	0	0	0	100	100	100	
Est. <Subsidy From>/Contribution To VIPS Donations Designation		0	0	0	100	(100)	(100)	(100)	
Estimated Ending VIPS Donations Designated Fund Balance		**$ -**	**$ -**	**$ -**	**$ 100**	**$ -**	**$ -**	**$ -**	**0.00%**
Undesignated Funds									
Estimated Ending Undesignated Fund Balance		**$ 0**	**$ 0**	**$ 0**	**$ -**	**$ -**	**$ 0**	**$ 0**	**-94.12%**

Highway User's Revenue Fund (HURF/Streets)

Our Mission

The Town of Camp Verde's HURF Department's mission is to provide and maintain, within the Town's available resources, adequate and safe transportation infrastructure, effective street maintenance, and promotion of safety.

Department Duties/Description

The HURF Department is a division of the Public Works Department. With a crew of three, the HURF Department maintains over 110 miles of paved roads, as well as blading and maintaining the numerous dirt roads. Each year the Crew performs crack-seal, chip-seal, patch and pavement projects. The Crew inspects, installs and updates traffic and informational signs. The Crew also keeps the Town's Right of Way clear from tree/brush and trash; each year over 7,000 cubic yards of trimmings are cleared. On an average year, the Department issues between 25-30 Road Cut Permits and 70-80 Culvert Permits which require at least one inspection from a Crew member. The HURF Department is also responsible for street sweeping, dead animal pick up and removal of trash for Adopt-a-Road Volunteer Groups.

Department Staffing:

Public Works Director/Engineer (0.20)
Streets Foreman (0.96)
Public Works Project Manager (0.80) - currently vacant
Heavy Equipment Operator (vacant)
Medium Equipment Operator (1.92)
Streets Laborer (vacant)
Public Works Administrative Assistant (0.45)
Special Projects Coordinator (0.05)

Accomplishments for the Fiscal Year 2009/2010:

1. Completed the overlay asphalt paving of Industrial Drive.
2. Kept Right-of-Way clear of weeds, bushes, and trees and assisted Stewards of Public Lands with trash removal after large clean-ups.
3. Completed over 65,000 linear feet of crack seal preventative maintenance.
4. Stripping project, sweeping of Town streets, patch and repair of paved roads, began replacement of signs to meet MUTCD retro reflectivity requirements.
5. Provided inspections for road cut and culvert permits.
6. Coordinated the transfer of 7,500 tons of asphalt millings from ADOT to the Town.
7. Incorporated I-WORKS Pavement Management Software to provide better street work and work order tracking.

Performance Objectives for Fiscal Year 2010/2011:

1. Work with the Town Clerk's Office to obtain CDBG funding for Hollamon Street Sidewalk Project.
2. Upgrade culverts in Verde Lakes Drive to carry higher water flows.
3. Plan and schedule annual road maintenance, crack seal, stripping, and repairs.
4. Keep Right-of-Ways clear of weeds, bushes, and trees and assist with Adopt-a-Road to remove collected trash.
5. Provide inspections as required for street work permits.
6. Clear, grub, and grade as needed to establish new Public Works Yard.

Significant Expenditure Changes:

* The HURF/Streets operational budget has been significantly reduced due to cuts in HURF Revenues and the cancellation of LTAF Revenues by the State.
* Contract Labor/Services (7120) in the amount of $3,000 allows for temporary labor to be utilized in the event that unskilled labor is needed.

Fiscal Notes

* Seasonal Labor is included in the salary related calculations. Amounts included are 1,440 hours at $12.00 per hour of rework such as mowing/trimming, flagging, and chip seal, and 240 hours at $20.00 for blading work plus all applicable taxes and benefits.
* HURF Revenues and LTAF Revenues are restricted monies received from the State that can only be used for transportation related expenditures. The State provides annual estimates of the amounts that each municipality will receive during the fiscal year.
  HURF Revenues are derived from gasoline tax and a number of additional transportation related fees. One-half of monies received are distributed based on the population, the other half are allocated based on "county of origin" of gasoline sales.
  LTAF Revenues are derived from the State lottery. Distribution is based on population.
* Transportation Management Plan:
  The Town of Camp Verde has over 110 miles of paved roadways, valued in excess of $16,800,000. With proper maintenance and preservation work, this valuable asset has a life of 15 to 20 years. Every $1.00 spent in the first 15 years of the service life of a paved road, saves the Town $5.00 in future rehabilitation costs. This is based on today's costs; as fuel/oil costs increase, rehabilitation costs will increase, making maintenance even more critical. Any Transportation Maintenance Program will address each of the following:
  * Routine maintenance such as street sweeping, clearing roadside ditches/structures, maintenance of markings and signage, crack fill, and pothole patching.
  * Preventative maintenance is the most cost effective. It is one tenth the cost of reconstruction. Preventative maintenance includes fog seal, crack seal, chip seal, and hot mix overlay.
  * Rehabilitation is the structural enhancement that extends the service life of existing pavement by increasing the thickness to accommodate existing and projected traffic conditions.
  * Establishing a chip seal program wherein the Town would chip seal 7.5 miles of road each year on a 15 year rotation would cost approximately $750,000 per year. This program would allow for the proper preventative maintenance for the Town's current paved roadways.
* The vacant Streets Inspector position provides the opportunity for the Town to replace this position with a Public Works Project Manager. This title change better defines the position objective which will be more technical in nature; providing much needed practical assistance in the HURF/Streets Division, professional and technical guidance for the Storm Water Division, and to a lesser extent, over flow plan reviews and inter-departmental support for the Engineering Division. This salary and related expenditures for this position are shared between the Public Works Department, Storm Water Management, and HURF/Streets.

Highway User's Revenue Fund (HURF/Streets)

Fund 20-20-00

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	257,118	232,276	232,276	202,371	195,576	186,661	186,661	19.64%
6001	Overtime	833	2,000	2,000	0	2,000	2,000	2,000	0.00%
6010	FICA	16,071	14,525	14,525	12,836	12,250	11,697	11,697	19.47%
6011	Medicare	3,758	3,397	3,397	3,002	2,865	2,736	2,736	19.47%
6012	Retirement	23,328	19,946	19,946	17,909	19,461	18,583	18,583	6.83%
6013	Unemployment Insurance	571	597	597	413	331	331	331	44.53%
6014	Workman's Compensation	16,741	13,576	13,576	8,908	9,831	9,343	9,343	31.18%
6020	Health, Dental, Life & STD Insurance	38,029	33,131	33,131	30,336	28,039	28,039	28,039	15.37%
	Total Salary Expenditures	**$ 356,448**	**$ 319,448**	**$ 319,448**	**$ 275,775**	**$ 270,353**	**$ 259,390**	**$ 259,390**	**18.80%**
	Operational Expenditures								
7010	Training	701	1,000	1,000	500	500	500	500	50.00%
7015	Travel	105	300	300	50	200	200	200	33.33%
7020	Uniforms	3,544	4,000	4,000	4,000	4,000	4,000	4,000	0.00%
7030	Office Supplies	754	800	800	600	800	800	800	0.00%
7035	Subscriptions/Memberships	100	100	100	0	100	100	100	0.00%
7036	Books/Tapes/Publications	400	100	100	100	100	100	100	0.00%
7037	Printing	263	400	400	100	200	200	200	50.00%
7038	Advertising	494	1,500	810	300	1,000	1,000	1,000	-23.46%
7039	Postage	120	54	54	20	50	50	50	7.41%
7040	Computer Services/Software	3,000	3,000	3,000	2,000	3,000	3,000	3,000	0.00%
7050	Auto Repair/Maintenance	28,985	37,000	37,000	17,000	35,000	35,000	35,000	5.41%
7055	Fuel/Oil/Lube	18,693	50,000	50,000	19,500	40,000	40,000	40,000	20.00%
7060	Electric	3,074	3,750	3,750	2,000	2,750	2,750	2,750	26.67%
7061	Gas/Propane	808	1,000	1,125	1,500	1,500	1,500	1,500	-33.33%
7062	Water	1,614	1,900	1,900	1,800	1,800	1,800	1,800	5.26%
7063	Sewer	235	350	350	175	250	250	250	28.57%
7064	Waste Removal	115	175	175	120	175	175	175	0.00%
7065	Telephone	623	876	876	505	500	500	500	42.92%
7066	Cell Phone	1,601	1,680	2,245	2,875	1,700	1,700	1,700	24.28%
7067	Pest Control	281	338	338	393	400	400	400	-18.34%
7100	Consulting Services	43,427	45,000	45,000	15,000	15,000	15,000	15,000	66.67%
7110	Legal Services	1,385	2,000	2,000	500	2,000	2,000	2,000	0.00%
7120	Contract Labor/Services	0	0	0	0	3,000	3,000	3,000	300000.00%
7130	Equipment Rental	359	1,200	1,200	0	1,200	1,200	1,200	0.00%
7220	Liability Insurance	0	30,000	30,000	30,000	30,000	12,387	12,387	58.71%
7513	OSHA Medical Supplies	439	700	700	700	1,200	1,200	1,200	-71.43%
7553	Street Yard Lease Payments	33,480	36,720	36,720	36,720	36,720	36,720	36,720	0.00%
7560	Mapping	24	200	200	0	200	200	200	0.00%
7581	Recording Fees	178	300	300	52	300	300	300	0.00%
7700	Street Maintenance	31,754	48,000	48,000	23,000	40,000	40,000	40,000	16.67%
7710	Street & Safety Signing	5,388	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
7730	Traffic Signal Maintenance	11,531	12,500	12,500	7,250	12,500	12,500	12,500	0.00%
7735	Traffic Signal Electricity	5,478	6,700	6,700	6,800	7,000	7,000	7,000	-4.48%
7736	Main Street Lights/Irrigation Electricity	9,442	11,500	11,500	12,500	12,500	12,500	12,500	-8.70%
7740	Small Tools	705	1,800	1,800	1,800	1,800	1,800	1,800	0.00%
7750	Litter Abatement	41	500	500	200	300	300	300	40.00%
	Total Operational Expenditures	**$ 209,142**	**$ 315,443**	**$ 315,443**	**$ 198,060**	**$ 267,745**	**$ 250,132**	**$ 250,132**	**20.70%**
	Equipment/Capital Expenditures								
8000	Office Equipment/Furniture	0	1,000	1,000	0	300	300	300	70.00%
8010	Computer Equipment	500	500	500	439	200	200	200	60.00%
8020	Equipment Lease	3,487	5,000	5,000	2,000	5,000	5,000	5,000	0.00%
8710	Street Construction	2,538	50,000	50,000	38,000	50,000	50,000	50,000	0.00%
8711	Street Stripping	14,462	25,000	25,000	22,209	25,000	25,000	25,000	0.00%
8712	Right-of-Way Acquisition	240	200	200	0	200	200	200	0.00%
8713	Chip Seal/Maintenance	298,644	195,436	195,436	0	59,000	59,000	59,000	69.81%
8714	Street Paving	74	55,000	55,000	0	50,000	50,000	50,000	9.09%
8715	Finnie Flat Sidewalk	31,814	192,774	192,774	9,220	27,000	27,000	27,000	85.99%
8716	Town Site Improvements	93,457	0	0	0	0	0	0	0.00%
	Total Equipment/Capital Expenditures	**$ 445,217**	**$ 524,910**	**$ 524,910**	**$ 71,868**	**$ 216,700**	**$ 216,700**	**$ 216,700**	**58.72%**
	Total Expenditures	**$ 1,010,807**	**$ 1,159,801**	**$ 1,159,801**	**$ 545,703**	**$ 754,798**	**$ 726,222**	**$ 726,222**	**37.38%**

Revenues

	Streets/HURF Revenues								
40-00-4330	Refunds/Reimbursements	1,494	3,000	3,000	286	0	250	250	91.67%
40-00-4335	TEA Grant Reimbursements	34,723	0	0	0	0	0	0	0.00%
40-00-4900	Interest	336	500	500	34	0	12	12	97.60%
41-00-4030	HURF Revenue	796,724	771,100	771,100	767,000	750,000	772,368	772,368	-0.16%
41-00-4035	LTAF Revenue	48,710	50,513	50,513	27,963	0	0	0	100.00%
40-00-7703	Operating Transfers In - CIP Fund	271,346	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**$ 1,153,332**	**$ 825,113**	**$ 825,113**	**$ 795,283**	**$ 750,000**	**$ 772,630**	**$ 772,630**	**6.36%**
	Net <Subsidy From>/Contribution To Streets/HURF Fund Balance	**$ 142,526**	**$ (334,688)**	**$ (334,688)**	**$ 249,580**	**$ (4,798)**	**$ 46,408**	**$ 46,408**	**113.87%**
	Prior Year Ending Streets/HURF Fund Balance	463,892	606,418	606,418	606,418	855,997	855,997	855,997	
	Estimated Ending Streets/HURF Fund Balance (deficit)	**$ 606,418**	**$ 271,730**	**$ 271,730**	**$ 855,997**	**$ 851,200**	**$ 902,405**	**$ 902,405**	**-232.10%**

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Chapter Eight
Debt Service Fund

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Debt Policy

Ordinance 2009-A366
An Ordinance of the Mayor and Common Council
Of the Town of Camp Verde,
Yavapai County, Arizona
Amending Town Code Chapter 3, Administration,
Adding Section 3-4 Financial Policies

Chapter 3
Administration

Section 3-4-2 Debt Policy

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.

The purpose of this debt management policy is 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 polices 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.

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

Section 3-4-2.1

1. 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.
2. 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.
3. 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.
4. The issuance of variable rate debt by the Town will be subject to the most careful review and will be issued only in a prudent and fiscally responsible manner.
5. Whenever the Town finds it necessary to issue revenue bonds, the following guidelines will be adhered to:
    a. Revenue Bonds are defined as a bond on 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.
    b. 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.
    c. Revenue Bonds should be structured to provide level annual debt service over the life of the issue.
    d. Debt Service Reserve Funds should be provided when required by rating agencies, bond insurers, or existing bond covenants.
    e. 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.
    f. 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.

g. 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.

6. 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, street lights, 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, 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.
7. 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.
8 The Town shall comply with all U.S. Internal Revenue Service arbitrage rebate requirements for bonded indebtedness.
9 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.
10 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.

Debt Service Fund

Department Duties/Description

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The Town of Camp Verde currently has three (3) long-term debt obligations; the GADA loan for the Camp Verde Marshal's Office Facility, WIFA for the Sanitary District Funding Agreement, and Chicago Title for the soccer field at Butler Park.

Greater Arizona Development Authority (GADA)

The Town of Camp Verde obtained $2,150,000 from the Greater Arizona Development Authority (GADA) on February 28, 2005 for the purpose of constructing a new Marshal's Department Facility. The funds received were part of an Excise Tax Revenue Bond series in which the Town agreed to use a portion of the Town Sales Taxes collected to make the required payments.

The first payment was made to US Bank on February 1, 2006. Payments are made bi-annually; one payment consists of principle and interest, the other bi-annual payment consists of only interest. The complete Schedule of Payments is listed on page 8-5. The Schedule of Payments for the next five years is as follows:

Date	Amount	Interest	Principal
8/1/2010	$ 127,025.00	$ 42,025.00	$ 85,000.00
2/1/2011	$ 40,750.00	$ 40,750.00	$ -
8/1/2011	$ 125,750.00	$ 40,750.00	$ 85,000.00
2/1/2012	$ 38,625.00	$ 38,625.00	$ -
8/1/2012	$ 128,625.00	$ 38,625.00	$ 90,000.00
2/1/2013	$ 36,375.00	$ 36,375.00	$ -
8/1/2013	$ 131,375.00	$ 36,375.00	$ 95,000.00
2/1/2014	$ 34,000.00	$ 34,000.00	$ -
8/1/2014	$ 134,000.00	$ 34,000.00	$ 100,000.00
2/1/2015	$ 31,500.00	$ 31,500.00	$ -

Camp Verde Sanitary District IGA (WIFA)

The Town of Camp Verde (Town) entered into an Intergovernmental Agreement (IGA) with the Camp Verde Sanitary District (District) on May 17, 2007 wherein the Town pledged $135,000 per year to the District to be used in connection with the construction of a wastewater treatment plant. The District refinanced the loan originally secured through Koch Financial to secure savings through reduced interest rates. The loan was refinanced with the Water Infrastructure Finance Authority (WIFA).

The Town made the first payment to WIFA on December 22, 2009 and has continued to make the bi-annual payments as scheduled. The complete Loan Repayment Schedule is listed on page 8-6.

The Schedule of Lease Payments for the Water Infrastructure Finance Authority for the next five years are as follows:

Date	Amount	Interest	Principal
7/1/2010	$ 88,026.40	$ 31,744.38	$ 56,282.02
1/1/2011	$ 33,805.03	$ 33,805.03	$ -
7/1/2011	$ 88,965.75	$ 30,805.03	$ 58,160.72
1/1/2012	$ 29,834.33	$ 29,834.33	$ -
7/1/2012	$ 89,936.45	$ 29,834.33	$ 60,102.12
1/1/2013	$ 28,831.22	$ 28,831.22	$ -
7/1/2013	$ 90,939.56	$ 28,831.22	$ 62,108.34
1/1/2014	$ 27,794.64	$ 27,794.64	$ -
7/1/2014	$ 91,976.14	$ 27,794.64	$ 64,181.50
1/1/2015	$ 26,723.45	$ 26,723.45	$ -

Chicago Title/NoteWorld (Butler Park)

The Town of Camp Verde purchased the Butler Park Soccer Field on July 28, 1998 for the purchase price of $42,000. Since that time, the Town has been making monthly payments to Chicago Title/NoteWorld who processes the payments to the mortgage holder.

The Town does not have an amortization schedule for the loan on the Butler Park Soccer Field, only a payment booklet. A calculation of the remaining payments shows that the property will be paid off in July 2014. The balance of the payments on a fiscal year basis is as follows:

Fiscal Year	Principal	Interest
2011	3,973	1,185
2012	4,389	769
2013	4,850	309
2014	426	4

Debt Service Fund
Fund 13

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
50-58-8800	Principal-GADA Loan	80,000	85,000	85,000	85,000	85,000	85,000	85,000	0.00%
50-58-8801	Interest-GADA Loan	86,684	85,325	85,325	84,000	81,500	81,500	81,500	-4.48%
50-58-8802	Miscellaneous Charges-GADA Loan	700	700	700	675	950	950	950	35.71%
	Sanitary District Loan Expenditures								
60-00-8800	Principal-Sanitary District Loan	46,383	41,780	20,700	25,838	61,610	61,610	61,610	197.63%
60-00-8801	Interest-Sanitary District Loan	94,244	93,220	74,214	74,213	58,161	58,161	58,161	-21.63%
	Butler Park Soccer Field								
70-00-8800	Butler Park Soccer Field		5,398	5,398	5,398	5,400	5,400	5,400	0.04%
	Total Debt Service Fund Expenditures	**$ 308,012**	**$ 311,423**	**$ 271,337**	**$ 275,124**	**$ 292,621**	**$ 292,621**	**$ 292,621**	**7.84%**

Revenues

	GADA Loan Revenues								
40-50-4900	GADA Loan Interest Revenue	185	400	400	17	400	400	400	0.00%
40-50-7701	Op Transfer - GF (1 cent of 3 cent Construction Tax)	166,099	40,000	40,000	121,000	40,000	40,000	40,000	0.00%
40-50-7777	Operating Transfers In - General Fund	0	130,625	130,625	48,658	128,695	128,695	128,695	-1.48%
	Sanitary District Loan Revenues								
40-60-7701	Operating Transfers In - General Fund	135,238	135,000	135,000	94,927	0	0	0	-100.00%
	Butler Park Soccer Field Revenues								
40-70-7704	Operating Transfers In - Parks Fund	5,390	5,398	5,398	5,398	5,400	5,400	5,400	0.04%
	Total Debt Service Fund Revenues	**$ 306,912**	**$ 311,423**	**$ 311,423**	**$ 270,000**	**$ 174,495**	**$ 174,495**	**$ 174,495**	**-43.97%**
	Net <Subsidy From>/Contribution To Debt Service Fund Balance	**$ (1,100)**	**$ 0**	**$ 40,086**	**$ (5,124)**	**$ (118,126)**	**$ (118,126)**	**$ (118,126)**	**-394.68%**
	Prior Year Ending Debt Service Fund Balance	$ 124,350	$ 123,250	$ 123,250	$ 123,250	$ 118,126	$ 118,126	$ 118,126	
	Estimated Ending Debt Service Fund Balance (deficit)	**$ 123,250**	**$ 123,250**	**$ 163,336**	**$ 118,126**	**$ 0**	**$ (0)**	**$ (0)**	**-100.00%**

GADA Loan

DETAILED BOND DEBT SERVICE

Greater Arizona Development Authority
Town of Camp Verde, Arizona
Excise Tax Revenue Bonds, Series 2005

Dated Date	2/23/2005
Delivery Date	2/23/2005

Serial Bond

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/23/2005					
2/1/2006			85,814.44	85,814.44	
8/1/2006	40,000	2.250%	45,700.00	85,700.00	171,514.44
2/1/2007			45,250.00	45,250.00	
8/1/2007	80,000	2.375%	45,250.00	125,250.00	170,500.00
2/1/2008			44,300.00	44,300.00	
8/1/2008	80,000	2.500%	44,300.00	124,300.00	168,600.00
2/1/2009			43,300.00	43,300.00	
8/1/2009	85,000	3.000%	43,300.00	128,300.00	171,600.00
2/1/2010			42,025.00	42,025.00	
8/1/2010	85,000	3.000%	42,025.00	127,025.00	169,050.00
2/1/2011			40,750.00	40,750.00	
8/1/2011	85,000	5.000%	40,750.00	125,750.00	166,500.00
2/1/2012			38,625.00	38,625.00	
8/1/2012	90,000	5.000%	38,625.00	128,625.00	167,250.00
2/1/2013			36,375.00	36,375.00	
8/1/2013	95,000	5.000%	36,375.00	131,375.00	167,750.00
2/1/2014			34,000.00	34,000.00	
8/1/2014	100,000	5.000%	34,000.00	134,000.00	168,000.00
2/1/2015			31,500.00	31,500.00	
8/1/2015	105,000	5.000%	31,500.00	136,500.00	168,000.00
2/1/2016			28,875.00	28,875.00	
8/1/2016	110,000	5.000%	28,875.00	138,875.00	167,750.00
2/1/2017			26,125.00	26,125.00	
8/1/2017	115,000	5.000%	26,125.00	141,125.00	167,250.00
2/1/2018			23,250.00	23,250.00	
8/1/2018	120,000	5.000%	23,250.00	143,250.00	166,500.00
2/1/2019			20,250.00	20,250.00	
8/1/2019	130,000	5.000%	20,250.00	150,250.00	170,500.00
2/1/2020			17,000.00	17,000.00	
8/1/2020	135,000	4.000%	17,000.00	152,000.00	169,000.00
2/1/2021			14,300.00	14,300.00	
8/1/2021	140,000	5.000%	14,300.00	154,300.00	168,600.00
2/1/2022			10,800.00	10,800.00	
8/1/2022	145,000	5.000%	10,800.00	155,800.00	166,600.00
2/1/2023			7,175.00	7,175.00	
8/1/2023	155,000	5.000%	7,175.00	162,175.00	169,350.00
2/1/2024			3,300.00	3,300.00	
8/1/2024	160,000	4.125%	3,300.00	163,300.00	166,600.00
	2,055,000		1,145,914.44	3,200,914.44	3,200,914.44

GADA Loan

DETAILED BOND DEBT SERVICE

Greater Arizona Development Authority
Town of Camp Verde, Arizona
Excise Tax Revenue Bonds, Series 2005

Dated Date 2/23/2005
Delivery Date 2/23/2005

Serial Bond

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/23/2005					
2/1/2006			85,814.44	85,814.44	
8/1/2006	40,000	2.250%	45,700.00	85,700.00	171,514.44
2/1/2007			45,250.00	45,250.00	
8/1/2007	80,000	2.375%	45,250.00	125,250.00	170,500.00
2/1/2008			44,300.00	44,300.00	
8/1/2008	80,000	2.500%	44,300.00	124,300.00	168,600.00
2/1/2009			43,300.00	43,300.00	
8/1/2009	85,000	3.000%	43,300.00	128,300.00	171,600.00
2/1/2010			42,025.00	42,025.00	
8/1/2010	85,000	3.000%	42,025.00	127,025.00	169,050.00
2/1/2011			40,750.00	40,750.00	
8/1/2011	85,000	5.000%	40,750.00	125,750.00	166,500.00
2/1/2012			38,625.00	38,625.00	
8/1/2012	90,000	5.000%	38,625.00	128,625.00	167,250.00
2/1/2013			36,375.00	36,375.00	
8/1/2013	95,000	5.000%	36,375.00	131,375.00	167,750.00
2/1/2014			34,000.00	34,000.00	
8/1/2014	100,000	5.000%	34,000.00	134,000.00	168,000.00
2/1/2015			31,500.00	31,500.00	
8/1/2015	105,000	5.000%	31,500.00	136,500.00	168,000.00
2/1/2016			28,875.00	28,875.00	
8/1/2016	110,000	5.000%	28,875.00	138,875.00	167,750.00
2/1/2017			26,125.00	26,125.00	
8/1/2017	115,000	5.000%	26,125.00	141,125.00	167,250.00
2/1/2018			23,250.00	23,250.00	
8/1/2018	120,000	5.000%	23,250.00	143,250.00	166,500.00
2/1/2019			20,250.00	20,250.00	
8/1/2019	130,000	5.000%	20,250.00	150,250.00	170,500.00
2/1/2020			17,000.00	17,000.00	
8/1/2020	135,000	4.000%	17,000.00	152,000.00	169,000.00
2/1/2021			14,300.00	14,300.00	
8/1/2021	140,000	5.000%	14,300.00	154,300.00	168,600.00
2/1/2022			10,800.00	10,800.00	
8/1/2022	145,000	5.000%	10,800.00	155,800.00	166,600.00
2/1/2023			7,175.00	7,175.00	
8/1/2023	155,000	5.000%	7,175.00	162,175.00	169,350.00
2/1/2024			3,300.00	3,300.00	
8/1/2024	160,000	4.125%	3,300.00	163,300.00	166,600.00
	2,055,000		1,145,914.44	3,200,914.44	3,200,914.44

Camp Verde Sanitary District IGA

Section 2: Loan Repayment Schedule
Camp Verde Sanitary District
22-Jul-09

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

Chapter Nine
Appendix

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Salary Schedule

The Town completed a Wage and Classification Study in 2008 with implementation of the recommendations on January 1, 2009. The Salary Range Table approved by the Town Council is listed below.

Range	MIN	MID	MAX		Range	MIN	MID	MAX
11	$ 13,712	$ 17,289	$ 20,865		55	$ 40,641	$ 51,240	$ 61,839
12	$ 14,055	$ 17,721	$ 21,386		56	$ 41,657	$ 52,521	$ 63,385
13	$ 14,406	$ 18,164	$ 21,921		57	$ 42,698	$ 53,834	$ 64,970
14	$ 14,767	$ 18,618	$ 22,469		58	$ 43,765	$ 55,180	$ 66,594
15	$ 15,136	$ 19,083	$ 23,031		59	$ 44,860	$ 56,559	$ 68,259
16	$ 15,514	$ 19,560	$ 23,607		60	$ 45,981	$ 57,973	$ 69,966
17	$ 15,902	$ 20,049	$ 24,197		61	$ 47,131	$ 59,423	$ 71,715
18	$ 16,300	$ 20,551	$ 24,802		62	$ 48,309	$ 60,908	$ 73,508
19	$ 16,707	$ 21,064	$ 25,442		63	$ 49,517	$ 62,431	$ 75,345
20	$ 17,125	$ 21,591	$ 26,057		64	$ 50,754	$ 63,992	$ 77,229
21	$ 17,553	$ 22,131	$ 26,709		65	$ 52,023	$ 65,591	$ 79,160
22	$ 17,992	$ 22,684	$ 27,376		66	$ 53,324	$ 67,231	$ 81,139
23	$ 18,441	$ 23,251	$ 28,061		67	$ 54,657	$ 68,912	$ 83,167
24	$ 18,903	$ 23,832	$ 28,762		68	$ 56,023	$ 70,635	$ 85,246
25	$ 19,375	$ 24,428	$ 29,481		69	$ 57,424	$ 72,401	$ 87,377
26	$ 19,859	$ 25,039	$ 30,219		70	$ 58,860	$ 74,211	$ 89,562
27	$ 20,356	$ 25,665	$ 30,974		71	$ 60,331	$ 76,066	$ 91,801
28	$ 20,865	$ 26,307	$ 31,748		72	$ 61,839	$ 77,968	$ 94,096
29	$ 21,386	$ 26,964	$ 32,542		73	$ 63,385	$ 79,917	$ 96,448
30	$ 21,921	$ 27,638	$ 33,356		74	$ 64,970	$ 81,915	$ 98,860
31	$ 22,469	$ 28,329	$ 34,189		75	$ 66,594	$ 83,963	$ 101,331
32	$ 23,031	$ 29,038	$ 35,044		76	$ 68,259	$ 86,062	$ 103,864
33	$ 23,607	$ 29,763	$ 35,920		77	$ 69,966	$ 88,213	$ 106,461
34	$ 24,197	$ 30,508	$ 36,818		78	$ 71,715	$ 90,419	$ 109,122
35	$ 24,802	$ 31,270	$ 37,739		79	$ 73,508	$ 92,679	$ 111,850
36	$ 25,422	$ 32,052	$ 38,682		80	$ 75,345	$ 94,996	$ 114,647
37	$ 26,057	$ 32,853	$ 39,649		81	$ 77,229	$ 97,371	$ 117,513
38	$ 26,709	$ 33,675	$ 40,641		82	$ 79,160	$ 99,805	$ 120,451
39	$ 27,376	$ 34,517	$ 41,657		83	$ 81,139	$ 102,300	$ 123,462
40	$ 28,061	$ 35,379	$ 43,698		84	$ 83,167	$ 104,858	$ 126,549
41	$ 28,762	$ 36,264	$ 43,765		85	$ 85,246	$ 107,479	$ 129,712
42	$ 29,481	$ 37,170	$ 44,860		86	$ 87,377	$ 110,166	$ 132,955
43	$ 30,219	$ 38,100	$ 45,981		87	$ 89,562	$ 112,920	$ 136,279
44	$ 30,974	$ 39,052	$ 47,131		88	$ 91,801	$ 115,743	$ 139,686
45	$ 31,748	$ 40,029	$ 48,309		89	$ 94,096	$ 118,637	$ 143,178
46	$ 32,542	$ 41,029	$ 49,517		90	$ 96,448	$ 121,603	$ 146,757
47	$ 33,356	$ 42,055	$ 50,754		91	$ 98,860	$ 124,643	$ 150,426
48	$ 34,189	$ 43,106	$ 52,023		92	$ 101,331	$ 127,759	$ 154,187
49	$ 35,044	$ 44,184	$ 53,324		93	$ 103,864	$ 130,953	$ 158,042
50	$ 35,920	$ 45,289	$ 54,657		94	$ 106,461	$ 134,227	$ 161,993
51	$ 36,818	$ 46,421	$ 56,023		95	$ 109,122	$ 137,583	$ 166,043
52	$ 37,739	$ 47,581	$ 57,424		96	$ 111,850	$ 141,022	$ 170,194
53	$ 38,682	$ 48,771	$ 58,860		97	$ 114,647	$ 144,548	$ 174,449
54	$ 39,649	$ 49,990	$ 60,331		98	$ 117,513	$ 148,161	$ 178,810

Personnel Schedule

The Town completed a Wage and Classification Study in September 2008 with implementation of the recommendations on January 1, 2009. The Salary Ranges Per Job Class Table approved by the Town Council is listed below.

Town of Camp Verde
FY 2009 Salary Plan
Table 5 - Salary Ranges Per Job Class - (Job Class Order) at 95% of Market

	Current Occupational Job Families and Job Classes	Recommended Occupational Job Families and Job Classes	Recommended 95% Range	Minimum	Midpoint	Maximum
Town Manager Group						
*	Town Manager	Town Manager	93	$ 103,864	$ 130,953	$ 158,042
Marshal Group						
*	Town Marshal/HR Director	Town Marshal/HR Director	82	$ 79,160	$ 99,805	$ 120,451
	Lieutenant	Lieutenant	72	$ 61,839	$ 77,968	$ 94,096
*	Sergeant	Sergeant	62	$ 48,309	$ 60,908	$ 73,508
*	Deputy	Deputy	53	$ 38,682	$ 48,771	$ 58,860
	Detective	Deputy				
*	Dispatch Supervisor	Dispatch Supervisor	48	$ 34,189	$ 43,106	$ 52,023
*	Dispatcher	Dispatcher	43	$ 30,219	$ 38,100	$ 45,981
*		Dispatcher/Evidence Clerk	43	$ 30,219	$ 38,100	$ 45,981
*	Animal Control Officer	Animal Control Officer	38	$ 26,709	$ 33,675	$ 40,641
	Animal Shelter Operator	Animal Shelter Operator	36	$ 25,422	$ 32,052	$ 38,682
	Records Supervisor	Records Specialist	43	$ 30,219	$ 38,100	$ 45,981
*	Records Clerk	Records Clerk	37	$ 26,057	$ 32,853	$ 39,649
*	Dispatcher/Admin Asst	HR Specialist/Admin Asst	45	$ 31,748	$ 40,029	$ 48,309
Library Group						
*	Library Director	Library Director	69	$ 57,424	$ 72,401	$ 87,377
	Sr. Librarian	Delete Class				
*	Children's Librarian	Children's Librarian	49	$ 35,044	$ 44,184	$ 53,324
*	Librarian	Library Specialist	39	$ 27,376	$ 34,517	$ 41,657
*	Library Clerk	Senior Library Clerk	33	$ 23,607	$ 29,763	$ 35,920
	Children's Library Aide	Senior Library Clerk				
	Library Aide	Library Clerk	29	$ 21,386	$ 26,964	$ 32,542
Town Clerk Group						
*	Town Clerk	Town Clerk	67	$ 54,657	$ 68,912	$ 83,167
*	Deputy Clerk	Deputy Town Clerk	49	$ 35,044	$ 44,184	$ 53,324
Magistrate Group						
*	Court Supervisor	Court Supervisor	50	$ 35,920	$ 452,589	$ 54,657
*	Court Clerk	Court Clerk	40	$ 28,061	$ 35,379	$ 42,698
	Court Clerk/Interpretor	Court Clerk				
Parks/Recreation & Maintenance Group						
*	Parks & Rec Director	Parks & Recreation Director	72	$ 61,839	$ 77,968	$ 94,096
*	Recreation Supervisor	Recreation Supervisor	49	$ 35,044	$ 44,184	$ 53,324
	Maintenance Foreman	Maintenance Foreman	48	$ 34,189	$ 43,106	$ 52,023
*	Lead Parks Maint Worker	Lead Maintenance Worker	44	$ 30,974	$ 39,052	$ 47,131
*	Maintenance Worker	Maintenance Worker	34	$ 24,197	$ 30,508	$ 36,818
	Park Maintenance Worker	Maintenance Worker				
*	Janitor	Janitor	28	$ 20,865	$ 26,307	$ 31,748
		Special Events Coord/Admin Asst	45	$ 31,748	$ 40,029	$ 48,309

*Salary Survey Benchmark

Town of Camp Verde
FY 2009 Salary Plan
Table 5 - Salary Ranges Per Job Class - (Job Class Order) at 95% of Market

	Current Occupational Job Families and Job Classes	Recommended Occupational Job Families and Job Classes	Recommended 95% Range	Minimum	Midpoint	Maximum
Community Development Group						
*	Community Development Director	Community Development Director	77	$ 69,966	$ 88,213	$ 106,461
*	Senior Planner	Senior Planner	59	$ 44,860	$ 56,559	$ 68,259
*	Chief Building Official	Chief Building Official	64	$ 50,754	$ 63,992	$ 77,229
*	Building Inspector	Building Inspector	49	$ 35,044	$ 44,184	$ 53,324
*	Code Enforcement Officer (Open)	Code Enforcement Officer	45	$ 31,748	$ 40,029	$ 48,309
		Assistant Planner/Admin Assist	46	$ 32,542	$ 41,029	$ 49,517
*		Permit Technician	42	$ 29,481	$ 37,170	$ 44,860
Engineering/Public Works Group						
*	Public Works Dir/Town Engineer	Public Works Dir/Town Engineer	78	$ 71,715	$ 90,419	$ 109,122
	Streets Inspector	Streets Supervisor/Inspector	56	$ 41,657	$ 52,521	$ 63,385
*	Streets Foreman	Streets Maintenance Foreman	52	$ 37,739	$ 47,581	$ 57,424
*	Senior Equipment Operator	Equipment Operator, Senior	43	$ 30,219	$ 38,100	$ 45,981
*	Equipment Operator	Equipment Operator	39	$ 27,376	$ 34,517	$ 41,657
	Medium Equipment Operator	Equipment Operator				
	Laborer	Laborer	33	$ 23,607	$ 29,763	$ 35,920
Finance Group						
*	Finance Director	Finance Director	73	$ 63,385	$ 79,917	$ 96,448
*	Accountant	Accountant	46	$ 32,542	$ 41,029	$ 49,517
*	Finance Clerk	Finance Clerk	40	$ 28,061	$ 35,379	$ 42,698
Housing Group						
	Housing Director/Planner	Housing Director/Planner	68	$ 56,023	$ 70,635	$ 85,246
Administrative Support Group						
	Office Manager	Deleted class				
*	Admin Assistant to Town Manager	Admin Assistant to Town Manager	48	$ 34,189	$ 43,106	$ 52,023
*	Administrative Assistant	Administrative Assistant	42	$ 29,481	$ 37,170	$ 44,860
	Administrative Assistant/Receptionist	Administrative Assistant				
	Receptionist	Receptionist	32	$ 23,031	$ 29,038	$ 35,044
	Clerical	Deleted class				
Contract Position for Informational Purposes Only						
*	Magistrate	Magistrate	cont			

*Salary Survey Benchmark

Glossary of Terms

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is spent.

Adopted - As used in fund, summary, department, and program summaries within the budget; represents the budgets as approved by Council.

Adoption - A formal action taken by Council that sets the spending limits for the fiscal year.

Appropriation - A legal authorization granted by Council to make expenditures and incur obligations for specific purposes. An appropriation is usually limited in amount and duration as to when it may be expended.

Appropriated Budget - The expenditure authority created by the appropriation resolution/ordinance, which is signed into law, and the related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations and other legally authorized and executive changes.

Asset - Resources owned or held by a government, which have monetary value.

Available (Undesignated) Fund Balance - Refers to funds remaining from prior fiscal years that are available for appropriation and expenditure in the current year.

Bonds - A written instrument to pay a sum of money at a specific interest rate, on a specific date or dates in the future, called maturity dates. The interest payments and the repayment of the principal are detailed in a bond resolution or ordinance. Two common types of bonds, general obligation and revenue bonds, are the most commonly used for construction of large capital projects such as buildings, streets, and water systems. The difference between a note and a bond is that a bond is used for a longer period of time and requires more formality.

Budget - A plan of financial operation representing an estimate of proposed expenditures and the proposed means of financing them for a given period. This official public document reflects decisions, measures service needs, establishes the allocation of resources, and is the pecuniary plan for achieving the Town's goals and objectives.

Budgetary Basis - This refers to the form of accounting utilized throughout the budget process. These generally take one of three forms: GAAP, Cash, and Modified Accrual of some type of statutory form. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) except that: a) encumbrances are considered to be an expenditure chargeable to appropriations, b) no depreciation is budgeted for Enterprise Funds, c) investments in supply inventories and assets restricted for self-insurance are not considered to be appropriable, d) revenues accruing to sinking funds are not appropriated, and e) contributions into sinking funds are budgeted, whereas disbursements from sinking funds are not budgeted. Unencumbered appropriations lapse at the close of the fiscal year.

Budget Calendar - The schedule of key dates or events which the Town follows in the preparation, adoption, and administration of the budget.

Budgetary Control - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

Budget Message - A written general dialogue of the budget, presented by the budget-making authority. It provides Council and the public with a general summary of the most important budget issues, changes from recent fiscal years, and recommendations regarding the financial policy for the coming fiscal year.

Community Facilities District (CFD) - This is a political subdivision of the state and is located within the corporate limits of the Town. It is formed by the Town Council following a public hearing as a result of a petition of property owners. A CFD has the authority to construct, acquire, operate, and maintain a public infrastructure (broadly defined).

Capital Improvement Plan (CIP) - The Capital Improvement Plan (CIP) is a comprehensive plan of capital investment projects which identifies priorities as to need, method of financing, cost and revenues that will result during a five year period. The program is a guide for identifying current and future fiscal year requirements and becomes the basis for determining the annual capital budget.

Capital Outlay - Expenditures resulting in the acquisition or addition to the government's general fixed assets. These assets generally have a useful life of more than one year.

Contractual Services - Professional, technical, or maintenance expertise purchased from external sources.

Cost Center - An organizational budget/operating unit within Town department or division, i.e. Storm Water Management is a cost center within the Public Works Department.

COLA - Cost of Living Adjustment.

Debt - An obligation resulting from borrowing money or from the purchase of goods and services. Types of governmental debt include bonds, loans, time warrants, and notes.

Debt Service - The long-term payment of principal and interest on borrowed funds.

Department - A major administrative division of the Town, which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation - Consumption of the service life of fixed assets, due to normal wear, deterioration, environmental elements, passage of time, and obsolescence. The portion of the cost of a fixed asset charged as an expense during a specified period based on service life of the asset and ultimately expending the entire cost of the asset.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Division - A group of homogeneous cost centers within a department.

Enterprise Funds - A government accounting fund in which the services provided are financed and operated similarly to those of a private business. The governing body's intention is to finance or recover operation costs through user fees. The Town of Camp Verde does not currently have any Enterprise Funds.

Estimated Revenue - The amount of projected revenue to be collected during the fiscal year.

Expenditures - Decreases in net financial resources in accordance with budgeted appropriations. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service, capital outlays, intergovernmental grants, entitlements, and shared revenues.

Expenditure Limitation - An amendment to the Arizona State Constitution, which limits annual expenditures for all municipalities. The Economic Estimates Commission sets this limit based upon population growth and inflation. All municipalities have the option of Home Rule that requires voters to approve a four-year expenditure limit based on revenues received.

Fiscal Year - A time period designated by the Town signifying the beginning and ending period for recording financial transactions. The Town's fiscal period begins July 1 and ends June 30.

Fixed Asset - Tangible assets having a long life (generally over one year) obtained or controlled as a result of past transactions, events, or circumstances. Fixed assets include buildings, equipment, improvements other than buildings, and land.

Franchise Fee - A fee paid by public service businesses for the special privilege to use Town streets, alleys, and property in providing their services to the citizens of the community. Services requiring franchise fees include electricity, telephone, natural or propane gas, and cable television.

Full Time Equivalent (FTE) - A part-time position converted to the decimal equivalent of a full time position based on 2080 hours per year, or a full value of one for a full time position.

Function - Activity, which is performed by one or more organizational units for the purpose of accomplishing a goal. The Town is divided into several major functions: 1) General Government, 2) Public Safety, 3) Public Works, and 4) Culture and Recreation.

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

Fund Balance - Fund balance is the excess of assets over liabilities of governmental and trust funds.

General Fund - The operating fund established to account for resources and uses of general operating functions of Town departments that are not required to be accounted for in another fund. Resources are, in the majority, provided by taxes.

General Obligation Bonds - Bonds that financed a variety of public projects and require voter approval. The full faith and credit of the Town back these bonds. Limitations for bonding are set by State Statute.

GIS - Geographic Information System.

Grant - Contributions or gifts of cash or other assets from another government to be used for a specific purpose, activity, or facility.

HURF - Highway User Revenue Fund.

Impact Fees - Fees charged to developers or individuals to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

Improvement Districts - Improvement districts are formed consisting of property owners desiring improvements, primarily street construction, to their property. Bonds are issued to finance these improvements, which are repaid by assessments on affected property owners.

Indirect Cost - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned, such as administrative support, facility maintenance, or custodial services.

Industrial Development Bonds - Bonds issued by governments, the proceeds of which are used to construct facilities for a private business enterprise. The Town has no obligation to pay off the bonds in case of default by the private business.

Interfund Transfer - The movement of monies between funds of the same government entity.

Intergovernmental Revenue - Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Services Fund - A fund used to account for goods and services provided by one department or agency of the Town to other departments or agencies on a cost reimbursement basis. The services are tangible and measurable to which they benefit the individual departments or agencies within the Town.

JCEF - Judicial Court Enhancement Fund.

Levy - To impose taxes for the support of governmental activities.

Long Term Debt - Debt with a maturity of more than one year after the date of issuance.

NACOG - Northern Arizona Council of Governments.

NPDES - National Pollutant Discharge Elimination System.

Objective - A specific measurable and observable result of an organization's activity that advances the organization toward its goal.

Operating Budget - Plan of current expenditures and the prepared means to finance them. The budget, associated with providing ongoing services to citizens, includes general expenditures such as personal services, contractual services, operating supplies, and operating capital items. The budget is the primary measure of controlling financing, acquisition, spending, and delivering of services of the entity.

Operating Supplies - Costs of goods consumed by the Town in the course of its daily operations.

Operating Transfers In/Out - Legally authorized transfers from a fund receiving revenue (out) to the fund that the resources are to be expended (in).

Other Services and Charges - Services rendered to the Town in the form of contractual, professional, maintenance, and vehicle maintenance services. This also includes expenses for rentals, dues and memberships that may be charged by employees.

Performance Indicators - Measurable means of evaluating the effectiveness of a cost center in accomplishing its defined objectives.

Personnel Services - Costs related to compensating employees, including wages, insurance, payroll taxes, retirement contributions, and uniform allowances.

Reserve/Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Residual Equity Transfers - Nonrecurring or non-routine transfers of equity between funds. May be used to close out the equity of one fund into another.

Resolution - A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

Resources - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Retained Earnings - An equity account reflecting the accumulative earnings of an enterprise or internal service fund.

Revenue - Receipts from taxes, intergovernmental sources, and user fees, or resources from voter authorized bonds, system development fees, and grants.

Revenue Bonds - Legal debt instruments that finance public projects for such services as water or sewer. They can also be issued for major public facilities supported by taxes. Revenue from these public projects is pledged to pay principal and interest of the bonds.

Risk Management - An organized attempt to protect a government's assets against accidental loss in the most economical method.

Sinking Fund - A separate fund or account used for the reporting of debt service payments, as well as any accumulation of resources in anticipation of future principal and interest requirements.

Sources of Revenue - Revenues are classified according to their source or point of origin.

Special Assessment - A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Special Assessment Bonds - Bonds payable from the proceeds of special assessments. If the bonds are payable only from the collections of special assessments, they are known as special assessment bonds. If, in addition to the assessments, the full faith and credit of the government are pledged, they are known as general obligation special assessment bonds.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specific purposes.

State-Shared Revenue - Includes the Town's portion of the State Sales Tax revenues, State Income Tax receipts, and Motor Vehicle In-Lieu taxes.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Trust and Agency Funds - Trust and Agency funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Unreserved Fund Balance - Undesignated monies available for appropriations.

User Charges - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

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AGENDA
PUBLIC HEARING
MAYOR and COMMON COUNCIL
of the TOWN OF CAMP VERDE
COUNCIL CHAMBERS - 473 S. Main Street, #106
WEDNESDAY JULY 14, 2010
6:30 p.m.

1. **Call to Order**
2. **Roll Call**
3. **Pledge of Allegiance**
4. **Public Hearing and discussion of the FY 2010/11 Tentative Budget. This item could also include possible direction to staff relative to the budget.**
5. **Adjournment**

Posted by: Virginia Jones Date/Time: 7-8-2010 8:15

Note: Pursuant to A.R.S. §38-431.03.A.3, the Council may vote to go into 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.

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.

TOWN OF CAMP VERDE
Agenda Action Form

Meeting Date: July 14, 2010 **Meeting Type:** Special Session
☐ **Consent Agenda** ☒ **Regular Business**

Reference Document:
FY2010-2011 Budget

Agenda Title (be exact):
Public Hearing concerning Fiscal Year 2010-2011 Budget.

Purpose and Background Information:
As required in Arizona Revised Statutes Title 42, Chapter 17, Articles 1-5, a public hearing is to be held to provide the citizens of the Town of Camp Verde the opportunity to comment on the FY2010-2011 Tentative Budget prior to the budget's final adoption. This public hearing is requested to ensure that the public has an opportunity to comment on the FY2010-2011 Tentative Budget prior to the possible adoption of the Final Budget at the Regular Council Session on July 21, 2010.

Recommendation (Suggested Motion):
Take public comments on the FY2010-2011 Tentative Budget.

Finance Review: ☐ **Budgeted** ☐ **Unbudgeted** ☒ **N/A**
Finance Director Comments/Fund:

Attorney Review: ☐ **Yes** ☐ **No** ☒ **N/A**
Attorney Comments:

Submitting Department: Finance Department
Contact Person: Lisa Elliott, Senior Accountant
Action Report prepared by: Lisa Elliott, Senior Accountant

Town of Camp Verde
Finance Department
395 S. Main Street
Camp Verde, AZ 86322
Telephone: (928) 567-6631
Fax: (928) 567-6702

To: Council
From: Lisa Elliott, Senior Accountant
Date: July 7, 2010
Subject: FY2010-2011 Tentative Budget, Version 2

Attached please find a copy of the FY 2010-2011 Tentative Budget, Version 2. This iteration reflects Council's direction to increase the appropriation for the Camp Verde Visitor's Center by $20,000 (General Fund) and the corresponding $20,000 decrease in the appropriation for the Finnie Flats Sidewalk project (CIP Fund).

This version also includes the following changes:

- Transfer of the appropriations for the Library Services & Technology Act (LSTA) Grant from the Non-Federal Grants Fund to the Federal Grants Fund as we were made aware that this grant is a pass-through grant from the Federal Government through the State, thus requiring it to reside in the Federal Grants Fund.
- Inclusion of the Budget Schedules as advertised in the local newspapers as this could not be completed until the Tentative Budget was adopted. This section begins on page 2-10.
- Detail of the Draws on Fund Balances on page 4-2.
- Inclusion of the Operating Budget Overview section that begins on page 4-15.
- Adjustments to the Grant Administration and salary expenditures for the CDBG Grant Fund as required for amounts used in the 2009-2010 fiscal year. The CDBG Grant Fund is on page 7-11.

Please contact me at any time if you have any questions, comments, or concerns relative to the budget document.

"It's in your hands - build a stronger community - shop locally."

Town of Camp Verde, Arizona

473 S Main Street
Camp Verde, AZ 86322
(928) 567-6631
www.campverde.az.gov

Fiscal Year 2010-2011 Tentative Budget Version #2

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Chapter One
Introduction

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TOWN OF CAMP VERDE

◆ 473 S. Main Street ◆ Camp Verde, Arizona 86322 ◆ (928) 567-6631 FAX 567-9061
www.cvaz.org towncouncil@cvaz.org

June 7, 2010

To the Citizens of Camp Verde:

On behalf of the Town Council, I am pleased to present the proposed FY 2010-2011 Annual Budget. This document provides its readers with information ranging from what it takes to provide the various services to the citizens of Camp Verde, to policies and procedures adopted to ensure the proper handling of resources. The Budget details accomplishments achieved during the prior fiscal year as well as goals and objectives to obtain in the new fiscal year.

Despite the economic challenges faced by the Town, the Town Council felt it a priority to maintain the discretionary services provided to its citizens. These services include, but are not limited to, the Heritage Pool, library services, children's recreational programs, and adult recreational programs. The Heritage Pool is being funded in part through monies received from the Yavapai-Apache Nation. Without this contribution, the Town would not be able to open the Heritage Pool for the entirety of the swim season.

The Town has been reducing expenditures for the past two fiscal years in line with the reduction experienced in revenue collections. Reductions made include providing no merit or cost of living adjustments (COLA) to its employees, holding positions vacant, reorganizing Town departments and personnel, as well as reductions in operating expenditures. Because the Town has reduced expenditures so drastically over the past few years, there is little remaining that the Town is able to reduce and continue to operate. To balance the FY2010-2011 Budget, the remaining shortfall will be funded through a draw on fund balance. Fund balance is the Town's "rainy day fund". This account has been built over the life of the Town in anticipation of economic hardships. The current economic climate necessitates the use of these funds.

Your Town Council and staff will continue to work diligently to provide superior service to the citizens of Camp Verde and be good stewards of the Town's assets entrusted to us in our capacities.

We encourage citizens to become involved in the public process and ask questions of your elected officials. Together, we will see a brighter future for the Town of Camp Verde.

Sincerely,

Mayor Bob Burnside
Town of Camp Verde

TOWN OF CAMP VERDE

473 S. Main Street ◆ Camp Verde, Arizona 86322 ◆ (928) 567-6631 FAX 567-9061

www.cvaz.org towncouncil@cvaz.org

June 14, 2010

To the Honorable Mayor, Council, Staff, and Community,

We are pleased to submit the Final Budget for the Town of Camp Verde for the fiscal year July 1, 2010 through June 30, 2011 in the amount of $10,418,511. This is a "bare bones" budget. Operations have been responsibly cut to support the minimum services that the Town's accountability to the citizens requires.

The current economic status has certainly created some challenges. However, in prior years, the elected officials and staff have managed our resources in a way that has allowed us to prepare for current economic conditions. Some of the decisions and actions taken include: Reserve fund far exceeding typical practices, adapting to local revenue declines by making mid-year adjustments, reducing payroll liabilities by implementing a hiring freeze and reassigning employees based on work load demands, and making conservative budget assumptions that have accurately reflected the downturn in revenue collection.

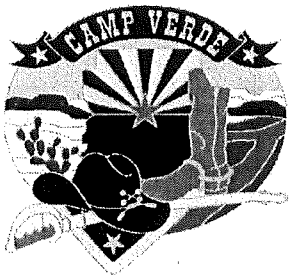
Significant highlights of the recommended final budget are as follows:

- Revenue projections are budgeted conservatively taking into consideration the actual revenues received in fiscal year 2009/10 and tentative funding estimates from the State of Arizona.
- Intergovernmental revenues in the General Fund are down $429,520 from fiscal year 2009/10 and total General Fund Revenues are down $777,926.
- Many projects and services remain intact, i.e., Camp Verde Heritage pool to remain open, the Rio Verde Plaza improvements are to be completed, computer/networking infrastructure upgrades and purchase of the much needed financial/governmental software, as well as several public works projects.
- No provisions for cost of living or merit increases. All employees will take a five percent across the board pay reduction with no changes in work hours. In addition, since the Town's administrative office hours were changed to Monday through Thursday, the "Friday after Thanksgiving" Holiday was eliminated.

The final budget was accomplished through the hard work and commitment from Senior Accountant Lisa Elliott, all the Department Heads, and the entire organization. Special credit is due to the Mayor and Council for their time, energy, and unfailing support to see us through this budget process.

Sincerely,

David R. Smith
Interim Town Manager



Town of Camp Verde, Arizona

Key Officials and Staff

Governmental Organization and Services Provided

The Mayor and Council Members are elected by the voters within the Town of Camp Verde. The Mayor serves a two-year term. Council Members serve a four-year term. The Town Council appoints the Town Manager who is responsible for the general administrative operations of the various departments within the Town. An organization chart is shown on page 1-4 that depicts the organizational structure along with each Department Head's budgetary responsibilities.

The Town of Camp Verde is mandated by the State of Arizona to provide a variety of services including law enforcement and other public safety needs. Other support services include road maintenance, park services, regulation of building and zoning codes, animal control, and public library.

Mayor and Council Members

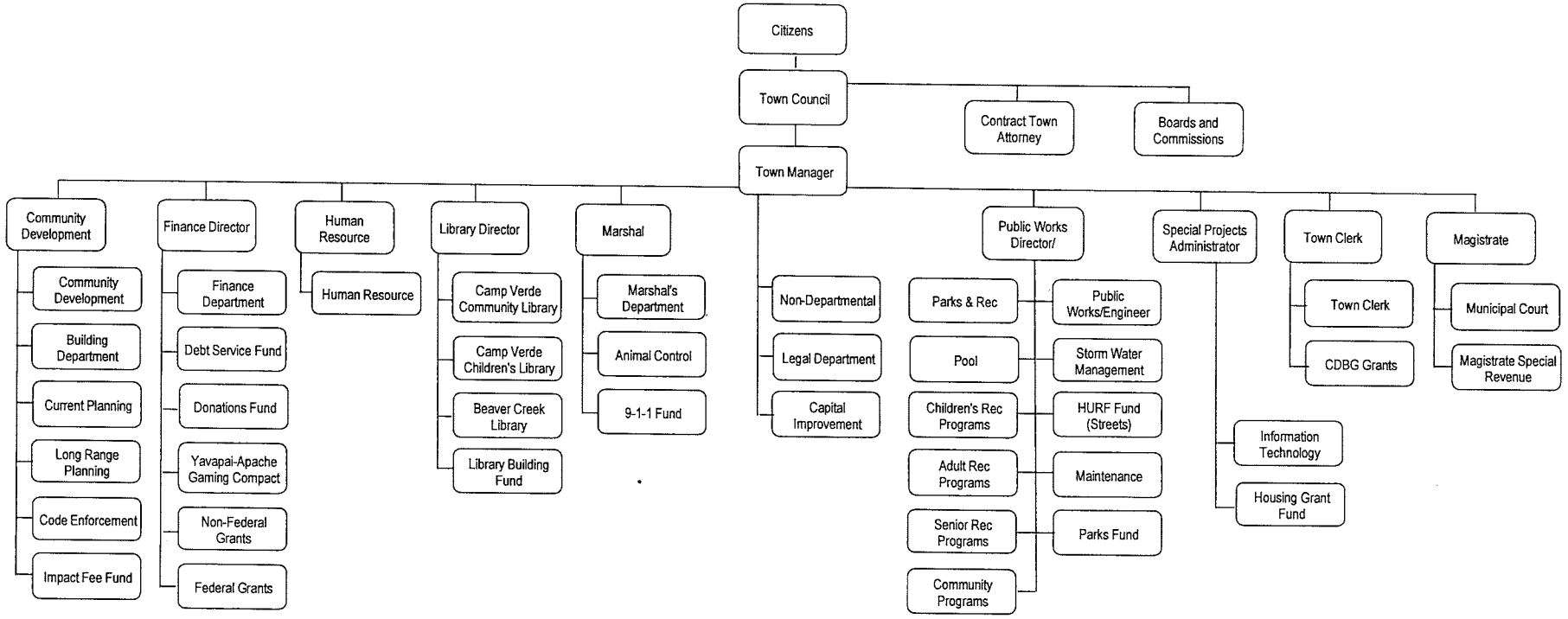
Bob Burnside, Mayor
Robert Kovacovich, Vice-Mayor
Jackie Baker, Councilor
Norma Garrison, Councilor
Carol German, Councilor
Pete Roulette, Councilor
Robin Whatley, Councilor

Department Heads

David Smith, Interim Town Manager
Deborah Barber, Town Clerk
Vacant, Finance Director
Michael Jenkins, Senior Planner/Acting Community Development Director
Gerard Laurito, Library Director
Ronald Long, Engineer/Public Works Director
Harry Cipriano, Magistrate
David Smith, Marshal/Human Resource Director

Town of Camp Verde, Arizona

Town Organization Chart



Town of Camp Verde, Arizona

General Information

The Town of Camp Verde was incorporated on December 8, 1986. According to the 2006 Census Bureau estimates, the population of Camp Verde is 10,610. Because the Town is located along the I-17 freeway, most of the local economy involves service stations, restaurants, hotels, and the like. Tourist attractions include: Montezuma Castle National Monument, Fort Verde State Historic Park, Cliff Castle Casino, and Out of Africa.

Location

Camp Verde is located 86 miles north of Phoenix in Yavapai County. The climate is arid, the hot summer days are often cooled by monsoon rains and the winters are mild. Camp Verde's valley floor is classified as Lower Sonoran Desert. However, because it is situated on the Verde River, Camp Verde occupies a rare and enviable position among Arizona cities and towns. According to the United States Census Bureau, the Town has a total area of 42.6 square miles.

Historic Preservation

The community possesses some of the oldest and finest historic resources in the Verde Valley. Camp Verde is nearly unique in Arizona in having examples of buildings from its entire historic period. Such resources are vibrant links to the past representing the people, processes and events that made the Town what it is today. These resources give Camp Verde a sense of its uniqueness and roots. To demonstrate this point, Fort Verde State Historic Park annually draws approximately 40,000 visitors to the center of Camp Verde, and nearby Montezuma Castle, brings over a million to the area.

Topography and Current Lifestyle

The Town consists of fields of flat river-plain, traversed by the Verde River (18 miles of the river lies within the Town limits) and its tributaries, with desert hills and mesas rising in the forefront of the distant mountains. Beyond the immediate settlement, the land is public, mostly administered by the U.S. Forest Service.

General Plan Vision Statement

The General Plan was approved by voters in March 2005. The vision statement of the General Plan states: Camp Verde will maintain its western, rural, friendly, and historic atmosphere with scenic beauty while meeting the needs of its citizens by providing shopping and employment opportunities along with reasonably priced housing. Natural resources such as water and open space will be a priority for concern. Commercial and residential areas will be near and appealing in appearance so as not to detract from the natural beauty and mountain vistas of the Town.

Mission Statement

We, the Town of Camp Verde and its employees, through our team building efforts, are committed to providing trust and stewardship by forming and nurturing partnerships with our citizens and each other. This partnership will allow us to collectively and strategically plan, deliver in a safe manner, and improve services that provide public safety, health, environmental protection, cultural enrichment, and preserve our financial and natural resources while respecting our special, small-town character and quality of life. This foundation will sustain the public trust through open and responsive government. Ultimately, the quality of life in Camp Verde will measure our success.

Town of Camp Verde, Arizona

Community Profile

Labor Force Data (a)

	2005	2006	2007	2008	2009
Civilian Labor Force	5,086	5,363	5,449	5,526	5,598
Employed	4,781	5,078	5,176	5,105	4,961
Unemployed	305	285	273	421	637
Unemployment Rate	6.0%	5.3%	5.0%	7.6%	11.4%

Population Estimates (b)

	2005	2006	2007	2008	2009
Town of Camp Verde	10,730	11,230	11,519	11,580	12,908

Economic Factors

Gross Taxable Sales (c)

	FY		Amount
est.	2010	$	95,426,156
	2009	$	108,379,274
	2008	$	115,686,377
	2007	$	126,773,767
	2006	$	131,761,571
	2005	$	84,311,982
	2004	$	81,580,426
	2003	$	76,832,241
	2002	$	67,762,968
	2001	$	64,489,677

Building Permits (c)

	FY	Number		Value
est.	2010	356	$	6,995,000
	2009	301	$	15,748,899
	2008	336	$	10,838,904
	2007	439	$	24,227,298
	2006	675	$	48,890,702
	2005	504	$	29,146,453
	2004	401	$	16,275,023
	2003	385	$	13,098,973
	2002	454	$	8,970,176
	2001	490	$	11,869,051

Weather (a)

	Avg Low (°F)	Avg High (°F)	Precip (in)
January	26.2	60.0	1.1
February	29.3	64.8	1.2
March	34.0	70.4	1.2
April	39.6	78.6	0.7
May	46.6	87.9	0.3
June	53.9	97.5	0.3
July	63.5	101.1	1.4
August	62.5	98.2	2.1
September	54.8	93.4	1.6
October	43.0	82.8	1.0
November	31.6	69.1	0.9
December	26.0	59.8	1.2

Source:

a) Arizona Department of Commerce - Camp Verde Community Profile
b) Arizona Department of Economic Security
c) Town of Camp Verde Finance Department & Building Department

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Chapter Two
Budget Process

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Budget Users Guide

What is the Budget?

The budget sets forth a strategic resource allocation plan that is aligned with community goals, preferences, and needs. The budget is a policy document, financial plan, operations guide, and communication device.

Through the budget, the Town of Camp Verde (Town) demonstrates its accountability to its residents and customers. To provide the maximum accountability, this section provides the reader with a basic understanding of the components of the budget document.

Organization of the Budget Document

The budget document includes ten major sections:

1. The Introduction provides the budget message, along with an overview of the Town, including the organization and mission.
2. The Budget Process includes information such as a guide to the budget document, fund structure, budget process, budget calendar, and budget resolution.
3. The Town Policies provide a detailed description of Town financial and other financial-related policies.
4. The Financial Overview illustrates the total financial picture of the Town, including projected fund balances, the sources and uses of funds, and staffing requirements.
5. The Revenue Detail outlines the revenues by fund.
6. The General Fund section includes information on all departments and divisions within the General Fund. Departmental details include a description of the department's description and duties, staffing levels, accomplishments, objectives, explanation of significant expenditure changes, and fiscal notes.
7. The Capital Improvement Projects (CIP) Fund section includes information regarding capital equipment and capital projects.
8. The Special Revenue Funds section includes information on each individual fund. Each fund section is organized in the same manner with a fund summary and detail budgets.
9. The Debt Service Fund section includes information on the debt payments of the Town including summaries and detail budgets.
10. The Appendix includes salary plans, authorized personnel, and a glossary.

Section Descriptions

Introduction

The introduction begins with the budget message. This letter introduces the budget and outlines the assumptions used in the development of the budget, such as economy, revenue constraints, and Council priorities. Also included is an overview of the budget development process and the major changes and challenges facing the Town.

The Town information pages include key officials and staff, the Town organization chart, mission statement, and community information.

Budget Process

The budget process section provides the background of how to use and understand the budget book. It also provides a summary of the process used to complete the budget, the budget calendar followed, as well as the budget resolution.

Town Policies

The Town policies section provides a description of all financial and other financial-related policies as adopted by the Town.

Financial Overview

The financial overview begins with a summary of the total sources and uses of the Town's funds. These graphs illustrate which categories of revenue and expenditures make up the Town's activities.

The fund balance pages provide a look at the fund levels including beginning balances, revenues, expenditures, transfers, and projected ending fund balances. The Town balances the budget using all available resources, which includes the anticipated beginning fund balance from the prior year.

The total financial program, revenue summary, expenditure summary, and operating budget overview provide the reader with a detailed look at all sources and uses, including a history of previous years results.

The personnel summary provides a historic view of staffing levels.

Revenue Detail

The revenue by fund detail section illustrates the revenues categorized by type and fund.

Fund Tabs

Each fund section begins with a summary of the financial outlook for the fund. Following the fund summary are department summaries which include department descriptions and duties, staffing levels, accomplishments, objectives, explanation of significant expenditure changes, fiscal notes, and detailed financial information.

Capital Improvement Projects

This section includes the detailed requirements for capital equipment and capital projects. Each year the Town updates the Capital Improvement Projects (CIP) Plan, which is an integral part of the budget process.

Appendix

The appendix includes the following components:

Salary Plans

Provides detailed salary information for each position including the minimum, midpoint, and maximum salary.

Personnel Schedule

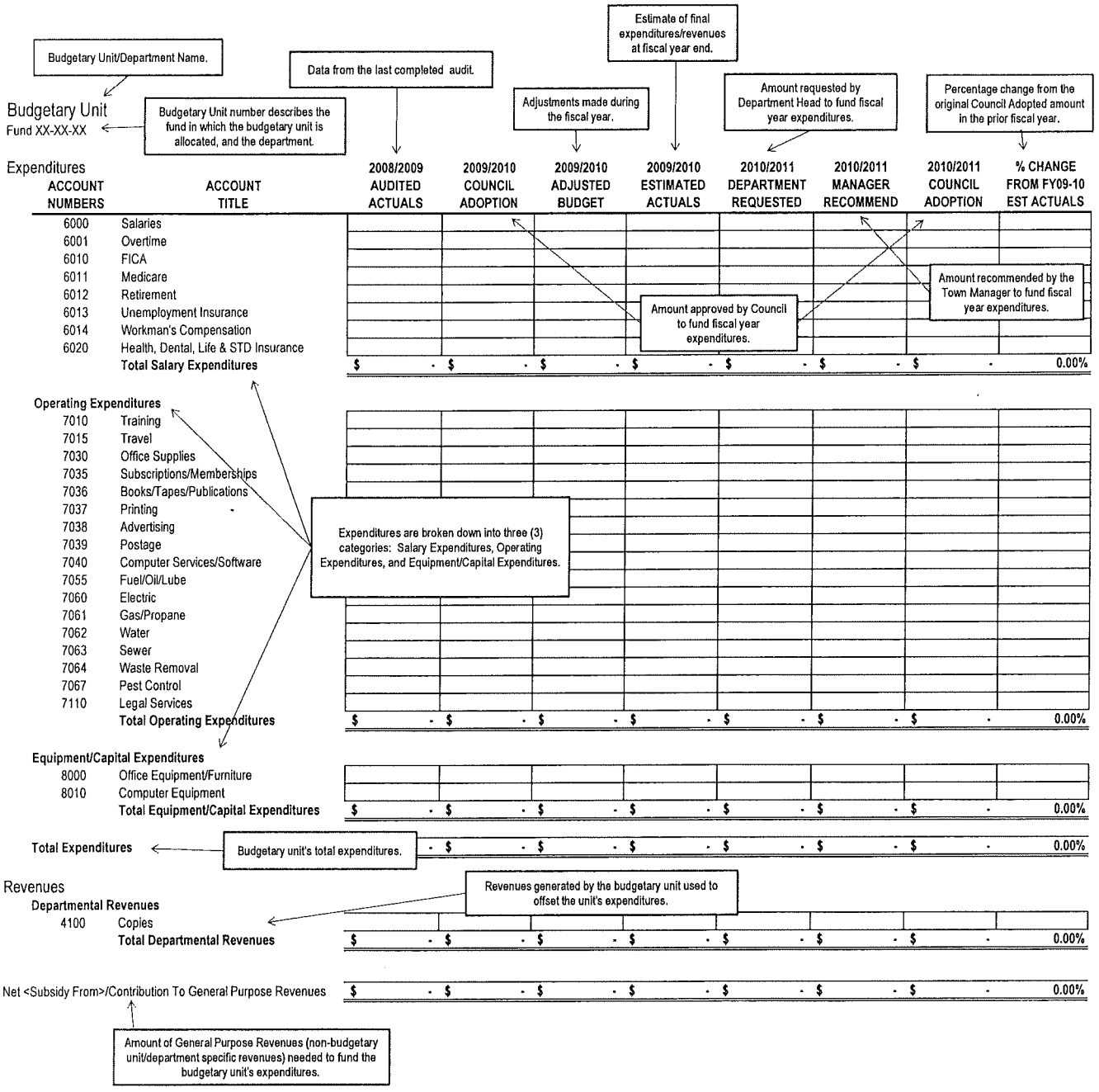
Provides a detailed list of all positions by department.

Glossary

Many of the terms used in government are unique. In addition, the budget includes many different types of business areas. The unique terms are described in the glossary.

Budget Format Tutorial

The Budget Format Tutorial provides a brief explanation of the various components that comprise a budgetary unit's budget worksheet.



Fund Structure

To ensure legal compliance and financial management for the various restricted revenues and program expenditures, the Town's accounting and budget structure is segregated into various funds. 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.

Governmental Funds

1. **General Fund** - The General Fund is the main operating fund of the Town of Camp Verde. It accounts for the majority of the departments within the Town.
2. **Special Revenue Fund** - Special Revenue Funds are separate accounting records used to track revenues (and the related expenditures) that are legally restricted for specific purposes. The Town maintains eleven (11) types of Special Revenue Funds as follows:
   * **Magistrate Special Revenue Fund** - accounts for funds received through fees/fines collections that are usable only for court purposes.
   * **Non-Federal Grants Fund** - accounts for various grants received from non-federal agencies.
   * **Yavapai-Apache Nation Gaming Compact Fund** - accounts for monies received through Proposition 200 from the Yavapai-Apache Nation.
   * **Federal Grants Fund** - accounts for grants received from federal agencies.
   * **CDBG Grants Fund** - accounts for grant funds received through the Community Development Block Grant programs.
   * **9-1-1 Fund** - accounts for funds received through the State of Arizona that are designated to be used solely for the purpose of 9-1-1 dispatch related expenditures.
   * **Library Building Fund** - accumulates funds specifically for the purpose of constructing a new library building.
   * **Impact Fee Fund** - accounts for development impact fees collected by the Town (General Government, Police Services, Library Services, and Parks & Recreation).
   * **Housing Grant Fund** - accounts for funds used for and generated from Housing related activities.
   * **Donations Fund** - accounts for funds given to the Town by donors that are designated for a specific purpose.
   * **Highway User's Revenue Fund (HURF/Streets)** - accounts for the Town's share of Arizona's highway user tax revenues and associated expenditures.
3. **Debt Service Fund** - Debt Service Fund is used to account for the funding allocations and the payments of general long-term debt principal, interest and related costs.
4. **Capital Project Fund** - Capital Project Funds are used to track the financial resources to be used for the acquisition or construction of capital assets. A capital asset is defined by the Town as any item with an extended useful life whose purchase price (or value if donated) is $5,000 or more. The Town has two (2) capital project funds:
   * **Capital Improvement Projects Fund**
   * **Parks Fund**

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.

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. This currently consists of monies held for the Grasshopper Swim Team and Special Olympics.
2. **Fiduciary Funds** - All 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.

Account Structure

A number of accounts are found within each fund. The account structure for expenditures is used to determine the department/division for which the transaction is related, as well as the detailed type of transaction. It provides distinguishing characteristics for each transaction. The expenditure account structure begins with the fund number such as 01 for the General Fund. The account is then segregated into either expenditure or revenue codes. Revenue codes begin with the number four (4), expenditure accounts typically begin with the

number two (2). Next, the account is separated into departments and divisions such as Community Development - Current Planning. Finally, the account is divided into element/object, which is used to identify the particular expenditure type. For example, the General Fund, Current Planning, Office Supplies expenditure account number would be: 01-20-52-7030.

The revenue account structure begins with the fund number such as 01 for the General Fund. The account is then segregated into either expenditure or revenue codes. For the revenue codes, this also determines whether the revenue type is a local revenue (40), county revenue (43), or state revenue (41). Next, the account is separated into departments and divisions such as Parks and Recreation - Children's Recreational Programs. Finally, the account is divided into element/object, which are used to identify the particular revenue type. For example, the General Fund, Children's Recreational Programs, Recreation Fees would be account: 01-40-83-4210.

Budget Process

The preparation of the budget requires departments to evaluate goals and objectives as well as departmental processes in order to accomplish these goals and objectives. Preparation of the budget begins in February and continues through adoption in July. Policies are in place to insure the proper preparation of the budget including public participation. The Town firmly believes that the budget preparation is a participatory project as it affects all those within the Town: citizens, employees, and visitors.

Operating Budget Policies

1. The Town will adopt a balanced budget by June 30 of each year.
2. An annual base operating budget will be developed by conservatively projecting revenues and expenditures for the current and forthcoming fiscal year.
3. Current revenues will be sufficient to support current operating expenditures and a budgeted positive operating position will be maintained.
4. Annual operating budgets will provide for adequate design, construction, maintenance and replacement of the Town's capital assets.
5. The purchase of new or replacement capital equipment with a value of $5,000 or more and with a minimum useful life of two years will require budget approval.
6. The Town will annually project its equipment replacement and maintenance needs for the next five years. A maintenance and replacement schedule will be developed and followed.
7. The Town will annually review the General Fund operating position to determine if funds are available to operate and maintain future capital facilities. If funding is not available for operations and maintenance costs, the Town will delay construction of the new facilities.

Use of Contingency Funds

The Town budgets for Contingency Funds for the following purposes:

1. To offset unexpected revenue shortfalls.
2. When unanticipated and/or inadequately budgeted expenditures increase so that service measures can be maintained.
3. When unanticipated and/or inadequately budgeted capital projects are approved by the Town Council.

All requests to use Contingency Funds will require justification of the financial need and approval from Council.

Fund Balance

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 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. As a sound management practice, the Town has established a goal of not budgeting fund balance to support long-term, ongoing expenses.

Budget Process

1. The budget process begins in February with an off-site retreat of Council Members and Department Heads to discuss the departments' priorities and obtain guidance from Council on strategic objectives and special funding requests.
2. In March, the Finance Department compiles information, makes projections, and completes non-departmental revenue estimates. Based on the revenue estimates projected, the Finance Department determines the subsidy allocation to be provided to each department through a General Fund Subsidy Allocation. These allocations are distributions of the monies provided from general purpose revenues (non-departmentally generated revenues) to help fund the department's operations. A meeting is held with the Department Heads to convey the budget direction, discuss the budget process, and explain the General Fund Subsidy allocation amounts allocated to each department.
3. Department Heads develop the budgets for their departments as they best understand the operational needs of their departments. The Finance Department completes the salary related projections for the Manager's Recommendation column and will provide estimates for Department Heads relating to current and requested staffing levels.
4. In April, Department Heads submit their completed budget requests to the Finance Department for compilation of the budget work papers. Individual meetings are held with each of the Department Heads to discuss their budget requests and to assure that the Departments' narratives are complete.
5. In May, the draft budget is distributed to Council Members and Department Heads. Budget Work Sessions are held 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 makes final adjustments to the budget and verifies that all information is properly included in the budget document.
6. In June, the Tentative Budget is approved by Council and the budget is advertised in the local newspapers for two consecutive weeks.

7. In July, Public Hearings on the Tentative Budget are held. If no changes have been directed, the Final Budget is adopted and implemented.

Budget Amendments

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. Throughout the fiscal year, amendments may be made to the adopted budget. All budget amendments must be approved by the Town Council. Budget amendments include, but are not limited to, transfers of appropriations between departments, transfers of appropriations from the Contingency to departments and/or funds, and transfers of appropriations between funds.

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 monthly 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.

Budget Calendar

Proposed Budget Calendar for FY 2010-2011
as approved by Council on February 3, 2010 and revised on May 19, 2010 and June 8, 2010

Date	Task to be completed
February 3, 2010	Brief Council and obtain approval of the budget calendar
February 24, 2010	Council off-site retreat for the purpose of providing staff with policy guidance relative to strategic objectives that they want to pursue in the 2010/2011 budget and to provide guidance to staff for special funding requests. The retreat will be held 4:00 p.m. @ Marshal's Department Training Room.
March 1st to 26th	Finance Department completes non-departmental revenue estimates
March 29, 2010	Finance Department distributes budget worksheets and instructions to department heads with estimated General Fund support levels
April 9, 2010	Department Heads submit worksheets to Finance
April 12 to April 30	Finance Dept. compiles budget work papers and meets with Department Heads to discuss their requests.
May 5, 2010	Distribute draft budget with supplementary documentation to Council in advance of work sessions to be scheduled with Council
May 12 and May 26	Council budget work sessions. 1:00 p.m. - 6:00 p.m. in Council Chambers.
June 7, 2010	Council budget work sessions. 1:00 p.m. - 6:00 p.m. in Council Chambers.
June 8, 2010	Council budget work sessions. 1:00 p.m. - 6:00 p.m. in Council Chambers.
June 16, 2010	Submit agenda item introducing June 16 for 1st public hearing on budget
June 23, 2010	Council makes final budget adjustments
June 23, 2010	Town Council adopts the FY 2010-2011 Tentative Budget including resolutions et al.
June 30 & July 7, 2010	Budget advertisement in local newspapers
July 14, 2010	Public Hearing on FY 2010-2011 Tentative Budget
July 21, 2010	Town Council adopts the FY 2010-2011 budget including resolutions et al.

*Please note that dates may change if necessary due to delayed information.

Budget Resolution

RESOLUTION 2010-815

A RESOLUTION OF THE MAYOR AND COMMON COUNCIL OF THE TOWN OF CAMP VERDE, YAVAPAI COUNTY, ARIZONA, ADOPTING AND DECLARING AS A PUBLIC RECORD THAT CERTAIN DOCUMENT FILED WITH THE TOWN CLERK AND ENTITLED "TOWN OF CAMP VERDE FISCAL YEAR 2010-2011 BUDGET".

Whereas, in accordance with the provisions of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statutes (A.R.S.), the Town Council did, on June 23, 2010, make an estimate of the difference amounts required to meet the public expenditures/expenses for the ensuing year, along with an estimate of revenues, and

Whereas, in accordance with said chapter of said title, and following due public notice, the Council met on July 14, 2010, at which meeting any Town citizen was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses, and

Whereas, it appears that publication has been duly made as required by law, of said estimates together with a notice that the Town Council would meet on July 21, 2010, at the office of the Council for the purpose of hearing Town citizens, therefore be it

RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted as the budget of the Town of Camp Verde for the fiscal year 2010-2011.

Passed and adopted by a majority vote of the Common Council at the regular meeting of July 21, 2010.

_____
Bob Burnside, Mayor

Attest:

_____
Deborah Barber, Town Clerk

Approved as to form:

_____
Town Attorney

TOWN OF CAMP VERDE
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2011

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES* 2010	ACTUAL EXPENDITURES/ EXPENSES ** 2010	FUND BALANCE/ NET ASSETS*** July 1, 2010**	PROPERTY TAX REVENUES 2011	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2011	OTHER FINANCING 2011		INTERFUND TRANSFERS 2011		TOTAL FINANCIAL RESOURCES AVAILABLE 2011	BUDGETED EXPENDITURES/ EXPENSES 2011
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	$ 6,222,842	$ 5,544,487	$	Primary: $	$ 5,590,745	$	$	$ 60,167	$ 1,048,752	$ 4,592,160	$ 5,792,007
2. Special Revenue Funds	1,552,005	813,633		Secondary:	1,681,214			14,358	64,425	1,631,167	1,721,792
3. Debt Service Funds Available	271,337	275,124			400			174,095		174,495	292,521
4. Less: Designation for Future Debt Retirement											
5. Total Debt Service Funds	271,337	275,124			400			174,095		174,495	292,521
6. Capital Projects Funds	702,548	230,314						879,967	5,400	874,567	1,493,512
7. Permanent Funds											
8. Enterprise Funds Available											
9. Less: Designation for Future Debt Retirement											
10. Total Enterprise Funds											
11. Internal Service Funds											
12. TOTAL ALL FUNDS	$ 8,748,732	$ 6,863,558	$	$	$ 7,272,379	$	$	$ 1,118,577	$ 1,118,577	$ 7,272,379	$ 9,299,932

EXPENDITURE LIMITATION COMPARISON	2010	2011
1. Budgeted expenditures/expenses	$ 8,748,732	$ 9,299,932
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	8,748,732	9,299,932
4. Less: estimated exclusions	529,906	624,901
5. Amount subject to the expenditure limitation	$ 8,218,826	$ 8,675,031
6. EEC or voter-approved alternative expenditure limitation	$ 11,370,976	$ 11,556,097

☑ The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

* Includes Expenditure/Expense Adjustments Approved in current year from Schedule E.
** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.
*** Amounts in this column represent Fund Balance/Net Asset amounts except for amounts invested in capital assets, net of related debt, and reserved/restricted amounts established as offsets to assets presented for informational purposes (i.e., prepaids, inventory, etc.).

TOWN OF CAMP VERDE
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
GENERAL FUND			
Local taxes			
Town Sales Tax	$ 2,195,000	$ 2,208,000	$ 1,970,000
Franchise Fees	225,500	240,400	228,900
Licenses and permits			
Business Licenses	20,000	16,000	16,000
Liquor License Fees	200	950	200
Special Event Permits	500	1,425	750
Building Permits	72,900	56,925	62,500
Permit Fees	24,175	14,027	9,000
Dog Licenses	4,200	5,300	5,300
Intergovernmental			
State Shared Revenues	2,210,241	2,160,241	1,849,213
County Shared Revenues	1,128,551	781,057	1,041,554
Dispatch Service Contract	70,000	70,000	71,750
Charges for services			
Engineer Plan Review Fees			
Plan Review Fees	39,500	36,000	32,400
Parks & Recreation Fees	26,960	9,546	12,475
Pool User Fees	15,000	15,000	17,000
Animal Control Fees	5,000	5,400	5,850
Copies/Reports	2,593	3,175	2,876
Facility Rentals	3,000	4,330	2,800
Fingerprinting	1,000	1,000	1,000
Recording Fees	50		
Fines and forfeits			
Zoning Violations	1,500	1,975	2,000
Municipal Court Fees, Fines & Forfeitures	246,940	178,220	201,868
Library Fees/Fines	6,436	5,360	6,336
Interest on investments			
Interest Revenues	40,000	12,780	6,000
In-lieu property taxes			
N/A			
Contributions			
Voluntary contributions			
Recreational Program Sponsorships	17,050	10,363	16,158
Miscellaneous			
Reimbursements/Restitution	500	29,000	500
Surplus Property Sales	5,000	670	5,000
Miscellaneous	11,000	9,000	11,000
Court Appointed Attorney Reimbursements	21,605	12,315	12,315
Total General Fund	$ 6,394,401	$ 5,886,459	$ 5,590,745

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF CAMP VERDE
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway User Revenue Funds	$ 771,100	$ 767,000	$ 772,368
Refunds/Reimbursements	3,000	286	250
Interest Revenues	500	34	12
Total Highway User Revenue Fund	$ 774,600	$ 767,320	$ 772,630
Local Transportation Assistance Fund			
Local Transporation Assistance Funds	$ 50,513	$ 27,963	$
Total Local Transportation Assistance Fund	$ 50,513	$ 27,963	$
Magistrate Special Revenue Fund			
Local JCEF	$ 3,200	$ 3,084	$ 3,084
Fill the Gap	4,100	3,516	3,516
Court Enhancement	14,050	23,812	23,812
Total Magistrate Special Revenue Fund	$ 21,350	$ 30,412	$ 30,412
Non-Federal Grants Fund			
School Resource Officer Reimbursements	$ 43,273	$ 55,553	$ 61,845
LTAF II Grant		16,070	
Yavapai County Anti-Racketeering (RICO)	41,500	68,500	20,000
Governor's Office of Highway Safety	8,082	8,082	15,100
Library Services & Technology Act Grant			15,575
Total Non-Federal Grants Fund	$ 92,855	$ 146,205	$ 112,520
Yavapai-Apache Gaming Compact Fund			
Yavapai-Apache Gaming Compact	$ 14,000	$ 136,688	$ 80,000
Total Yavapai-Apache Gaming Compact Fund	$ 14,000	$ 136,688	$ 80,000
Federal Grants Fund			
2010 Census Complete Count Program	$ 2,976	$ 2,976	$
Energy Efficiency & Conservation Block Grant	91,151		91,151
COPS Grant	66,674		103,066
PANT Officer Grant Reimbursements	60,180	64,585	61,105
Edward Byrnes Memorial Justice Assistance	22,985	22,985	
Total Federal Grants Fund	$ 243,966	$ 90,546	$ 255,322
CDBG Grants Fund			
Hollamon Street Improvements	$	$	$ 319,448
Grant Administration (Hollamon Street)			52,025
Total CDBG Grants Fund	$	$	$ 371,473
9-1-1 Fund			
9-1-1 Distributions	$ 500	$	$ 500
Total 9-1-1 Fund	$ 500	$	$ 500
Library Building Fund			
Donation Revenues	$ 12,000	$ 12,076	$ 12,000
Interest Revenues	1,200	683	700
Total Library Building Fund	$ 13,200	$ 12,759	$ 12,700
Impact Fee fund			
Impact Fee Revenues	$ 25,025	$ 35,886	$ 19,771
Interest Revenues	880	715	705
Total Impact Fee Fund	$ 25,905	$ 36,601	$ 20,476
Housing Grant Fund			
Local Revolving Loan Fund Payments	$ 18,201	$ 14,288	$ 18,201
Interest Revenue	900	4,950	900
Total Housing Grant Fund	$ 19,101	$ 19,238	$ 19,101
Donations Fund			
Donation Revenues	$ 5,500	$ 4,580	$ 6,100
Total Donations Fund	$ 5,500	$ 4,580	$ 6,100

TOWN OF CAMP VERDE
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
Total Special Revenue Funds	$ 1,261,490	$ 1,272,312	$ 1,681,234

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF CAMP VERDE
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
DEBT SERVICE FUNDS			
Interest Revenue	$ 400	$ 17	$ 400
	$ 400	$ 17	$ 400
Total Debt Service Funds	$ 400	$ 17	$ 400
CAPITAL PROJECTS FUNDS			
N/A	$	$	$
	$	$	$
Total Capital Projects Funds	$	$	$

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF CAMP VERDE
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
PERMANENT FUNDS			
N/A	$	$	$
	$	$	$
Total Permanent Funds	$	$	$
ENTERPRISE FUNDS			
N/A	$	$	$
	$	$	$
Total Enterprise Funds	$	$	$

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF CAMP VERDE
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2011

SOURCE OF REVENUES	ESTIMATED REVENUES 2010	ACTUAL REVENUES* 2010	ESTIMATED REVENUES 2011
INTERNAL SERVICE FUNDS			
N/A	$	$	$
	$	$	$
Total Internal Service Funds	$	$	$
TOTAL ALL FUNDS	$ 7,656,291	$ 7,159,788	$ 7,272,979

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

TOWN OF CAMP VERDE
Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2011

FUND	OTHER FINANCING 2011 SOURCES	OTHER FINANCING 2011 <USES>	INTERFUND TRANSFERS 2011 IN	INTERFUND TRANSFERS 2011 <OUT>
GENERAL FUND				
General Fund	$	$	$ 50,167	$ 1,048,752
Total General Fund	$	$	$ 50,167	$ 1,048,752
SPECIAL REVENUE FUNDS				
Yavapai-Apache Gaming Compact	$	$	$	$ 64,425
Library Building Fund			14,358	
Total Special Revenue Funds	$	$	$ 14,358	$ 64,425
DEBT SERVICE FUNDS				
Debt Service Fund	$	$	$ 174,095	$
Total Debt Service Funds	$	$	$ 174,095	$
CAPITAL PROJECTS FUNDS				
Capital Improvement Projects Fund	$	$	$ 879,957	$
Parks Fund				5,400
Total Capital Projects Funds	$	$	$ 879,957	$ 5,400
PERMANENT FUNDS				
N/A	$	$	$	$
Total Permanent Funds	$	$	$	$
ENTERPRISE FUNDS				
N/A	$	$	$	$
Total Enterprise Funds	$	$	$	$
INTERNAL SERVICE FUNDS				
N/A	$	$	$	$
Total Internal Service Funds	$	$	$	$
TOTAL ALL FUNDS	$	$	$ 1,118,577	$ 1,118,577

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SCHEDULE D

TOWN OF CAMP VERDE
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2011

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2010	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2010	ACTUAL EXPENDITURES/ EXPENSES* 2010	BUDGETED EXPENDITURES/ EXPENSES 2011
GENERAL FUND				
Mayor & Council	$ 25,964	$ 2,844	$ 24,320	$ 24,172
Town Manager	191,062		195,539	198,498
Town Clerk	230,398	(2,625)	219,560	236,785
Finance Department	254,390	24,915	237,353	350,531
Human Resources	56,664	(2,400)	46,414	60,354
Legal Department	72,099	67,528	147,089	122,099
Non-Departmental	496,474	89,616	573,797	518,691
Information Technology Services				77,401
Maintenance Division	382,007	(19,805)	333,654	362,560
Municipal Court	391,823	(19,066)	368,956	311,997
Public Works/Engineer	161,951	(643)	124,789	119,695
Storm Water Management	410,195	(9,977)	59,637	344,270
Community Development	41,608	45,713	83,505	40,638
Building Department	108,165	11,058	106,709	106,958
Current Planning	111,066	(49,223)	58,284	60,155
Long Range Planning	127,121	81,265	203,923	146,827
Code Enforcement	66,828	(50,525)	8,076	25,052
Marshal's Department	2,064,858	(10,527)	1,993,090	1,792,137
Animal Control	128,405	(401)	126,095	125,190
Camp Verde Community Library	195,554	28,648	224,716	192,274
Beaver Creek Library	30,559	(4,361)	23,093	30,257
Camp Verde Children's Library	109,053	(25,848)	84,050	100,997
Parks & Recreation	144,597	32,849	166,423	151,502
Heritage Pool	117,368	1,005	75,966	91,242
Children's Recreational Programs	72,900	(31,312)	22,998	33,276
Adult Recreational Programs	27,641	(7,682)	3,791	6,248
Senior Recreational Programs	7,499	(2,000)		
Community Programs	47,734	(10,001)	14,179	12,421
Contingency	200,000	(172,275)	20,500	150,000
Total General Fund	$ 6,253,972	$ (31,090)	$ 5,544,487	$ 5,792,007
SPECIAL REVENUE FUNDS				
Magistrate Special Revenue	$ 20,725	$ 3,298	$ 29,716	$ 20,736
Non-Federal Grants Fund	148,661	4,131	132,781	179,121
Yavapai-Apache Gaming Compact				89,162
Federal Grants Fund	131,159	50,322	90,546	255,321
CDBG Grants Fund	5,500	5,395	10,739	360,733
9-1-1 Fund				2,694
Library Building Fund				
Impact Fee Fund				
Housing Grant Fund	62,785	(62,785)		70,000
Donations Fund	23,018		5,149	17,813
Highway Users Revenue Fund	1,159,901		545,703	726,222
Total Special Revenue Funds	$ 1,551,649	$ 356	$ 813,633	$ 1,721,792
DEBT SERVICE FUNDS				
Debt Service Fund	$ 311,423	$ (40,096)	$ 275,124	$ 292,621
Total Debt Service Funds	$ 311,423	$ (40,096)	$ 275,124	$ 292,621
CAPITAL PROJECTS FUNDS				
Capital Improvement Projects	$ 619,959	$ (52,411)	$ 224,085	$ 1,457,012
Parks Fund	335,000	(200,000)	6,229	36,500
Total Capital Projects Funds	$ 954,959	$ (252,411)	$ 230,314	$ 1,493,512
PERMANENT FUNDS				
N/A	$	$	$	$
Total Permanent Funds	$	$	$	$
ENTERPRISE FUNDS				
N/A	$	$	$	$
Total Enterprise Funds	$	$	$	$
INTERNAL SERVICE FUNDS				
N/A	$	$	$	$
Total Internal Service Funds	$	$	$	$
TOTAL ALL FUNDS	$ 9,071,903	$ (323,171)	$ 6,863,558	$ 9,299,932

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

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SCHEDULE E

Chapter Three
Financial Policies

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Principles of Sound Financial Management

The Town of Camp Verde has an important responsibility to its citizens to carefully account for public funds, manage finances wisely, manage growth and plan the adequate funding of services desired by the public, including the provision and maintenance of public facilities. The Town needs to ensure that it is capable of adequately funding and providing those local government services needed by the community.

The following Financial Policies that were adopted to the Town Code on July 15, 2009 establish a framework for overall fiscal planning and management. They set forth guidelines against which current budgetary performance can be measured and proposals for future programs can be evaluated. Adopted financial policies reflect the Town's commitment to sound financial management and fiscal integrity to the credit rating industry and prospective investors. The financial policies also improve the Town's fiscal stability by helping Town officials plan fiscal strategy with a consistent approach. Adherence to adopted financial policies promotes sound financial management, which can lead to improvement in Town bond ratings and lower cost of capital. The Town is in compliance with the comprehensive financial policies adopted.

Other Financial Related Policies on page 3-12 include narratives regarding other policies and procedures that have an impact on the financial operations of the Town. These policies include: Financial Operations Guide, Purchasing Policies, Fraud Policy, User Fee Cost Recovery and Indirect Cost Allocations, and Development Fees.

It is important to regularly engage in the process of regularly reviewing these policies. As the Town continues to grow and develop, changes to these policies may be necessary to ensure the proper handling of the Town's finances.

Financial Policies

Ordinance 2009-A366
An Ordinance of the Mayor and Common Council
Of the Town of Camp Verde,
Yavapai County, Arizona
Amending Town Code Chapter 3, Administration,
Adding Section 3-4 Financial Policies

Chapter 3
Administration

Section 3-4
Financial Policies

Section 3-4-1 Budget Policy

The Town of Camp Verde has a responsibility to its citizens 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.

Section 3-4-1.1 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.

Section 3-4-1.2 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 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 addition, the Town will not use one-time (non-recurring) revenues to fund continuing (recurring) expenditures.

Section 3-4-1.3 Budget Process

A. The budget process begins in February with an off-site retreat of Council Members and Department Heads to discuss the departments' priorities and obtain guidance from Council on strategic objectives and special funding requests.
B. In March, the Finance Department compiles information, makes projections, and completes non-departmental revenue estimates. Based on the revenue estimates projected, the Finance Department determines the subsidy allocation to be provided to each department through a General Fund Subsidy Allocation. These allocations are distributions of the monies provided from general purpose revenues (non-departmentally generated revenues) to help fund the department's operations. A meeting is held with the Department Heads to convey the budget direction, discuss the budget process, and explain the General Fund Subsidy Allocation amounts allocated to each department.
C. Department Heads develop the budgets for their departments as they best understand the operational needs of their departments. The Finance Department completes the salary related projections for the Manager's Recommendation column and will provide estimates for Department Heads relating to current and requested staffing levels.
D. In April, Department Heads submit their completed budget requests to the Finance Department for compilation of the budget work papers. Individual meetings are held with each of the Department Heads to discuss their budget requests and to assure that the Departments' narratives are complete.
E. In May, the draft budget is distributed to Council Members and Department Heads. Budget Work Sessions are held 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 makes final adjustments to the budget and verifies that all information is properly included in the budget document.

F. In June, the Tentative Budget is approved by Council and the budget is advertised in the local newspapers for two consecutive weeks.
G. In July, Public Hearings on the Tentative Budget are held. If no changes have been directed, the Final Budget is adopted and implemented.

Section 3-4-1.4 Budget Amendment Policy

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. Throughout the fiscal year, amendments may be made to the adopted budget. All budget amendments must be approved by the Town Council. Budget amendments include, but are not limited to, transfers of appropriations between departments, transfers of appropriations from the Contingency to departments and/or funds, and transfers of appropriations between funds.

Section 3-4-1.5 Budget Monitoring

A. 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.
B. 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.
C. Financial reports are given to the Town Council and Department Heads monthly 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.

Section 3-4-1.6 Budget Calendar

In February of each year, the Finance Director shall brief the Town Council and obtain approval of the budget calendar for the following fiscal year.

Section 3-4-1.7 Fund Accounting

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.

Section 3-4-1.8 Governmental Funds

A. **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.
B. **Special Revenue Fund** - Special Revenue Funds are separate accounting records used to track revenues (and the related expenditures) that are legally restricted for specific purposes.
C. **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.
D. **Capital Project Fund** - Capital Project Funds are used to track the financial resources to be used for the acquisition or construction of capital assets. A capital asset is defined by the Town as any item with an extended useful life whose purchase price (or value if donated) is $5,000 or more.

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.

Section 3-4-1.9 Fiduciary Funds

A. **Agency Fund** - The Agency Fund is used to account for monies belonging to other agencies that the Town holds in a trustee capacity. This currently consists of monies held for the Grasshopper Swim Team and Special Olympics.
B. **Fiduciary Funds** - All 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.

Section 3-4-1.10 Budget Basis

The Town maintains its financial records in accordance with Generally Accepted Accounting Principals (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.

Section 3-4-2 Debt Policy

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.

The purpose of this debt management policy is 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 polices 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.

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

Section 3-4-2.1

1. 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.
2. 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.
3. 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.
4. The issuance of variable rate debt by the Town will be subject to the most careful review and will be issued only in a prudent and fiscally responsible manner.
5. Whenever the Town finds it necessary to issue revenue bonds, the following guidelines will be adhered to:
    a. Revenue Bonds are defined as a bond on 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.
    b. 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.
    c. Revenue Bonds should be structured to provide level annual debt service over the life of the issue.
    d. Debt Service Reserve Funds should be provided when required by rating agencies, bond insurers, or existing bond covenants.
    e. 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.
    f. 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.
    g. 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.
6. 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, street lights, 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, 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.

7. 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.
8 The Town shall comply with all U.S. Internal Revenue Service arbitrage rebate requirements for bonded indebtedness.
9 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.
10 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.

Section 3-4-3 Fiscal Policy

The overall goal of the Town of Camp Verde's Fiscal Policy is to establish and maintain effective management of the Town's financial resources. The Town's formal policy statements and major objectives provide the foundation for achieving this goal.

Section 3-4-3.1 General Financial Goals

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

Section 3-4-3.2 Operating Budget Policies

1. The Town will adopt a balanced budget by June 30 of each year.
2. An annual base operating budget will be developed by conservatively projecting revenues and expenditures for the current and forthcoming fiscal year.
3. Current revenues will be sufficient to support current operating expenditures and a budgeted positive operating position will be maintained.
4. Annual operating budgets will provide for adequate design, construction, maintenance and replacement of the Town's capital assets.
5. The purchase of new or replacement capital equipment with a value of $5,000 or more and with a minimum useful life of two years will require budget approval.
6. The Town will annually project its equipment replacement and maintenance needs for the next five years. A maintenance and replacement schedule will be developed and followed.
7. The Town will annually review the General Fund operating position to determine if funds are available to operate and maintain future capital facilities. If funding is not available for operations and maintenance costs, the Town will delay construction of the new facilities.

Section 3-4-3.3 Revenue Policies

1. The Town will try to maintain a diversified and stable revenue system to shelter it from short-term fluctuations in any one revenue source.
2. The Town will estimate its annual revenues by an objective, analytical process utilizing trend, judgmental, and statistical analysis as appropriate. Revenue estimates adopted by the Town Council must be conservative.
3. User fees will be adjusted as needed 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.
4. One-time operating, capital and reserve revenues will be used for one-time expenditures only.
5. The Town will identify as needed, developer fees and permit charges received from "non-recurring" services performed in the processing of new development and use those funds to meet peak workload requirements.

Section 3-4-3.4 Expenditure Policies

1. The Town will maintain a level of expenditures which will provide for the public well-being and safety of the residents of the community.
2. The Town will decrease appropriated expenditures as necessary to keep total expenditures in line with projected revenues unless it materially affects the level of service provided to the public.

Section 3-4-3.5 Capital Improvement Budget Policies

1. The Town will make all capital improvements in accordance with an adopted and funded capital improvement program and will include an annual six-year plan for capital improvements (CIP design, development, implementation, and operating and maintenance costs).
2. The Town will use intergovernmental assistance to finance only those capital improvements that are consistent with the Capital Improvement Plan and Town priorities, and whose operating and maintenance costs have been included in the budget.

3. The Town will coordinate development of the capital improvement budget with the development of the operating budget. All costs for internal professional services needed to implement the CIP will be included in the operating budget for the year the CIP is to be implemented.
4. The Parks Fund and other special development impact funds may only be used to fund facilities included in the Town's master plans.

Section 3-4-3.6 Short-Term Debt Policies

1. 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.
2. The Town may issue interfund loans, rather than outside debt instruments to meet short-term cash flow needs. Interfund 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.

Section 3-4-3.7 Long-Term Debt Policies

1. The Town will confine long-term borrowing to capital improvements that cannot be funded from current revenues.
2. Where possible, the Town will use special assessment revenue or other self-supporting bonds instead of general obligation bonds.
3. The Town will establish and maintain a Debt Policy.

Section 3-4-3.8 Reserve Policies

1. The Town will maintain emergency reserves (rainy day fund) in the following amounts:
   * General Fund - Four (4) months of maintenance and operations expenditures.
   * HURF Fund - Three (3) months of expenditures.

   The primary purpose of these reserves is to protect the Town's essential service programs and funding requirements during periods of economic downturn (defined as a recession lasting two or more years), or other unanticipated or emergency expenditures that could not be reasonably foreseen during preparation of the budget.
2. The Town will establish an account to accumulate funds to be used for payment of accrued employee benefits for terminated employees. The level of this reserve will be maintained as a level at least equal to projected costs for employees who are eligible for retirement.
3. Self-insurance reserves will be maintained at a level which, together with purchased insurance policies, adequately protects the Town. The Town will maintain a reserve of three times its self-insurance retention for those claims covered by the insurance pool (of which the Town is a member). The Town will perform an analysis of past claims not covered by the insurance pool and reserve an appropriate amount for uncovered claims.
4. The Town will establish a Capital Equipment Replacement Reserve and a Facilities/Maintenance Capital Asset Reserve for the accumulation of funds for the replacement of worn and obsolete equipment, other than vehicles, and for costs associated with the maintenance of all Town facilities. These reserves will be maintained at a level at least equal to the projected five-year capital asset replacement and maintenance costs.
5. The Town will establish a Fleet Replacement Reserve for costs associated with the replacement of vehicles and other rolling stock as they become unserviceable, obsolete, or reach a predetermined service life. The reserve will be maintained at a level at least equal to the projected five-year fleet replacement costs.

Section 3-4-3.9 Investment Policies

1. The Finance Director will submit an Investment Policy to the Town Council bi-annually on odd numbered years for review and adoption.
2. The Finance Director will invest the Town's monies in accordance with applicable laws and adopted investment policies and direct the investment of bond or note monies on deposit with a trustee or fiscal agent in accordance with the applicable indentures or issuance document.

Section 3-4-3.10 Accounting, Auditing & Financial Reporting Policies

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. 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. The term for the external auditor will be no longer than three (3) years; the Town will then go to the RFP process for an independent public accounting firm; the firm currently serving the Town will not be eligible to participate in replying to the RFP.
3. A fixed asset system will be maintained to identify all Town assets, their condition, historical cost, replacement value and useful life.
4. 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.

5. Full and continuing disclosure will be provided in the general financial statements and bond representations.
6. Maintain a positive municipal credit rating.

Section 3-4-4 Investment Policy

Section 3-4-4.1 Purpose

The purpose of this policy is to create a guide for the investment of Town of Camp Verde (hereinafter referred to as "the Town") funds. The Town currently has no written guidelines advising how the Town should invest its funds, nor guidelines detailing the desired outcomes and priorities. 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 (hereinafter referred to as "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.

Section 3-4-4.2 Governing Authority

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.

Section 3-4-4.3 Approval of the Investment Policy

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.

Section 3-4-4.4 Scope

* This policy is designed to apply to the investment needs of the Town.
* 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 restriction and/or special funds, which are exempted from this policy.
* Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.
* 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 investment in a manner that meets arbitrage guidelines permitted by the IRS.

Section 3-4-4.5 Investment Policy Objectives

The primary investment objectives of the Town in order of priority are:

1. Safety
2. Liquidity
3. Optimal Yield
4. Collateralization

These objectives are defined below:

1. **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.
    a. **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:
        * Limiting investments in the portfolio to the asset classes designated as acceptable in A.R.S. §35-323;
        * 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;
        * Utilizing external research and advice regarding the current global economic condition and its impact on the outlook for domestic corporate credit quality.
    b. **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:

* 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;
* 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;
* Utilizing external research and advice regarding the current interest rate outlook and global economic condition to optimize portfolio duration strategy.

2. **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 funds or the Local Government Investment Pool which offers same-day liquidity for short-term funds.
3. **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.
4. **Collateralization** - Securities will be registered in the name of the Town of Camp Verde.

Section 3-4-4.6 Investment Management Authority

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.

Section 3-4-4.7 Brokers/Dealers

When the Town is investing directly with Broker/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 agreed to abide by the investment policy.

Section 3-4-4.8 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:

1. Certificates of deposit in eligible depositories.
2. 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.
3. 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.
4. Repurchase agreements with a maximum maturity of one hundred eighty days.
5. The pooled investment funds established by the state treasurer pursuant to §35-326.
6. Obligations issued or guaranteed by the United States or any of the senior debt of its agencies, sponsored agencies, corporations, sponsored corporations or instrumentalities.
7. Bonds or other evidences of indebtedness of this state or any of its counties, incorporated cities or towns or school districts.
8. 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 les 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.

9. 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:
   a. 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.
   b. 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.
10. 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.
11. 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.

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.

Section 3-4-4.9 Benchmark

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.

Occasionally, based on liquidity needs and the portfolio strategy of the Town if 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.

Section 3-4-4.10 Maturity Parameters

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

Section 3-4-4.11 Concentration and Diversification

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.

Section 3-4-4.12 Minimum Acceptable Credit Quality

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).

	(i) S & P	(ii) Moody's
Short Term Rating	Not lower than the Town of Camp Verde current G.O. Bond Rating or its commensurate short term rating *	Not lower than the Town of Camp Verde current G.O. Bond Rating or its commensurate short term rating *
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.

Section 3-4-4.13 Safekeeping and Custody

A. **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.

B. **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).

Section 3-4-4.14 Reporting

The Finance Director shall produce for the governing body of the Town or their designee an investment report at least quarterly. The purpose of the report is to enable the Town to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report should include:

a. A list of individual securities held at the end of the reporting period;
b. The realized and unrealized gains or losses in the portfolio;
c. The duration of the portfolio and of each security held in the portfolio;
d. The maturity date of each security held in the portfolio;
e. The book value and market value of each security in the portfolio;
f. The percentage of the total portfolio market value that each security represents;
g. The yield to maturity of the portfolio and of each security held in the portfolio;
h. The periodic interest earnings of each security held in the portfolio;
i. The credit quality of each security held in the portfolio;
j. The periodic summary of portfolio transactions, including fees incurred for external management and custody services.

Section 3-4-4.15 Custodian Reconciliation

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.

Section 3-4-4.16 Ethics and Conflicts of Interest

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.

Section 3-4-4.17 Policy Considerations

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.

Section 3-4-4.18 Investment Training

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.

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.

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.

PASSED AND ADOPTED in open meeting by the Mayor and Common Council of the Town of Camp Verde, Yavapai County, Arizona, on the 15th day of July 2009.

Other Financial Related Policies

Financial Operations Guide

The Town adopted the Financial Operations Guide on October 15, 2008. Town employees were trained on the policies and procedures set forth in the Financial Operations Guide. This Guide sets forth policies for all financial related transactions such as cash collections, purchases, payroll, travel, bank reconciliations, assets, etc. The Financial Operations Guide is currently undergoing revisions to include additional policies and revise those that have been further developed for increased control/efficiency.

Purchasing Policies

The Purchasing Policy as established by Town Code Section 3-3 shall be followed to establish and ensure the integrity and accountability of the Town procurement process.

All procurement of goods and services is to be done with the highest degree of ethical integrity and by selection of the most economical and cost-effective vendors and suppliers. Each procurement shall be treated in a manner that will not be adverse to the Town.

Each purchase shall be made impartially, fairly, and without benefit or hint of personal benefit to the public official who is making the purchase.

No public official of the Town shall demand or accept a gratuity of any kind in return for making purchases for the Town. Gratuities shall mean gifts, money, services, or the promise of any gifts, money or services.

A conflict of interest shall occur any time a public official, making a purchase for any dollar amount, has any type of personal relationship with a vendor. Disclosure of any conflict of interest shall be made prior to any purchase and the public official shall remove themself from the process.

Fraud Policy

The Town's Fraud Policy formalizes the expectations of personal honesty and integrity required of Town officials and employees. 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. The Fraud Policy also requires that all employees are in receipt of a copy of the Fraud Policy and receive mandatory annual training to review the Fraud Policy, provide training on ethics, and address any questions that employees may have.

User Fee Cost Recovery and Indirect Cost Allocations

User fees and charges are payments for voluntarily purchased, publicly provided services that benefit specific individuals. The Town relies on user fees and charges to supplement other revenue sources in order to provide public services.

Indirect cost charges are assessed to recover a portion of the costs for services provided between various funds.

The Town may establish user fees and charges for certain services provided to users receiving a special benefit.

The Town will conduct a cost of service study to identify the full cost of providing a service for which fees are charged. The calculation of full cost will include all reasonable and justifiable direct and indirect cost components. Fees and charges will be established to recover the full cost of service, unless the percentage of full cost recovery has been reduced by specific action of the Town Council. It is recognized that occasionally competing policy objectives may result in reduced user fees and charges that recover only a portion of service costs.

The Town will update the fee schedule annually in connection with the budget process.

Development Fees

The Council's policy is that growth should pay for itself to the maximum extent possible. As such, the Council has adopted a system of development fees. Development fees are one-time charges assessed against new development to assure that new development contributes its fair share towards the costs of providing pubic facilities or services reasonably necessitated by such new development. Development fees shall be appropriated only for the particular public facility for which they were imposed, calculated, and collected. The purposes and intent of the Town's Development Fee Code and procedures are:

A. To establish uniform procedures for the imposition, calculation, collection, expenditure, and administration of any development fees imposed on new development.

B. To implement the goals, objectives and policies of the Town of Camp Verde General Plan, as amended from time to time, to assure that new development contributes its fair share towards the costs of providing public facilities or services reasonably necessitated by such new development.
C. To ensure that new development obtains a reasonable benefit by the public facilities or services provided with the proceeds of development fees.
D. To ensure that all applicable and appropriate legal standards and criteria relating to the imposition of development fees are properly incorporated into the Town Code.
E. To ensure that all applicable procedural requirements of A.R.S. §9-463.05 have been met.

At least once every year, the Town Manager or his designee shall coordinate the preparation and submission of an Annual Report to the Mayor and Council on the subject of Development Impact Fees enacted pursuant to Town Code, Section 7-10-3B.

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Chapter Four
Financial Overview

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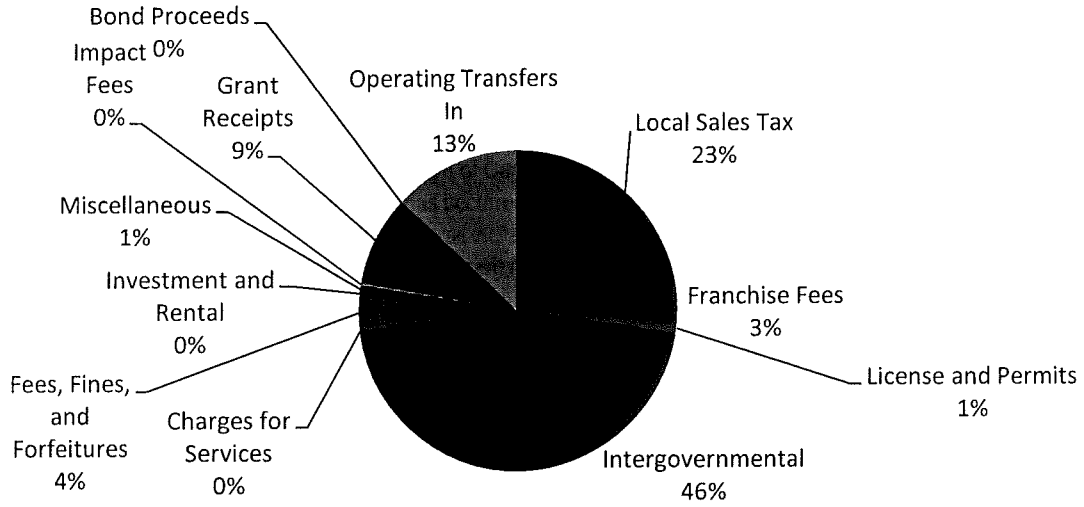
Budget Summary

The Town continues a conservative approach to revenue projection. In the current economic climate, it is difficult to assess the performance of the revenue sources. During the 2009-2010 fiscal year, the Town of Camp Verde has seen long standing businesses close their doors, however, a slight increase in Retail Trade sales tax collections has occurred. A comparison of the total year-to-date Local Sales Tax (Town Sales Tax) collections from April 2009 and April 2010 show an overall increase of sales tax collections. An analysis of individual sales tax categories show that Accommodation taxes are down forty-seven percent (47%) while other categories such as Restaurant & Bar have held fairly steady. The experienced trends and fluctuations in the various categories combined are used to generate the revenue projection for the next fiscal year's budget.

The Town relies heavily on Intergovernmental Revenues to fund it's service delivery system. Intergovernmental Revenues consist of State Shared Sales Tax monies, Urban Revenue Sharing (personal and corporate income tax), Vehicle License Tax, Highway User Revenue Funds, monies from the Yavapai County Library District, as well as local government agencies. The majority of these revenue sources will experience declines in FY 2010-2011, the biggest of which is Urban Revenue Sharing. The Town will experience a reduction of $341,090 in Urban Revenue Sharing.

The following chart and table depict where the money comes from to pay for the amount appropriated. In addition to the revenue received, General Fund fund balance in the amount of $1,179,848 will be utilized.

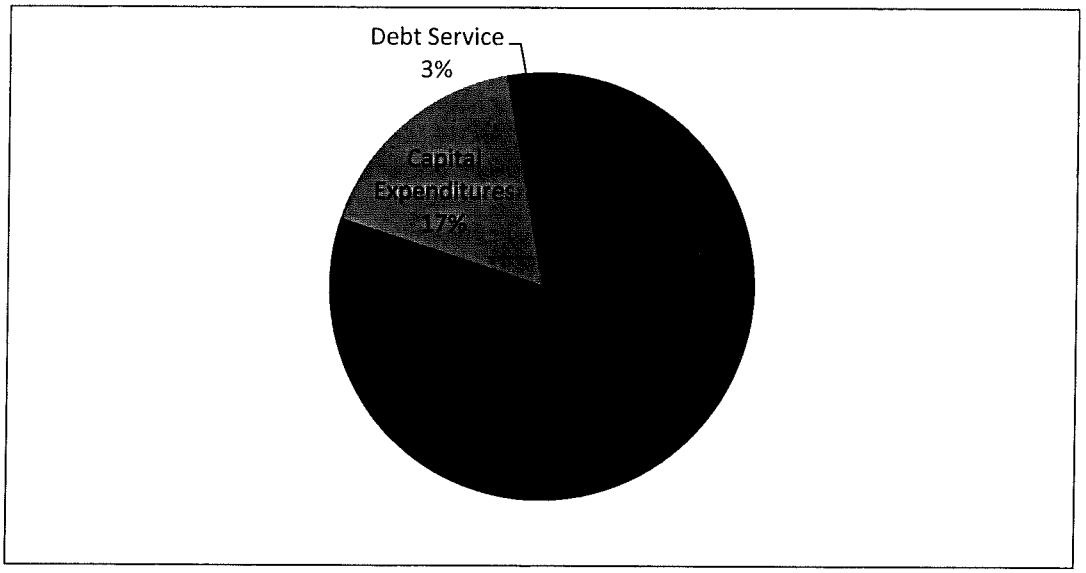


Revenues	FY07-08 Actual	FY08-09 Actual	FY09-10 Adj Budget	FY10-11 Adopted
Local Sales Tax	$ 2,314,337	$ 2,163,949	$ 2,195,000	$ 1,970,000
Franchise Fees	237,226	238,072	$ 225,500	$ 228,900
License and Permits	154,333	184,017	$ 121,975	$ 93,750
Intergovernmental	4,349,908	4,187,773	$ 4,244,905	$ 3,815,385
Charges for Services	2,764	5,286	$ 3,593	$ 3,876
Fees, Fines, and Forfeitures	473,006	296,496	$ 362,736	$ 308,341
Investment and Rental	264,324	58,049	$ 46,880	$ 11,517
Miscellaneous	152,472	196,204	$ 75,655	$ 63,323
Impact Fees	79,093	111,937	$ 25,025	$ 19,771
Grant Receipts	927,083	592,389	$ 365,061	$ 757,515
Bond Proceeds	-	-	$ -	$ -
Operating Transfers In	1,974,620	1,209,743	$ 415,560	$ 1,098,577
Total Revenues	$ 10,929,168	$ 9,243,915	$ 8,081,890	$ 8,370,955
Draws on Fund Balances (detailed on next page)	$ 2,007,778	$ 7,984	$ 1,082,399	$ 2,027,481
Total Revenues and Draws on Fund Balances	$ 12,936,946	$ 9,251,898	$ 9,164,289	$ 10,398,436

Detail Of (Draws)/Contributions To Fund Balances:	FY07-08 Actual	FY08-09 Actual	FY09-10 Adj Budget	FY10-11 Adopted
General Fund	$ 46,198	$ 105,628	$ (189,727)	$ (1,179,848)
Capital Improvement Projects Fund	(507,160)	(622,877)	(487,548)	(607,055)
Parks Fund	(2,404,335)	417,144	(140,398)	(31,900)
Magistrate Special Revenue Fund	(3,248)	(37,554)	(2,673)	9,676
Non-Federal Grants Fund	988	-	(49,898)	(66,601)
Yavapai-Apache Gaming Compact Fund	18,548	3,900	(10,437)	(73,587)
Federal Grants Fund	-	-	62,485	-
CDBG Fund	-	-	(10,885)	10,815
9-1-1 Fund	600	900	500	(2,184)
Library Building Fund	28,116	13,044	13,300	27,058
Impact Fee Fund	79,528	113,009	25,905	20,476
Housing Grant Fund	12,551	(149,336)	19,096	(50,899)
Donations Fund	9,963	6,732	(17,518)	(11,713)
Highway Users Revenue (HURF) Fund	586,220	142,526	(334,688)	46,408
Debt Service Fund	124,253	(1,100)	40,086	(118;126)
Total (Draws)/Contributions To Fund Balances	$ (2,007,778)	$ (7,984)	$ (1,082,399)	$ (2,027,481)

The annual budget for the Town is divided into four major components which include all appropriations for the Town. The Salary Expenditures consist of salaries and fringe benefits for all Town employees. The total amount budgeted for Salary Expenditures is $4,191,773. The Operating Expenditures finance the day-to-day provisions of Town services, grant related activities, and contingency. The total amount budgeted for Operating Expenditures is $4,136,536. The Capital Expenditures consists of items such as computer equipment, capital leases, as well as construction or improvement of Town facilities and infrastructure, and the purchase of various types of machinery and equipment. Small Capital Expenditure items are budgeted within the various Town accounts. Large capital items are budgeted within the Capital Improvement Projects Fund. The total amount budgeted for Capital Expenditures is $1,797,581. The Debt Service budget is used to repay money borrowed by the Town, primarily for capital improvements. The amount budgeted for debt service payments in the FY2010-2011 is $292,621. The total budget, including all four components, is $10,418,511.

The following chart and table depict the major categories where the monies are appropriated.



Expenditures	FY07-08 Actual	FY08-09 Actual	FY09-10 Adj Budget	FY10-11 Adopted
Salary Expenditures	$ 4,745,744	$ 4,522,543	$ 4,518,863	$ 4,191,773
Operating Expenditures	3,446,582	3,100,267	3,077,612	4,136,461
Capital Expenditures	4,507,816	1,321,076	1,296,477	1,777,581
Debt Service	236,806	308,012	271,337	292,621
Total Expenditures	$ 12,936,949	$ 9,251,898	$ 9,164,289	$ 10,398,436

Fund Balance Descriptions and Requirements

The Governmental Accounting Standards Board issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions in March 2009 with implementation required for periods beginning after June 15, 2010. "Statement No. 54 will improve the reporting of fund balance by creating fund balance classifications based on the extent to which governments are bound by constraints on resources reported in the funds. This approach is intended to provide users more consistent and understandable information about a fund's net resources."1 Statement No. 54 breaks fund balance reserves into five classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. Requirements for the categories is as follows:

Nonspendable - Items that cannot be spent due to form such as inventories, prepaid amounts, long-term loan and notes receivables, property held for resale, and amounts that must be maintained intact legally or contractually.

Restricted - amounts constrained for a specific purpose by external parties, constitutional provisions or enabling legislation.

Committed - amounts constrained for a specific purpose by a government using its highest level of decision-making authority. It would require action by the same group to remove or change the constraints placed on the resources.

Assigned - for all funds other than the General Fund, any remaining positive amounts not classified as nonspendable, restricted, or committed. For the General Fund, amounts constrained for the intent to be used for a specific purpose by a governing board or a body or official that has been delegated authority to assign amounts.

Unassigned - for the General Fund, amounts not classified as nonspendable, restricted, committed, or assigned. For all other funds, amount expended in excess of resources that are nonspendable, restricted, committed, or assigned.

To implement Statement No. 54, the Town of Camp Verde is developing a Fund Balance Policy that will detail the requirements for fund balance classification, the Town's policy regarding the order of spending of fund balance designations, and reiterate the requirements of Resolution 2001-471 which established minimum levels at which fund balance is to be maintained for the General Fund and HURF Fund.

Resolution 2001-471 states that the General Fund shall maintain a minimum balance of four (4) months of Maintenance and Operations (M&O) expenditures on an annualized basis for contingency purposes. Maintenance and Operations expenditures do not include salary related expenditures. Resolution 2001-471 also states that the HURF Fund shall maintain a minimum balance of three (3) months of HURF expenditures on an annualized basis. The HURF Fund requirements include salary related expenditures.

Using averaged figures from the first ten (10) months of the 2009-2010 Fiscal Year, the amounts required to be maintained in fund balance for contingency purposes should be as follows:

	Reso. 2001-471 Requirements	M&O Only	All Expenses
General Fund	$ 521,078	$ 521,078	$ 1,783,204
HURF Fund	$ 162,412	$ 52,918	$ 162,412

For the Fiscal Year 2010-2011, Council has approved a draw from the General Fund Fund Balance to help fund the service delivery desired by the Town's citizens. The total amount of the draw on General Fund Fund Balance is shown in the General Fund Revenues and Subsidies on page 5-3. $379,891 will be used to fund General Fund operations. The remaining $799,957 will be transferred to the Capital Improvement Projects Fund to allow for the completion of projects.

[1]Chase, Bruce W., CPA and John B. Montoro, CPA. Journal of Accountancy, Nov 2009. "Balancing Governmental Budgets Under GASB 54". Category definitions were also obtained from this article.

Fund Balance Amounts by Classification

The table below illustrates the estimated beginning and ending fund balances for the governmental fund classifications. When necessary, fund balances are used to finance expenditures. The Town will strive to create and maintain a healthy fund balance position in compliance with Resolution 2001-471.

Fund Balance Summary

	General Fund	Capital Improvements	Special Revenue	Debt Service	Total
Operating Revenues	$ 5,590,745	$ -	$ 1,681,233	$ 400	$ 7,272,378
Operating Transfers In	50,167	859,957	14,358	174,095	1,098,577
Operating Expenditures					
Salary Expenditures	3,690,638	-	501,134	-	4,191,773
Operating Expenditures	2,039,401	26,500	523,284	-	2,589,185
Capital Expenditures	61,969	1,467,012	697,299	-	2,226,280
Debt Service	-	-	-	292,621	292,621
Transfers Out	1,028,752	5,400	64,425	-	1,098,577
Net From Operations - Excess/(Deficit)	$ (1,179,848)	$ (638,955)	$ (90,551)	$ (118,126)	$ (2,027,481)
Beginning Fund Balance	3,482,021	268,496	1,690,014	118,126	5,558,656
Ending Fund Balance	**$ 2,302,172**	**$ (370,459)**	**$ 1,599,462**	**$ (0)**	**$ 3,531,175**

Explanation of Transfers

Purpose	Transfer Out	Transfer In	Amount
2/3 of Construction TPT for Capital Expenses	General Fund	Capital Improvement Fund	$ 80,000
Fund Balance Transfer for CIP Projects	General Fund	Capital Improvement Fund	$ 779,957
1/3 of Construction TPT for GADA Loan	General Fund	Debt Service Fund	40,000
Additional Funding for GADA Loan	General Fund	Debt Service Fund	128,695
Camp Verde Sanitary District IGA	General Fund	Debt Service Fund	-
Contribution to Library Building Fund	General Fund	Library Building Fund	100
Butler Park Debt Service Payment	Parks Fund	Debt Service Fund	5,400
Children's Recreational Programs	Yavapai-Apache Gaming Compact	General Fund	16,899
Camp Verde Heritage Pool	Yavapai-Apache Gaming Compact	General Fund	33,268
Library Building Fund	Yavapai-Apache Gaming Compact	Library Building Fund	14,258
		Total Transfers	**$ 1,098,577**

Total Financial Program

The Total Financial Program shows the total personnel, expenditures, and net operating results combined for all funds within the Town. Details are as follows:

The total number of personnel positions approved for FY 2010-2011 is 95.08, and is summarized below:

Personnel by Fund

Personnel by Fund	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
General Fund	109.15	102.97	94.12	91.13	88.65
Special Revenue Funds	9.70	10.00	9.79	6.83	6.43
Total Personnel	118.85	112.97	103.91	97.96	95.08

The total financial program adopted for FY 2010-2011 is $10,418,511, and consists of the following:

Expenditures by Fund

Expenditures by Fund	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
General Fund	$ 7,076,200	$ 6,357,516	$ 6,839,598	$ 6,608,565	$ 6,820,760
Capital Improvement Funds	3,537,182	751,104	960,357	707,946	1,498,912
Special Revenue Funds	2,086,760	1,835,267	1,576,086	1,576,442	1,786,143
Debt Service Fund	236,806	308,012	311,423	271,337	292,621
Total Expenditures	$ 12,936,948	$ 9,251,898	$ 9,687,463	$ 9,164,289	$ 10,398,436

Expenditures by Category

Expenditures by Category	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Salary Expenditures	$ 4,745,744	$ 4,522,543	$ 4,695,237	$ 4,518,863	$ 4,191,773
Operating Expenditures	3,446,582	3,100,267	3,123,464	3,077,612	4,136,461
Capital Expenditures	4,507,816	1,321,076	1,557,340	1,296,477	1,777,581
Debt Service Fund	236,806	308,012	311,423	271,337	292,621
Total Expenditures	$ 12,936,949	$ 9,251,898	$ 9,687,463	$ 9,164,289	$ 10,398,436

The budgeted net operating results for FY 2010-2011 is ($2,027,556), and is summarized as follows:

Operating Results

Operating Results	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Total Revenues	$ 10,929,168	$ 9,243,915	$ 8,347,724	$ 8,081,890	$ 8,370,955
Total Expenditures	12,936,948	9,251,898	9,687,463	9,164,289	10,398,436
Net Operating Results	$ (2,007,781)	$ (7,984)	$ (1,339,740)	$ (1,082,399)	$ (2,027,481)

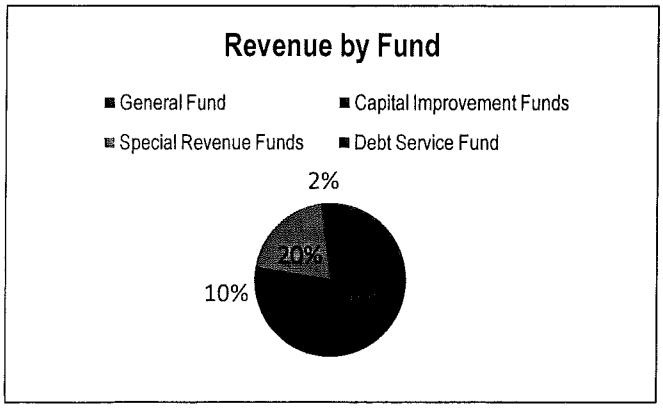
Revenue Summary

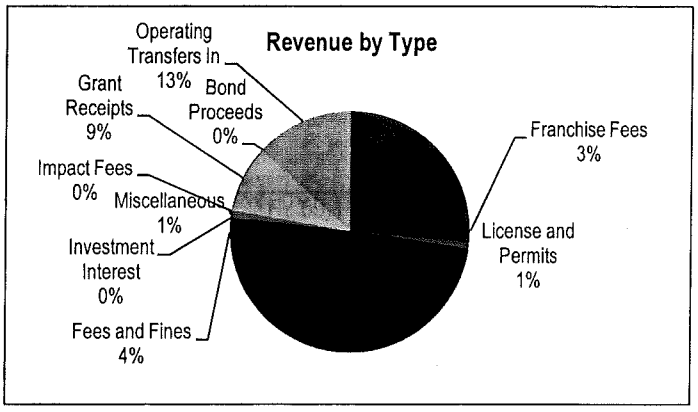
Revenue Summary by Fund

Revenue Summary by Fund	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
General Fund	$ 7,122,398	$ 6,463,145	$ 6,588,838	$ 6,418,838	$ 5,640,912
Capital Improvement Funds					
Capital Improvement Projects Fund	562,900	-	80,000	80,000	859,957
Parks Fund	62,787	545,371	200,000	-	-
Special Revenue Funds					
Magistrate Special Revenue Fund	35,924	23,981	21,350	21,350	30,412
Non-Federal Grants Fund	157,908	145,146	111,535	102,894	96,945
Yavapai-Apache Gaming Compact Fund	46,369	56,058	14,000	14,000	80,000
Federal Grants Fund	-	-	131,159	243,966	270,896
CDBG Grants Fund	636,474	32,815	-	-	371,473
9-1-1 Fund	600	900	500	500	500
Library Building Fund	28,116	13,044	13,300	13,300	27,058
Impact Fee Fund	79,527	113,009	25,905	25,905	20,476
Housing Grant Fund	22,779	380,605	19,101	19,101	19,101
Donations Fund	9,962	9,596	5,500	5,500	6,100
Highway Users Revenue Fund (HURF/Streets)	1,802,364	1,153,332	825,113	825,113	772,630
Debt Service Fund	361,060	306,912	311,423	311,423	174,495
Total Revenue	$ 10,929,168	$ 9,243,915	$ 8,347,724	$ 8,081,890	$ 8,370,955

Revenue Summary by Category

Revenue Summary by Category	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Local Sales Tax	$ 2,314,337	$ 2,163,949	$ 2,195,000	$ 2,195,000	$ 1,970,000
Franchise Fees	237,226	238,072	225,500	225,500	228,900
License and Permits	154,333	184,017	121,975	121,975	93,750
Intergovernmental	4,349,908	4,187,773	4,214,905	4,244,905	3,815,385
Charges for Services	2,764	5,286	3,593	3,593	3,876
Fees, Fines, and Forfeitures	473,006	296,496	362,736	362,736	308,341
Investment and Rental	264,324	58,049	46,880	46,880	11,517
Miscellaneous	152,472	196,204	75,655	75,655	63,323
Impact Fees	79,093	111,937	25,025	25,025	19,771
Grant Receipts	927,083	592,389	260,895	365,061	757,515
Bond Proceeds	-	-	-	-	-
Operating Transfers In	1,974,620	1,209,743	815,560	415,560	1,098,577
Total Revenue	$ 10,929,168	$ 9,243,915	$ 8,347,724	$ 8,081,890	$ 8,370,955





Revenue Detail by Fund

Fund 01 - General Fund		FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Taxes						
40-00-4001	Town Sales Tax	$ 2,314,337	$ 2,021,647	$ 2,060,000	$ 2,060,000	$ 1,860,000
40-01-4002	Accommodation Tax	-	142,302	135,000	135,000	110,000
40-00-4181	APS Franchise Fees	189,693	190,932	185,000	185,000	190,000
40-00-4182	CV Water System Franchise Fees	22,019	21,437	20,000	20,000	20,000
40-00-4183	NPG Cable Franchise Fees	16,970	17,073	16,000	16,000	14,400
40-00-4184	UNS Gas Franchise Fees	8,545	8,630	4,500	4,500	4,500
	Total Taxes	**$ 2,551,564**	**$ 2,402,021**	**$ 2,420,500**	**$ 2,420,500**	**$ 2,198,900**
Licenses and Permits						
40-12-4120	Business License	$ 6,390	$ 23,030	$ 20,000	$ 20,000	$ 16,000
40-12-4121	Liquor License	-	250	200	200	200
40-12-4141	Special Event Permit Fee	-	-	500	500	750
40-50-4141	Permit Fees	-	13,100	-	-	-
40-51-4141	Permit Fees	47,390	22,675	14,175	14,175	-
40-51-4143	Building Permits	96,670	120,391	72,900	72,900	62,500
40-52-4141	Permit Fees	-	-	5,000	5,000	9,000
40-54-4141	Permit Fees	-	-	5,000	5,000	-
40-61-4160	Dog Licenses	3,883	4,570	4,200	4,200	5,300
	Total Licenses and Permits	**$ 154,333**	**$ 184,017**	**$ 121,975**	**$ 121,975**	**$ 93,750**
Intergovernmental						
41-00-4010	Urban Revenue Sharing	$ 1,510,033	$ 1,604,965	$ 1,385,314	$ 1,385,314	$ 1,044,224
41-00-4015	State Sales Tax	986,130	853,713	824,927	824,927	804,989
43-00-4020	Vehicle License Tax	658,694	633,228	620,000	620,000	588,311
43-17-4350	Yavapai Cty - Fort Verde State Park IGA Assist	-	-	-	30,000	30,000
40-40-4320	County Flood Control Items Reimbursements	-	54,615	-	-	-
43-41-4320	Yavapai County Flood Control - IGA	-	-	373,874	373,874	314,530
40-60-4400	Yavapai Apache Dispatch	113,322	34,185	70,000	70,000	71,750
43-70-4025	Library District	76,875	80,718	80,718	80,718	84,754
43-71-4350	IGA with Yavapai County Library District	4,803	23,959	23,959	23,959	23,959
40-82-4360	CVUSD - Pool Reimbursement	12,000	-	-	-	-
	Total Intergovernmental	**$ 3,361,857**	**$ 3,285,382**	**$ 3,378,792**	**$ 3,408,792**	**$ 2,962,517**
Charges for Services						
40-12-4100	Copies	$ 498	$ 949	$ 20	$ 20	$ 10
40-50-4100	Copies	-	285	-	-	150
40-52-4100	Copies	-	-	-	-	-
40-60-4100	CVMO - Reports	1,202	1,745	1,500	1,500	1,500
40-60-4150	Fingerprinting	1,065	1,065	1,000	1,000	1,000
40-70-4100	Library Copies	-	1,224	1,071	1,071	1,071
40-71-4100	Copies	-	18	2	2	145
	Total Charges for Services	**$ 2,764**	**$ 5,286**	**$ 3,593**	**$ 3,593**	**$ 3,876**
Fees, Fines & Forfeitures						
40-30-4110	Credit Card Fees Collected	-	-	-	-	-
40-30-4130	Fines/Fees & Forfeitures	$ 293,454	$ 168,241	$ 246,940	$ 246,940	$ 201,868
40-40-4140	Engineer Plan Review Fees	-	852	-	-	-
40-50-4142	Zoning Fines	-	5,552	-	-	-
40-50-4144	Recording Fees	-	34	-	-	-
40-51-4110	Credit Card Fees Collected	-	-	-	-	-
40-51-4140	Plan Review Fees	48,849	58,340	39,500	39,500	32,400
40-52-4144	Recording Fees	-	-	50	50	-
40-54-4142	Zoning Fines	-	-	1,500	1,500	2,000
40-61-4161	Impound Fees	1,911	2,905	3,000	3,000	3,200
40-61-4162	Adoption Fees	340	1,808	2,000	2,000	2,650
40-61-4163	Vaccination Fees	90	68	-	-	-

Fund 01 - General Fund (continued)		FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Fees, Fines & Forfeitures (continued)						
40-70-4130	Library Fines/Fees	-	5,876	6,176	6,176	6,176
40-71-4130	Fees/Fines	-	282	260	260	160
40-80-4210	Recreational Programs	$ 15,409	$ 14,474	$ -	$ -	$ -
40-80-4215	Summer Program	2,284	1,740	-	-	-
40-82-4170	Pool-User Fees	29,258	12,343	15,000	15,000	17,000
40-83-4210	Children's Recreational Programs	-	-	4,500	4,500	4,000
40-83-4215	Summer Program	-	-	3,900	3,900	-
40-84-4210	Adult Recreational Programs	-	-	5,100	5,100	7,600
40-85-4210	Senior Recreational Programs	-	-	-	-	-
40-86-4210	Community Programs	45,487	-	13,460	13,460	875
	Total Fees, Fines & Forfeitures	**$ 437,082**	**$ 272,515**	**$ 341,386**	**$ 341,386**	**$ 277,929**
Investment and Rental						
40-00-4900	Investment Interest	$ 203,323	$ 36,358	$ 40,000	$ 40,000	$ 6,000
40-00-4710	Rio Verde Plaza Rents	34,400	16,563	-	-	-
40-20-4700	Facilities Rentals	9,024	4,225	3,000	3,000	2,800
	Total Investment and Rental	**$ 246,747**	**$ 57,146**	**$ 43,000**	**$ 43,000**	**$ 8,800**
Miscellaneous						
40-00-4800	Miscellaneous	$ 69,434	$ 72,889	$ 10,000	$ 10,000	$ 10,000
40-00-4810	Surplus Property Sales - Town	1,810	30,685	4,000	4,000	4,000
40-00-4330	Reimbursement/Restitution	18,381	31,230	500	500	500
40-30-4310	Court Appt Attorney Reimb	-	17,213	21,605	21,605	12,315
40-60-4800	CVMO Miscellaneous Revenues	-	709	1,000	1,000	1,000
40-70-4810	Amazon.com Book Sales	-	-	1,000	1,000	1,000
40-80-4230	Sponsorships-Rec Programs	23,882	17,378	-	-	-
40-82-4820	Pool Concession Sales	-	376	-	-	-
40-83-4230	Sponsorships	-	-	6,000	6,000	8,850
40-84-4230	Sponsorships	-	-	-	-	-
40-85-4230	Sponsorships	-	-	-	-	-
40-86-4230	Sponsorships	5,000	-	11,050	11,050	7,308
	Total Miscellaneous	**$ 118,507**	**$ 170,479**	**$ 55,155**	**$ 55,155**	**$ 44,973**
Other Financing Sources						
40-00-7704	Transfers In-Parks Fund	$ -	$ -	$ 200,000	$ -	$ -
40-00-7703	Transfers In-CIP Fund	135,000	86,300	-	-	-
40-00-7777	Transfers In	114,542				
40-82-7707	Operating Transfer In - Yav-Apache Gaming	-	-	-	-	33,268
40-83-7707	Operating Transfer In - Yav-Apache Gaming	-	-	24,437	24,437	16,899
	Total Other Financing Sources	**$ 249,542**	**$ 86,300**	**$ 224,437**	**$ 24,437**	**$ 50,167**
	Total General Fund	**$ 7,122,398**	**$ 6,463,145**	**$ 6,588,838**	**$ 6,418,838**	**$ 5,640,912**

Capital Improvement Funds		FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Capital Improvement Projects Fund						
40-00-7701	Operating Transfer In - General Fund	$ 562,900	$ -	$ 80,000	$ 80,000	$ 859,957
	Total Capital Improvement Projects Fund	**$ 562,900**	**$ -**	**$ 80,000**	**$ 80,000**	**$ 859,957**
Parks Fund						
7701	Operating Transfers In - General Fund	$ 62,787	$ 540,000	$ 200,000	$ -	$ -
	Other Revenues	-	5,371	-	-	-
	Total Parks Fund	**$ 62,787**	**$ 545,371**	**$ 200,000**	**$ -**	**$ -**
	Total Capital Improvement Funds	**$ 625,687**	**$ 545,371**	**$ 280,000**	**$ 80,000**	**$ 859,957**

Special Revenue Funds		FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Magistrate Special Revenue Fund						
40-00-4131	Local JCEF	$ 4,067	$ 2,837	$ 3,200	$ 3,200	$ 3,084
40-00-4132	Fill the Gap	7,521	4,400	4,100	4,100	3,516
40-00-4133	Court Enhancement	24,336	16,744	14,050	14,050	23,812
	Total Magistrate Special Revenue Fund	**$ 35,924**	**$ 23,981**	**$ 21,350**	**$ 21,350**	**$ 30,412**
Non-Federal Grants Fund						
41-00-4500	CV Cannons Project Reimb - AOT	$ 4,261	$ -	$ -	$ -	$ -
41-08-4335	Rezzonico Park Grant Reimbursements	-	7,650	-	-	-
41-19-4335	School Resource Officer Reimbursements	56,479	54,822	43,273	53,312	61,845
41-18-4335	LTAF II Grant	17,989	12,148	-	-	-
41-28-4335	PANT Reimbursements	65,817	55,467	60,180	-	-
41-30-4335	Yavapai County Anti-Racketeering (RICO)	-	-	-	41,500	20,000
41-60-4335	Governor's Office of Highway Safety Grant	11,202	-	8,082	8,082	15,100
41-70-4335	Library Services & Tech Act (LSTA) Grant	-	-	-	-	15,575
40-00-7701	Operating Transfer In - General Fund	2,160	4,049	-	-	-
40-00-7704	Operating Transfer In - Parks Fund	-	11,009	-	-	-
	Total Non-Federal Grants Fund	**$ 157,908**	**$ 145,146**	**$ 111,535**	**$ 102,894**	**$ 112,520**
Yavapai-Apache Gaming Compact Fund						
42-00-4600	Yavapai-Apache Gaming Compact	$ 46,369	$ 56,058	$ 14,000	$ 14,000	$ 80,000
	Total Yav-Apache Gaming Compact Fund	**$ 46,369**	**$ 56,058**	**$ 14,000**	**$ 14,000**	**$ 80,000**
Federal Grants Fund						
44-12-4335	2010 Census Complete Count Program	$ -	$ -	$ -	$ 2,976	$ -
44-20-4335	Energy Efficiency & Cons Block Grant	-	-	-	91,151	91,151
44-62-4335	COPS Grant Revenues	-	-	108,174	66,674	103,066
44-28-6335	PANT Officer Grant Reimbursements	-	-	-	60,180	61,105
44-60-4335	Edward Byrnes Memorial Justice Assist Grant	-	-	22,985	22,985	-
	Total Federal Grants Fund	**$ -**	**$ -**	**$ 131,159**	**$ 243,966**	**$ 255,321**
CDBG Grants Fund						
42-30-4335	Hollamon Street Improvements	$ -	$ -	$ -	$ -	$ 319,448
42-30-4336	Grant Administration (Hollamon St Improv)	-	-	-	-	52,025
42-60-4336	Grant Administration (107-07)	-	10,140	-	-	-
42-68-4335	Senior Center Reimbursements (108-07)	36,100	22,675	-	-	-
42-00-4000	Administration Reimbursements	22,465	-	-	-	-
42-00-4010	Community Improvement/Restroom	279,109	-	-	-	-
42-00-4040	Townsite Street Improvement Reimbs	289,328	-	-	-	-
42-00-7777	Operating Transfer In	9,472	-	-	-	-
	Total CDBG Grants Fund	**$ 636,474**	**$ 32,815**	**$ -**	**$ -**	**$ 371,473**
9-1-1 Fund						
40-20-4016	9-1-1 Distributions	$ 600	$ 900	$ 500	$ 500	$ 500
	Total 9-1-1 Fund	**$ 600**	**$ 900**	**$ 500**	**$ 500**	**$ 500**
Library Building Fund						
40-4600	Donation Revenues	$ 18,201	$ 14,634	$ 12,000	$ 12,000	$ 12,000
40-4900	Interest Revenues	9,916	(1,590)	1,200	1,200	700
40-7701	Operating Transfer In - General Fund	-	-	100	100	100
40-7707	Operating Transfer In - Y-A Nation Gaming	-	-	-	-	14,258
	Total Library Building Fund	**$ 28,116**	**$ 13,044**	**$ 13,300**	**$ 13,300**	**$ 27,058**
Impact Fee Fund						
40-01-4145	General Government Impact Fees	$ 18,426	$ 27,210	$ 5,505	$ 5,505	$ 4,349
40-01-4900	General Government Interest	92	253	200	200	175
40-02-4145	Police Services Impact Fees	13,952	48,051	2,620	2,620	2,070
40-02-4900	Police Services Interest	53	219	180	180	185
40-03-4145	Library Impact Fees	14,457	11,350	5,230	5,230	4,132
40-03-4900	Library Interest	62	172	150	150	105
40-04-4145	Parks & Recreation Impact Fees	32,258	25,326	11,670	11,670	9,220
40-04-4900	Parks & Recreation Interest	226	428	350	350	240
	Total Impact Fee Fund	**$ 79,527**	**$ 113,009**	**$ 25,905**	**$ 25,905**	**$ 20,476**

Special Revenue Funds (continued)		FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Housing Grant Fund						
40-10-4335	HOME Grant Rehabilitation Reimbursements	$ -	$ 338,350	$ -	$ -	$ -
40-10-4336	HOME Grant Administration Reimbursements	4,659	26,082	-	-	-
42-50-4720	Local Revolving Loan Fund Payments	14,151	15,274	18,201	18,201	18,201
42-50-4900	Local Revolving Loan Fund Interest	3,970	900	900	900	900
	Total Housing Grant Fund	**$ 22,779**	**$ 380,605**	**$ 19,101**	**$ 19,101**	**$ 19,101**
Donations Fund						
40-01-4600	Animal Shelter Donations	$ 5,246	$ 4,753	$ 2,000	$ 2,000	$ 2,000
40-02-4600	K-9 Donations	1,091	-	-	-	-
40-03-4600	General CVMO Donations	1,000	-	-	-	-
40-04-4600	Camp Verde Library Donations	1,407	1,247	1,250	1,250	4,000
40-05-4600	Beaver Creek Library Donations	20	300	250	250	-
40-06-4600	Parks & Recreation Donations	-	3,297	2,000	2,000	-
40-07-4600	Volunteers in Police Services Donations	-	-	-	-	100
40-7701	Operating Transfer In - General Fund	1,198	-	-	-	-
	Total Donations Fund	**$ 9,962**	**$ 9,596**	**$ 5,500**	**$ 5,500**	**$ 6,100**
Highway Users Revenue Fund (HURF/Streets)						
40-00-4330	Refunds/Reimbursements	$ -	$ 1,494	$ 3,000	$ 3,000	$ 250
40-00-4335	TEA Grant Reimbursements	54,000	34,723	-	-	-
40-00-4336	FEMA Grant Reimbursements	15,227	-	-	-	-
40-00-4600	Donations	7,000	-	-	-	-
40-00-4900	Interest	2,995	336	500	500	12
41-00-4030	HURF Revenue	889,531	796,724	771,100	771,100	772,368
41-00-4035	LTAF Revenue	51,551	48,710	50,513	50,513	-
40-00-7703	Operating Transfers In - CIP Fund	725,764	271,346	-	-	-
40-20-4335	SATS Grant Reimbursements	56,297	-	-	-	-
	Total HURF/Streets Fund	**$ 1,802,364**	**$ 1,153,332**	**$ 825,113**	**$ 825,113**	**$ 772,630**
	Total Special Revenue Funds	**$ 2,820,024**	**$ 1,928,487**	**$ 1,167,463**	**$ 1,271,629**	**$ 1,695,591**

Debt Service Funds		FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Debt Service Fund						
40-50-4900	GADA Loan Interest Revenue	$ 263	$ 185	$ 400	$ 400	$ 400
40-50-7701	Op Transfer - GF (1 cent of 3 cent Const Tax)	-	166,099	40,000	40,000	40,000
40-50-7777	Operating Transfers In - General Fund	360,797	-	130,625	130,625	128,695
40-60-7701	Operating Transfers In - General Fund	-	135,238	135,000	135,000	-
40-70-7704	Operating Transfers In - from Parks Fund	-	5,390	5,398	5,398	5,400
	Total Debt Service Fund	**$ 361,060**	**$ 306,912**	**$ 311,423**	**$ 311,423**	**$ 174,495**
	Total Debt Service Funds	**$ 361,060**	**$ 306,912**	**$ 311,423**	**$ 311,423**	**$ 174,495**
	TOTAL - ALL FUNDS	**$ 10,929,168**	**$ 9,243,915**	**$ 8,347,724**	**$ 8,081,890**	**$ 8,370,955**

Town Sales Tax
Distribution Comparisons

Resolution 2001-471, adopted by Council on June 27, 2001, states that 1% (one percent) of the Town's Sales Tax, except as provided for in Ordinance 99-A148, as may be needed for required M&O expenses, shall be designated for special projects and allocated at forty percent (40%) for Parks and sixty percent (60%) for Capital Improvement Projects.

In the 2010-2011 Fiscal Year, the allocation of Town Sales Tax revenues according to Resolution 2001-471 would be as follows:

Town Sales Tax collections:			$ 1,970,000
LESS: 1 cent of the 3 cent Construction Tax (allocated to fund debt service per the GADA loan agreement)	$	40,000	
LESS: 100 percent of the Accommodation Tax	$	110,000	
LESS: Estimated Sales Tax Rebate	$	60,000	$ 210,000
Town Sales Tax available for allocation calculation:			$ 1,760,000
One (1) cent of the two (2) cent Town Sales Tax available for allocation:			$ 880,000
Parks Fund Allocation	$	352,000	
Capital Improvements Fund Allocation	$	528,000	

Because of the fluctuation in Town Sales Tax revenues combined with the increased demand of services provided by the Town of Camp Verde to its citizens, Council adopted Resolution 2008-749 on June 25, 2008 declaring that the allocations set forth in Resolution 2001-471 shall be goals to pursue dependent on the performance of the economy, that maintaining the quality of services provided to the citizens of Camp Verde is the priority.

For the FY 2010-2011, Staff is recommending the following allocation of Town Sales Tax collections:

* Staff feels that it is in the Town's best interest to allocate 100% of the 3 cent Construction Sales Tax (a non-recurring revenue), to fund non-recurring expenditures. Therefore, Staff recommends continuing the allocation of 1 cent of the 3 cent Construction Sales Tax to the Debt Service Fund for the GADA loan payment (Marshal's Facility), and allocating the remaining 2 cents of the Construction Sales Tax to the Capital Improvement Projects (CIP) Fund to fund capital projects. In FY 2010-2011, Staff is estimating this amount to be $80,000.
* Staff is recommending discontinuing the allocation of $200,000 to the Parks Fund for the FY 2010-2011. This allocation has been used to cover the Interfund Loan Agreement between the General Fund and the Parks Fund for the purchase of the Community Park land. Discontinuing the allocation will result in a longer pay back period for the Parks Fund to fulfill its obligation to the General Fund. The Amended Interfund Loan Agreement was adopted by Council on May 5, 2010.
* The remaining Town Sales Tax collections would remain in the General Fund to fund services to the citizens of Camp Verde.

A comparison of the guidelines for Town Sales Tax allocation as set forth in Resolution 2001-741 and Resolution 2008-749 is as follows:

	Resolution 2001-741	Resolution 2008-749	Difference
Total Town Sales Tax Collections	$ 1,970,000	$ 1,970,000	$ -
LESS: Parks Fund Allocation	(352,000)	-	$ 352,000
LESS Capital Improvements Fund Allocation	(528,000)	(80,000)	$ 448,000
LESS: Debt Service Fund Allocation (1 cent Construction Tax)	(40,000)	(40,000)	$ -
LESS: Additional Operating Transfer to Debt Service Fund	(128,695)	(128,695)	$ -
Town Sales Tax available for General Fund Subsidies	$ 921,305	$ 1,721,305	$ 800,000

The Town Council has referred the issue of a Town Sales Tax increase from two percent (2%) to three percent (3%) to the voters and directed staff to place the issue on the November 2010 ballot. This increase is needed to fund the service delivery system desired by the Town's residents in the continuing years.

Expenditure Summary

Expenditure Summary by Function

Expenditure Summary by Function	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
General Government					
Mayor & Council	18,705	47,075	25,864	28,708	24,172
Housing Department	87,440	-	-	-	-
Town Manager	158,415	213,997	181,062	181,061	198,488
Town Clerk	215,505	247,142	230,398	227,773	236,785
Finance Department	354,853	235,463	254,390	279,305	350,531
Human Resources	5,231	23,408	56,664	54,264	60,354
Legal Department	-	66,574	72,088	139,716	122,089
Non-Departmental	707,933	465,443	486,474	576,090	518,591
Information Technology Services	-	-	-	-	77,401
Municipal Court	386,201	335,414	391,823	373,757	311,997
Magistrate Special Revenue Fund	39,171	61,535	20,725	24,023	20,736
Federal Grants	-	-	-	2,976	-
Contingency	-	85,261	200,000	27,725	150,000
Public Safety					
Community Development	83,259	318,377	41,608	88,321	40,538
Building Department	224,416	122,600	108,165	119,223	106,968
Current Planning	136,859	-	111,066	61,843	60,155
Long Range Planning	-	-	127,121	208,386	146,827
Code Enforcement	-	-	66,828	16,303	25,052
Marshal's Department	2,198,460	2,058,187	2,064,858	2,054,331	1,792,137
Animal Control	-	114,397	128,405	128,004	125,190
Non-Federal Grants Fund	133,497	110,289	141,535	132,120	144,945
Federal Grants Fund	-	-	131,159	87,354	164,170
9-1-1 Fund	-	-	-	-	2,684
Housing Grant Fund	10,229	529,942	62,785	5	70,000
Donations Fund	-	1,975	14,341	14,341	7,700
Public Works					
Maintenance	298,411	355,760	382,007	362,202	362,560
Public Works/Engineer	127,920	142,649	161,951	161,308	119,695
Storm Water Management	-	-	410,195	400,218	344,270
Non-Federal Grants Fund	17,155	16,198	7,126	20,672	18,600
Federal Grants Fund	-	-	-	91,151	91,151
CDBG Grants Fund	636,475	32,815	5,500	10,885	360,658
Highway Users Revenue Fund (HURF/Streets)	1,216,145	1,010,807	1,159,801	1,159,801	726,222
Culture and Recreation					
Camp Verde Community Library	365,929	370,605	195,554	224,202	192,274
Beaver Creek Library	-	24,044	30,559	26,198	30,257
Camp Verde Children's Library	-	-	109,053	83,205	100,987
Parks & Recreation	483,878	293,049	144,597	177,446	151,502
Heritage Pool	129,483	92,686	117,368	118,373	91,242
Children's Recreational Programs	-	-	72,900	41,588	33,276
Adult Recreational Programs	-	-	27,641	20,059	6,248
Senior Recreational Programs	-	-	7,499	5,499	-
Community Programs (previously Special Events)	74,958	-	47,734	37,733	12,421
Non-Federal Grants Fund	6,267	-	-	-	-
Federal Grants Fund	-	-	-	-	15,575

Expenditure Summary by Function (continued)

Expenditure Summary by Function	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Culture and Recreation (continued)					
Yavapai-Apache Gaming Compact Fund	27,821	52,158	-	-	89,162
Donations Fund	-	889	8,677	8,677	10,113
Capital Improvements					
Capital Improvement Projects Fund	1,070,060	165,231	619,959	567,548	1,467,012
Parks Fund	2,467,123	111,828	335,000	135,000	26,500
Non-Federal Grants Fund	-	18,660	-	-	-
Library Building Fund	-	-	-	-	-
Impact Fee Fund	-	-	-	-	-
Debt Service	236,806	308,012	311,423	271,337	292,621
Operating Transfers Out	1,018,345	1,219,431	615,559	415,560	1,098,577
Total Expenditures	12,936,948	9,251,898	9,687,463	9,164,289	10,398,436

Expenditure Summary by Fund

Expenditure Summary by Fund	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
General Fund	7,076,200	6,357,516	6,839,598	6,608,565	6,820,760
Capital Improvement Projects Fund	1,070,060	622,877	619,959	567,548	1,467,012
Parks Fund	2,467,123	128,227	340,398	140,398	31,900
Magistrate Special Revenue Fund	39,171	61,535	20,725	24,023	20,736
Non-Federal Grants Fund	156,919	145,146	148,661	152,792	163,546
Yavapai-Apache Gaming Compact Fund	27,821	52,158	24,437	24,437	153,587
Federal Grants Fund	-	-	131,159	181,481	270,896
CDBG Grants Fund	636,475	32,815	5,500	10,885	360,658
9-1-1 Fund	-	-	-	-	2,684
Library Building Fund	-	-	-	-	-
Impact Fee Fund	-	-	-	-	-
Housing Grant Fund	10,229	529,942	62,785	5	70,000
Donations Fund	-	2,864	23,018	23,018	17,813
Highway Users Revenue Fund (HURF/Streets)	1,216,145	1,010,807	1,159,801	1,159,801	726,222
Debt Service Fund	236,806	308,012	311,423	271,337	292,621
Total Expenditures	12,936,948	9,251,898	9,687,463	9,164,289	10,398,436

Personnel Summary

Personnel Summary	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Mayor and Council	7.00	7.00	7.00	7.00	7.00
Town Manager	2.00	2.00	1.80	2.00	1.95
Town Clerk	3.00	3.00	3.00	3.00	2.90
Finance Department	1.90	2.50	2.20	2.25	3.25
Human Resources	-	-	0.40	0.40	0.40
Housing Department	1.50	1.50	-	-	-
Legal Department	-	-	-	-	-
Information Technology Services	-	-	-	-	0.20
Maintenance	4.00	8.00	6.00	6.00	5.01
Municipal Court	5.00	6.00	6.00	5.50	5.00
Public Works/Engineer	1.00	1.83	1.33	1.33	1.05
Storm Water Management	-	-	0.56	0.56	0.42
Community Development	1.00	3.83	0.30	0.10	0.50

Personnel Summary (continued)

Personnel Summary	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Building Department	4.00	1.83	1.60	1.50	1.77
Current Planning	2.00	-	1.65	1.35	1.05
Long Range Planning	-	-	1.75	1.55	1.35
Code Enforcement	-	-	0.95	0.75	0.43
Marshal's Department	34.00	32.00	27.60	26.85	25.76
Animal Control	-	2.00	2.00	2.00	2.00
Camp Verde Community Library	5.75	5.38	2.78	2.78	2.78
Beaver Creek Library	-	0.40	0.50	0.50	0.50
Camp Verde Children's Library	-	-	1.75	1.75	1.30
Parks & Recreation	6.00	3.70	1.63	0.88	1.59
Heritage Pool (seasonal employment only)	31.00	22.00	22.08	22.08	22.08
Children's Recreational Programs	-	-	0.45	0.38	0.23
Adult Recreational Programs	-	-	0.38	0.38	0.03
Senior Recreational Programs	-	-	0.07	-	-
Community Programs	-	-	0.35	0.25	0.10
Magistrate Special Revenue Fund	1.00	1.00	-	-	-
Non-Federal Grants Fund	1.00	2.00	2.14	2.14	0.84
Federal Grants Fund	-	-	2.00	-	1.00
CDBG Grants Fund	-	-	-	-	0.21
Housing Grant Fund	-	0.50	0.10	0.10	-
Highway Users Revenue Fund (HURF/Streets)	7.70	6.50	5.55	4.59	4.38
Total Personnel	118.85	112.97	103.91	97.96	95.08

Operating Budget Overview

General Fund

The General Fund is the primary operating fund of the Town and is used to account for all financial activity not reflected in another fund. It exists to account for the resources devoted to finance the services traditionally associated with local government. Included in these services are police, parks and recreation, economic development, engineering, library, general administration, and any other activity for which a special fund has not been created. Under Arizona law, each city and town must maintain a General Fund and a Highway User Revenue Fund (see Special Revenue Fund section). The General Fund is the largest fund and typically the fund of most interest and significance to citizens.

Revenue

General Fund revenue includes both revenues from external sources and transfers from other funds such as the Special Revenue Funds. Estimated revenues and transfers decreased by approximately $947,926 (14%) compared to the previous year. The decrease over the previous year is attributable primarily to decreases in transaction privilege (sales) tax collections ($225,000), and a decrease in intergovernmental revenue ($416,275), primarily from a reduction in the Urban Revenue Sharing category.

The Town's major operating revenue sources are Local (Town) Sales Tax, Intergovernmental Revenues, and Fees/Fines/Forfeitures. The following table depicts all revenue sources and their respective budgets for the General Fund:

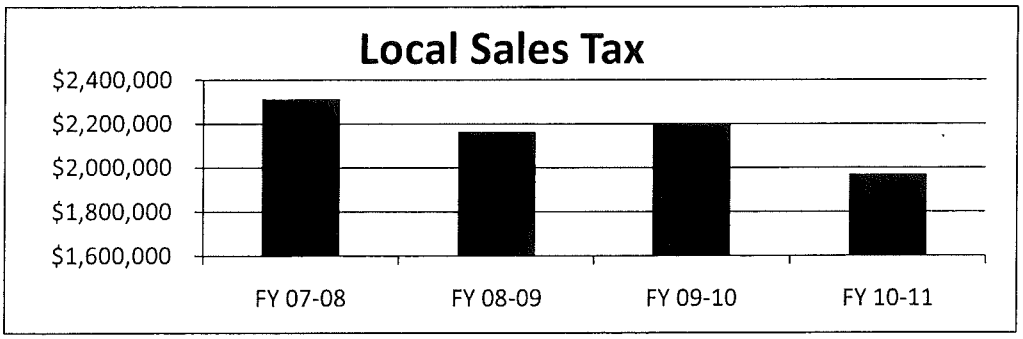
General Fund Major Revenue Sources

	FY 09-10					
Major Revenue Sources	Budget	Adjusted Budget	Estimated Actuals	FY 10-11 Adopted	Increase (Decrease)	Percentage Change
Local (Town) Sales Tax	$ 2,195,000	$ 2,195,000	$ 2,208,000	$ 1,970,000	$ (225,000)	-10.25%
Franchise Taxes	225,500	225,500	240,400	228,900	3,400	1.51%
License and Permits	121,975	121,975	94,627	93,750	(28,225)	-23.14%
Intergovernmental	3,378,792	3,408,792	3,035,735	2,962,517	(416,275)	-12.32%
Charges for Services	3,593	3,593	4,175	3,876	283	7.88%
Fees, Fines & Forfeitures	341,386	341,386	249,501	277,929	(63,457)	-18.59%
Investment and Rental Income	43,000	43,000	17,110	8,800	(34,200)	-79.53%
Miscellaneous, Including Transfers	279,592	79,592	85,785	95,140	(184,452)	-65.97%
Total Revenues	$ 6,588,838	$ 6,418,838	$ 5,935,333	$ 5,640,912	$ (947,926)	-14.39%

Local (Town) Sales Tax and Intergovernmental revenues represent the two major revenues sources in the General Fund. Together these revenues comprise 87.44% of the total FY 2010-2011 General Fund revenues.

Local (Town) Sales Tax

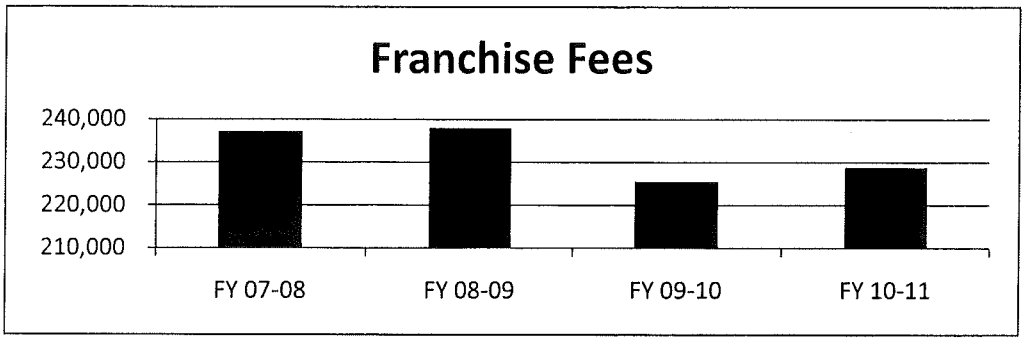
Local (Town) Sales Tax revenue, derived from a 2% Town transaction privilege (sales) tax, is estimated at $1,970,000. This is the single largest local revenue source and is used to pay for general governmental operations, Capital Improvement Projects, and the repayment of of the GADA Loan debt. Approximately 52% of the total sales tax revenue comes from retail sales and construction sales, with the remainder collected primarily from the restaurant & bar, communications & utilities, and accommodation categories. Local (Town) Sales Tax revenue represents approximately 35% of the General Fund revenues.



Total Local Sales Tax collections reflect a 9.5% decrease from May 2009 to May 2010 reports. Retail trade reflects a 17% decrease from last year, Accommodations reflect a decrease of 22%, and Restaurant & Bar reflects a decrease of 3.2%. Construction Sales Tax has increased 22% as a result of a misapplied payment discovered by the Town's Sales Tax Auditor. In the FY2010-2011, Construction Sales Tax is projected to remain consistent with FY2009-2010 budgeted figures. The other categories reflect increases and decreases that combined result in the experienced 9.5% decrease in overall Local Sales Tax collections.

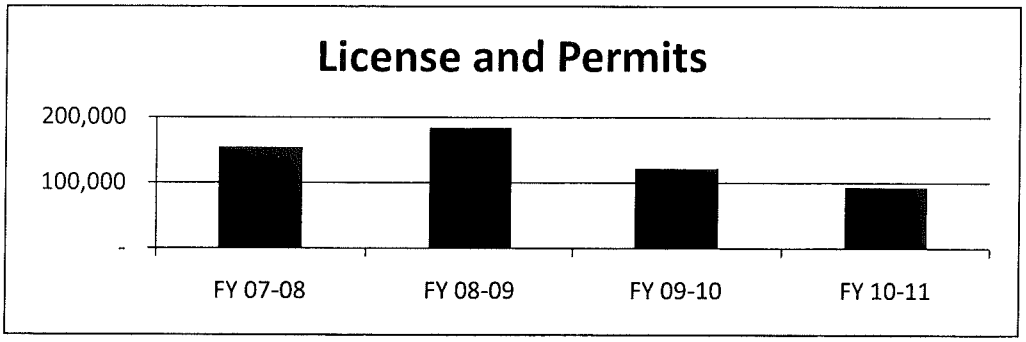
Franchise Taxes

Franchise Taxes are monies received from utility companies in exchange for the use of a municipalities right-of-way. The franchise fee tax is calculated at the rate of two percent (2%) of the gross proceeds from the sale of utility services within the city or town. To grant a franchise, a municipality msut place the question before the voters of the community for approval. State law also limits the term of a franchise agreement to a maximum of twenty-five years. Franchise Taxes are used to fund the General Fund's operations and account for 4% of the revenues.



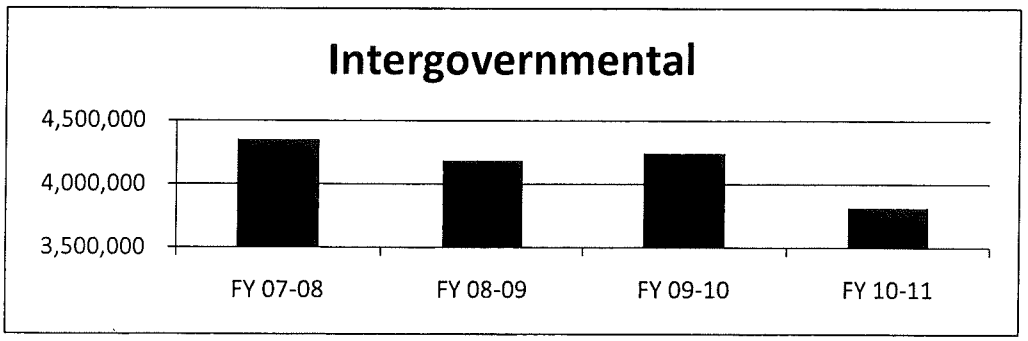
Licenses and Permits

Licenses and Permits are revenues derived primarily from development-related charges for building, animal licenses, and business licenses. Based on the current activity and prior year trends, the Town is projecting a decrease in the valuation of building permits issued over the previous fiscal year. Animal licenses and business licenses are projected to hold fairly steady. Licenses and permits account for 2% of the total General Fund revenue sources.



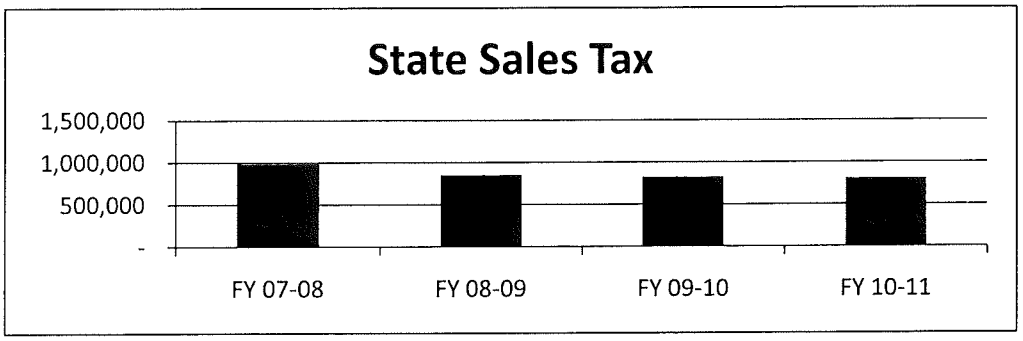
Intergovernmental Revenues

Intergovernmental Revenues included shared revenues from the State of Arizona as well as monies from Yavapai County, auto in-lieu (vehicle license) tax, and monies from other governmental agencies. Intergovernmental revenues account for 53% of the total General Fund revenues. Collectively, Intergovernmental Revenues decreased by $429,520 (11%) over the previous year.



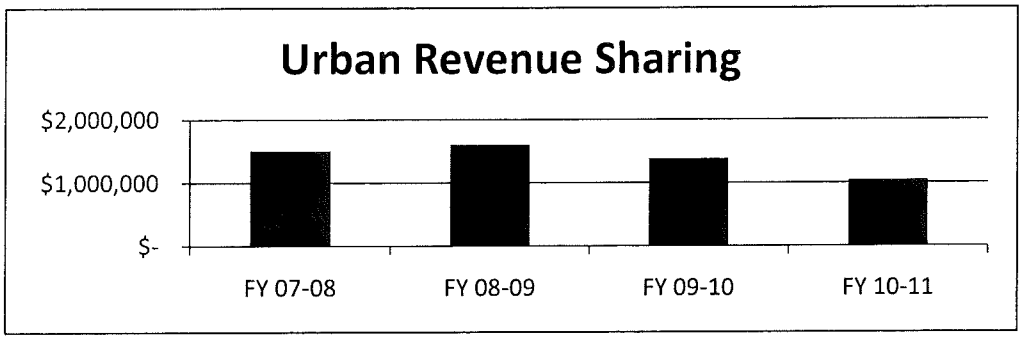
State Sales Tax - estimated State Sales Tax distributions to the Town for the FY2010-2011 are estimated at $804,989, a 3% reduction from the previous fiscal year. The annual estimates are received from the League of Arizona Cities and Towns based off of information received from the State of Arizona.

The current rate of the State Sales Tax is 6.6%. One percent (1.0%), effective June 15, 2010, is excluded from the revenue share calculation. A municipality receives its share of the State shared sales tax based on the relation of its population to the total population of all incorporated cities and towns in the State according to the decennial census. This money can be expended for any municipal purpose. The State Sales Tax revenues are distributed on a monthly basis.

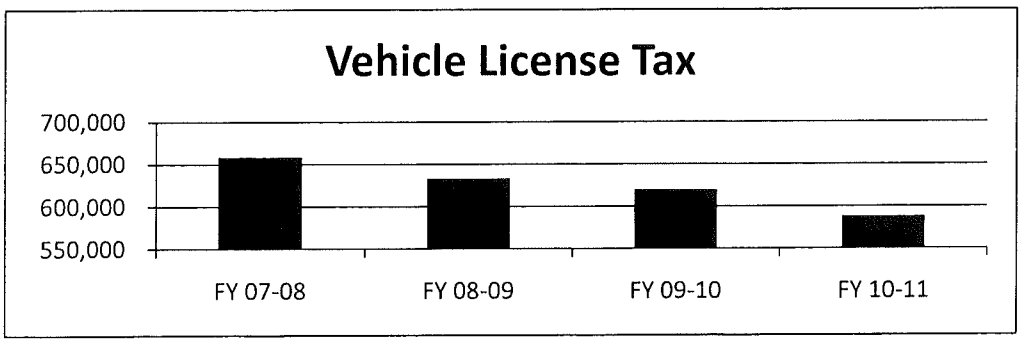


Urban Revenue Sharing - estimated distributions to the Town for the FY2010-2011 are estimated at $341,090, a 25% reduction from the previous fiscal year. The annual estimates are received from the League of Arizona Cities and Towns based off of information received from the State of Arizona.

Urban Revenue Sharing funds are derived from the State's Income Tax. Cities and Towns share in 15% of the total State Income Tax collections based on the relation of its population to the total population of all incorporated cities and towns in the State according to the decennial census. The annual amount of Urban Revenue Sharing money distributed is based on income tax collections from two years prior to the fiscal year in which the city or town receives the funds. There is no restriction on the use of the funds except that they must be used for a municipal public purpose. Revenues are distributed on a monthly basis.



Vehicle License Tax - Approximately twenty percent of the revenues collected for the licensing of motor vehicles are distributed to incorporated cities and towns. Thirty-eight percent of the total revenues from this source are distributed to the highway user revenue fund and four percent to the state highway fund. A city or town receives its share of the vehicle license tax collections based on its population in relation to the total incorporated population of the county. These monies are distributed on a monthly basis. The only stipulation on the use of this revenue is that it must be expended for a public purpose.



Charges for Services
Charges for Services consists of fees charged for copies and fingerprinting services offered at the Marshal's Department. This is a small revenue source that represents .069% of the total General Fund revenue sources.

Fees, Fines and Forfeitures
Fees, Fines and Forfeitures represent 5% of the General Fund revenue sources. This revenue source includes court fines, plan review fees and zoning fines, animal control fees, library fines, and parks and recreation fees.

Investment and Rental Income
Investment and Rental Income consists of earnings on investments and facility rental fees charged. Investment earnings are based on the average monthly cash balance in each fund and projected interest rates. This revenue source represents 0.16% of the total General Fund revenue sources.

Miscellaneous, Including Transfers
Miscellaneous revenues and Operating Transfers represent 2% of the General Fund revenue sources. Miscellaneous revenues consist of refunds and reimbursements, surplus property sales, Parks and Recreation sponsorships, and various other miscellaneous revenues.

Expenditures

The General Fund's total appropriations for FY2010-2011 are $6,840,760, a increase of approximately 3.51% over the Town's adjusted budget for FY2009-2010. The increase in expenditures is due primarily to the following:

* Operating transfer from the General Fund fund balance to the Capital Improvement Projects (CIP) Fund in the amount of $779,957.
* Increased appropriation in the Storm Water Management budgetary unit for Yavapai County Flood Control Items of $268,150 (the total amount of this expenditure is reimbursed by Yavapai County, however the increased expenditure appropriation is combined with the total General Fund expenditures.

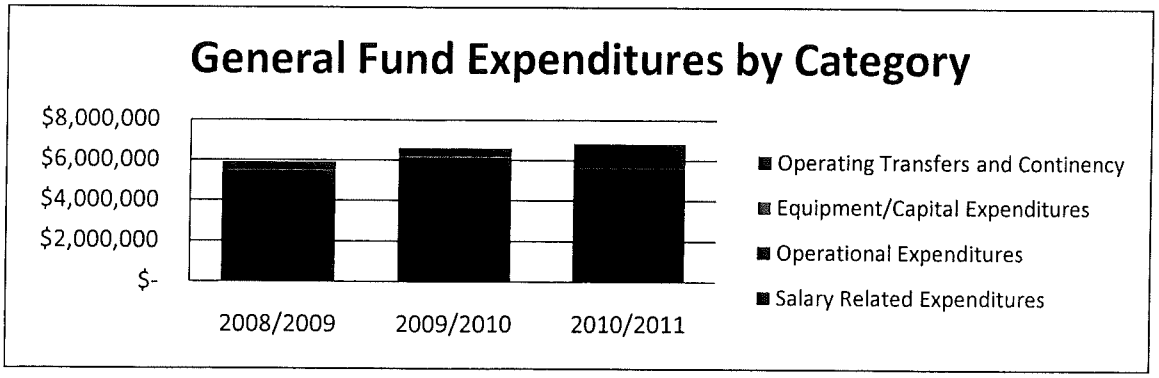
Reductions in expenditures are attributed to the following:

* Hiring freeze currently in effect Town-wide. The hiring freeze has been in effect since late 2007.
* 5% reduction in employees' hourly rates of pay.
* Change to the Holiday Policy resulting in Holiday Leave Accruals rather than time paid for not working on a holiday.
* Reduction in operating expenditures.

The expenditure categories for the General Fund include:

* Salary Related Expenditures
* Operational Expenditures
* Equipment/Capital Expenditures
* Operating Transfers and Contingency

The following graph and table depict the expenditure categories and the amount budgeted in each of the categories. The General Fund consists of all Town operations with the exception of those accounted for in other funds (Capital Improvement Funds, Special Revenue Funds, and Debt Service Funds).



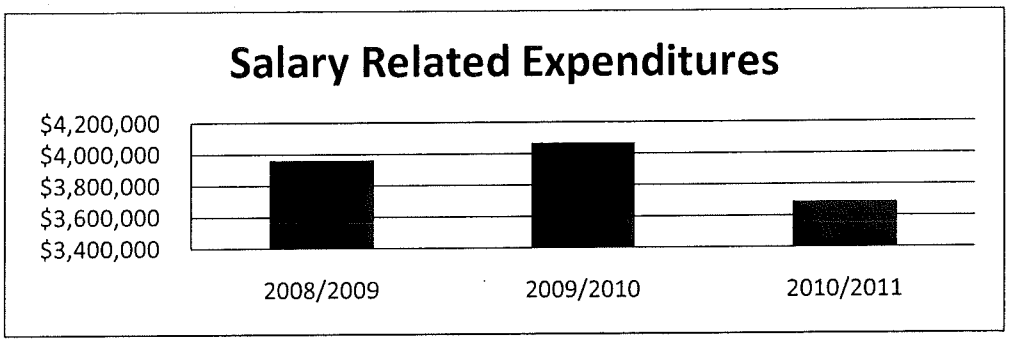
General Fund Expenditures by Category

Expenditures by Category	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted	Increase (Decrease)	Percent Change
Salary Related Expenditures	$ 4,158,036	$ 4,068,921	$ 3,690,638	$ (378,283)	-9.30%
Operating Expenditures	1,823,765	2,062,573	1,889,401	$ (173,172)	-8.40%
Equipment/Capital Expenditures	72,073	63,621	61,969	$ (1,652)	-2.60%
Operating Transfers and Contingency	585,725	413,450	1,178,752	$ 765,302	185.10%
Total Expenditures	$ 6,639,599	$ 6,608,565	$ 6,820,760	$ 212,196	3.21%

Salary Related Expenditures

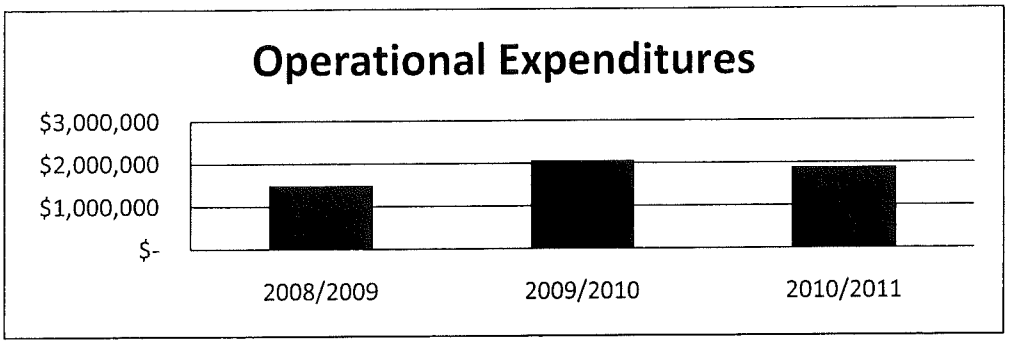
Salary Related Expenditures represents a significant portion of the total General Fund budget. For FY2010-2011, salaries, benefits, and taxes account for $3,690,638 or 54% of the total General Fund budget. Salary Related Expenditures will continue to represent the major portion of the General Fund expenditures unless a major policy shift is made in the future. The decrease over the previous year is due to the following:

* Reductions as a result of the hiring freeze put in place in late 2007. The Town has been able to avoid layoffs due to attrition (approximately 20.5 full time equivalents since late 2007) and holding those positions vacant.
* 5% reduction in employees' hourly rates of pay for the FY2010-2011.
* Changes made to the Holiday Policy wherein the Public Safety Personnel receive Holiday Leave Accrual hours rather than pay for holidays not worked.



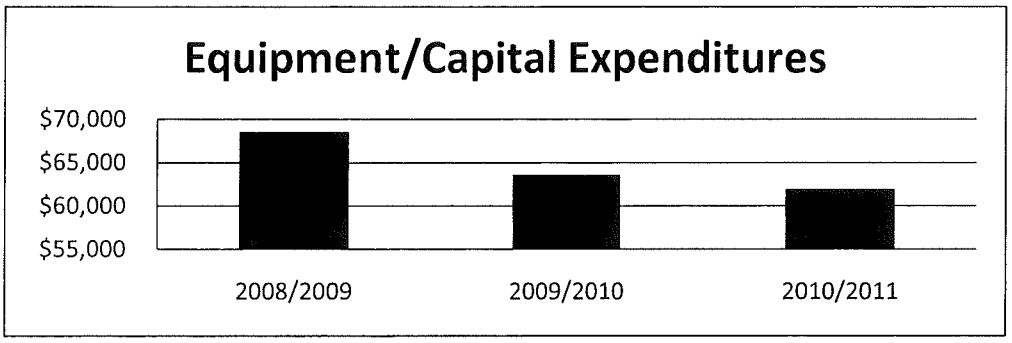
Operating Expenditures

Operating Expenditures represent approximately 28% of the total General Fund budget. This category includes all of the normal day-to-day expenditures such as training, office supplies, utilities, vehicle maintenance, consultants and contract labor, legal services, fuel and auto maintenance, liability insurance, and department specific expenditures.



Equipment/Capital Expenditures

Equipment/Capital Expenditures represents approximately 1% of the General Fund budget. This category is comprised of office equipment and small equipment items such as copy machine lease payments, printers, light Parks & Recreation and Maintenance equipment, etc. Items that exceed the $5,000 threshhold are tracked in the Capital Improvement Funds budgetary units.

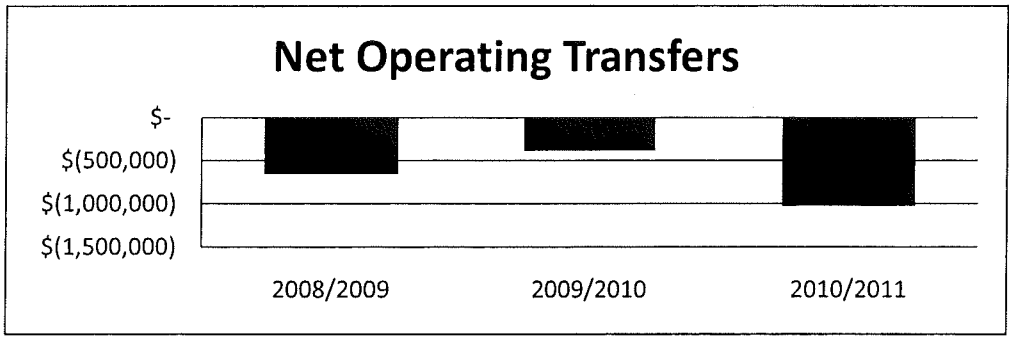


Operating Transfers and Contingency

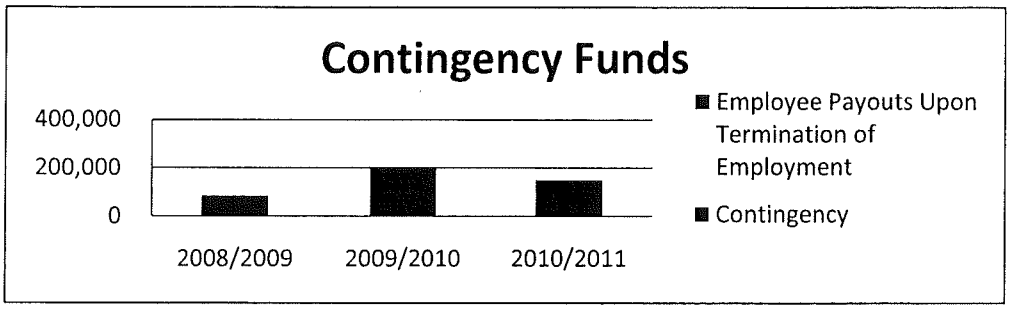
Operating Transfers and Contingency represent approximately 17% of the General Fund budget. Operating Transfers are monies that are transferred from one governmental fund to another. The Operating Transfers that affect the General Fund in the FY2010-2011 are as follows:

Operating Transfers Out To Other Funds	
* To the Capital Improvement Projects (CIP) Fund to transfer 2/3 of the Construction Sales Tax revenues	$ 80,000
* To the Capital Improvement Projects (CIP) Fund to transfer available fund balance to fund CIP Projects	779,957
* To the Debt Service Fund to transfer 1/3 of the Construction Sales Tax revenues	40,000
* To the Debt Service Fund to transfer additional funds needed for GADA Loan payments	128,695
* To the Library Building Fund to transfer a contribution	100
Total Operating Transfers Out To Other Funds	$ 1,028,752
Operating Transfers In From Other Funds	
* From the Yavapai-Apache Gaming Compact Fund for Children's Recreational Programs	$ 16,899
* From the Yavapai-Apache Gaming Compact Fund for Camp Verde Heritage Pool	33,268
Total Operating Transfers In From Other Funds	$ 50,167

The chart below shows the net operating transfers for the General Fund. These amounts are shown as negatives due to more monies being transferred out of the General Fund than are transferred in to the General Fund.



Contingency Funds are monies appropriated for unanticipated expenditures that may arise during the fiscal year. Council approval must be obtained prior to the expenditure of these funds. In the FY2010-2011, Council has appropriated $100,000 for Contingency purposes and an additional $50,000 for employee payouts upon termination of employment. In the past few fiscal years, when an employee terminated employment with the Town, the payout of accrued leave times was charged against the department's budget. This forced the department to hold the position vacant for a certain time period until those amounts were absorbed by the budget. Allocating monies for employee payouts upon termination of employment will allow for departments to fill needed vacancies sooner thus allowing a more consistent level of service to citizens.

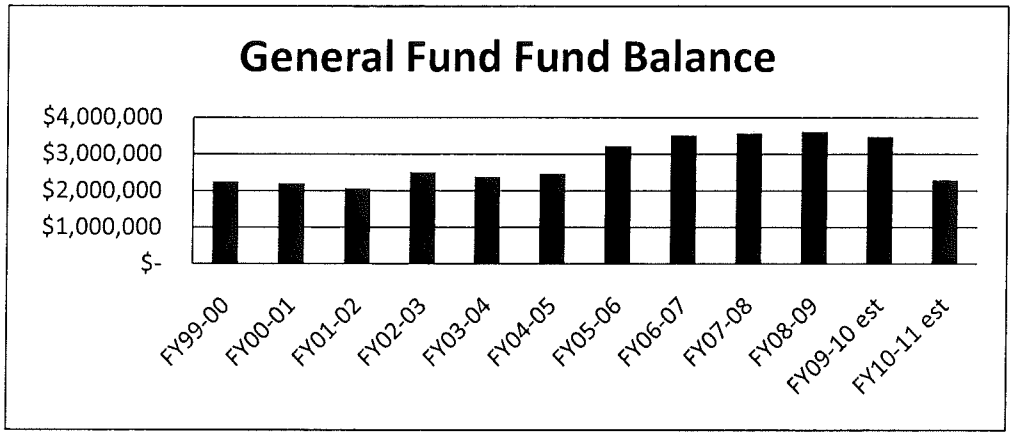


General Fund Unreserved Fund Balance

General Fund Unreserved Fund Balance is projected to decrease in FY2010-2011 due to anticipated decreased revenue collections as well as transferring Unreserved Fund Balance to the Capital Improvement Projects (CIP) Fund to allow for various projects to be completed.

The beginning General Fund Unreserved Fund Balance for FY2010-2011 is estimated at $3,482,021. The budgeted draw on General Fund Unreserved Fund Balance is $1,179,848 resulting in an estimated ending General Fund Unreserved Fund Balance at June 30, 2011 of $2,302,173.

Resolution 2001-471 dictates that the General Fund must maintain a minimum of four (4) months of Maintenance and Operations expenditures in the fund balance. Maintenance and Operations expenditures do not include salary related expenditures. Using averaged figures from the first ten (10) months of the 2009-2010 Fiscal Year, the amounts required to be maintained in fund balance should be $521,078. If salary related expenditures were included in the requirement, a total of $1,783,204 would be required to be maintained in the General Fund fund balance.



Capital Improvement Funds

The Capital Improvement Funds are used to account for major capital projects. The Capital Improvement Funds currently consists of the Capital Improvement Projects (CIP) Fund and the Parks Fund.

Capital Improvement Projects (CIP) Fund

The Capital Improvement Projects (CIP) Fund is used to account for revenues from 2/3 of the Construction Sales Tax collections and major capital outlay expenditures associated with growth-related capital projects or infrastructure improvements. In FY2010-2011, $80,000 (2/3 of the projected Construction Sales Tax collections) is expected to be transferred from the General Fund along with $779,957 in General Fund fund balance to fund the approved CIP requested projects.

Parks Fund

The Parks Fund is used to account for park improvements, development, and acquisition. In FY2010-2011, there are no monies being

transferred to the Parks Fund. The Park Fund will continue to transfer monies to the Debt Service Fund to provide for the payments on the Butler Park Soccer Field. The Park Fund will also provide monies for port-a-jons at a few of the local parks without working restrooms.

The Parks Fund purchased approximately 118 acres in March 2008 for the development of a community park. At the time of purchase, the Parks Fund did not have sufficient monies with which to purchase the property. The General Fund loaned the Parks Fund the additional monies needed to purchase the property and a Refunding Agreement was adopted by Council on March 5, 2008 to memorialize a repayment of the funds loaned to the Parks Fund. Due to the financial constraints of the Town, the Parks Fund has been unable to accumulate monies with which to make the payments as required per the Refunding Agreement. Council adopted a Revised Refunding Agreement on May 5, 2010 that allows for the repayment to the General Fund to be made when the Parks Fund accumulates cash reserves with which to make the payments.

Special Revenue Funds

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expendtiures for specific purposes or resources dedicated for specific purposes. These funds include the Magistrate Special Revenue Fund, Non-Federal Grants Fund, Yavapai-Apache Gaming Compact Fund, Federal Grants Fund, CDBG Grants Fund, 9-1-1 Fund, Library Building Fund, Impact Fee Fund, Housing Grant Fund, Donations Fund, and the Highway Users Revenue Fund (HURF/Streets).

Magistrate Special Revenue Fund

The purpose of the Magistrate Special Revenue Fund is to help the Court finance and achieve some needs that might not be possible without them. They are placed in individual numbered account for tracking the funds. Each fund is authorized by State or local law.

Non-Federal Grants Fund

The Non-Federal Grants Fund tracks expenditures and revenues for grants not issued by the Federal Government.

Yavapai-Apache Gaming Compact Fund

The Yavapai-Apache Gaming Compact Fund tracks the monies given to the Town of Camp Verde by the Yavapai-Apache Nation through the State's Gaming Compact. These monies are given to the Town with a designation for certain usage by the Nation. Some of the funds are passed through to other agencies and some funds are retained by the Town of Camp Verde. The Yavapai-Apache Gaming Compact Fund allows for the tracking of monies received and to ensure the proper usage of the funds based on the Nation's designation.

Federal Grants Fund

The Federal Grants Fund tracks expenditures and revenues for grants issued by the Federal Government.

CDBG Grants Fund

The CDBG Grants Fund tracks expenditures and revenues for grants issued through the Community Development Block Grant program.

9-1-1 Fund

The 9-1-1 Fund was established to track the monies received from the State of Arizona that are designated to be used solely for the purpose of 9-1-1 dispatch related expenditures. In the past, these funds have been used for 9-1-1 training costs.

Library Building Fund

The Library Building Fund is comprised of monies donated to the Town of Camp Verde with the express intention of being used to fund the construction of a new library facility.

Impact Fee Fund

The Impact Fee Fund was established to track the expenditures and revenues of all impact fees collected as required by Town Code Article 7-10, Municipal Development Fees. The Town currently collects the following impact fees:

* General Government Impact Fees
* Police Services Impact Fees
* Library Services Impact Fees
* Parks & Recreation Impact Fees

Housing Grant Fund

The Housing Grant Fund tracks the payments received for the Revolving Loan Fund as well as any housing related grants that are obtained.

Donations Fund

The Donation Fund was established to accurately track donations given to the departments of the Town of Camp Verde that are designated for a specific purpose.

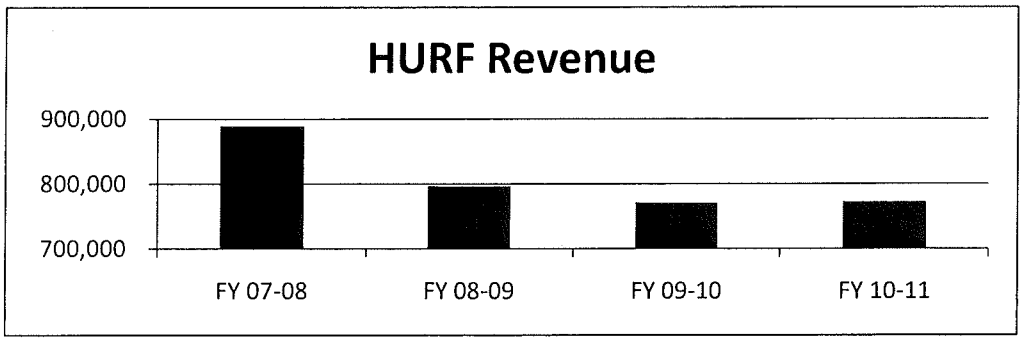
Highway Users Revenue Fund (HURF/Streets)

The Highway Users Revenue Fund has been established to account for the allocation of state-shared Highway User Taxes.

Highway User Revenues - estimated distributions to the Town for the FY2010-2011 are estimated at $772,368, a 0.2% increase from the previous fiscal year. The annual estimates are received from the League of Arizona Cities and Towns based off of information received from the State of Arizona.

Highway User Revenues are often referred to as the gasoline tax, however, this revenue source also includes a number of additional transportation related fees including a portion of vehicle license taxes. Cities and towns receive 27.5% of the highway user revenues. One half of the monies which a city or town receives under this formula is distributed on the basis of the municipality's population in relation to the total population of all incorporated cities and towns in the State according to the decennial census. The remaining half of the highway user revenue monies is allocated on the basis of "county of origin" of gasoline sales and the relation of a municipality's population to the population of all incorporated cities and towns in the county. 3% of the State portion of ths fund is directed to cities with a population of over 300,000. Also, 7.67% of the State portion is allocated to certain projects in Maricopa and Pima Counties. These monies are distributed on a monthly basis.

There is a State constitutional restriction on the use of the highway user revenues, which requires that these funds be used solely for street and highway purposes. Eligible expenditures would include the cost of right-of-way acquisition, construction, reconstruction, maintenance, repair, roadside development of city and town roads, streets and bridges, and payment of interest and principal on highway and street bonds.



Expenditures - The Highway Users Revenue Fund total appropriations for FY2010-2011 are $726,222, a decrease of 60% over the FY2009-2010 adjusted budget. The following table details all expenditure categories found in the Highway Users Revenue Fund and the amount budgeted for each in FY2010-2011:

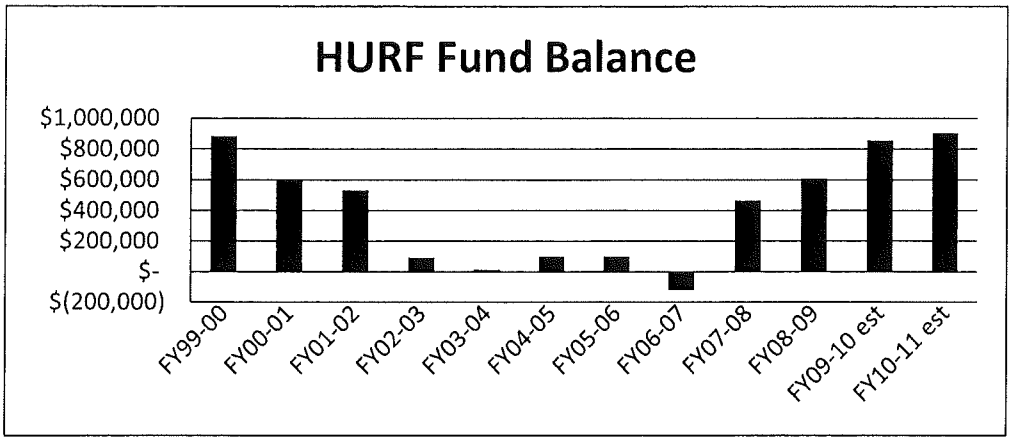
Highway Users Revenue Fund Expenditures by Category

Expenditures by Category	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted	Increase (Decrease)	Percent Change
Salary Related Expenditures	$ 319,448	$ 319,448	$ 259,390	$ (60,058)	-23.15%
Operating Expenditures	315,443	315,443	250,132	$ (65,311)	-26.11%
Equipment/Capital Expenditures	524,910	524,910	216,700	$ (308,210)	-142.23%
Total Expenditures	$ 1,159,801	$ 1,159,801	$ 726,222	$ (433,579)	-59.70%

Highway Users Revenue Fund Unreserved Fund Balance - Highway Users Revenue Fund Unreserved Fund Balance is projected to increase in FY2010-2011 due to the reduction of street construction and maintenance projects. Without proper funding, the HURF Fund cannot properly maintain the Town's road system.

The beginning HURF Fund Unreserved Fund Balance for FY2010-2011 is estimated at $855,997. The budgeted contribution to HURF Fund Unreserved Fund Balance is $46,408 resulting in an estimated ending HURF Fund Unreserved Fund Balance at June 30, 2011 of $902,405.

Resolution 2001-471 dictates that the HURF Fund must maintain a minimum of three (3) months of expenditures in the fund balance. Using averaged figures from the first ten (10) months of the 2009-2010 Fiscal Year, the amounts required to be maintained in fund balance should be $162,412.



Debt Service Fund

Debt Service Funds are maintained to received dedicated revenues or inter-fund transfers to be used to make principal and interest payments on the Town's debt. The Town's Debt Service Fund is used to account for:

* GADA Loan payments
* Payments made to Water Infrastructure Finance Authority (WIFA) pursuant to the Intergovernmental Agreement (IGA) with the Camp Verde Sanitary District.
* Butler Park Soccer Field payments

Revenues

Debt Service Fund revenues are derived from Operating Transfers from the General Fund and the Parks Fund. A portion of the Operating Transfer from the General Fund consists of 1/3 of the Construction Sales Tax collections pledged to fund the GADA Loan payments.

Expenditures

Expenditures in the Debt Service Fund are confined to principal and interest payments on debt and other expenditures associated with the issuance of debt.

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Chapter Five
General Fund

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General Fund

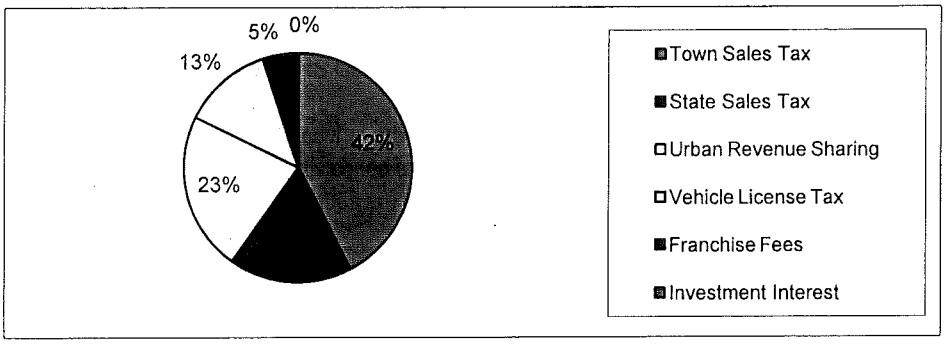
The General Fund is the primary operating fund of the Town and is used to account for all financial activity not reflected in another fund. It exists to account for the resources devoted to finance the services traditionally associated with local government. Included in these services are police, parks and recreation, economic development, engineering, library, general administration, and any other activity for which a special fund has not been created. Under Arizona law, each city and town must maintain a General Fund and a Highway User Revenue Fund (see Special Revenue Fund section). The General Fund is the largest fund and typically the fund of most interest and significance to citizens.

General Purpose Revenues

General Purpose Revenues are revenues that are not derived from any specific department and are thus able to be used for funding of all General Fund departments. The General Purpose Revenues are as follows:

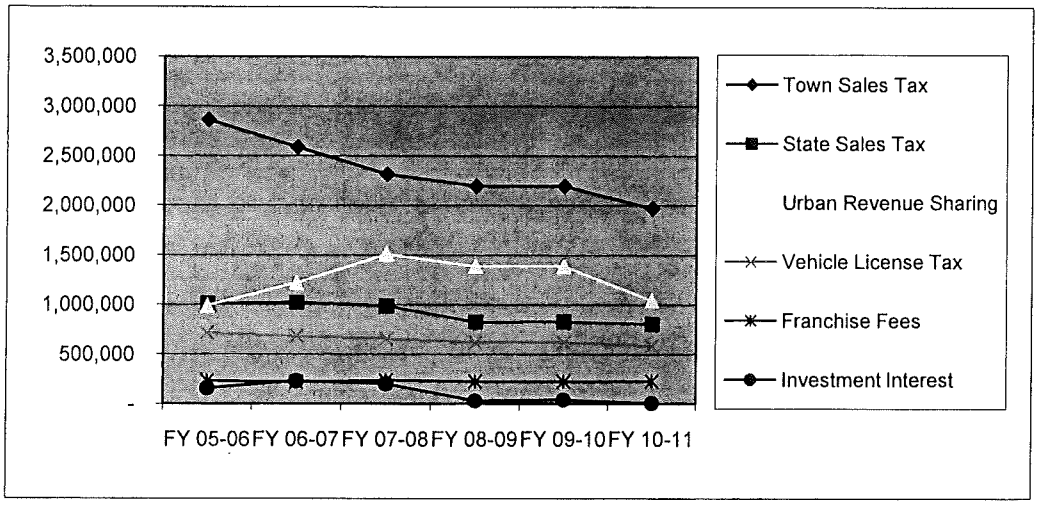
* **Town Sales Tax** - The Town of Camp Verde's sales tax rate is 2.0%. Combined with the State and County rates, the total tax rate for purchases made in the Town of Camp Verde is 8.35%. Since the Town does not collect a property tax, the Town Sales Tax is the primary revenue source for the Town of Camp Verde.
  * **Accommodation Tax** - Accommodation Tax is 3% plus 1% for Town Sales Tax.
  * **Construction Tax** - Construction Tax is 3% in lieu of the 2% Town Sales Tax.
* **Franchise Fees**
  * **APS Franchise** - APS Franchise Fees are charged at a rate of 2% of the gross receipts and are paid to the Town quarterly.
  * **CV Water System Franchise** - Camp Verde Water System Franchise Fees are charged at a rate of 2% of the gross receipts and are paid to the Town monthly.
  * **NPG Cable Franchise Fees** - NPG Cable Franchise Fees are charged at a rate of 2% of the gross receipts and are paid to the Town monthly.
  * **UNS Gas Franchise Fees** - UNS Gas Franchise Fees are charged at a rate of 2% of the gross receipts and are paid to the Town quarterly.
* **Reimbursement/Restitution** - Monies that are paid to the Town of Camp Verde for restitution for damages, etc. and reimbursements that cannot be directly coded to a department.
* **Miscellaneous** - Miscellaneous Revenues are revenues that are not allocated to any specific department or are not part of a major revenue category.
* **Surplus Property Sales - Town** - Surplus Property Sales are monies derived from the sale of town properties (cars, equipment, etc.) that is no longer needed in the course of business. The Town hosts an auction annually.
* **Investment Interest** - Investment Interest is amounts earned from the Town's funds that are currently deposited with the Local Government Investment Pool (LGIP).
* **State Sales Tax** - A portion of the total State Sales Tax collected is allocated to cities and towns based on their population.
* **Urban Revenue Share** - Urban Revenue Share is a portion of the State Income Tax that is shared with cities and towns. The allocations are based on the city or town's population. The total amount distributed is based on income tax collections from two years prior to the fiscal year in which the city or town receives the funds.
* **Vehicle License Tax** - Approximately 23% of the revenues collected for the licensing of motor vehicles is distributed to incorporated cities and towns. Allocations are based on population.

For the FY2010-2011, the six (6) main General Purpose Revenue categories provide the following amount of funding for the General Fund departments.



Five (5) Year Revenue Comparison

A five year historical comparison of the six (6) main General Purpose Revenues show a decline in all categories over the past three (3) years with Town Sales Tax and Vehicle License Tax declining over the past five (5) years. The continued decline of the Town's main revenue sources places a huge burden on the system to continue to provide the services that the Citizens of Camp Verde desire.



General Fund Subsidies

General Fund Subsidies are the allocations of General Purpose Revenues to each of the General Fund departments to assist in funding the department. Each department's General Fund Subsidy is allocated based on the balance remaining after the total departmentally generated revenues are subtracted from the total departmental expenditures. The excess needed for the department to function is subsidized by the General Purpose Revenues through the Subsidy.

General Purpose Revenues

Local Revenues

Fund 01-40-00

		2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
01-4001	Town Sales Tax	1,479,096	1,740,000	1,740,000	1,740,000	1,740,000	1,740,000	1,740,000	0.00%
13-4001	1% Construction Tax - Allocated to Debt Serv Fund	102,550	40,000	40,000	121,000	40,000	40,000	40,000	0.00%
03-4001	2% Construction Tax - Allocated to CIP Fund	0	80,000	80,000	242,000	80,000	80,000	80,000	0.00%
04-4001	Parks Fund Sales Tax Allocation	440,000	200,000	200,000	0	0	0	0	-100.00%
01-4002	Accommodation Tax	142,302	135,000	135,000	105,000	110,000	110,000	110,000	-18.52%
4181	APS Franchise	190,932	185,000	185,000	200,000	190,000	190,000	190,000	2.70%
4182	CV Water System Franchise	21,437	20,000	20,000	21,000	20,000	20,000	20,000	0.00%
4183	NPG Cable Franchise Fees	17,073	16,000	16,000	14,900	14,400	14,400	14,400	-10.00%
4184	UNS Gas Franchise Fees	8,630	4,500	4,500	4,500	4,500	4,500	4,500	0.00%
4330	Reimbursement/Restitution	31,230	500	500	29,000	500	500	500	0.00%
4710	Rio Verde Plaza Rents	16,563	0	0	0	0	0	0	0.00%
4800	Miscellaneous	72,889	10,000	10,000	8,000	10,000	10,000	10,000	0.00%
4810	Surplus Property Sales - Town	30,685	4,000	4,000	0	4,000	4,000	4,000	0.00%
4900	Investment Interest	36,358	40,000	40,000	12,780	6,000	6,000	6,000	-85.00%
	TOTAL	$ 2,589,745	$ 2,475,000	$ 2,475,000	$ 2,498,180	$ 2,219,400	$ 2,219,400	$ 2,219,400	-10.33%

State Shared Revenues

Fund 01-41-00

4010	Urban Revenue Sharing	1,604,965	1,385,314	1,385,314	1,385,314	1,044,224	1,044,224	1,044,224	-24.62%
4015	State Sales Tax	853,713	824,927	824,927	774,927	804,989	804,989	804,989	-2.42%
	TOTAL	$ 2,458,678	$ 2,210,241	$ 2,210,241	$ 2,160,241	$ 1,849,213	$ 1,849,213	$ 1,849,213	-16.33%

County Revenues

Fund 01-43-00

4020	Vehicle License Tax	633,228	620,000	620,000	600,000	588,311	588,311	588,311	-5.11%
	TOTAL	$ 633,228	$ 620,000	$ 620,000	$ 600,000	$ 588,311	$ 588,311	$ 588,311	-5.11%
	Total General Purpose Revenues	$ 5,681,651	$ 5,305,241	$ 5,305,241	$ 5,258,421	$ 4,656,924	$ 4,656,924	$ 4,656,924	-12.22%

Operating Transfers

7704	Transfers In-Parks Fund	0	200,000	0	0	0	0	0	0.00%
7703	Transfers In-CIP Fund	86,300	0	0	0	0	0	0	0.00%
8803	Transfers Out-CIP Fund	0	(80,000)	(80,000)	(242,000)	(80,000)	(80,000)	(859,957)	974.95%
8804	Transfers Out-Parks Fund	(440,000)	(200,000)	0	0	0	0	0	0.00%
8806	Transfers Out-Non-Federal Grants Fund	(4,049)	0	0	0	0	0	0	0.00%
8813	Transfers Out-Debt Service Fund	(301,337)	(305,625)	(305,625)	(264,585)	(168,695)	(168,695)	(168,695)	-44.80%
8815	Transfers Out-Library Building Fund	0	(100)	(100)	(100)	(100)	(100)	(100)	0.00%
8820	Transfers Out-HURF Fund	0	1	0	0	0	0	0	0.00%
	TOTAL	$ (659,086)	$ (385,724)	$ (385,725)	$ (506,685)	$ (248,795)	$ (248,795)	$ (1,028,752)	166.71%
	Net Available General Purpose Revenues	$ 5,022,565	$ 4,919,517	$ 4,919,516	$ 4,751,736	$ 4,408,129	$ 4,408,129	$ 3,628,172	-26.25%

General Fund Departmental Subsidies

20-10	Mayor & Council	47,075	25,864	28,708	24,320	24,172	24,172	24,172	-15.80%
20-11	Town Manager	213,997	181,062	181,061	195,538	208,267	198,488	198,488	9.62%
20-12	Town Clerk	222,913	209,678	207,053	200,185	226,907	219,825	219,825	6.17%
20-13	Finance Department	235,463	254,390	279,305	237,353	334,936	350,531	350,531	25.50%
20-14	Human Resources	23,408	56,664	54,264	46,414	79,086	60,354	60,354	11.22%
20-16	Legal Department	66,574	72,088	139,716	147,089	122,089	122,089	122,089	-12.62%
20-17	Non-Departmental	465,443	486,474	546,090	543,797	530,228	482,341	488,591	-10.53%
20-18	Information Technology Services	0	0	0	0	77,973	77,401	77,401	7740100.00%
20-20	Maintenance Division	351,536	379,007	359,202	329,324	371,687	359,760	359,760	0.16%
20-30	Municipal Court	149,960	123,278	105,212	180,421	106,975	97,814	97,814	-7.03%
20-40	Public Works/Engineer	87,182	161,951	161,308	124,788	124,464	120,695	119,695	-25.80%
20-41	Storm Water Management	0	36,321	26,344	12,257	31,030	29,740	29,740	12.89%
20-50	Community Development	299,406	41,608	88,321	83,375	41,868	40,388	40,388	-54.27%
20-51	Building Department	(78,807)	(18,410)	(7,352)	1,278	16,171	12,068	12,068	-264.14%
20-52	Current Planning	0	106,016	56,793	56,782	53,466	51,155	51,155	-9.93%
20-53	Long Range Planning	0	127,121	208,386	203,923	151,039	146,827	146,827	-29.54%
20-54	Code Enforcement	0	60,328	9,803	6,076	24,062	23,052	23,052	135.16%
20-60	Marshal's Department	2,020,482	1,991,358	1,980,831	1,919,590	1,793,133	1,716,887	1,716,887	-13.32%
20-61	Animal Control	105,046	119,205	118,804	115,395	117,940	114,040	114,040	-4.01%
20-70	Camp Verde Community Library	282,787	106,589	135,237	136,728	105,409	99,273	99,273	-26.59%
20-71	Beaver Creek Library	(215)	6,338	1,977	(1,171)	7,347	5,993	5,993	203.14%
20-72	Camp Verde Children's Library	0	109,053	83,205	84,050	105,173	100,987	100,987	21.37%
20-80	Parks & Recreation	259,457	144,597	177,446	166,423	156,057	151,502	151,502	-14.62%
20-82	Pool	79,968	102,368	103,373	60,956	29,240	9,404	40,974	-60.36%
20-83	Children's Recreational Programs	0	34,063	2,751	(12,028)	4,134	3,527	3,527	28.22%
20-84	Adult Recreational Programs	0	22,541	14,959	2,206	(132)	(1,352)	(1,352)	-109.04%
20-85	Senior Recreational Programs	0	7,499	5,499	0	0	0	0	-100.00%
20-86	Community Programs	0	23,224	13,223	6,443	4,456	4,238	4,238	-67.95%
9999	Contingency	85,261	200,000	27,725	20,500	200,000	100,000	100,000	260.69%
	Employee Payouts Upon Termination of Employment	0	0	0	0	50,000	50,000	50,000	5000000.00%
	Total General Purpose Subsidies	$ 4,916,936	$ 5,170,277	$ 5,109,243	$ 4,892,011	$ 5,097,179	$ 4,771,200	$ 4,808,020	-5.90%
	Net <Subsidy From>/Contribution To General Fund Balance	$ 105,628	$ (250,760)	$ (189,727)	$ (140,276)	$ (689,050)	$ (363,071)	$ (1,179,848)	521.87%
	Prior Year Ending General Fund Fund Balance	$ 3,516,668	$ 3,622,296	$ 3,622,296	$ 3,622,296	$ 3,482,021	$ 3,482,021	$ 3,482,021	
	Estimated Ending General Fund Fund Balance (deficit)	$ 3,622,296	$ 3,371,537	$ 3,432,570	$ 3,482,021	$ 2,792,971	$ 3,118,950	$ 2,302,172	-32.93%

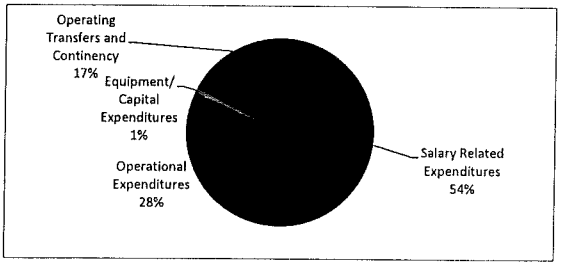
General Fund

Summary of Expenditures by Category

		2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
Salary Related Expenditures									
6000	Salaries	2,928,040	3,068,677	3,003,307	2,905,543	2,801,823	2,674,302	2,700,404	-10.09%
6001	Overtime	35,354	56,450	44,770	37,371	36,400	36,400	36,400	-18.70%
6002	Holiday Pay	55,645	61,200	61,330	47,862	13,000	13,000	13,000	-78.80%
6003	Uniform Allowance	25,470	22,500	22,500	22,500	22,200	20,100	20,100	-10.67%
6010	FICA	133,726	144,775	143,585	134,474	133,278	127,357	128,975	-10.18%
6011	Medicare	43,432	46,528	46,095	44,118	41,665	39,785	40,164	-12.87%
6012	Retirement	312,859	319,440	316,474	308,219	302,405	289,065	289,065	-8.66%
6013	Unemployment Insurance	5,210	6,645	6,939	5,419	7,080	6,835	7,117	2.55%
6014	Workman's Compensation	73,306	51,769	52,932	42,169	52,678	49,613	50,803	-4.02%
6020	Health, Dental, Life & STD Insurance	350,910	380,052	370,988	362,631	411,013	404,612	404,612	9.06%
	Total Salary Related Expenditures	**$ 3,963,951**	**$ 4,158,036**	**$ 4,068,921**	**$ 3,910,306**	**$ 3,821,543**	**$ 3,661,068**	**$ 3,690,638**	**-9.30%**
Operational Expenditures									
7010	Training	22,754	33,760	27,065	19,857	43,470	26,250	26,250	-3.01%
7015	Travel	14,224	20,590	12,721	7,576	12,110	11,400	11,400	-10.38%
7020	Uniforms	2,996	4,900	4,900	4,500	4,900	4,900	4,900	0.00%
7030	Office Supplies	28,988	36,550	33,363	24,371	27,500	27,500	27,500	-17.57%
7032	Copier Paper	3,130	5,000	3,400	3,200	3,500	3,500	3,500	2.94%
7035	Subscriptions/Memberships	12,757	15,450	14,642	13,196	14,371	14,371	14,371	-1.85%
7036	Books/Tapes/Publications	46,414	23,150	24,222	22,730	22,775	22,775	22,775	-5.97%
7037	Printing	4,403	7,925	6,475	4,981	6,450	6,450	6,450	-0.39%
7038	Advertising	13,979	10,651	9,368	6,181	8,801	8,801	8,801	-6.05%
7039	Postage	13,221	22,352	22,267	14,527	19,368	20,681	20,681	-7.12%
7040	Computer Services/Software	17,188	27,325	25,657	22,497	24,820	23,320	23,320	-9.11%
7041	Internet Wireless Access	15,879	14,961	13,071	13,500	8,900	8,900	8,900	-31.91%
7042	IT System Maintenance/Anti-Virus	17,225	16,316	11,225	10,125	2,750	2,750	2,750	-75.50%
7050	Auto Repair/Maintenance	41,261	45,600	43,770	30,349	39,900	39,900	39,900	-8.84%
7055	Fuel/Oil/Lube	55,432	65,150	61,218	57,192	58,775	58,775	58,775	-3.99%
7060	Electric	89,808	96,226	103,013	85,443	93,701	93,701	93,701	-9.04%
7061	Gas/Propane	43,471	43,081	38,928	36,257	37,925	35,925	37,925	-2.58%
7062	Water	15,739	11,574	13,657	13,749	13,365	13,365	13,365	-2.14%
7063	Sewer	9,405	6,950	8,475	8,170	8,597	8,597	8,597	1.44%
7064	Waste Removal	6,384	6,579	7,608	6,455	6,667	6,667	6,667	-12.37%
7065	Telephone	24,900	27,158	27,474	26,447	27,969	27,969	27,969	1.80%
7066	Cell Phone	6,734	8,083	6,568	3,137	3,680	3,680	3,680	-43.97%
7067	Pest Control	2,804	2,728	2,833	2,687	2,848	2,848	2,848	0.53%
7100	Consulting Services	133,690	108,573	288,872	263,500	197,453	197,453	196,453	-31.99%
7110	Legal Services	125,058	38,350	116,986	104,441	92,650	92,650	92,650	-20.80%
7120	Contract Labor/Services	114,434	119,625	122,268	113,892	118,520	118,520	118,520	-3.07%
7130	Equipment Rental	0	0	0	0	325	325	325	32500.00%
7200	Service Charges	464	10,024	11,424	10,024	10,024	10,024	10,024	-12.25%
7210	Credit Card Processing Fees	4,318	3,900	4,200	3,481	4,150	4,150	4,150	-1.19%
7220	Liability Insurance	193,790	183,094	183,094	207,000	207,000	194,613	194,613	6.29%
7300	Commission Expense	708	1,000	79	0	0	0	0	-100.00%
7500-7999	Department Specific Expenditures	412,330	807,139	813,731	429,641	794,891	759,391	797,641	-1.98%
	Total Operational Expenditures	**$ 1,493,887**	**$ 1,823,765**	**$ 2,062,573**	**$ 1,569,106**	**$ 1,918,155**	**$ 1,850,151**	**$ 1,889,401**	**-8.40%**
Equipment/Capital Expenditures									
8000	Office Equipment/Furniture	2,352	2,000	675	250	951	951	951	40.89%
8010	Computer Equipment	3,127	4,900	2,690	601	2,800	3,300	3,300	22.68%
8020	Equipment Lease	36,868	25,473	22,976	24,544	26,218	26,218	26,218	14.11%
8030	Maintenance Equipment	3,467	4,500	3,500	3,500	3,500	3,500	3,500	0.00%
8040	Structural	21,420	10,000	8,000	8,000	5,000	5,000	5,000	-37.50%
8050	Parks & Recreation Equipment	469	200	780	780	0	0	0	-100.00%
8055	Light Recreational Equipment	874	0	0	0	0	0	0	0.00%
8712	Main Street Surveys & Encroachment Easements	0	25,000	25,000	0	23,000	23,000	23,000	-8.00%
	Total Equipment/Capital Expenditures	**$ 68,577**	**$ 72,073**	**$ 63,621**	**$ 37,675**	**$ 61,469**	**$ 61,969**	**$ 61,969**	**-2.60%**
Operating Transfers and Continency									
8803	Transfers Out-CIP Fund	0	80,000	80,000	242,000	80,000	80,000	859,957	999.95%
8813	Transfers Out-Debt Service Fund	301,337	305,625	305,625	264,585	168,695	168,695	168,695	-44.80%
8815	Transfers Out-Library Building Fund	0	100	100	100	100	100	100	0.00%
9999	Contingency	85,261	200,000	27,725	20,500	200,000	100,000	100,000	260.69%
	Employee Payouts Upon Termination of Employment	0	0	0	0	50,000	50,000	50,000	5000000.00%
	Total Operating Transfers and Contingency	**$ 386,598**	**$ 585,725**	**$ 413,450**	**$ 527,185**	**$ 498,795**	**$ 398,795**	**$ 1,178,752**	**185.10%**
Total General Fund Expenditures		**$ 5,913,013**	**$ 6,639,599**	**$ 6,608,565**	**$ 6,044,272**	**$ 6,299,962**	**$ 5,971,983**	**$ 6,820,760**	**3.21%**

A graphical depiction of the expenditure categories is shown in the pie chart to the right. As shown, the percentage of total General Fund expenditures that each category consumes is as follows:

Salary Related Expenditures - 54%
Operational Expenditures - 27%
Equipment/Capital Expenditures - 1%
Operating Transfers and Contingency - 18%



Mayor & Council

Our Mission

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

Department Duties/Description

* Advocate and representative for citizens at all levels of government, regardless of candidate or party affiliation.
* Perform legislative, budgetary, and policy-making functions.
* Direct the responsible use of Town resources.
* Establish vision and set directions for department activities to plan for future community challenges and opportunities.

Department Staffing:

All positions are elected by the citizens of the Town of Camp Verde
Mayor (1)
Vice Mayor (1) - Annual appointment by the Council
Councilors (5)

Accomplishments for the Fiscal Year 2009/2010:

1. Approved a balanced budget for FY2009-2010.
2. Adopted the 2009 Privilege License Tax amendments to the Tax Code.
3. Began a comprehensive update of the Town's Planning and Zoning Ordinance with emphasis on public participation.
4. Implemented a four-day, ten-hour work schedule to save utility costs while maintaining customer convenience.
5. Approved an IGA with Arizona State Parks in an effort to keep Fort Verde State Park open through March 2011.

Performance Objectives for Fiscal Year 2010/2011:

1. Continue our commitment to fiscal responsibility in the economic downturn. We will strive to develop and maintain a balanced budget to the extent possible without eliminating essential services.
2. Continue our strong commitment to citizen satisfaction.
3. Keep an active watch on legislative issues that impact the Town.
4. Work with other government agencies and the Yavapai-Apache Nation to develop a regional approach to economic issues.
5. Work with local businesses to develop and maintain a sustainable and healthy economy.

Significant Expenditure Changes:

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Mayor & Council
Fund 01-20-10

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	3,490	4,200	3,600	3,600	3,600	3,600	3,600	0.00%
6010	FICA	216	260	224	223	223	223	223	-0.36%
6011	Medicare	51	61	53	52	52	52	52	-1.51%
6013	Unemployment	34	41	54	39	39	39	39	-28.00%
6014	Workman's Compensation	304	191	180	180	214	214	214	18.91%
	Total Salary Expenditures	**$ 4,095**	**$ 4,753**	**$ 4,111**	**$ 4,094**	**$ 4,128**	**$ 4,128**	**$ 4,128**	**0.42%**
	Operating Expenditures								
7010	Training	1,533	3,960	200	200	300	300	300	50.00%
7015	Travel	1,015	5,540	234	234	300	300	300	28.21%
7030	Office Supplies	34	100	6	6	50	50	50	5000.00%
7035	Subscriptions/Memberships	0	100	0	0	0	0	0	0.00%
7055	Fuel/Oil/Lube	284	500	0	0	0	0	0	0.00%
7060	Electric	1,458	1,600	1,600	1,300	1,300	1,300	1,300	-18.75%
7061	Gas/Propane	236	309	309	309	309	309	309	0.00%
7062	Water	130	150	150	150	150	150	150	0.00%
7063	Sewer	379	380	380	380	380	380	380	0.00%
7064	Waste Removal	153	155	155	120	120	120	120	-22.58%
7066	Cell Phone	407	432	76	76	0	0	0	-100.00%
7067	Pest Control	37	35	35	35	35	35	35	0.00%
7110	Legal Services	30,326	5,000	20,000	16,000	16,000	16,000	16,000	-20.00%
7570	Security System	191	300	252	251	0	0	0	-100.00%
7571	Public Relations	365	500	590	565	500	500	500	-15.25%
7572	Special Committee Assignments	12	50	0	0	0	0	0	0.00%
7573	Dinner/Reception Expense	2,388	2,000	610	600	600	600	600	-1.64%
7574	Televised Council Meetings	4,032	0	0	0	0	0	0	0.00%
	Total Operating Expenditures	**$ 42,980**	**$ 21,111**	**$ 24,597**	**$ 20,226**	**$ 20,044**	**$ 20,044**	**$ 20,044**	**-18.51%**
	Equipment/Capital Expenditures								
8000	Office Equipment/Furniture	0	0	0	0	0	0	0	0.00%
8010	Computer Equipment	0	0	0	0	0	0	0	0.00%
	Total Equipment/Capital Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
	Total Expenditures	**$ 47,075**	**$ 25,864**	**$ 28,708**	**$ 24,320**	**$ 24,172**	**$ 24,172**	**$ 24,172**	**-0.61%**

Revenues

	Mayor & Council Revenues								
	N/A	0	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ (47,075)**	**$ (25,864)**	**$ (28,708)**	**$ (24,320)**	**$ (24,172)**	**$ (24,172)**	**$ (24,172)**	**-15.80%**

Town Manager

Our Mission

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

Department Duties/Description

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

Department Staffing:

Town Manager (1)
Assistant to the Town Manager (0.95)

Accomplishments for the Fiscal Year 2009/2010:

1. Restructured Public Works and Parks & Recreation Departments to streamline the Town's management system.
2. Worked with the Business Manager from the Center for Family Medicine to utilize Camp Verde facilities.
3. Worked with the Tax Auditor to recapture construction, sales, and rental transaction privilege tax collections with a yield of over $70,000. This is a seven (7) time return in the investment in the Tax Auditor's contract.
4. Negotiated a viable solution for the Town to partner with the Arizona State Parks to maintain the operations of Fort Verde State Park.
5. Initiated Rio Verde Plaza re-design.
6. Initiated the process to obtain an Energy Efficiency and Conservation Block Grant (EECBG).
7. Reduced energy utilization by implementing a 4/10 work schedule for all non-public safety offices.
8. Continued to support implementation of state-of-the-art software in order to improve the efficiency of the workforce.
9. Represented the Town in the negotiation process relative to water rights.
10. Initiated discussion and negotiations relative to the purchase of the Public Works Yard on Industrial Drive.

Performance Objectives for Fiscal Year 2010/2011:

1. Continue to support implementation of state-of-the-art software in order to improve the efficiency of the workforce.
2. Continue to represent the Town in the negotiation process relative to water rights.
3. Ensure the Land Use Code Re-Write, vis a vis the Special Projects Administrator, is on track and is meeting milestones.
4. Continue to represent the Town in negotiation of the purchase of the Public Works Yard on Industrial Drive.
5. Develop a Master Plan/Rio Verde Plaza design for Council's consideration.
6. Develop a plan, for Council's consideration, for the construction of an Animal Shelter in Camp Verde.
7. Pursue economic development initiatives with the development community.

Significant Expenditure Changes:

* Increase in Cell Phone (7066) due to the reallocation of a primary phone designation from HURF/Streets Department to the Town Manager's department as the Town Manager typically uses more minutes than other departments. A review of the Town's cell phone invoices indicated that the HURF/Streets Department was being charged for all three (3) of the primary phone designations. Beginning with the first billing in the FY 2010-2011, the primary designations will be redistributed to the Town Manager, Public Works, and the Marshal's Office.
* Increase in Water (7062) due to the bottled water now being expensed in a prorated manner to each department.

Town Manager
Fund 01-20-11

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	165,982	137,619	137,619	152,786	157,617	149,736	149,736	8.80%
6010	FICA	9,959	8,532	8,532	9,473	9,772	9,284	9,284	8.81%
6011	Medicare	2,329	1,995	1,995	2,215	2,285	2,171	2,171	8.83%
6012	Retirement	15,685	12,936	12,936	12,707	15,525	14,749	14,749	14.01%
6013	Unemployment Insurance	134	123	123	137	147	147	147	19.85%
6014	Workman's Compensation	511	301	301	399	387	368	368	22.23%
6020	Health, Dental, Life & STD Insurance	12,365	10,745	10,745	11,249	12,483	12,483	12,483	16.17%
	Total Salary Expenditures	**$ 206,966**	**$ 172,252**	**$ 172,251**	**$ 188,968**	**$ 198,217**	**$ 188,938**	**$ 188,938**	**9.69%**
Operating Expenditures									
7010	Training	280	400	400	400	400	400	400	0.00%
7015	Travel	502	500	500	400	500	500	500	0.00%
7030	Office Supplies	689	1,800	1,800	1,300	1,800	1,800	1,800	0.00%
7035	Subscriptions/Memberships	1,268	1,300	1,025	500	1,400	1,400	1,400	36.59%
7036	Books/Tapes/Publications	10	200	200	70	200	200	200	0.00%
7037	Printing	167	500	500	0	500	500	500	0.00%
7039	Postage	0	75	75	0	75	75	75	0.00%
7040	Computer Services/Software	0	1,000	1,000	900	1,000	500	500	-50.00%
7060	Electric	1,030	1,049	1,049	950	1,050	1,050	1,050	0.10%
7061	Gas/Propane	152	199	199	200	250	250	250	25.63%
7062	Water	415	97	372	400	400	400	400	7.53%
7063	Sewer	244	250	250	265	300	300	300	20.00%
7064	Waste Removal	98	110	110	80	100	100	100	-9.09%
7066	Cell Phone	797	800	800	615	1,050	1,050	1,050	31.25%
7067	Pest Control	24	30	30	25	25	25	25	-16.67%
7110	Legal Services	426	0	0	0	500	500	500	50000.00%
7571	Public Relations	499	500	500	465	500	500	500	0.00%
	Total Operating Expenditures	**$ 6,600**	**$ 8,810**	**$ 8,810**	**$ 6,570**	**$ 10,050**	**$ 9,550**	**$ 9,550**	**8.40%**
Equipment/Capital Expenditures									
8000	Office Equipment/Furniture	0	0	0	0	0	0	0	0.00%
8010	Computer Equipment	430	0	0	0	0	0	0	0.00%
8020	Equipment Lease	0	0	0	0	0	0	0	0.00%
	Total Equipment/Capital Expenditures	**$ 430**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
Total Expenditures		**$ 213,997**	**$ 181,062**	**$ 181,061**	**$ 195,538**	**$ 208,267**	**$ 198,488**	**$ 198,488**	**9.62%**

Revenues

Town Manager Revenues									
	N/A	0	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
Net <Subsidy From>/Contribution To General Purpose Revenues		**$ (213,997)**	**$ (181,062)**	**$ (181,061)**	**$ (195,538)**	**$ (208,267)**	**$ (198,488)**	**$ (198,488)**	**9.62%**

Town Clerk

Our Mission

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

Department Duties/Description

The Clerk's function is very much entwined with the basic tenets of democracy. Some key attributes of these tenets include balance of power/ separation of powers; open access to information; open decision-making; fair elections; accountability for decision-making; and due process or rule of law. As administrators of the legislative process, a Clerk's purpose is to ensure that these basic principles are upheld throughout the process of governing. While other employees and elected officials must comply with democratic procedural requirements, the Clerk is accountable for the legislative procedures including maintaining open and fair processes for citizen access to information and the public record. The Clerk also helps to clarify procedures and processes in dialogues that continually occur between administration, the Council, and the public. As such, the Clerk is responsible for the following:

* The Clerk is the Election Official and performs those duties required by state statute.
* Maintains a true and accurate record of all business transactions by the Council and all other records that pertains to the business of the Town or that Council directs.
* Serves as the Records Manager.
* Issues all licenses and permits that may be prescribed by State Statute, Town Ordinance, or the Town Code.
* Provides administrative support to the Mayor and Council.
* Prepares all agendas and agenda packets.
* Updates Clerk's Office web page with current information and meeting audio.
* CDBG Program Management
* Provides receptionist and IT services for the Administrative offices.

Department Staffing:

Town Clerk (1)
Deputy Town Clerk (1)
Administrative Assistant (0.90)
Transcriptionist (contract)

Accomplishments for the Fiscal Year 2009/2010:

1. Completed the Special Events Permitting Process and Handbook to centralize and streamline permitting.
2. Implemented energy conservation measures and reduced use of paper.
3. Met customer service objectives through continuous improvement strategies and streamlining the complaint process.
4. Completed the Public Participation Process and the SSP and CDBG applications (see CDBG Fund).
5. Clerk attended training to recertify as a State of Arizona Certified Election Official in addition to the League's Municipal Certification.
6. All Clerk's Office staff attended CPR and AED training and are now certified on both.
7. Sharon McCormick received her Municipal Election Officer certification.

Performance Objectives for Fiscal Year 2010/2011:

1. Complete the 2011 Election Cycle. This task consumes the majority of 8 months of staff time.
2. Focus on service delivery while monitoring the budget.
3. Improve accessibility and ease of use on Clerk's web page.
4. Complete the Agenda Handbook and train relative Town staff.
5. Update Records Management Manual and train all Town staff.
6. Continue to move towards digitizing records as budget allows.
7. Begin the CDBG projects, as approved by Council.

Significant Expenditure Changes:

* Business License revenue (01-40-12-4120) has been reduced due to a 50% reduction in the Business License Fee.
* Election (7580) expenditure increase due to the 2011 Election Cycle.

Department Statistics for the Fiscal Year 2009/2010:

* Business Licenses on File - 602
* Information/Customer Service Requests - 217
* Formal Citizen Complaints - 2
* Zoning Complaints Processed - 55
* New Resolutions Processed - 32
* New Ordinances Processed - 9
* Special Event Permits Processed - 4
* Liquor License Permits Processed - 18
* Council Meetings (July 1, 2009 - April 2010)
  - Regular Sessions - 24
  - Special Sessions - 24
  - Work Sessions - 10
  - Executive Sessions - 16
  - Amended Agendas/Additional Info Packets - 26

Town Clerk
Fund 01-20-12

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	166,706	163,155	163,155	163,155	157,547	149,670	149,670	-8.27%
6001	Overtime	2,296	1,500	1,500	1,492	0	0	0	-100.00%
6010	FICA	9,937	10,209	10,209	10,209	9,768	9,280	9,280	-9.10%
6011	Medicare	2,418	2,387	2,387	2,387	2,284	2,170	2,170	-9.08%
6012	Retirement	14,222	14,351	14,351	14,351	15,516	13,621	13,621	-5.09%
6013	Unemployment Insurance	289	274	274	274	295	295	295	7.61%
6014	Workman's Compensation	565	359	359	359	387	368	368	2.43%
6020	Health, Dental, Life & STD Insurance	17,269	17,909	17,909	17,909	18,564	18,564	18,564	3.66%
	Total Salary Expenditures	**$ 213,702**	**$ 210,143**	**$ 210,144**	**$ 210,136**	**$ 204,362**	**$ 193,967**	**$ 193,967**	**-7.70%**
	Operating Expenditures								
7010	Training	1,584	1,500	1,125	0	1,000	1,000	1,000	-11.11%
7015	Travel	1,038	1,000	750	500	500	500	500	-33.33%
7030	Office Supplies	1,664	2,000	1,500	800	1,000	1,000	1,000	-33.33%
7035	Subscriptions/Memberships	685	1,000	750	550	550	550	550	-26.67%
7037	Printing	168	0	0	0	0	0	0	0.00%
7038	Advertising	3,636	4,000	4,000	1,500	3,000	3,000	3,000	-25.00%
7039	Postage	0	1,313	1,313	0	0	1,313	1,313	0.00%
7040	Computer Services/Software	499	1,000	1,000	600	1,000	1,000	1,000	0.00%
7055	Fuel/Oil/Lube	63	100	100	0	0	0	0	-100.00%
7060	Electric	1,902	2,000	2,000	1,700	1,800	1,800	1,800	-10.00%
7061	Gas/Propane	286	400	400	460	500	500	500	25.00%
7062	Water	464	200	440	415	415	415	415	-5.68%
7063	Sewer	460	500	500	459	500	500	500	0.00%
7064	Waste Removal	186	140	140	140	140	140	140	0.00%
7067	Pest Control	45	50	50	50	50	50	50	0.00%
7110	Legal Services	4,836	5,000	3,508	1,200	4,000	4,000	4,000	14.03%
7580	Election (3)	15,921	1	1	0	25,000	27,000	27,000	2699900.00%
7581	Recording Fees	4	50	52	50	50	50	50	-3.85%
	Total Operating Expenditures	**$ 33,440**	**$ 20,254**	**$ 17,629**	**$ 8,424**	**$ 39,505**	**$ 42,818**	**$ 42,818**	**142.88%**
	Equipment/Capital Expenditures								
8000	Office Equipment/Furniture	0	0	0	0	0	0	0	0.00%
8010	Computer Equipment	0	0	0	0	0	0	0	0.00%
	Total Equipment/Capital Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0**
	Total Expenditures	**$ 247,142**	**$ 230,398**	**$ 227,773**	**$ 218,560**	**$ 243,867**	**$ 236,785**	**$ 236,785**	**3.96%**

Revenues

	Town Clerk Revenues								
40-12-4100	Copies	949	20	20	0	10	10	10	-50.00%
40-12-4120	Business License	23,030	20,000	20,000	16,000	16,000	16,000	16,000	-20.00%
40-12-4121	Liquor License	250	200	200	950	200	200	200	0.00%
40-12-4141	Special Event Permit Fee	0	500	500	1,425	750	750	750	50.00%
	Total Departmental Revenues	**$ 24,229**	**$ 20,720**	**$ 20,720**	**$ 18,375**	**$ 16,960**	**$ 16,960**	**$ 16,960**	**-18.15%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ (222,913)**	**$ (209,678)**	**$ (207,053)**	**$ (200,185)**	**$ (226,907)**	**$ (219,825)**	**$ (219,825)**	**6.17%**

Finance Department

Our Mission

The Town of Camp Verde Finance Department's mission is to administer the Town of Camp Verde's financial affairs in a manner which comports with all Governmental Accounting and Auditing Standards; and to provide a broad array of financial services to the departments which make up the Town of Camp Verde's service delivery system in the areas of accounting, budget development and execution, financial reporting and management, and payroll processing.

Department Duties/Description

The Finance Department is responsible for all financial aspects of the Town. Some of these services include:

* Creating and monitoring the budget.
* Creating monthly financial reports to monitor department's compliance with the budget.
* Maintaining the Town's bank accounts and investments.
* Accounts Payable
* Payroll
* Assisting the auditing firm with the Town's annual financial audit.
* Many other financial type duties.

The Finance Department exists to manage the funds provided to the Town through services provided and tax payer dollars.

Department Staffing:

Finance Director (1) currently vacant
Senior Accountant (1)
Accountant (0.75)
Finance Clerk (0.50)

Accomplishments for the Fiscal Year 2009/2010:

1. Completed the Town's first CAFR (Comprehensive Annual Financial Report) and submitted said report to the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting program.
2. Provided financial updates to Council and departments.
3. Established a Whistleblower Hotline for confidential reporting of fraudulent activities.
4. Developed and implemented a Fraud Policy.
5. Coordinated mandatory Ethics Trainings for employees in connection with the adoption of the Fraud Policy. This task will be coordinated by Human Resources in the subsequent fiscal years.
6. Made revisions to the Town's Financial Policies to implement GASB 54 fund balance reporting requirements.
7. Continued to streamline the Town's budget process with an eye towards improving accountability and transparency.
8. Informed Council and departments of the 2009-2010 budget shortfalls, took corrective action to mitigate the deficiencies and kept Council and departments informed of the Town's financial position for the 2009-2010 fiscal year.
9. Continued to pursue professional growth and development opportunities in the fields of accounting and finance.
10. Re-allocated a full time Court Clerk to assist the Finance Department 20 hours per week. This employee will help alleviate problems with segregation of duties and allow for increased productivity in the department. This allocation will cease on June 30, 2010 due to the retirement of a full time Court Clerk and the need for this position to resume full time at the Court. Finance will evaluate other Town employees for the possibility of re-allocation or request from Council approval to hire a new employee.

Performance Objectives for Fiscal Year 2010/2011:

1. To oversee the compilation of the Town's 2010-2011 budget document.
2. Insure that the execution of the Town's 2010-2011 budget comports with the vision of the Town Council.
3. To acquire and implement a state of the art financial software system.
4. To complete the 2009-2010 audit of the Town's Comprehensive Annual Financial Report.
5. Submit the Town's Comprehensive Annual Financial Report to the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting program.
6. Continue the improvements to the budget process and budget document with the objective of submitting the Town's budget document to the Government Finance Officers Association's Distinguished Budget Presentation Award Program.
7. Update the Financial Operations Guide upon implementation of the new financial software system.
8. Continue training and professional development.
9. Ladder the Town's monies in approved investments in order to increase the interest earnings received by the Town.

Significant Expenditure Changes:

* Increase in salary related items in anticipation of hiring a Finance Director as well as a part time Finance Clerk. If another Town employee can be allocated part time to the Finance Clerk position from another Town department, the salary related amount for this position will be unnecessary.

Fiscal Notes

* Upon departure of the Finance Director, the Town contracted with an outside CPA firm to provide consulting services for duties normally provided by the Finance Director as well as assistance in the preparation of the financial statements for audit. Staff feels that this agreement has served the Town very well. Due to the continued economic difficulties of the Town, rather than hiring a full-time Finance Director, Staff recommends continuing to utilize an outside CPA firm to provide financial consulting services. This option is beneficial to the Town in that the Town receives the services needed and incurs a decreased amount of overall expenditures. The appropriation for this contract is included in the Consulting Services (7100) in the amount of $50,000.
* Consulting Services (7100) also contains $19,400 for the Sales Tax Auditing Program and $2,073 for the Whistleblower Hotline services.
* Contract Labor/Services (7120) consists of $30,000 budgeted for the annual audit of the Town's Comprehensive Annual Financial Report (CAFR).

Finance Department
Fund 01-20-13

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	78,324	114,554	118,601	87,291	165,898	179,142	179,142	51.05%
6001	Overtime	221	250	250	0	0	0	0	-100.00%
6010	FICA	4,857	7,118	7,369	5,412	10,286	11,107	11,107	50.72%
6011	Medicare	1,136	1,665	1,724	1,266	2,406	2,598	2,598	50.70%
6012	Retirement	7,125	10,792	11,172	8,249	16,341	17,645	17,645	57.94%
6013	Unemployment Insurance	140	151	151	120	246	246	246	62.72%
6014	Workman's Compensation	274	251	259	191	408	440	440	69.67%
6020	Health, Dental, Life & STD Insurance	9,558	13,133	13,879	11,030	20,805	20,805	20,805	49.90%
	Total Salary Expenditures	**$ 101,634**	**$ 147,914**	**$ 153,406**	**$ 113,559**	**$ 216,388**	**$ 231,983**	**$ 231,983**	**51.22%**
	Operating Expenditures								
7010	Training	5,722	1,000	2,720	2,720	1,000	1,000	1,000	-63.24%
7015	Travel	1,080	1,000	500	473	500	500	500	0.00%
7030	Office Supplies	1,684	2,000	2,000	1,500	2,000	2,000	2,000	0.00%
7035	Subscriptions/Memberships	164	200	620	620	805	805	805	29.84%
7036	Books/Tapes/Publications	764	100	100	14	100	100	100	0.00%
7037	Printing	2,275	1,500	992	971	1,500	1,500	1,500	51.21%
7038	Advertising	4,183	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
7039	Postage	0	963	960	960	960	960	960	0.00%
7040	Computer Services/Software	45	2,000	2,307	2,184	2,200	2,200	2,200	-4.64%
7060	Electric	609	600	600	600	600	600	600	0.00%
7061	Gas/Propane	45	75	140	171	180	180	180	28.57%
7062	Water	202	100	280	260	200	200	200	-28.57%
7063	Sewer	81	100	100	89	90	90	90	-10.00%
7064	Waste Removal	47	50	50	48	50	50	50	0.00%
7065	Telephone	483	500	500	440	450	450	450	-10.00%
7067	Pest Control	8	15	15	9	10	10	10	-33.33%
7100	Consulting Services	89,113	65,073	75,600	75,600	71,473	71,473	71,473	-5.46%
7110	Legal Services	751	1,000	1,500	1,500	1,500	1,500	1,500	0.00%
7120	Contract Labor/Services	24,610	25,000	32,015	30,835	30,000	30,000	30,000	-6.29%
	Total Operating Expenditures	**$ 131,866**	**$ 104,276**	**$ 123,999**	**$ 121,994**	**$ 116,618**	**$ 116,618**	**$ 116,618**	**-5.95%**
	Equipment/Capital Expenditures								
8000	Office Equipment/Furniture	0	0	0	0	0	0	0	0.00%
8010	Computer Equipment	172	400	100	0	100	100	100	0.00%
8020	Equipment Lease	1,791	1,800	1,800	1,800	1,830	1,830	1,830	1.67%
	Total Equipment/Capital Expenditures	**$ 1,963**	**$ 2,200**	**$ 1,900**	**$ 1,800**	**$ 1,930**	**$ 1,930**	**$ 1,930**	**1.58%**
	Total Expenditures	**$ 235,463**	**$ 254,390**	**$ 279,305**	**$ 237,353**	**$ 334,936**	**$ 350,531**	**$ 350,531**	**25.50%**

Revenues

	Finance Revenues								
	N/A	0	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ (235,463)**	**$ (254,390)**	**$ (279,305)**	**$ (237,353)**	**$ (334,936)**	**$ (350,531)**	**$ (350,531)**	**25.50%**

Human Resources

Our Mission

The Town of Camp Verde's Human Resource Department's mission is to be a strategic partner in the development and accomplishment of the organization's objectives through training management, compensation management, and organizational development.

Department Duties/Description

The Human Resource Department is responsible for the overall administration of all human resource related functions to include: compensation issues, interpretation and development of personnel policies, staff development, the employment process which includes recruitment and retention as well as benefits administration.

Department Staffing:

Town Marshal/Human Resource Director (0.20)
Marshal's Department/Human Resources Administrative Assistant (0.20)

Accomplishments for the Fiscal Year 2009/2010:

1. Centralized all Town employees' training records.
2. Updated and obtained Council approval on revisions to the Town's Personnel Manual.
3. Established a Human Resources Office where the Human Resources Administrative Assistant is available to meet with employees away from the Marshal's Office facility.

Performance Objectives for Fiscal Year 2010/2011:

1. Continue to assist all departments with Human Resource issues.
2. Coordinate training on various topics for all employees.
3. Assist in recruiting and hiring a new Town Manager.

Significant Expenditure Changes:

* Increase in the Department Request for Training (7010) is due to requests from employees for educational reimbursements and the annual ethics training. These amounts are broken out as follows:
  Ethics training - $2,400
  Educational reimbursement requests - $24,660
  The Town Manager's Recommendation provides for a limit of $2,500 per employee for the FY2010-2011 for tuition reimbursements and $2,400 for the ethics training. Three (3) employees submitted requests to participate in the tuition reimbursement program in the FY2010-2011.
* Increase in Recruitment Expenses (7522) of $8,000 is requested for the recruitment expenses for a new Town Manager. The Town has contracted with the League of Arizona Cities and Towns for assistance in the recruitment of the Town Manager.

Fiscal Notes

* Advertising (7038) covers expenditures for advertising for open positions.
* Personnel (7520) covers expenditures for a Personnel Hearing Officer (if needed).
* Employee Safety Program (7521) covers expenditures for the Safety Committee to use for Town safety issues.
* Recruitment Expenses (7522) covers expenditures associated with recruiting and processing new and current employees and volunteers to include: fingerprinting, drug screening, DOT drug testing, polygraphs, psychological testing, and medicals.
* Employee Recognition Program (7523) covers expenditures for employee morale and recognition programs.

Human Resources
Fund 01-20-14

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	13,726	26,230	27,241	26,230	26,230	24,918	24,918	-8.53%
6010	FICA	851	1,626	1,626	1,626	1,626	1,545	1,545	-4.98%
6011	Medicare	199	380	380	380	380	361	361	-4.92%
6012	Retirement	1,297	2,466	2,562	2,466	2,584	2,454	2,454	-4.20%
6013	Unemployment Insurance	0	27	28	27	30	30	30	8.00%
6014	Workman's Compensation	548	547	547	547	614	584	584	6.72%
6020	Health, Dental, Life & STD Insurance	0	2,388	2,443	2,388	2,561	2,561	2,561	4.81%
	Total Salary Expenditures	**$ 16,621**	**$ 33,664**	**$ 34,827**	**$ 33,664**	**$ 34,026**	**$ 32,454**	**$ 32,454**	**-6.81%**
Operational Expenditures									
7010	Training	708	10,000	9,000	9,000	27,060	9,900	9,900	10.00%
7030	Office Supplies	43	500	500	500	500	500	500	0.00%
7038	Advertising	460	2,500	1,100	500	1,000	1,000	1,000	-9.09%
7110	Legal Services	1,948	3,000	1,837	250	2,500	2,500	2,500	36.09%
7520	Personnel	2,808	2,000	2,000	0	2,000	2,000	2,000	0.00%
7521	Employee Safety Program	0	500	500	0	500	500	500	0.00%
7522	Recruitment Expenses	820	3,500	3,500	2,000	11,000	11,000	11,000	214.29%
7523	Employee Recognition Program	0	1,000	1,000	500	500	500	500	-50.00%
	Total Operational Expenditures	**$ 6,786**	**$ 23,000**	**$ 19,437**	**$ 12,750**	**$ 45,060**	**$ 27,900**	**$ 27,900**	**43.54%**
Total Expenditures		**$ 23,408**	**$ 56,664**	**$ 54,264**	**$ 46,414**	**$ 79,086**	**$ 60,354**	**$ 60,354**	**11.22%**

Revenues

Human Resources Revenues									
	N/A	0	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
Net <Subsidy From>/Contribution To General Purpose Revenues		**$ (23,408)**	**$ (56,664)**	**$ (54,264)**	**$ (46,414)**	**$ (79,086)**	**$ (60,354)**	**$ (60,354)**	**11.22%**

Legal

Department Duties/Description

The Legal expense account is used to track the payments on the contract for the Town's Prosecution Contract for the Camp Verde Municipal Court, the costs associated with the Civil Hearing Officer, and litigation expenditures. The prosecution contract is not coded to the Camp Verde Municipal Court's budget as it is a conflict of interest for the Court to manage the prosecutor's contract.

Department Staffing:

Town Prosecutor (Contract)
Civil Hearing Officer

Fiscal Notes

* The Prosecution Contract (7120) covers the Town's Prosecuting Attorney for the Municipal Court.
* The Civil Hearing Officer provides services for the Community Development Department regarding issues of code non-compliance and discrepancies
* Legal Services (7110) of $50,000 were included to cover litigation expenses.

Legal

Fund 01-20-16

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	1,375	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
6010	FICA	85	62	62	62	62	62	62	0.00%
6011	Medicare	20	15	15	15	15	15	15	-3.33%
6013	Unemployment Insurance	13	10	10	10	11	11	11	8.00%
6014	Workman's Compensation	4	2	2	2	2	2	2	-4.45%
	Total Salary Expenditures	**$ 1,498**	**$ 1,088**	**$ 1,089**	**$ 1,089**	**$ 1,089**	**$ 1,089**	**$ 1,089**	**0.02%**
	Operational Expenditures								
7110	Legal Services - Litigation Expenses	0	0	67,627	75,000	50,000	50,000	50,000	-26.06%
7120	Prosecution Contract	65,076	71,000	71,000	71,000	71,000	71,000	71,000	0.00%
	Total Operation Expenditures	**$ 65,076**	**$ 71,000**	**$ 138,627**	**$ 146,000**	**$ 121,000**	**$ 121,000**	**$ 121,000**	**-12.72%**
	Total Expenditures	**$ 66,574**	**$ 72,088**	**$ 139,716**	**$ 147,089**	**$ 122,089**	**$ 122,089**	**$ 122,089**	**-12.62%**

Revenues

	Legal Revenues								
	N/A	0	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ (66,574)**	**$ (72,088)**	**$ (139,716)**	**$ (147,089)**	**$ (122,089)**	**$ (122,089)**	**$ (122,089)**	**-12.62%**

Non-Department Expenditures

Departmental Duties/Description

Non-Departmental Expenditures are those expenditures not allocated to any one Town department.

Significant Expenditure Changes:

* Consultant Services (7100) was previously used to fund the Technology Services Contract with Four-D LLC. This appropriation has been transferred to the newly created Information Technology Services budgetary unit (01-20-18).
* LTAF Cultural Expenses (7820) has been eliminated as the funds previously apportioned to municipalities from the Arizona Lottery have been permanently swept by the State of Arizona. These funds were previously used to fund cultural, educational, historical, recreational, or scientific facilities or programs.
* LTAF II Grant Match (7821) has been eliminated as the funds previously apportioned to municipalities from the Arizona Lottery have been permanently swept by the State of Arizona. These funds were previously used to fund the Transit Voucher Program.
* Organizational Donations (7900) has been eliminated due to the economic constraints that the Town is currently facing.
* Youth Count (7950) has been eliminated as a result of the closure of the Town's Teen Center. These funds were previously used to help fund the operations of the Teen Center.

Fiscal Notes

* Subscriptions/Memberships (7035) consists of $2,000 for NACOG's portion of the Rural Transportation Liaison and Economic Development Administration for the regional planning grant and $6,992 for the Town's annual dues to the League of Arizona Cities and Towns.
* Postage (7039) has been allocated out to the various Town departments as based on usage as recorded by the Town Clerk's Department.
* Utility Expenditures are for those buildings/services that are not allocable to any one department.
* Internet Wireless Access (7041) has been moved to the Information Technology Services departmental budget unit in the FY2010-2011.
* IT System Maintenance/Anti-Virus (7042) has been moved to the Information Technology Services departmental budget unit in the FY2010-2011.
* Consulting Services (7100) has been moved to the Information Technology Services departmental budget unit in the FY2010-2011.
* Camp Verde Visitors Center (7800) are monies transferred to the Camp Verde Chamber of Commerce for the operation of the Visitors Center.
* Tourism Marketing (7801) was previously monies for the match portion of the grant. Due to the cancellation of the grant program by the Arizona Office of Tourism, the grant matching funds are not required. The funds budgeted in the FY2010-2011 are to continue tourism marketing.
* Fort Verde State Park IGA (7810) provides for the monies pledged in the Intergovernmental Agreement (IGA) with Arizona State Parks Board to provide funding to maintain the operations of Fort Verde State Park from March 30, 2010 to March 20, 2011. The amount listed in the Manager's Recommendation column is for the period of July 1, 2010 through March 20, 2011. This provides for the current IGA that expires on March 20, 2011. The Council's Adoption amount shows an additional appropriation to continue the IGA through the remainder of the FY2010-2011.
* LTAF II Grant Match-Transit Voucher Program (7821) has been eliminated due to the cancellation of the funding program by the State of Arizona.
* Recycling (7840) is the monies allocated to fund the community recycling centers currently located in the front parking lot of the Outpost Mall Shopping Center and at the Camp Verde Heritage Pool.
* Emergency Services Agreement (7850) is an Inter-Governmental Agreement with Yavapai County for coordination of emergency services in the event of a large emergency.
* Camp Verde Sanitary District IGA Ground Lease (7860) provides for the annual lease payment of the 15 acres leased by the Town from the Camp Verde Sanitary District in accordance with the Intergovernmental Agreement (IGA).
* Stewards of Public Lands (7910) are monies allocated to assist the Stewards of Public Lands volunteer group with their public land clean-up projects for needed supplies, dump fees, etc.
* Verde Valley Senior Center (7930) are monies to help fund the Verde Valley Senior Center's operations including the Meals-On-Wheels program that services residents of Camp Verde.
* Water Adjudication (7940) is an appropriation for water right acquisition. Expenses would include items such as legal, hydrologist and engineer studies, etc.
* Yavapai County Water Advisory Committee (7960) is a committee of local communities and stakeholders committed to preserving sustainable water resources within Yavapai County by developing and enacting a total water management strategy. Monies provided to this committee are used to fund studies used in developing the management strategy.
* Yavapai County - Fort Verde State Park IGA Assistance (43-17-4350) are monies contributed by Yavapai County to assist the Town of Camp Verde in maintaining the operations of Fort Verde State Park. The Town of Camp Verde entered into an Intergovernmental Agreement (IGA) with Arizona State Parks Board to provide funding to maintain the operations of Fort Verde State Park from March 30, 2010 to March 20, 2011 as the park was scheduled for closure due to drastic budget cuts to the State Parks from the State of Arizona.

Non-Departmental
Fund 01-20-17

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
7032	Copier Paper	3,130	5,000	3,400	3,200	3,500	3,500	3,500	2.94%
7035	Subscriptions/Memberships	7,960	9,360	9,360	8,792	9,000	9,000	9,000	-3.85%
7038	Newspaper Town Page	2,928	0	0	0	0	0	0	0.00%
7039	Postage	10,463	12,515	12,515	8,000	12,000	12,000	12,000	-4.12%
7041	Internet Wireless Access	15,879	14,961	13,071	13,000	0	0	0	-100.00%
7042	IT System Maintenance/Anti-Virus	17,225	16,316	11,225	10,125	0	0	0	-100.00%
7050	Auto Repair/Maintenance	3,791	3,600	3,600	1,000	3,600	3,600	3,600	0.00%
7055	Fuel/Oil/Lube	223	300	300	100	200	200	200	-33.33%
7060	Electric	7,408	7,343	6,543	7,300	7,500	7,500	7,500	14.63%
7061	Gas/Propane	4,268	5,437	3,437	4,300	5,000	5,000	5,000	45.48%
7062	Water	3,842	1,166	1,336	1,500	1,500	1,500	1,500	12.28%
7063	Sewer	1,566	570	570	450	500	500	500	-12.28%
7064	Waste Removal	208	208	208	300	400	400	400	92.31%
7065	Telephone	11,285	10,188	11,788	12,400	12,800	12,800	12,800	8.59%
7067	Pest Control	884	804	909	910	950	950	950	4.51%
7068	Rio Verde Plaza Utility Expenses	416	0	0	0	0	0	0	0.00%
7100	Consultant Services	20,894	12,000	71,392	55,000	0	0	0	-100.00%
7110	Legal Services	11,364	0	37	0	0	0	0	0.00%
7200	Service Charges	444	10,000	11,400	10,000	10,000	10,000	10,000	-12.28%
7220	Liability Insurance	193,790	183,094	183,094	207,000	207,000	194,613	194,613	6.29%
7519	Equipment Maintenance-Office Equipment	64	1,000	1,000	500	1,000	1,000	1,000	0.00%
7573	Conference Room Supplies (P&R Building)	0	300	300	100	300	300	300	0.00%
7800	Camp Verde Visitors Center	70,000	70,000	70,000	70,000	70,000	70,000	55,000	-21.43%
7801	Tourism Marketing	19,912	35,000	28,658	28,658	35,000	0	25,000	-12.76%
7802	Camp Verde Visitors Center - Pest Control	0	300	300	300	300	300	300	0.00%
7810	Fort Verde State Historic Park IGA	0	0	60,250	60,250	78,750	78,750	105,000	74.27%
7821	LTAF II Grant Match-Transit Voucher Program	0	5,184	5,184	5,184	0	0	0	-100.00%
7840	Recycling	7,275	7,200	7,200	7,200	7,200	7,200	7,200	0.00%
7850	Emergency Services Agreement	3,969	4,500	4,500	4,500	4,500	4,000	4,000	-11.11%
7860	Camp Verde Sanitary District IGA Ground Lease	0	0	100	100	100	100	100	0.00%
7900	Organizational Donations	3,625	0	188	500	0	0	0	-100.00%
7910	Stewards of Public Lands	1,000	1,500	1,500	500	1,500	1,500	1,500	0.00%
7920	Natural Resources Committee	3,017	0	0	0	0	0	0	0.00%
7930	Verde Valley Senior Center	10,000	12,500	12,500	12,500	12,500	12,500	12,500	0.00%
7940	Water Adjudication	0	25,000	17,900	15,000	20,000	20,000	20,000	11.73%
7950	Youth Count	6,000	6,000	1,584	0	0	0	0	-100.00%
7960	Yavapai County Water Advisory Committee	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
	Total Operating Expenditures	**$ 452,829**	**$ 471,346**	**$ 565,349**	**$ 558,669**	**$ 515,100**	**$ 467,213**	**$ 503,463**	**-10.95%**
	Equipment/Capital Expenditures								
8020	Equipment Lease (copy machine)	12,613	14,000	9,613	14,000	14,000	14,000	14,000	45.64%
8020	Equipment Lease (postage meter)	0	1,128	1,128	1,128	1,128	1,128	1,128	0.00%
	Total Equipment/Capital Expenditures	**$ 12,613**	**$ 15,128**	**$ 10,741**	**$ 15,128**	**$ 15,128**	**$ 15,128**	**$ 15,128**	**40.84%**
	Total Expenditures	**$ 465,443**	**$ 486,474**	**$ 576,090**	**$ 573,797**	**$ 530,228**	**$ 482,341**	**$ 518,591**	**-9.98%**

Revenues

	Non-Departmental Revenues								
43-17-4350	Yavapai County - Fort Verde State Park IGA Assistance	0	0	30,000	30,000	0	0	30,000	0.00%
	Total Departmental Revenues	**$ -**	**$ -**	**$ 30,000**	**$ 30,000**	**$ -**	**$ -**	**$ 30,000**	**0.00%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ (465,443)**	**$ (486,474)**	**$ (546,090)**	**$ (543,797)**	**$ (530,228)**	**$ (482,341)**	**$ (488,591)**	**-10.53%**

Information Technology Services

Department Duties/Description

The Town of Camp Verde's Information Technology Services Department's exists to coordinate strategic plans for Town telecommunications and e-government; to assist Town employees in effective utilization of Town information and telecommunications technology; to design and implement tools that support Town goals; and to provide effective, economical, friendly, and courteous support to our customers in a timely manner.

Department Staffing:

Special Projects Director (0.05)
Administrative Assistant, shared position with Town Clerk's Office (0.10)
Assistant to the Town Manager (0.05)

Accomplishments for the Fiscal Year 2009/2010:

1. IT licensing current and up to date.
2. Established improved internet access, via Qwest T-1 line and DSL line, at a lower total monthly cost (reduced by 24%).
3. Computer hardware replacement plan initiated with 25 of the Town's computers replaced.
4. Microsoft Office 2007 installed on all Town computers so all employees are using the same software. This enables increased efficiency via shared work environment capabilities (e.g. calendars, contact lists, project tracking, etc.).
5. Design and establishment of new Town website.
6. Utilization of Town staff to reduce number of billable hours with IT consultant.

Performance Objectives for Fiscal Year 2010/2011:

1. Continue with computer hardware replacement plan by replacing 25 Town computers.
2. Improve shared work environment by setting up SharePoint and Communicator applications for improved communication and productivity.
3. Implement System Center, which will allow all computers to be updated automatically with security patches and system inventory management.
4. Develop, implement, and test a comprehensive Disaster Recovery Plan.
5. Utilize Town staff to reduce the number of billable hours with IT consultant.

Fiscal Notes

* Information Technology Services is a new department in the 2010-2011 fiscal year. Prior year expenditures were tracked in the Non-Departmental budgetary unit.
* Consulting Services (7100) was previously tracked in the Non-Departmental (01-20-17-7100) budget unit.
* Staff salary related expenditures are based on the amount of time that in-house staff members spend working on IT related tasks rather than utilizing the outside consultants.
* Software Reoccurring Fees (7042) consists of annual Symantec Anti-Virus and Microsoft Office Professional software maintenance fees.

Information Technology Services
Fund 01-20-18

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	0	0	0	0	9,723	9,237	9,237	9237.00%
6010	FICA	0	0	0	0	603	573	573	573.00%
6011	Medicare	0	0	0	0	141	134	134	134.00%
6012	Retirement	0	0	0	0	958	910	910	910.00%
6013	Unemployment Insurance	0	0	0	0	15	15	15	15.00%
6014	Workman's Compensation	0	0	0	0	24	23	23	23.00%
6020	Health, Dental, Life & STD Insurance	0	0	0	0	1,280	1,280	1,280	1280.00%
	Total Salary Expenditures	$ -	$ -	$ -	$ -	$ 12,743	$ 12,171	$ 12,171	12171.00%
	Operational Expenditures								
7041	Internet Wireless Access	0	0	0	0	8,400	8,400	8,400	8400.00%
7042	Software Reoccurring Fees	0	0	0	0	2,750	2,750	2,750	2750.00%
7100	Consulting Services	0	0	0	0	54,080	54,080	54,080	54080.00%
	Total Operation Expenditures	$ -	$ -	$ -	$ -	$ 65,230	$ 65,230	$ 65,230	65230.00%
	Total Expenditures	$ -	$ -	$ -	$ -	$ 77,973	$ 77,401	$ 77,401	77401.00%

Revenues

	Information Technology Services								
	N/A	0	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	Net <Subsidy From>/Contribution To General Purpose Revenues	$ -	$ -	$ -	$ -	$ (77,973)	$ (77,401)	$ (77,401)	-77401.00%

Maintenance

Our Mission

The Town of Camp Verde Maintenance Department maintains and preserves the Town of Camp Verde's facilities, parks, landscape and outdoor recreational facilities in a cost effective, safe and aesthetic manner for current residents, visitors and future generations. We strive to make your children's play environment as safe as possible by taking parks and playgrounds from reactive maintenance and repair, to proactive inspection, maintenance and repair.

Department Duties/Description

The Maintenance Department consists of six full time employees. It is the department's responsibility to maintain Town owned buildings, parks, Main Street landscape, pool and skate park. The Maintenance Department is responsible for the following:

* Maintain all Town owned buildings, which include, the Community Center, Rio Verde Plaza, old and new Marshal's Office, Library, Chamber of Commerce and all buildings located at our recreational sites.
* Maintain parks and landscape, which include mowing, weed eating, watering, fertilizing, tree trimming, blowing, re-seeding, litter control and spraying for weed control.
* Maintain Main Street landscaping and trash removal.
* Banners and flags on Main Street and at two banner locations.
* Supervise community service workers and adult probation.
* Make sure fire extinguishers are charged, in good working order and in proper locations at each Town facility.
* Assist with special events and programs.
* See that department vehicles and equipment are maintained on a regular basis.
* Pursue methods that enhance facility operations in terms of safety and energy efficiency.
* Maintain the Heritage Pool, which includes facility, chemicals and heating system.
* Ensure outdoor recreational facilities and parks are safe for the community.
* Meet the needs and requests of the citizens and staff in a professional manner.
* Maintain the recycle center and the Town's recycle bins.
* Work on the establishment of new park development.

Department Staffing:

Public Works Director/Engineer (0.10)
Maintenance Foreman (0.97)
Parks Lead Worker (0.99)
Maintenance Worker 1 (0.87)
Maintenance Worker 2 (0.97) * 2 vacant positions
Janitor 1 (0.99)
Janitor 2 (0.99)
Public Works Administrative Assistant (0.10)

Accomplishments for the Fiscal Year 2009/2010:

1. Completed stamped sidewalks on Town Grounds.
2. Installed sign for Rezzonico Park.
3. Installed new banner poles at intersection near Circle K.
4. Organized Maintenance Shop with shelves and cabinets.
5. Established mandatory Respiratory Protection and Asbestos Protection Programs.
6. Installed anchor system for all book shelves at the Library.
7. Established a new computer system server room including a new wall, A/C unit, and upgrading electrical.
8. Regular maintenance to buildings and structures to remove graffiti and vandalism damage.
9. Added a wireless antenna, light to flag pole, and sprinkler system at Marshal's Office facility.
10. Maintenance to ball field at Butler Park to create a new, safe, and playable infield.
11. Made repairs to roofs of Town owned buildings as well as repairs to gas and water lines at the 200 building.
12. Installed new sewer pipe and tie in from alley to Historical Society Room.
13. Completed Risk Management loss control work list.
14. Training Completed:
    Flagger Training
    Asbestos Training
    Blue Stake
    CPR, AED and First Aid
15. Fabricated and installed ADA compliant handrails.
16. Remodeled room to be used for Human Resources Office.
17. Welded, prepped, and painted the Heritage Pool slide.
18. Painted the Heritage Pool building.
19. Remodeled old "ceramics room" for file storage.
20. Moved all files from the basement to the new storage room.
21. Re-lamp light poles at Butler Park.
22. Replaced urinal in men's restroom at Butler Park.

Performance Objectives for Fiscal Year 2010/2011:

1. Coordinate with Yavapai-Apache Nation Human Resources to utilize youth workers to assist Maintenance with various projects.
2. Repair and remodel pump house.
3. Complete installation of bar-b-ques at Butler Park and Arturo Park.
4. Complete Town grounds sprinkler system, add plants to Main Street and Marshal's Office. This item is contingent on funds and time being available.

Significant Expenditure Changes:

* Increase in Building Maintenance (7510) of $20,000 for projects that staff recommends as well as items that Council has indicated should be completed. Projects and estimated costs include: HVAC maintenance contract ($7,412); energy upgrades to lighting in Gym and Library ($2,720); return air grill at Marshal's Office, this is a safety issue ($2,280); carpet cleaning ($1,470); re-route gas line behind 200 building ($640); spray Ramada with sealer and repair foam roof ($2,500); complete ADA sidewalks ($2,500); remaining funds are to cover tax, shipping, and price changes. If the projects listed cannot be funded as requested, staff is requesting Council to prioritize the list of projects to be completed.
* Addition of Chamber of Commerce Building-Maint Exps to track expenditures for the building. The building needs a termite treatment as well as rain gutters.

Fiscal Notes

* Training (7010) includes Locksmith training needed as only one person on staff can work on locks/keys as well as OSHA training for two (2) staff members as required and pool maintenance certification.
* Grounds Maintenance (7517) includes estimates for herbicide for Butler Park for invasive weeds as recommended by Yavapai Coop ($2,000); repair irrigation ditch pump motor ($256); and trees/shrubs for Main Street and Marshal's Office ($3,449).

Maintenance Department
Fund 01-20-20

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	187,652	191,169	191,169	189,468	195,768	185,979	185,979	-2.71%
6001	Overtime	2,315	2,200	2,200	263	400	400	400	-81.82%
6010	FICA	11,947	11,989	11,989	11,763	12,162	11,556	11,556	-3.62%
6011	Medicare	2,799	2,804	2,804	2,751	2,844	2,703	2,703	-3.62%
6012	Retirement	17,717	18,177	18,177	17,835	19,323	18,358	18,358	1.00%
6013	Unemployment Insurance	529	412	412	412	452	452	452	9.73%
6014	Workman's Compensation	11,000	7,817	7,817	7,311	8,542	8,116	8,116	3.82%
6020	Health, Dental, Life & STD Insurance	35,623	35,817	35,662	35,947	38,281	38,281	38,281	7.34%
	Total Salary Expenditures	**$ 269,583**	**$ 270,385**	**$ 270,230**	**$ 265,750**	**$ 277,772**	**$ 265,845**	**$ 265,845**	**-1.62%**
	Operational Expenditures								
7010	Training	1,830	1,000	1,000	670	1,800	1,800	1,800	80.00%
7015	Travel	1,337	500	500	200	500	500	500	0.00%
7020	Uniforms	2,356	2,500	2,500	2,500	2,500	2,500	2,500	0.00%
7030	Office Supplies	1,504	300	230	150	50	50	50	-78.26%
7050	Auto Repair/Maintenance	2,185	4,000	3,000	3,000	4,000	4,000	4,000	33.33%
7055	Fuel/Oil/Lube	3,642	8,000	6,000	3,206	4,000	4,000	4,000	-33.33%
7060	Electric	3,126	2,897	2,897	2,500	2,800	2,800	2,800	-3.35%
7061	Gas/Propane	197	475	690	950	650	650	650	-5.80%
7062	Water	985	524	904	1,088	750	750	750	-17.04%
7063	Sewer	352	182	352	435	350	350	350	-0.57%
7064	Waste Removal	218	189	239	260	200	200	200	-16.32%
7066	Cell Phone	1,276	1,500	1,500	1,075	1,000	1,000	1,000	-33.33%
7067	Pest Control	48	55	55	55	65	65	65	18.18%
7510	Building Maintenance	19,948	30,000	24,905	16,000	36,000	36,000	36,000	44.55%
7511	Rio Verde Plaza-Maint Exps	3,495	0	0	0	0	0	0	0.00%
7512	Safety Equipment	398	2,000	1,000	260	500	500	500	-50.00%
7513	OSHA Medical Supplies	1,070	3,000	2,000	1,130	1,800	1,800	1,800	-10.00%
7514	Graffiti Clean-Up	17	500	500	500	500	500	500	0.00%
7515	Fire Extinguishers	1,636	2,500	2,000	1,375	2,000	2,000	2,000	0.00%
7516	Park Equipment Maintenance	699	5,000	4,000	4,000	2,500	2,500	2,500	-37.50%
7517	Grounds Maintenance	1,558	14,000	10,000	5,100	8,000	8,000	8,000	-20.00%
7518	Fertilizer/Herbicides	3,561	6,000	6,000	3,300	6,000	6,000	6,000	0.00%
7519	Visitor's Center Building-Maint Exps	0	0	0	0	2,000	2,000	2,000	2000.00%
7530	Janitorial Supplies	7,765	10,000	8,000	6,650	8,000	8,000	8,000	0.00%
7531	Town Mats & Rugs	2,089	2,000	2,200	2,000	2,250	2,250	2,250	2.27%
	Total Operational Expenditures	**$ 61,290**	**$ 97,122**	**$ 80,472**	**$ 56,404**	**$ 88,215**	**$ 88,215**	**$ 88,215**	**9.62%**
	Equipment/Capital Expenditures								
8030	Maintenance Equipment	3,467	4,500	3,500	3,500	3,500	3,500	3,500	0.00%
8040	Structural	21,420	10,000	8,000	8,000	5,000	5,000	5,000	-37.50%
	Total Equipment/Capital Expenditures	**$ 24,887**	**$ 14,500**	**$ 11,500**	**$ 11,500**	**$ 8,500**	**$ 8,500**	**$ 8,500**	**-26.09%**
	Total Expenditures	**$ 355,760**	**$ 382,007**	**$ 362,202**	**$ 333,654**	**$ 374,487**	**$ 362,560**	**$ 362,560**	**0.10%**

Revenues

	Maintenance Department Revenues								
40-20-4700	Facilities Rentals	4,225	3,000	3,000	4,330	2,800	2,800	2,800	-6.67%
	Total Departmental Revenues	**$ 4,225**	**$ 3,000**	**$ 3,000**	**$ 4,330**	**$ 2,800**	**$ 2,800**	**$ 2,800**	**-6.67%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ (351,536)**	**$ (379,007)**	**$ (359,202)**	**$ (329,324)**	**$ (371,687)**	**$ (359,760)**	**$ (359,760)**	**0.16%**

Municipal Court

Our Mission

The Town of Camp Verde's Municipal Court's mission is to contribute to the quality of life in our community by fairly and impartially administering justice in the most effective, efficient, and professional manner possible.

Department Duties/Description

The Camp Verde Municipal Court is responsible for misdemeanor and civil traffic complaints filed by multiple law enforcement agencies for the matters occurring within the Town of Camp Verde's jurisdiction. The Court also provides protective orders. The Court also provides, to all individuals, equal access, professional and impartial treatment, and just resolution of all court matters.

The Municipal Court's duties include:

* Maintaining a complete docket from the time of filing through the time of purging of each filing.
* Calendaring matters to comply with Rules of Court and availability of the Judge.
* Preparation of monthly, quarterly, and annual reports to Council, Supreme Court, State Treasurer and Yavapai County Presiding Judge.
* Monitoring Judge's Orders in regards to monies owed, community restitution, probation, counseling, etc.
* Reconciling monies due from diversion programs, fines and fees, cash bonds, court bank account and disbursement of overpayments, victim restitution and bonds refunds.
* Internal monetary controls as per Supreme Courts Minimum Accounting Standards to include a Triennial Review.
* When new Legislation or new Rules of Court are updated, we are responsible for implementing these into court procedures and forms.
* Policy and procedures to insure all matters are processed timely, within authority of the law and consistent.
* Make the court accessible to the public.
* Protect victims rights.
* Presiding Judge sets and posts a Bond Schedule for the Court.

Department Staffing:

Magistrate (1)
Assistant Magistrates (2-PT)
Court Supervisor (1)
Court Clerks (3)

Accomplishments for the Fiscal Year 2009/2010:

1. Secured a Fill the Gap Grant to install and maintain audio/visual abilities to see in-custody defendants. The objective was to reduce security issues with transportation and securing defendant's held in custody appearing for court appearances.
2. Secured a second Fill the Gap Grant to pay for the maintenance and DSL line for same audio/visual equipment for the FY 2010-2011.
3. Transferred expenditures for the security system, digital recording maintenance, and legal research abilities from the Magistrate's Special Revenue Fund (05) while contributing to the Court Enhancement Account's fund balance.
4. Purchased a new HVAC unit with Court Enhancement Funds, as per court operations in ordinance. Without this funding, Maintenance would not be able to complete other scheduled projects in order to replace the Court's HVAC unit.

Performance Objectives for Fiscal Year 2010/2011:

1. Work on FARE Collections Disqualified back logs in the amount of $50,000 to improve collection amounts.
2. Utilize ACCURINT skip tracing to assist in finding current addresses to improve collection abilities.
3. Successfully complete Triennial audit review.
4. Order more defendants to pay back attorney fees, if qualified.

Significant Expenditure Changes:

* Salary related expenditures have been reduced due to the retirement of a Court Clerk and the position being held vacant.

Fiscal Notes

* Contract Labor/Services (7120) consists of $3,500 for the Court's annual financial audit and $500 for interpreters.

Department Statistics FY 2009-2010

During the Fiscal Year 2009-2010 from July 1, 2009 through March 31, 2010, the Municipal Court processed the following:

* Misdemeanor/FTA - 393
* DUI Filings - 62
* Serious Traffic - 13
* Criminal Traffic - 435
* Civil Traffic - 595
* Harassment Injunction - 16
* Order of Protection - 24

Municipal Court
Fund 01-20-30

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	211,349	253,525	243,376	245,151	203,565	196,206	196,206	-19.38%
6000	Salaries (Pro-Tem Judges)		10,000	10,000	9,999	10,000	10,000	10,000	0.00%
6010	FICA	12,872	16,339	16,088	15,819	13,241	12,785	12,785	-20.53%
6011	Medicare	3,010	3,821	3,762	3,700	3,097	2,990	2,990	-20.53%
6012	Retirement	18,960	23,831	23,451	23,044	20,051	19,326	19,326	-17.59%
6013	Unemployment Insurance	312	549	549	480	637	637	637	16.07%
6014	Workman's Compensation	548	448	440	412	408	394	394	-10.36%
6020	Health, Dental, Life & STD Insurance	18,038	29,848	29,102	29,803	25,606	25,606	25,606	-12.01%
	Total Salary Expenditures	**$ 265,090**	**$ 338,360**	**$ 326,767**	**$ 328,408**	**$ 276,605**	**$ 267,944**	**$ 267,944**	**-18.00%**
	Operational Expenditures								
7010	Training	776	2,000	1,000	1,000	800	800	800	-20.00%
7015	Travel	2,053	2,500	2,752	2,250	2,250	1,750	1,750	-36.41%
7030	Office Supplies	3,864	4,100	4,100	4,100	4,100	4,100	4,100	0.00%
7035	Subscriptions/Memberships	125	200	200	200	125	125	125	-37.50%
7036	Books/Tapes/Publications	920	1,000	1,075	1,075	1,075	1,075	1,075	0.00%
7037	Printing	672	1,000	500	500	300	300	300	-40.00%
7039	Postage	0	1,282	1,282	1,282	1,282	1,282	1,282	0.00%
7060	Electric	3,090	3,250	3,250	3,250	3,000	3,000	3,000	-7.69%
7061	Gas/Propane	455	365	515	482	482	482	482	-6.41%
7062	Water	868	193	861	765	765	765	765	-11.15%
7063	Sewer	751	607	737	695	695	695	695	-5.70%
7064	Waste Removal	295	205	255	216	216	216	216	-15.29%
7065	Telephone	0	480	183	17	183	183	183	0.27%
7067	Pest Control	72	80	80	80	80	80	80	0.00%
7120	Contract Labor/Services	5,957	4,500	500	17	4,000	4,000	4,000	700.00%
7210	Credit Card Processing Fees	2,384	2,000	2,450	2,169	2,500	2,500	2,500	2.04%
7555	Court Appointed Attorneys	32,548	28,500	26,500	22,000	22,000	22,000	22,000	-16.98%
7558	Jury Fees	187	200	250	200	200	200	200	-20.00%
7559	Recording System	534	0	0	0	0	0	0	0.00%
7570	Security System	311	0	0	0	0	0	0	0.00%
	Total Operational Expenditures	**$ 55,861**	**$ 52,462**	**$ 46,490**	**$ 40,298**	**$ 44,053**	**$ 43,553**	**$ 43,553**	**-6.32%**
	Equipment/Capital Expenditures								
8000	Office Equipment/Furniture	1,281	1,000	500	250	500	500	500	0.00%
8020	Equipment Lease	13,182	0	0	0	0	0	0	0.00%
	Total Equipment/Capital Expenditures	**$ 14,463**	**$ 1,000**	**$ 500**	**$ 250**	**$ 500**	**$ 500**	**$ 500**	**0.00%**
	Total Expenditures	**$ 335,414**	**$ 391,823**	**$ 373,757**	**$ 368,956**	**$ 321,158**	**$ 311,997**	**$ 311,997**	**-16.52%**

Revenues

	Municipal Court Revenues								
40-30-4130	Fines/Fees & Forfeitures	168,241	246,940	246,940	176,220	201,868	201,868	201,868	-18.25%
40-30-4310	Court Appt Attorney Reimb	17,213	21,605	21,605	12,315	12,315	12,315	12,315	-43.00%
40-30-4110	Credit Card Fees Collected	0	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**$ 185,454**	**$ 268,545**	**$ 268,545**	**$ 188,535**	**$ 214,183**	**$ 214,183**	**$ 214,183**	**-20.24%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ (149,960)**	**$ (123,278)**	**$ (105,212)**	**$ (180,421)**	**$ (106,975)**	**$ (97,814)**	**$ (97,814)**	**-7.03%**

Public Works Department

Our Mission

The Town of Camp Verde's Public Works Department's mission is to develop and maintain the Town's infrastructure of streets, storm water utilities, facilities and parks while supporting the economic growth of the Town. The Department provides effective street, facilities and parks maintenance, environmental services and project management for Town projects.

Department Duties/Description

The Public Works Department includes five divisions: Engineering, Streets, Storm Water, Facilities Maintenance and Janitorial, and Parks & Recreation Divisions. Future growth may increase the Department with the addition of a Utilities Division. The Public Works Director oversees Engineering, Storm Water, Streets, Facilities Maintenance and Janitorial, and Parks and Recreation. The Engineering Division works closely with Community Development to provide Plan and Engineering Design Review for public improvements and Town projects along with maintaining the Standards, Codes, and Ordinances to use as a guide for current and future development. It is anticipated that the design work for Finnie Flat Sidewalk Improvement Grant will be completed and ready to move to construction in 2011. This project is funded in part through an ADOT Transportation Enhancement Grant. Construction is being bid and supervised by ADOT in order to coordinate ADOT's project along HWY 260.

Department Staffing:

Public Works Director/Engineer (0.50)
Public Works Administrative Assistant (0.35)
Special Projects Coordinator (0.10)
Public Works Project Manager (0.10) - currently vacant

Accomplishments for the Fiscal Year 2009/2010:

1. Completed the Small Area Transportation Study.
2. Participated with regional technical and transportation planning organizations (NACOG and VVTPO).
3. Applied for and received an Energy Efficiency and Conservation Block Grant (EECBG) for the retrofit of nine (9) HVAC units on the Public Works building.
4. Completion of the Environmental Study and 30 percent Design Plans for the Finnie Flat Road Sidewalk Project.
5. Public Improvement Plan Review Fees adopted by Council.

Performance Objectives for Fiscal Year 2010/2011:

1. Fill the vacant Street Inspector position shared between Public Works and Streets with a Public Works Project Manager. This position will be technical in nature and provide assistance in several divisions within the Department including Streets, Storm Water, and Engineering.
2. Complete the Energy Efficiency and Conservation Block Grant (EECBG) retrofit project.
3. Complete the design work, obtain right-of-way, and work with ADOT to obtain bids for the Finnie Flat Road Sidewalk Project.
4. Continue participation in local and regional technical and transportation planning organizations (NACOG and VVTPO).
5. Work with Yavapai County to increase the Intergovernmental Agreement (IGA) funding for Cliffs Parkway/Finnie Flat Road Drainage Project.
6. Complete the removal of the old Marshals Office trailer and make the repairs to the Library Building.
7. Management of the Rio Verde Plaza remodel design and construction project.
8. Complete the purchase of the Industrial Drive property for a Public Works Yard or follow Council Direction for the relocation of the Public Works Yard to another location.
9. Continue to work with SRP and/or engineers to develop the Community Park water source and possible additional infrastructure.
10. Follow the direction of Council with respect to a possible Transit Study in order to determine the transit needs and the ability of Camp Verde to provide transit service.
11. Provide engineering support to Community Development.

Significant Expenditure Changes:

* The cancellation of LTAF and LTAF II revenues by the State of Arizona has resulted in reduced operating budgets that will adversely affect the ability to maintain our infrastructure and provide basic services that the citizens have come to expect and call for. Request that Council consider supplementing the HURF Fund with a percentage of sales tax revenue.
* Establishing a Public Works Yard will require a Capital Improvement Projects (CIP) request for any position that the Council takes on this project.

Fiscal Notes

* Consulting Services (7100) in the amount of $10,500 is requested to provide language and drawings for the Engineering and Construction Standards, Engineering Plan Review Fees, and the Adequate Public Improvement Ordinance. Also, to provide any engineering or other professional services that may be needed such as structural plan reviews, design work and specifications.
* Main Street Encroachments (8712) in the amount of $23,000 is requested to fulfill the requirements set forth in Ordinance 2002-A226 adopted by Council in 2003 which requires the Town to issue encroachment permits to fifteen (15) parcels that were effected in the Main Street Improvements Program. Portions of each parcel lay in the Town's right-of-way (ROW). Surveys of each parcel and recording fees will be incurred.
* Engineering Plan Review Fees (4140). The preparation of the Engineering Plan Review Fees includes researching other communities' plan review fees throughout the State. The Public Works Department has compiled all of the information and is currently reviewing the fees and adjusting them to be appropriate for Camp Verde. The other consideration prior to seeking Council approval for the fees is the ongoing preparation of the Engineering Construction Standards and an Adequate Public Improvements Ordinance. Because of the inter-relationship between these three documents (which all require Council approval and adoption), the Public Works Department plans to submit all three together for approval assuring that they work in concert with each other. The Public Works Department is scheduling to have all three documents ready for Council review by April 2010.
* The vacant Streets Inspector position provides the opportunity for the Town to replace this position with a Public Works Project Manager. This title change better defines the position objective which will be more technical in nature; providing much needed practical assistance in the HURF/Streets Division, professional and technical guidance for the Storm Water Division, and to a lesser extent, over flow plan reviews and inter-departmental support for the Engineering Division. This salary and related expenditures for this position are shared between the Public Works Department, Storm Water Management, and HURF/Streets.

Public Works/Engineer
Fund 01-20-40

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	62,814	82,607	90,232	88,818	63,379	60,210	60,210	-33.27%
6010	FICA	3,895	5,122	5,594	5,507	3,929	3,733	3,733	-33.27%
6011	Medicare	911	1,198	1,309	1,288	919	873	873	-33.30%
6012	Retirement	5,936	7,765	8,482	8,349	6,243	5,931	5,931	-30.08%
6013	Unemployment Insurance	67	1,009	1,009	350	79	79	79	-92.13%
6014	Workman's Compensation	1,556	1,153	1,153	771	914	868	868	-24.72%
6020	Health, Dental, Life & STD Insurance	4,235	7,910	8,962	8,970	6,722	6,722	6,722	-25.00%
	Total Salary Expenditures	**79,414**	**106,764**	**116,741**	**114,053**	**82,184**	**78,415**	**78,415**	**-32.83%**
	Operational Expenditures								
7010	Training	0	500	500	25	500	500	500	0.00%
7015	Travel	37	500	500	15	500	500	500	0.00%
7030	Office Supplies	546	700	700	700	700	700	700	0.00%
7035	Subscriptions/Memberships	89	400	400	350	400	400	400	0.00%
7036	Books/Tapes/Publications	274	250	50	150	250	250	250	400.00%
7037	Printing	100	200	200	150	200	200	200	0.00%
7040	Computer Services/Software	650	1,000	1,000	0	1,000	1,000	1,000	0.00%
7060	Electric	1,150	1,206	1,206	850	1,000	1,000	1,000	-17.08%
7061	Gas/Propane	75	200	300	300	300	300	300	0.00%
7062	Water	319	250	450	350	350	350	350	-22.22%
7063	Sewer	135	140	140	140	140	140	140	0.00%
7064	Waste Removal	78	90	90	85	90	90	90	0.00%
7065	Telephone	0	480	80	0	80	80	80	0.00%
7067	Pest Control	13	21	21	20	20	20	20	-4.76%
7100	Consulting Services	3,859	20,000	10,780	6,250	10,500	10,500	9,500	-11.87%
7110	Legal Services	682	2,500	2,000	750	2,000	2,000	2,000	0.00%
7590	County Flood Control Items	54,619	0	0	0	0	0	0	0.00%
	Total Operational Expenditures	**62,627**	**28,437**	**18,417**	**10,135**	**18,030**	**18,030**	**17,030**	**-7.53%**
	Equipment/Capital Expenditures								
8000	Office Equipment/Furniture	108	250	150	0	250	250	250	66.67%
8010	Computer Equipment	500	1,500	1,000	600	1,000	1,000	1,000	0.00%
8712	Main Street Surveys & Encroachment Easements	0	25,000	25,000	0	23,000	23,000	23,000	-8.00%
	Total Equipment/Capital Expenditures	**608**	**26,750**	**26,150**	**600**	**24,250**	**24,250**	**24,250**	**-7.27%**
	Total Expenditures	**142,649**	**161,951**	**161,308**	**124,788**	**124,464**	**120,695**	**119,695**	**-25.80%**

Revenues

	Public Works/Engineer Revenues								
40-40-4140	Engineer Plan Review Fees	852	0	0	0	0	0	0	0.00%
40-40-4320	County Flood Control Items Reimbursements	54,615	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**55,466**	-	-	-	-	-	-	**0.00%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ (87,182)**	**$ (161,951)**	**$ (161,308)**	**$ (124,788)**	**$ (124,464)**	**$ (120,695)**	**$ (119,695)**	**-25.80%**

Storm Water Management

Our Mission

The mission of the Storm Water Management Division is to provide environmental protection, minimize the impacts to public and private property due to flooding and to promote public health and safety through the implementation of storm water regulations, policies and engineering.

Department Duties/Description

The Storm Water Management Division is a division of the Public Works Department. It is the responsibility of Storm Water Management to ensure that the public and private facilities within the Town's corporate boundary are compliant with all applicable floodplain and storm water regulations, policies and design criteria. Storm Water Management works closely with Yavapai County Flood Control District to establish and maintain consistent policies and criteria that ensures the uniform construction of all drainage infrastructure within the Town of Camp Verde.

Department Staffing:

Public Works Director/Engineer (0.10)
Public Works Project Manager (0.10) - currently vacant
Streets Foreman (0.04)
Medium Equipment Operator 1 (0.04)
Medium Equipment Operator 2 (0.04)
Heavy Equipment Operator (vacant)
Special Projects Coordinator (0.10)

Accomplishments for the Fiscal Year 2009/2010:

1. Completed the design work for the Cliffs Parkway/Finnie Flats Road Drainage Project.
2. Maintenance of, including some upgrades to, drainage basins and storm water structures in the Town's right-of-ways.
3. Attendance of Northern Arizona Storm Water Pollution Alliance meetings in order to represent Camp Verde in matters of permitting and changes to ADEQ regulations.
4. Submitted the annual MS4 report to ADEQ and completed required street sweeping.
5. Continued support of the Stewards of Public Lands in clean-up events.

Performance Objectives for Fiscal Year 2010/2011:

1. Hire a Project Manager for Public Works. This new position will spend some time in Storm Water to further develop this division.
2. Work with Yavapai County Flood Control to obtain necessary additional funding to complete the Cliffs Drainage Project.
3. Work with Yavapai County Flood Control and FEMA to develop and establish flood plain records for new and existing structures.
4. Complete several minor drainage projects in critical neighborhood areas in Camp Verde.
5. Develop a master list of all Town owned storm water structures.
6. Develop a maintenance schedule for all Town owned storm water structures.

Significant Expenditure Changes:

*

Fiscal Notes

* The Town is requesting from Yavapai County to rollover $314,529.53 for the construction of the Cliffs Parkway/Finnie Flat Road Drainage work. The Town will also request additional funds from Yavapai County so that the entire drainage project may be completed.
* The Public Works Department requires that a crucial staffing position be filled. The person hired will fill important gaps in the Streets and Storm Water Divisions. While the new hire will initially and primarily be responsible for critical organization and technical work in the Streets Division, the position will also be devoting a portion of their time to the Storm Water Division and Engineering.
* In 1972, the Federal Clean Water Act was passed. As stewards of approximately 18.5 miles of the Verde River (listed as an impaired waterway) we can expect growing scrutiny from Federal and State agencies. Current staff has been cut so that there is only time for the most basic duties to maintain minimal responsibilities. There is not the time, the staff, nor the expertise to develop a functioning Storm Water Management Plan as mandated under the Clean Water Act. Street Crew time is required to maintain tasks specific to Storm Water construction and management. General Funds are critical to provide and cover these needs. The very minimal staff time is included in salary expenditures.
* Consulting Services (7100) in the amount of $1,440 is requested to provide engineering, hydrologic and other professional consulting services necessary to correct the Storm Water problems and maintain the infrastructure to meet regulatory requirements as well as the annual ADEQ report.
* Yavapai County Flood Control (7590 and 4320) are comprised of monies provided by Yavapai County for the first portion of the Cliffs Parkway Drainage Channel. This amount does not contain sufficient funds to fully mitigate the storm water/drainage flows in the Cliffs Subdivision, Outpost Mall, and Town Homes. Staff will be working with Yavapai County to increase the funding to complete the design. Funds from the grant may not be used to support departmental needs. All reimbursements must be for actual scoping, design, and construction of the channel.
* The vacant Streets Inspector position provides the opportunity for the Town to replace this position with a Public Works Project Manager. This title change better defines the position objective which will be more technical in nature; providing much needed practical assistance in the HURF/Streets Division, professional and technical guidance for the Storm Water Division, and to a lesser extent, over flow plan reviews and inter-departmental support for the Engineering Division. This salary and related expenditures for this position are shared between the Public Works Department, Storm Water Management, and HURF/Streets.

Storm Water Management
Fund 01-20-41

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	0	25,262	17,637	8,860	21,359	20,291	20,291	15.05%
6010	FICA	0	1,566	1,094	549	1,324	1,258	1,258	14.99%
6011	Medicare	0	366	255	128	310	294	294	15.38%
6012	Retirement	0	2,375	1,658	833	2,104	1,999	1,999	20.54%
6013	Unemployment Insurance	0	38	38	10	32	32	32	-16.44%
6014	Workman's Compensation	0	671	671	577	713	678	678	1.02%
6020	Health, Dental, Life & STD Insurance	0	3,343	2,291	1,253	2,689	2,689	2,689	17.36%
	Total Salary Expenditures	-	**33,621**	**23,644**	**12,211**	**28,530**	**27,240**	**27,240**	**15.21%**
	Operational Expenditures								
7010	Training	0	200	200	0	200	200	200	0.00%
7015	Travel	0	50	50	0	0	0	0	-100.00%
7030	Office Supplies	0	50	200	46	50	50	50	-75.00%
7035	Subscriptions/Memberships	0	100	100	0	100	100	100	0.00%
7036	Books/Tapes/Publications	0	100	100	0	100	100	100	0.00%
7037	Printing	0	200	200	0	150	150	150	-25.00%
7100	Consulting Services	0	1,500	1,350	0	1,400	1,400	1,400	3.70%
7110	Legal Services	0	500	500	0	500	500	500	0.00%
7590	Yavapai County Flood Control Items	0	373,874	373,874	46,380	314,530	314,530	314,530	-15.87%
	Total Operational Expenditures	-	**376,574**	**376,574**	**46,426**	**317,030**	**317,030**	**317,030**	**-15.81%**
	Equipment/Capital Expenditures								
8000	Office Equipment/Furniture	0	0	0	0	0	0	0	0.00%
8010	Computer Equipment	0	0	0	0	0	0	0	0.00%
	Total Equipment/Capital Expenditures	-	-	-	-	-	-	-	**0.00%**
	Total Expenditures	-	**410,195**	**400,218**	**58,637**	**345,560**	**344,270**	**344,270**	**-13.98%**

Revenues

	Storm Water Management Revenues								
43-41-4320	Yavapai County Flood Control - IGA	0	373,874	373,874	46,380	314,530	314,530	314,530	-15.87%
	Total Departmental Revenues	-	**373,874**	**373,874**	**46,380**	**314,530**	**314,530**	**314,530**	**-15.87%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	-	**(36,321)**	**(26,344)**	**(12,257)**	**(31,030)**	**(29,740)**	**(29,740)**	**12.89%**

Community Development

Our Mission

The Town of Camp Verde's Community Development Department strives to manage growth through planning, zoning and building services while providing professional, competent, and consistent service to the public in order to enhance the community and the lives of the residents while protecting our heritage and natural surroundings in a manner that will maintain a balance between the quality of life and the economic stability of the Town.

Department Duties/Description

The Community Development Department oversees and prepares department procedures for the development process within the Town of Camp Verde. This division of the Department performs the management activities and is the direct contact to the Town Council and Town Manager. This division provides for and facilitates the activities and functions of Planning & Zoning Commission and the Board of Adjustments for the public hearing process to include the following:

* Scheduling of Public Hearings once the applicant has made a complete submittal and received all staff approvals to be heard.
* Posting of all Public Hearings and sending out the 300 foot contact letters as required by State Law.
* Preparing all staff reports to the Council, Commission, and the Board of Adjustments.

Department Staffing:

Community Development Director (vacant)
Senior Planner/Acting Community Development Director (0.40)
Assistant Planner/Administrative Assistant (0.10)

Accomplishments for the Fiscal Year 2009/2010:

1. Participated in Management Team review of the following:
   * Prepared a comprehensive code issue matrix for the re-write consultants and participated in all ZORC-ZTAC and neighborhood meetings to provide technical input.
   * Developed innovative methods to reduce the Department's budgets to meet the fiscal year 2009-2010 budget shortfalls.
   * State Historic Preservation Office charrette program.
   * Participated with the Public Works Department in revising and simplifying the Design Review process.
   * Educate the public via public service announcements on air quality for fireplaces and woodstoves.
   * Continued education for Boards and Commissions on aspects of their responsibility.
2. As a part of developing innovative strategies to reduce the Department's budget, we have implemented basic cross training of Department employees. This covers certain aspects of each individual employee's responsibilities to insure good customer service during absences.
3. Intergovernmental Agreement with Yavapai County Building Department for Building Official services.
4. Meetings Attended (includes meetings with the public and other departments):
   * Acting Community Development Director - 92
   * Assistant Planner/Administrative Assistant - 53
5. Customer Service (includes the Planning & Zoning Department only):
   * Phone calls taken - 3,498
   * Customers assisted at the counter - 541
6. Acting Community Development Director also participated in the Zellner-California Hotwood mediation and the Montezuma Heights Airpark Use Permit conflict with violations.

Performance Objectives for Fiscal Year 2010/2011:

1. Management of Building Department, Current Planning, Long Range Planning, and Code Enforcement Divisions.
2. Continued participation in the ZORC and ZTAC code re-write.
3. Continued participation in the Development Review Team with Public Works.
4. Continue to provide educational presentations for the Planning & Zoning Commission, the Board of Adjustment and Appeals, with Mayor and Council participating. These presentations to the Boards and Commissions will cover responsibilities under the Planning & Zoning Ordinance.

Significant Expenditure Changes:

* If a Community Development Director is appointed during the fiscal year, an increase in salary related expenditures is probable. No amounts are budgeted at this time for a Community Development Director.

Fiscal Notes

* All utility expenditures for the following departments are included in the Community Development Department:

Community Development	Long Range Planning
Building Department	Code Enforcement
Current Planning	

Community Development
Fund 01-20-50

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
Expenditures									
6000	Salaries	179,934	18,361	60,053	60,452	24,933	23,686	23,686	-60.56%
6010	FICA	10,842	1,138	3,724	3,748	1,546	1,469	1,469	-60.56%
6011	Medicare	2,535	266	871	877	362	343	343	-60.57%
6012	Retirement	17,003	1,726	5,839	5,682	2,456	2,333	2,333	-60.04%
6013	Unemployment Insurance	214	82	68	76	38	38	38	-44.64%
6014	Workman's Compensation	1,832	66	456	432	293	279	279	-38.94%
6020	Health, Dental, Life & STD Insurance	20,587	7,163	6,856	6,859	3,201	3,201	3,201	-53.31%
	Total Salary Expenditures	**$ 232,948**	**$ 28,802**	**$ 77,866**	**$ 78,126**	**$ 32,828**	**$ 31,348**	**$ 31,348**	**-59.74%**
	Operational Expenditures								
7010	Training	350	200	0	0	500	500	500	500.00%
7015	Travel	306	200	0	0	200	200	200	200.00%
7030	Office Supplies	3,854	525	249	166	300	300	300	20.48%
7035	Subscriptions/Memberships	732	657	677	677	400	400	400	-40.92%
7036	Books/Tapes/Publications	292	25	0	0	0	0	0	0.00%
7037	Printing	184	25	15	15	50	50	50	50.00%
7038	Advertising	891	100	100	0	100	100	100	0.00%
7039	Postage	78	1,051	1,051	0	400	400	400	-61.94%
7040	Computer Services/Software	422	500	250	46	400	400	400	60.00%
7050	Auto Repair/Maintenance	1,306	1,000	300	48	400	400	400	33.33%
7055	Fuel/Oil/Lube	614	850	480	252	400	400	400	-16.67%
7060	Electric	1,407	1,399	1,799	1,836	1,835	1,835	1,835	2.00%
7061	Gas/Propane	202	265	300	357	360	360	360	20.00%
7062	Water	430	129	459	458	460	460	460	0.22%
7063	Sewer	325	79	474	530	530	530	530	11.81%
7064	Waste Removal	131	183	183	146	150	150	150	-18.03%
7066	Cell Phone	344	1	1	0	130	130	130	12900.00%
7067	Pest Control	32	50	50	43	50	50	50	0.00%
7100	Consulting Services	2,098	0	0	0	0	0	0	0.00%
7110	Legal Services	68,780	4,000	4,000	760	1,000	1,000	1,000	-75.00%
7300	Commission Expense	619	0	0	0	0	0	0	0.00%
7512	Safety Equipment	11	50	50	44	75	75	75	50.00%
7560	Maps/Cartography	82	25	0	0	50	50	50	50.00%
7561	General Plan	0	250	0	0	0	0	0	0.00%
7581	Recording Fees	38	0	0	0	0	0	0	0.00%
	Total Operational Expenditures	**$ 83,529**	**$ 11,564**	**$ 10,438**	**$ 5,378**	**$ 7,790**	**$ 7,790**	**$ 7,790**	**-25.37%**
	Equipment/Capital Expenditures								
8000	Office Equipment/Furniture	38	100	0	0	100	100	100	10000.00%
8010	Computer Equipment	0	1,000	0	1	500	500	500	50000.00%
8020	Equipment Lease	1,863	142	17	0	800	800	800	4605.88%
	Total Equipment/Capital Expenditures	**$ 1,901**	**$ 1,242**	**$ 17**	**$ 1**	**$ 1,400**	**$ 1,400**	**$ 1,400**	**8135.29%**
	Total Expenditures	**$ 318,377**	**$ 41,608**	**$ 88,321**	**$ 83,505**	**$ 42,018**	**$ 40,538**	**$ 40,538**	**-54.10%**
	Revenues								
	Community Development Revenues								
40-50-4100	Copies	285	0	0	130	150	150	150	150.00%
40-50-4141	Permit Fees	13,100	0	0	0	0	0	0	0.00%
40-50-4142	Zoning Fines	5,552	0	0	0	0	0	0	0.00%
40-50-4144	Recording Fees	34	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**$ 18,971**	**$ -**	**$ -**	**$ 130**	**$ 150**	**$ 150**	**$ 150**	**150.00%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ (299,406)**	**$ (41,608)**	**$ (88,321)**	**$ (83,375)**	**$ (41,868)**	**$ (40,388)**	**$ (40,388)**	**-54.27%**

Building Department

Our Mission

The Town of Camp Verde's Building Department's mission is to provide the public with excellent customer service through our professionalism, dedication, and commitment to excellence. We are committed to providing our customers the most successful permitting experience possible before, during and after construction with expedient permit processing and inspection services.

Department Duties/Description

The Building Department is responsible for enforcing all building codes and other applicable codes adopted by the Town of Camp Verde and to establish the minimum requirement to safeguard the public health, safety and general welfare through means of egress facilities, strength, sanitation, adequate light and ventilation, energy conservation, and safety to life and property from fire and other hazards attributed to the built environment and to provide safety to firefighters and emergency responders during emergency operations. Duties include:

* Review, document, record and maintain the records of all permit submittals, inspection records and historical information.
* Provide plan review to ensure that the plans submitted are designed to meet the requirements of the adopted building codes.
* Provide inspections during each phase of construction, checking for structural strength, adequate sanitation and water, ventilation, stability, egress/ingress and safety from fire and other hazards.
* Provide monthly building information to the Department of Commerce, ASU Realty Studies Division and the Building Statistics Department.
* Research permit history for Realtors, lending companies and prospective property owners.
* Verify all contractors are licensed through the Arizona Registrar of Contractors (ROC) and that their license covers the scope of work to be performed.
* Provide information for the Office of Manufactured Housing yearly audit.
* Correspond with several departments and governmental agencies to obtain approvals of submitted documents for construction.

Department Staffing:

Community Development Director (vacant)
Senior Planner/Acting Community Development Director (0.10)
Chief Building Official (Contracted Service)
Building Inspector (0.70)
Administrative Assistant (0.97)

Accomplishments for the Fiscal Year 2009/2010:

1. Prepared documents/attended Council meetings for adoption of the 2006 International Codes, Technical Amendments and Administrative Building Code - August 2009.
2. Prepared documents/attended Council meeting for adoption of amended Building Fees - January 2010.
3. Training - CPR/AED Certification
4. Training - Fire Extinguisher Certification
5. Arizona Building Official Spring Institute Continuing Education Classes: Understanding Soils, Fire Stop Plan Review/Inspection, Solar and Wind Electrical Systems, Green Building Standard, Managing During Recession/Adaptive Reuse and Electrical Special Occupancies - April 2010.
6. Arizona Building Official Grand Canyon Chapter Secretary - Robert Foreman
7. Continued efforts to improve (daily, weekly, monthly, annual) reporting practices.
8. Continued monthly and quarterly reporting and collection/disbursement of Camp Verde Fire District Review Fees.
9. Continued efforts in updating permit information and procedures.
10. The following certifications were acquired by Building Inspector Robert Foreman: Building Code Official (2 certifications); Commercial Plumbing Inspector; Commercial Mechanical Inspector and Commercial Electrical Inspector.
11. Participation in Planning and Zoning Ordinance Re-Write.
12. Prepared 2010-2011 Building Budget for Adoption - Becky Oium.
13. Attended several Council/Staff meetings throughout the year regarding building issues/items on the agenda.

Performance Objectives for Fiscal Year 2010/2011:

1. Robert Foreman - Fire Inspector I and Fire Inspector II Certifications.
2. Becky Oium - Plans Examiner Certification
3. Continue Intergovernmental Agreement with Yavapai County for Building Department Services.
4. Continue Intergovernmental Agreement with Camp Verde Fire District for Fire Services.

Significant Expenditure Changes:

* Permit Fees (01-40-51-4141) and Building Permits (01-40-51-4143) are being combined in order to simplify the budget and reporting processes.

Fiscal Notes

* Consulting Services (7100) in the amount of $10,000 is requested to continue the IGA with Yavapai County to provide Building Official services to the Town of Camp Verde in lieu of hiring a full time Chief Building Official.

Department Statistics 2009/2010 (as of March 2010):

* Permits - 313
* Inspections - 946
* Plan Reviews - 147
* Phone Calls - 3,096
* Customers - 1,560

Building Department
Fund 01-20-51

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	69,189	60,661	69,064	66,321	65,177	61,918	61,918	-10.35%
6010	FICA	4,268	3,761	4,282	4,095	4,041	3,839	3,839	-10.35%
6011	Medicare	998	880	1,003	958	945	898	898	-10.45%
6012	Retirement	6,503	5,702	6,530	6,234	6,420	6,099	6,099	-6.61%
6013	Unemployment Insurance	122	110	139	103	134	134	134	-3.83%
6014	Workman's Compensation	839	304	450	308	488	464	464	3.12%
6020	Health, Dental, Life & STD Insurance	11,219	9,551	11,577	9,946	11,331	11,331	11,331	-2.13%
	Total Salary Expenditures	**$ 93,138**	**$ 80,969**	**$ 93,045**	**$ 87,965**	**$ 88,535**	**$ 84,682**	**$ 84,682**	**-8.99%**
	Operating Expenditures								
7010	Training	250	1,000	1,000	1,000	150	350	350	-65.00%
7015	Travel	8	100	100	100	50	100	100	0.00%
7030	Office Supplies	1,946	2,000	1,650	1,650	1,500	1,500	1,500	-9.09%
7035	Subscriptions/Memberships	99	250	250	250	250	250	250	0.00%
7036	Books/Tapes/Publications	100	250	1,559	883	250	250	250	-83.96%
7037	Printing	362	350	350	336	525	525	525	50.00%
7038	Advertising	150	50	52	52	50	50	50	-3.85%
7039	Postage	99	100	100	100	100	100	100	0.00%
7040	Computer Services/Software	0	500	500	0	500	0	0	-100.00%
7050	Auto Repair/Maintenance	978	1,000	1,070	1,000	1,000	1,000	1,000	-6.54%
7055	Fuel/Oil/Lube	1,088	2,400	1,900	1,200	1,500	1,500	1,500	-21.05%
7060	Electric	1,488	1,516	1,516	1,400	1,650	1,650	1,650	8.84%
7061	Gas/Propane	219	287	287	270	325	325	325	13.24%
7062	Water	333	140	325	295	350	350	350	7.69%
7063	Sewer	352	500	400	385	470	470	470	17.50%
7064	Waste Removal	142	198	113	105	126	126	126	11.50%
7066	Cell Phone	485	600	300	251	300	300	300	0.00%
7067	Pest Control	35	55	55	32	40	40	40	-27.27%
7100	Consulting Services	17,725	10,000	9,750	6,650	10,000	10,000	10,000	2.56%
7110	Legal Services	500	2,500	2,500	870	250	250	250	-90.00%
7210	Credit Card Processing Fees	1,202	1,250	1,000	715	1,000	1,000	1,000	0.00%
7512	Safety Equipment	0	50	50	44	50	50	50	0.00%
	Total Operating Expenditures	**$ 27,560**	**$ 25,096**	**$ 24,827**	**$ 17,588**	**$ 20,436**	**$ 20,186**	**$ 20,186**	**-18.69%**
	Equipment/Capital Expenditures								
8000	Office Equipment/Furniture	38	100	0	0	100	100	100	100.00%
8010	Computer Equipment	0	500	231	0	500	500	500	116.45%
8020	Equipment Lease	1,863	1,500	1,120	1,150	1,500	1,500	1,500	33.93%
	Total Equipment/Capital Expenditures	**$ 1,901**	**$ 2,100**	**$ 1,351**	**$ 1,150**	**$ 2,100**	**$ 2,100**	**$ 2,100**	**55.44%**
	Total Expenditures	**$ 122,600**	**$ 108,165**	**$ 119,223**	**$ 106,703**	**$ 111,071**	**$ 106,968**	**$ 106,968**	**-10.28%**

Revenues

	Building Department Revenues								
40-51-4110	Credit Card Fees Collected	0	0	0	0	0	0	0	0.00%
40-51-4140	Plan Review Fees	58,340	39,500	39,500	36,000	32,400	32,400	32,400	-17.97%
40-51-4141	Permit Fees	22,675	14,175	14,175	12,500	0	0	0	-100.00%
40-51-4143	Building Permits	120,391	72,900	72,900	56,925	62,500	62,500	62,500	-14.27%
	Total Departmental Revenues	**$ 201,407**	**$ 126,575**	**$ 126,575**	**$ 105,425**	**$ 94,900**	**$ 94,900**	**$ 94,900**	**-25.02%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ 78,807**	**$ 18,410**	**$ 7,352**	**$ (1,278)**	**$ (16,171)**	**$ (12,068)**	**$ (12,068)**	**-264.14%**

Current Planning

Our Mission

The Town of Camp Verde's Community Development Department strives to manage growth through planning, zoning and building services while providing professional, competent, and consistent service to the public in order to enhance the community and the lives of the residents while protecting our heritage and natural surroundings in a manner that will maintain a balance between the quality of life and the economic stability of the Town.

Department Duties/Description

The Current Planning division of the Community Development Department reviews and processes all new development proposals and applications, provides support to the Planning and Zoning Commission and the Design Review Board.

Department Staffing:

Community Development Director (vacant)
Senior Planner/Acting Community Development Director (0.20)
Assistant Planner/Administrative Assistant (0.85)

Accomplishments for the Fiscal Year 2009/2010:

1. Staff has processed the following applications:
   * Board of Adjustment and Appeal
   * Design Review/Appearance Standard Review
   * Minor Land Division
   * Non-Conforming Use Verification
   * General Plan Amendment
   * Use Permit
   * Zoning Map Change
2. Board meetings facilitated by Staff:
   * Design Review Board (1)
   * Planning and Zoning Commission (9)
   * Council Hears Planning and Zoning (4)
   * Board of Adjustment and Appeal (3)
3. Meetings attended:
   * Acting Community Development Director (17)
   * Assistant Planner/Administrative Assistant (17)
4. Training
   * CLE Training for Senior Planner/Acting Community Development Director
   * CPR
   * AED

Performance Objectives for Fiscal Year 2010/2011:

1. Provide customer service to the highest level possible with limited staff and conversion to a four day work week.

Significant Expenditure Changes:

*

Fiscal Notes

* Workman's Compensation calculations include 3.5 volunteers per month calculated at a $400 value per volunteer per month. This value is then multiplied by the rates set by the worker's compensation provider to find the actual premium paid. The volunteers include 50% of the Planning & Zoning Commission members.

Current Planning
Fund 01-20-52

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
Expenditures									
6000	Salaries	0	77,370	38,380	36,712	39,151	37,193	37,193	-3.09%
6010	FICA	0	4,797	2,496	2,276	2,427	2,306	2,306	-7.60%
6011	Medicare	0	1,122	600	532	568	539	539	-10.06%
6012	Retirement	0	7,273	3,822	3,451	3,856	3,664	3,664	-4.14%
6013	Unemployment Insurance	0	113	113	114	79	79	79	-30.01%
6014	Workman's Compensation	0	739	443	275	248	237	237	-46.47%
6020	Health, Dental, Life & STD Insurance	0	9,850	5,660	5,606	6,722	6,722	6,722	18.75%
	Total Salary Expenditures	**$ -**	**$ 101,264**	**$ 51,514**	**$ 48,966**	**$ 53,051**	**$ 50,740**	**$ 50,740**	**-1.50%**
	Operational Expenditures								
7010	Training	0	200	0	0	0	0	0	0.00%
7015	Travel	0	200	18	18	0	0	0	-100.00%
7030	Office Supplies	0	2,100	1,553	884	1,000	1,000	1,000	-35.61%
7035	Subscriptions/Memberships	0	0	0	0	0	0	0	0.00%
7036	Books/Tapes/Publications	0	100	38	38	0	0	0	-100.00%
7037	Printing	0	600	183	0	100	100	100	-45.36%
7038	Advertising	0	200	615	778	1,000	1,000	1,000	62.60%
7039	Postage	0	200	200	85	150	150	150	-25.00%
7040	Computer Services/Software	0	1,350	650	0	500	0	0	-100.00%
7100	Consulting Services	0	0	0	0	0	0	0	0.00%
7110	Legal Services	0	2,650	4,567	5,741	5,000	5,000	5,000	9.48%
7300	Commission Expense	0	700	79	0	0	0	0	-100.00%
7560	Maps/Cartography	0	150	25	0	25	25	25	0.00%
7581	Recording Fees	0	50	0	0	0	0	0	0.00%
	Total Operational Expenditures	**$ -**	**$ 8,500**	**$ 7,928**	**$ 7,544**	**$ 7,775**	**$ 7,275**	**$ 7,275**	**-8.24%**
	Equipment/Capital Expenditures								
8000	Office Equipment/Furniture	0	0	0	0	0	0	0	0.00%
8010	Computer Equipment	0	0	0	0	0	500	500	500.00%
8020	Equipment Lease	0	1,302	2,401	1,774	1,640	1,640	1,640	-31.70%
	Total Equipment/Capital Expenditures	**$ -**	**$ 1,302**	**$ 2,401**	**$ 1,774**	**$ 1,640**	**$ 2,140**	**$ 2,140**	**-10.87%**
	Total Expenditures	**$ -**	**$ 111,066**	**$ 61,843**	**$ 58,284**	**$ 62,466**	**$ 60,155**	**$ 60,155**	**-2.73%**
Revenues									
	Current Planning Revenues								
40-52-4141	Permit Fees	0	5,000	5,000	1,502	9,000	9,000	9,000	80.00%
40-52-4100	Copies	0	0	0	0	0	0	0	0.00%
40-52-4144	Recording Fees	0	50	50	0	0	0	0	-100.00%
	Total Departmental Revenues	**$ -**	**$ 5,050**	**$ 5,050**	**$ 1,502**	**$ 9,000**	**$ 9,000**	**$ 9,000**	**78.22%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ -**	**$ (106,016)**	**$ (56,793)**	**$ (56,782)**	**$ (53,466)**	**$ (51,155)**	**$ (51,155)**	**-9.93%**

Long Range Planning

Our Mission

The Town of Camp Verde's Community Development Department strives to manage growth through planning, zoning and building services while providing professional, competent, and consistent service to the public in order to enhance the community and the lives of the residents while protecting our heritage and natural surroundings in a manner that will maintain a balance between the quality of life and the economic stability of the Town.

Department Duties/Description

The Long Range Planning division of the Community Development Department coordinates, manages and updates the General Plan, Planning and Zoning Ordinances, and other related specific plans. This division also participates in regional planning activities with other agencies such as Yavapai County, ADOT, US Forest Service, local municipalities, and other State agencies.

Department Staffing:

Community Development Director (vacant)
Senior Planner/Acting Community Development Director (0.20)
Assistant Planner/Administrative Assistant (0.05)
Special Projects Director (0.95)
Special Projects Coordinator (0.15)

Accomplishments for the Fiscal Year 2009/2010:

1. Initiated comprehensive Planning & Zoning Ordinance Re-Write.
2. Meetings attended:
   Acting Community Development Director: three (3) Neighborhood meetings, two (2) Zoning Ordinance Technical Advisory Committee meetings.
   Special Projects Administrator: three (3) Neighborhood meetings, two (2) Zoning Ordinance Technical Advisory Committee meetings.
   Assistant Planner/Administrative Assistant: three (3) Neighborhood meetings, two (2) Zoning Ordinance Technical Advisory Committee meetings.
   Special Projects Coordinator: three (3) Neighborhood meetings, two (2) Zoning Ordinance Technical Advisory Committee meetings.

Performance Objectives for Fiscal Year 2010/2011:

1. Draft Planning & Zoning Ordinance completed by August 2010.
2. Take Draft Planning & Zoning Ordinance to public, Planning & Zoning Commission, and Council with input from ZORC and ZTAC.

Significant Expenditure Changes:

* Consulting Services (7100) decrease due to Planning & Zoning Ordinance Re-Write project scheduled completion.
* Legal Services (7110) increase due to legal review of Draft Planning & Zoning Ordinance.

Fiscal Notes

* Workman's Compensation calculations include 3.5 volunteers per month calculated at a $400 value per volunteer per month. This value is then multiplied by the rates set by the worker's compensation provider to find the actual premium paid. The volunteers include 50% of the Planning & Zoning Commission members.
* Consulting Services (7100) is to fund the remaining contract with Dava & Associates for the code revision project.

Long Range Planning
Fund 01-20-53

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	0	93,340	63,347	63,264	71,445	67,873	67,873	7.14%
6010	FICA	0	5,787	4,919	3,922	4,430	4,208	4,208	-14.46%
6011	Medicare	0	1,353	1,150	917	1,036	984	984	-14.43%
6012	Retirement	0	8,774	6,159	5,947	7,037	6,685	6,685	8.55%
6013	Unemployment Insurance	0	120	106	89	102	102	102	-3.97%
6014	Workman's Compensation	0	403	372	186	327	313	313	-16.06%
6020	Health, Dental, Life & STD Insurance	0	10,447	7,395	7,285	8,642	8,642	8,642	16.86%
	Total Salary Expenditures	**$ -**	**$ 120,224**	**$ 83,449**	**$ 81,610**	**$ 93,019**	**$ 88,807**	**$ 88,807**	**6.42%**
	Operational Expenditures								
7010	Training	0	800	800	590	500	500	500	-37.50%
7015	Travel	0	50	50	0	50	50	50	0.00%
7030	Office Supplies	0	175	175	225	200	200	200	14.29%
7035	Subscriptions/Memberships	0	0	0	0	350	350	350	350.00%
7036	Books/Tapes/Publications	0	300	300	0	0	0	0	-100.00%
7037	Printing	0	25	25	0	0	0	0	-100.00%
7038	Advertising	0	250	250	250	600	600	600	140.00%
7039	Postage	0	100	100	0	100	100	100	0.00%
7040	Computer Services/Software	0	925	925	767	720	720	720	-22.16%
7100	Consulting Services	0	0	120,000	120,000	50,000	50,000	50,000	-58.33%
7110	Legal Services	0	2,400	900	481	5,000	5,000	5,000	455.56%
7560	Maps/Cartography	0	125	125	0	0	0	0	-100.00%
7561	General Plan	0	500	500	0	500	500	500	0.00%
	Total Operational Expenditures	**$ -**	**$ 5,650**	**$ 124,150**	**$ 122,313**	**$ 58,020**	**$ 58,020**	**$ 58,020**	**-53.27%**
	Equipment/Capital Expenditures								
8000	Office Equipment/Furniture	0	25	25	0	0	0	0	-100.00%
8010	Computer Equipment	0	500	500	0	0	0	0	-100.00%
8020	Equipment Lease	0	722	262	0	0	0	0	-100.00%
	Total Equipment/Capital Expenditures	**$ -**	**$ 1,247**	**$ 787**	**$ -**	**$ -**	**$ -**	**$ -**	**-100.00%**
	Total Expenditures	**$ -**	**$ 127,121**	**$ 208,386**	**$ 203,923**	**$ 151,039**	**$ 146,827**	**$ 146,827**	**-29.54%**

Revenues

	Long Range Planning Revenues								
		0	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ -**	**$ (127,121)**	**$ (208,386)**	**$ (203,923)**	**$ (151,039)**	**$ (146,827)**	**$ (146,827)**	**-29.54%**

Code Enforcement

Our Mission

The Town of Camp Verde's Community Development Department strives to manage growth through planning, zoning, and building services while providing professional, competent, and consistent service to the public in order to enhance the community and the lives of the residents while protecting our heritage and natural surroundings in a manner that will maintain a balance between the quality of life and the economic stability of the Town.

Department Duties/Description

The Code Enforcement Division investigates and seeks compliance of Land Development Code violations; reviews Business and Liquor License applications, along with Special Event Permits; Zoning Clearances are conducted for all building permits both residential and commercial; research and document the Town's defense for any court challenges and provides expert testimony concerning zoning violations; and support of the Board of Adjustments.

Department Staffing:

Community Development Director (vacant)
Senior Planner/Acting Community Development Director (0.10)
Building Inspector/Acting Code Enforcement Officer (0.30)
Building Administrative Assistant (0.03)

Accomplishments for the Fiscal Year 2009/2010:

1. Conducted 196 site visits (14 Business License site visits).
2. Processed 72 complaints.
3. Issued 9 citations.
4. Testified at 9 hearings.
5. Completed 118 Zoning Clearances.
6. Reviewed 178 Business Licenses.
7. Sent out 18 Notices of Violations.
8. Closed 70 cases.
9. Meetings Attended: 269
   Attended one (1) Board of Adjustment and Appeals meeting
   Acting Community Development Director - 9
   Assistant Planner/Administrative Assistant - 9

Performance Objectives for Fiscal Year 2010/2011:

1. Continue to provide Code Enforcement based on submitted complaints by the citizens.
2. Participation in the Code Re-Write.

Significant Expenditure Changes:

*

Fiscal Notes

* Workman's Compensation calculations include 7 volunteers per month calculated at a $400 value per volunteer per month. This value is then multiplied by the rates set by the worker's compensation provider to find the actual premium paid. The volunteers include the Board of Adjustment members.

Code Enforcement
Fund 01-20-54

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	0	44,420	6,022	5,175	17,247	16,384	16,384	172.08%
6010	FICA	0	2,754	931	321	1,069	1,016	1,016	9.06%
6011	Medicare	0	644	217	75	250	238	238	9.43%
6012	Retirement	0	4,175	1,374	486	1,699	1,614	1,614	17.49%
6013	Unemployment Insurance	0	65	15	13	33	33	33	112.75%
6014	Workman's Compensation	0	372	180	114	287	290	290	60.82%
6020	Health, Dental, Life & STD Insurance	0	5,671	1,854	800	2,753	2,753	2,753	48.46%
	Total Salary Expenditures	**$ -**	**$ 58,101**	**$ 10,594**	**$ 6,984**	**$ 23,337**	**$ 22,327**	**$ 22,327**	**110.75%**
	Operational Expenditures								
7010	Training	0	100	0	0	0	0	0	0.00%
7015	Travel	0	50	0	0	0	0	0	0.00%
7030	Office Supplies	0	700	150	0	200	200	200	33.33%
7035	Subscriptions/Memberships	0	243	0	0	0	0	0	0.00%
7036	Books/Tapes/Publications	0	25	0	0	0	0	0	0.00%
7037	Printing	0	25	0	0	0	0	0	0.00%
7038	Advertising	0	50	50	0	50	50	50	0.00%
7039	Postage	0	600	600	400	500	500	500	-16.67%
7040	Computer Services/Software	0	50	25	0	0	0	0	-100.00%
7050	Auto Repair/Maintenance	0	500	300	301	400	400	400	33.33%
7055	Fuel/Oil/Lube	0	700	258	234	375	375	375	45.35%
7066	Cell Phone	0	600	241	120	200	200	200	-17.01%
7110	Legal Services	0	4,000	4,000	37	100	100	100	-97.50%
7300	Commission Expense	0	300	0	0	0	0	0	0.00%
	Total Operational Expenditures	**$ -**	**$ 7,943**	**$ 5,624**	**$ 1,092**	**$ 1,825**	**$ 1,825**	**$ 1,825**	**-67.55%**
	Equipment/Capital Expenditures								
8000	Office Equipment/Furniture	0	25	0	0	0	0	0	0.00%
8010	Computer Equipment	0	500	85	0	500	500	500	488.24%
8020	Equipment Lease	0	259	0	0	400	400	400	40000.00%
	Total Equipment/Capital Expenditures	**$ -**	**$ 784**	**$ 85**	**$ -**	**$ 900**	**$ 900**	**$ 900**	**958.82%**
	Total Expenditures	**$ -**	**$ 66,828**	**$ 16,303**	**$ 8,076**	**$ 26,062**	**$ 25,052**	**$ 25,052**	**53.67%**

Revenues

	Code Enforcement Revenues								
40-54-4141	Permit Fees	0	5,000	5,000	25	0	0	0	-100.00%
40-54-4142	Zoning Fines	0	1,500	1,500	1,975	2,000	2,000	2,000	33.33%
	Total Departmental Revenues	**$ -**	**$ 6,500**	**$ 6,500**	**$ 2,000**	**$ 2,000**	**$ 2,000**	**$ 2,000**	**-69.23%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ -**	**$ (60,328)**	**$ (9,803)**	**$ (6,076)**	**$ (24,062)**	**$ (23,052)**	**$ (23,052)**	**135.16%**

Marshal's Department

Our Mission

The Camp Verde Marshal's Office's mission is to serve the public by working in partnership with the community to protect life and property, prevent crimes, and solve problems.

Department Duties/Description

The Camp Verde Marshal's Office is responsible for providing law enforcement services to the citizens and visitors of the Town of Camp Verde; twenty-four hours a day, seven days a week. Some of the law enforcement services include operating an E911 communications center, establishing crime prevention programs, investigating crimes and traffic accidents, protecting life and property, enforcing federal, state, and local laws, upholding the constitutional rights of all persons and providing emergency management and animal control services. The department exists to serve the public and improve the quality of life for all citizens.

Department Staffing:

Town Marshal/Human Resource Director (0.80)
Lieutenant (1)
Sergeant (4)
Deputy (14) *4 vacant positions
School Resource Officer (.16) - 2 months not at school
Detective (1)
Dispatch Supervisor (1)
Dispatcher (6) *1 vacant position
Marshal's Department/Human Resources Admin Assistant (0.80)
Records Supervisor (1)
Records Clerk (1)

Accomplishments for the Fiscal Year 2009/2010:

1. Marshal's Office Volunteers (VIPS) contributed over 2,267 hours.
2. CVMO employees received 910 hours of training.
3. Conducted 11 narcotic related search warrants that resulted in 14 arrests.
4. Conducted an annual Safety Fair at Bashas.
5. Conducted an annual National Night Out event.

Performance Objectives for Fiscal Year 2010/2011:

1. Continue to be responsive to requests from citizens in matters dealing with crime and public safety.
2. Ensure all members of the Marshal's Office receive required training to maintain certifications and level of proficiency.
3. Continue to support the Marshal's Office Volunteer Program (VIPS).

Significant Expenditure Changes:

*

Fiscal Notes

* Workman's Compensation calculations include 27 volunteers per month calculated at a $400 value per volunteer per month. This value is then multiplied by the rates set by the worker's compensation provider to find the actual premium paid. The volunteers include the Volunteers in Police Services (VIPS) members.
* Expenditures for the officer assigned to PANT are budgeted in the Federal Grants Fund as they are reimbursable through the grant received by the City of Sedona.
* Expenditures for the officer assigned to School Resource Officer are budgeted in the State Grants Fund as they are reimbursable through the grant received by Camp Verde Unified School District. The School Resource Officer funding provides for ten (10) months of expenditures. The remaining two (2) months are funded through the Marshal's Department budgetary unit in the General Fund.
* Computer Services/Software (7040) includes the costs associated with maintaining the Records Management System and Computer Aided Dispatch "SPILLMAN" and the office computers.
* Patrol/Investigation Equipment/Supplies (7540) includes costs for drug test kits, crime scene supplies, evidence collection, flares, ammunition, batteries, intoxilyzer supplies, latex gloves, ballistic vests, etc.
* Equipment Lease (8020) is allocated for the lease of a copy machine.

Department Statistics FY 2009-2010

* Homicides - 0
* Sexual Assaults - 19
* Residential Burglary - 34
* Commercial Burglary - 22
* Thefts - 190
* Motor Vehicle Theft - 18
* Domestic Violence - 116
* DUI Arrests - 55
* Juvenile Arrests - 95
* Adult Arrests - 328
* Traffic Accidents - 185
* Citations Issued - 593

Marshal's Department
Fund 01-20-60

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	1,326,712	1,297,218	1,297,218	1,297,218	1,175,654	1,118,708	1,118,708	-13.76%
6001	Overtime	29,442	50,000	40,000	35,000	35,000	35,000	35,000	-12.50%
6002	Holiday Pay	54,419	60,000	58,468	45,000	12,000	12,000	12,000	-79.48%
6003	Uniform Allowances	24,120	20,700	20,700	20,700	20,400	18,300	18,300	-11.59%
6010	FICA	35,250	34,359	34,359	34,359	32,195	30,650	30,650	-10.80%
6011	Medicare	20,302	20,705	20,705	20,705	18,024	17,168	17,168	-17.08%
6012	Retirement	171,800	165,021	165,021	165,021	148,138	141,302	141,302	-14.37%
6013	Unemployment Insurance	2,060	1,893	2,143	1,893	2,313	2,238	2,238	4.42%
6014	Workman's Compensation	46,368	31,355	31,355	31,355	32,066	30,581	30,581	-2.47%
6020	Health, Dental, Life & STD Insurance	168,752	167,951	167,951	167,951	197,587	191,185	191,185	13.83%
	Total Salary Expenditures	**$ 1,879,225**	**$ 1,849,202**	**$ 1,837,920**	**$ 1,819,202**	**$ 1,673,378**	**$ 1,597,132**	**$ 1,597,132**	**-13.10%**
	Operational Expenditures								
7010	Training	7,764	8,000	8,000	3,500	8,000	8,000	8,000	0.00%
7015	Travel	5,719	6,000	6,000	3,000	6,000	6,000	6,000	0.00%
7020	Uniforms	631	2,400	2,400	2,000	2,400	2,400	2,400	0.00%
7030	Office Supplies	3,823	10,000	10,000	5,000	8,000	8,000	8,000	-20.00%
7035	Subscriptions/Memberships	730	740	740	740	740	740	740	0.00%
7036	Books/Tapes/Publications	564	800	800	500	800	800	800	0.00%
7037	Printing	348	3,000	3,000	2,500	2,500	2,500	2,500	-16.67%
7039	Postage	0	851	851	500	500	500	500	-41.25%
7040	Computer Services/Software	14,222	18,000	18,000	18,000	16,500	16,500	16,500	-8.33%
7050	Auto Repair/Maintenance	31,717	35,000	35,000	25,000	30,000	30,000	30,000	-14.29%
7055	Fuel/Oil/Lube	47,436	50,000	50,000	50,000	50,000	50,000	50,000	0.00%
7060	Electric	20,792	24,500	24,500	20,000	22,000	22,000	22,000	-10.20%
7061	Gas/Propane	3,252	4,500	4,500	2,000	3,500	3,500	3,500	-22.22%
7062	Water	2,950	2,700	2,700	2,700	2,700	2,700	2,700	0.00%
7063	Sewer	2,140	1,400	2,330	2,100	2,400	2,400	2,400	3.00%
7064	Waste Removal	1,004	1,600	1,600	1,600	1,600	1,600	1,600	0.00%
7065	Telephone	8,241	9,100	9,100	9,100	9,000	9,000	9,000	-1.10%
7066	Cell Phone	2,094	3,400	3,400	1,000	1,000	1,000	1,000	-70.59%
7067	Pest Control	297	315	315	315	315	315	315	0.00%
7110	Legal Services	592	3,000	2,473	1,000	3,000	3,000	3,000	21.31%
7519	Equipment Maint-Comp Repair/Replace/Maint	1,987	3,100	3,100	1,000	3,000	3,000	3,000	-3.23%
7540	Patrol/Investigation Equipment/Supplies	6,859	9,500	9,500	7,000	5,000	5,000	5,000	-47.37%
7541	Patrol/Investigation Equipment Maintenance	1,896	3,000	3,000	3,000	3,000	3,000	3,000	0.00%
7542	Communication Equipment/Supplies	326	500	637	525	500	500	500	-21.51%
7543	Communication Equipment Maintenance	3,782	3,000	3,000	1,000	2,000	2,000	2,000	-33.33%
7544	Repeater/Generator Maintenance	1,380	1,400	1,400	1,380	1,400	1,400	1,400	0.00%
7547	Crime Prevention	883	1,000	1,000	500	500	500	500	-50.00%
7548	Advocacy Center	2,646	2,700	2,700	2,646	2,700	2,700	2,700	0.00%
7549	Medical Supplies	628	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
7552	K-9 Vet/Supplies	1,022	1,500	1,500	1,500	1,000	1,000	1,000	-33.33%
	Total Operational Expenditures	**$ 175,727**	**$ 212,006**	**$ 212,546**	**$ 170,106**	**$ 191,055**	**$ 191,055**	**$ 191,055**	**-10.11%**
	Equipment/Capital Expenditures								
8020	Equipment Lease	3,235	3,650	3,865	3,782	3,950	3,950	3,950	2.20%
	Total Equipment/Capital Expenditures	**$ 3,235**	**$ 3,650**	**$ 3,865**	**$ 3,782**	**$ 3,950**	**$ 3,950**	**$ 3,950**	**2.20%**
	Total Expenditures	**$ 2,058,187**	**$ 2,064,858**	**$ 2,054,331**	**$ 1,993,090**	**$ 1,868,383**	**$ 1,792,137**	**$ 1,792,137**	**-12.76%**

Revenues

	Marshal's Department Revenues								
40-60-4100	CVMO - Reports	1,745	1,500	1,500	1,500	1,500	1,500	1,500	0.00%
40-60-4150	Fingerprinting	1,065	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
40-60-4400	Yavapai Apache Dispatch	34,185	70,000	70,000	70,000	71,750	71,750	71,750	2.50%
40-60-4800	CVMO Miscellaneous Revenues	709	1,000	1,000	1,000	1,000	1,000	1,000	0.00%
	Total Departmental Revenues	**$ 37,705**	**$ 73,500**	**$ 73,500**	**$ 73,500**	**$ 75,250**	**$ 75,250**	**$ 75,250**	**2.38%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ (2,020,482)**	**$ (1,991,358)**	**$ (1,980,831)**	**$ (1,919,590)**	**$ (1,793,133)**	**$ (1,716,887)**	**$ (1,716,887)**	**-13.32%**

Animal Control

Our Mission

The Camp Verde Animal Control's mission is to balance the health, public safety, and welfare needs of people and animals in our community; provide care for stray, abused, and impounded animals; and enforce state and local animal welfare laws.

Department Duties/Description

Animal Control is a division of the Camp Verde Marshal's Office. Animal Control's primary duties are to enforce Chapter 6 of the Camp Verde Town Code.

Department Staffing:

Animal Control Officer (2)

Accomplishments for the Fiscal Year 2009/2010:

1. Held five (5) rabies and dog license clinics.
2. Spay/neuter assistance fund helped 93 individuals with their animals.
3. Adopted out 124 animals and returned 103 to their owners.
4. Issued 1,275 dog licenses.

Performance Objectives for Fiscal Year 2010/2011:

1. Continue animal welfare programs such as the rabies clinics and spay/neuter clinics.
2. Continue communication with animal rescue groups and animal assistance groups to assist with adoptions.
3. Continue relationships with donation programs such as Wal-Mart that provide free dog and cat food.

Fiscal Notes

* Workman's Compensation calculations include 2 volunteers per month calculated at a $400 value per volunteer per month. This value is then multiplied by the rates set by the worker's compensation provider to find the actual premium paid.
* Animal Control Equipment/Supplies (7550) covers expenditures for bleach/cleaning supplies ($1,000), dog tags ($250), euthanasia ($450), syringes ($200), cat litter ($250), and dog/cat food ($500).

Animal Control
Fund 01-20-61

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
Expenditures									
6000	Salaries	62,823	65,366	65,366	65,366	65,366	62,098	62,098	-5.00%
6001	Overtime	967	2,000	700	500	1,000	1,000	1,000	42.86%
6002	Holiday Pay	1,226	1,200	2,862	2,862	1,000	1,000	1,000	-65.06%
6003	Uniform Allowances	1,350	1,800	1,800	1,800	1,800	1,800	1,800	0.00%
6010	FICA	4,097	4,363	4,363	4,363	4,288	4,086	4,086	-6.36%
6011	Medicare	958	1,020	1,020	1,020	1,003	956	956	-6.32%
6012	Retirement	6,144	6,445	6,445	6,445	6,636	6,314	6,314	-2.04%
6013	Unemployment Insurance	134	137	147	137	151	151	151	2.86%
6014	Workman's Compensation	1,667	1,154	1,154	1,154	1,240	1,181	1,181	2.33%
6020	Health, Dental, Life & STD Insurance	11,085	11,939	11,739	11,939	12,803	12,803	12,803	9.06%
	Total Salary Expenditures	**$ 90,453**	**$ 95,425**	**$ 95,596**	**$ 95,586**	**$ 95,287**	**$ 91,387**	**$ 91,387**	**-4.40%**
Operational Expenditures									
7010	Training	0	500	68	300	500	500	500	635.29%
7015	Travel	0	500	300	300	500	500	500	66.67%
7030	Office Supplies	29	500	500	250	250	250	250	-50.00%
7035	Subscriptions/Memberships	25	50	50	50	50	50	50	0.00%
7037	Printing	127	500	510	509	625	625	625	22.55%
7041	Internet Wireless Access	0	0	0	500	500	500	500	500.00%
7050	Auto Repair/Maintenance	0	500	500	0	500	500	500	0.00%
7055	Fuel/Oil/Lube	1,317	2,000	2,050	2,200	2,300	2,300	2,300	12.20%
7060	Electric	0	2,700	2,700	1,500	2,500	2,500	2,500	-7.41%
7061	Gas/Propane	0	1,700	1,815	1,700	1,700	1,700	1,700	-6.34%
7062	Water	0	600	155	0	0	0	0	-100.00%
7065	Telephone	477	500	500	400	500	500	500	0.00%
7110	Legal Services	0	1,000	1,000	500	1,000	1,000	1,000	0.00%
7550	Animal Control Equipment/Supplies	1,808	2,530	2,530	2,500	2,650	2,650	2,650	4.74%
7551	Animal Cremations	593	1,000	1,000	1,400	1,500	1,500	1,500	50.00%
7553	Animal Shelter Lease Payments	19,568	18,400	18,730	18,400	18,728	18,728	18,728	-0.01%
	Total Operational Expenditures	**$ 23,944**	**$ 32,980**	**$ 32,408**	**$ 30,509**	**$ 33,803**	**$ 33,803**	**$ 33,803**	**4.30%**
Equipment/Capital Expenditures									
8000	Office Equipment/Furniture	0	0	0	0	0	0	0	0.00%
8010	Computer Equipment	0	0	0	0	0	0	0	0.00%
8020	Equipment Lease	0	0	0	0	0	0	0	0.00%
	Total Equipment/Capital Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
Total Expenditures		**$ 114,397**	**$ 128,405**	**$ 128,004**	**$ 126,095**	**$ 129,090**	**$ 125,190**	**$ 125,190**	**-2.20%**
Revenues									
Animal Control Revenues									
40-61-4160	Dog Licenses	4,570	4,200	4,200	5,300	5,300	5,300	5,300	26.19%
40-61-4161	Impound Fees	2,905	3,000	3,000	3,100	3,200	3,200	3,200	6.67%
40-61-4162	Adoption Fees	1,808	2,000	2,000	2,300	2,650	2,650	2,650	32.50%
40-61-4163	Vaccination Fees (combine with Adoption)	68	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**$ 9,351**	**$ 9,200**	**$ 9,200**	**$ 10,700**	**$ 11,150**	**$ 11,150**	**$ 11,150**	**21.20%**
Net <Subsidy From>/Contribution To General Purpose Revenues		**$ (105,046)**	**$ (119,205)**	**$ (118,804)**	**$ (115,395)**	**$ (117,940)**	**$ (114,040)**	**$ (114,040)**	**-4.01%**

Camp Verde Community Library

Our Mission

The Town of Camp Verde Community Library strives to be the information center for the Camp Verde, Lake Montezuma and Rimrock areas. The Library will endeavor to provide a user-friendly place for people to gather and exchange ideas along with enabling people to access needed agencies and resources through community referrals. The Library also strives to be a cultural center for the community, reflecting the rich cultural diversity of the area.

Department Duties/Description

The Camp Verde Community Library is the information center for Camp Verde, Lake Montezuma, Rimrock and the surrounding areas. Information is available in many formats to our patrons in a friendly, non-discriminating, efficient atmosphere. The Library provides a user-friendly place for people to gather and exchange ideas. The Library also enables people to access agencies and resources through community referral. The Library also is a cultural center for the community, bringing in speakers, exhibits, and programs of interest as well as providing a collection of materials reflecting the rich cultural diversity of the area.

Department Staffing:

Director (0.65)
Librarian (1) *1 vacant position (0.75)
Library Assistants (1.13)
Special Program Instructors (2)

Accomplishments for the Fiscal Year 2009/2010:

1. Installed a WIFI hotspot at the Library that allows patrons with their own laptop computers to connect to the Internet.
2. Received approximately $29,000 in computer equipment and furniture from the Federal Stimulus Program through funding received by Yavapai County Library District.
3. Applied for a LSTA grant in the amount of $25,000 for computers to provide Library instruction and programs.

Performance Objectives for Fiscal Year 2010/2011:

1. Utilize the $29,000 in computer equipment and furniture received through Yavapai County Library District through the Federal Stimulus Program to increase the capacity for public access to computer resources.
2. Create and present Library instructional and promotional programs with the funding received through the LSTA grant (if awarded).
3. Explore and act on opportunities to improve the appearance and functionality of the current Library building.

Significant Expenditure Changes:

*

Fiscal Notes

* Workman's Compensation calculations include 27 volunteers per month calculated at a $400 value per volunteer per month. This value is then multiplied by the rates set by the worker's compensation provider to find the actual premium paid. The volunteers include 7 Library Commission members.
* Contract Labor/Services (7120) is used for courier services for inter-library loans and for the collection agency.
* Library Programs (7640) current consists of scrapbooking programs.
* Amazon.com Book Sales (4810) revenue line item is used to track book sales online.

Camp Verde Community Library
Fund 01-20-70

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	204,550	105,615	129,467	129,541	106,149	100,902	100,902	-22.06%
6001	Overtime	0	500	120	116	0	0	0	-100.00%
6010	FICA	12,661	6,579	7,140	8,039	6,581	6,256	6,256	-12.38%
6011	Medicare	2,961	1,539	1,674	1,880	1,539	1,463	1,463	-12.60%
6012	Retirement	18,590	9,108	10,668	12,188	9,495	9,020	9,020	-15.45%
6013	Unemployment Insurance	470	202	202	286	315	315	315	56.12%
6014	Workman's Compensation	1,552	667	667	756	536	523	523	-21.57%
6020	Health, Dental, Life & STD Insurance	27,455	14,327	17,873	18,469	16,964	16,964	16,964	-5.09%
	Total Salary Expenditures	**$ 268,239**	**$ 138,537**	**$ 167,811**	**$ 171,274**	**$ 141,580**	**$ 135,444**	**$ 135,444**	**-19.29%**
Operational Expenditures									
7010	Training	244	450	52	52	0	0	0	-100.00%
7015	Travel	533	750	86	86	0	0	0	-100.00%
7030	Office Supplies	6,584	6,500	6,050	5,500	4,500	4,500	4,500	-25.62%
7035	Subscriptions/Memberships	431	350	100	100	1	1	1	-99.00%
7036	Books/Tapes/Publications	43,490	13,500	14,433	13,500	13,500	13,500	13,500	-6.46%
7038	Advertising	541	1	1	0	1	1	1	0.00%
7039	Postage	2,565	2,500	2,919	3,200	3,000	3,000	3,000	2.77%
7040	Computer Services/Software	1,349	1,000	0	0	1,000	1,000	1,000	1000.00%
7060	Electric	7,639	5,000	5,675	5,333	5,500	5,500	5,500	-3.08%
7061	Gas/Propane	2,397	2,000	2,000	2,340	2,000	2,000	2,000	0.00%
7062	Water	1,033	733	733	740	733	733	733	0.00%
7064	Waste Removal	673	500	500	522	500	500	500	0.00%
7065	Telephone	2,768	1,944	1,729	1,467	1,340	1,340	1,340	-22.50%
7067	Pest Control	267	210	210	205	200	200	200	-4.76%
7110	Legal Services	1,246	900	185	0	0	0	0	0.00%
7120	Contract Labor/Services	5,553	5,000	4,948	3,940	5,000	5,000	5,000	1.05%
7200	Service Charges	20	24	24	24	24	24	24	0.00%
7519	Equipment Maintenance	827	500	250	228	500	500	500	100.00%
7613	Volunteer Expenses	812	1,200	830	800	800	800	800	-3.61%
7640	Library Programs	8,428	2,125	1,375	1,175	2,000	2,000	2,000	45.45%
7641	Amigo/Aznet-Lib Database Access	2,434	2,000	2,290	2,290	2,500	2,500	2,500	9.17%
7642	Dynix-Lib Automation Program	11,117	8,600	11,271	11,270	13,000	13,000	13,000	15.34%
	Total Operational Expenditures	**$ 100,950**	**$ 55,787**	**$ 55,661**	**$ 52,772**	**$ 56,099**	**$ 56,099**	**$ 56,099**	**0.79%**
Equipment/Capital Expenditures									
8000	Office Equipment/Furniture	886	500	0	0	1	1	1	1.00%
8020	Equipment Lease	531	730	730	670	730	730	730	0.00%
	Total Equipment/Capital Expenditures	**$ 1,417**	**$ 1,230**	**$ 730**	**$ 670**	**$ 731**	**$ 731**	**$ 731**	**0.14%**
Total Expenditures		**$ 370,605**	**$ 195,554**	**$ 224,202**	**$ 224,716**	**$ 198,410**	**$ 192,274**	**$ 192,274**	**-14.24%**

Revenues

Camp Verde Community Library Revenues									
40-70-4100	Library Copies	1,224	1,071	1,071	1,400	1,071	1,071	1,071	0.00%
40-70-4130	Library Fines/Fees	5,876	6,176	6,176	5,200	6,176	6,176	6,176	0.00%
40-70-4810	Amazon.com Book Sales	0	1,000	1,000	670	1,000	1,000	1,000	0.00%
43-70-4025	Library District	80,718	80,718	80,718	80,718	84,754	84,754	84,754	5.00%
	Total Departmental Revenues	**$ 87,818**	**$ 88,965**	**$ 88,965**	**$ 87,988**	**$ 93,001**	**$ 93,001**	**$ 93,001**	**4.54%**
Net <Subsidy From>/Contribution To General Purpose Revenues		**$ (282,787)**	**$ (106,589)**	**$ (135,237)**	**$ (136,728)**	**$ (105,409)**	**$ (99,273)**	**$ (99,273)**	**-26.59%**

Beaver Creek Library

Our Mission

The Beaver Creek Library will provide for the informational needs of the Beaver Creek area.

Department Duties/Description

The Beaver Creek Library operates as a branch of the Camp Verde Community Library. It is in partnership with the Yavapai County Library District and the Beaver Creek Community. At this point in time, the branch operates as a pickup and drop off location where patrons return checked out items and pick up library items they've previously requested. Library patrons may also sign up for library cards and place holds on any item held by the Yavapai Library Network. As the project grows, we will be adding other services.

Department Staffing:

Library Director (0.10)
Library Assistant (0.40)

Accomplishments for the Fiscal Year 2009/2010:

1. A friends group is being formed and incorporated to help support this operation.

Performance Objectives for Fiscal Year 2010/2011:

1. Increase community support for this operation.
2. Increase services offered at this branch.

Significant Expenditure Changes:

*

Fiscal Notes

* Yavapai County Library District funds a majority of the expenditures for the Beaver Creek Library Site. The revenue line item titled "IGA with Yavapai County Library District" (4350) is the funding from Yavapai County Library District.

Beaver Creek Library
Fund 01-20-71

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	8,420	14,295	9,529	9,429	14,503	13,778	13,778	44.59%
6010	FICA	522	886	1,619	585	899	854	854	-47.24%
6011	Medicare	122	207	207	137	210	200	200	-3.49%
6012	Retirement	0	540	555	15	1,429	1,357	1,357	144.53%
6013	Unemployment Insurance	71	75	144	75	76	76	76	-47.50%
6014	Workman's Compensation	84	140	220	91	36	34	34	-84.61%
6020	Health, Dental, Life & STD Insurance	0	597	616	18	640	640	640	3.92%
	Total Salary Expenditures	**$ 9,219**	**$ 16,741**	**$ 12,890**	**$ 10,349**	**$ 17,793**	**$ 16,939**	**$ 16,939**	**31.41%**
	Operational Expenditures								
7010	Training	0	500	0	0	250	0	0	0.00%
7015	Travel	0	500	381	0	250	0	0	-100.00%
7030	Office Supplies	260	700	700	394	700	700	700	0.00%
7039	Postage	17	85	85	0	85	85	85	0.00%
7061	Gas/Propane	855	0	114	113	0	0	0	0.00%
7062	Water	171	0	0	0	0	0	0	0.00%
7065	Telephone	0	1,693	1,683	1,392	1,693	1,693	1,693	0.59%
7067	Pest Control	272	0	0	0	0	0	0	0.00%
7553	Library Facility Rent	13,250	6,000	6,000	6,000	6,000	6,000	6,000	0.00%
7570	Security System	0	600	600	600	600	600	600	0.00%
7641	Amigo/Aznet-Lib Database Access	0	500	0	500	500	500	500	50000.00%
7642	Dynix-Lib Automation Program	0	3,000	3,505	3,505	3,500	3,500	3,500	-0.14%
	Total Operational Expenditures	**$ 14,825**	**$ 13,578**	**$ 13,068**	**$ 12,504**	**$ 13,578**	**$ 13,078**	**$ 13,078**	**0.08%**
	Equipment/Capital Expenditures								
8000	Office Equipment/Furniture	0	0	0	0	0	0	0	0.00%
8020	Equipment Lease	0	240	240	240	240	240	240	0.00%
	Total Equipment/Capital Expenditures	**$ -**	**$ 240**	**$ 240**	**$ 240**	**$ 240**	**$ 240**	**$ 240**	**0.00%**
	Total Expenditures	**$ 24,044**	**$ 30,559**	**$ 26,198**	**$ 23,093**	**$ 31,611**	**$ 30,257**	**$ 30,257**	**15.49%**

Revenues

	Beaver Creek Library Revenues								
40-71-4100	Copies	18	2	2	145	145	145	145	7150.00%
40-71-4130	Fees/Fines	282	260	260	160	160	160	160	-38.46%
43-71-4350	IGA with Yavapai County Library District	23,959	23,959	23,959	23,959	23,959	23,959	23,959	0.00%
	Total Departmental Revenues	**$ 24,259**	**$ 24,221**	**$ 24,221**	**$ 24,264**	**$ 24,264**	**$ 24,264**	**$ 24,264**	**0.18%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ 215**	**$ (6,338)**	**$ (1,977)**	**$ 1,171**	**$ (7,347)**	**$ (5,993)**	**$ (5,993)**	**203.14%**

Camp Verde Children's Library

Our Mission

The Town of Camp Verde Community Library strives to be the information center for the Camp Verde, Lake Montezuma and Rimrock areas. The Children's Area of the Library will endeavor to provide access to information, Library programs, and services to meet a wide variety of educational, informational, cultural and recreational needs. The Children's Area endeavors to provide a user-friendly place for people to gather and exchange ideas along with enabling people to access needed agencies and resources through community referrals. The Library also strives to be a cultural center for the community, reflecting the rich cultural diversity of the area.

Department Duties/Description

The Camp Verde Community Library Children's Library is the information center for the Camp Verde, Lake Montezuma, and Rimrock areas. Information is available in many formats to our patrons in a friendly, efficient, non-discriminatory atmosphere. The Children's Area provides programs for the pubic and school groups. It encourages literacy and teaches various library skills. The Children's Area is a cultural center for the communities it serves bringing in programs and speakers and providing a collection of materials for many ages and reading levels. The Children's Area reflects the rich cultural diversity of the area.

Department Staffing:

Library Director (0.25)
Children's Librarian (1)
Children's Library Assistant (0.5)

Accomplishments for the Fiscal Year 2009/2010:

1. Offered "The Power of Music" program for teenagers free of charge this year.
2. Prepared and used more early literacy programs for preschoolers.
3. Presented the same amount of quality program for the children with a reduced budget.

Performance Objectives for Fiscal Year 2010/2011:

1. Continue to provide quality program within our budgetary limitations.

Significant Expenditure Changes:

*

Fiscal Notes

* Library Programs (7640) currently consists of story time, crafts, performers, and school visits.

Camp Verde Children's Library
Fund 01-20-72

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
Expenditures									
6000	Salaries	0	70,750	54,100	54,494	70,750	67,212	67,212	24.24%
6010	FICA	0	4,386	3,825	3,379	4,386	4,167	4,167	8.94%
6011	Medicare	0	1,026	891	790	1,026	975	975	9.38%
6012	Retirement	0	6,650	5,090	5,122	6,969	6,620	6,620	30.07%
6013	Unemployment Insurance	0	154	154	154	151	151	151	-1.82%
6014	Workman's Compensation	0	155	155	129	174	165	165	6.54%
6020	Health, Dental, Life & STD Insurance	0	7,462	5,847	5,845	8,002	8,002	8,002	36.85%
	Total Salary Expenditures	**$ -**	**$ 90,583**	**$ 70,062**	**$ 69,914**	**$ 91,458**	**$ 87,292**	**$ 87,292**	**24.59%**
Operational Expenditures									
7010	Training	0	150	0	0	10	0	0	0.00%
7015	Travel	0	250	0	0	10	0	0	0.00%
7036	Books/Tapes/Publications	0	6,500	5,567	6,500	6,500	6,500	6,500	16.76%
7060	Electric	0	2,500	1,825	1,684	2,500	2,500	2,500	36.99%
7061	Gas/Propane	0	1,000	500	597	1,000	1,000	1,000	100.00%
7062	Water	0	367	267	233	367	367	367	37.45%
7064	Waste Removal	0	250	150	144	250	250	250	66.67%
7065	Telephone	0	973	554	463	973	973	973	75.63%
7067	Pest Control	0	105	105	140	105	105	105	0.00%
7640	Library Programs	0	6,375	4,175	4,375	2,000	2,000	2,000	-52.10%
	Total Operational Expenditures	**$ -**	**$ 18,470**	**$ 13,143**	**$ 14,136**	**$ 13,715**	**$ 13,695**	**$ 13,695**	**4.20%**
Equipment/Capital Expenditures									
8000	Office Equipment/Furniture	0	0	0	0	0	0	0	0.00%
8020	Equipment Lease	0	0	0	0	0	0	0	0.00%
	Total Equipment/Capital Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
Total Expenditures		**$ -**	**$ 109,053**	**$ 83,205**	**$ 84,050**	**$ 105,173**	**$ 100,987**	**$ 100,987**	**21.37%**
Revenues									
Children's Library Revenues									
		0	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
Net <Subsidy From>/Contribution To General Purpose Revenues		**$ -**	**$ (109,053)**	**$ (83,205)**	**$ (84,050)**	**$ (105,173)**	**$ (100,987)**	**$ (100,987)**	**21.37%**

Parks and Recreation

Our Mission

The Town of Camp Verde Parks and Recreation Department is dedicated to providing quality recreational, educational, cultural, fitness, social and environmental opportunities. This department strives to meet the diverse needs of the community.

Department Duties/Description

The Parks and Recreation Department is responsible for providing recreational and social programs and events for all ages. The Parks and Recreation Director is responsible for four (4) departments which include: Janitorial, Maintenance, Parks and Recreation, and the Heritage Pool. The Parks and Recreation Department is responsible for the following:

* Planning and implementing community events and programs.
* Scheduling and rental of facilities and ball fields.
* Scheduling ball field lights.
* Working with Little League, AYSO and Youth Football on the organization of field usage.
* The Camp Verde Recycle Center.
* Supervise part-time employees that include: referees, scorekeepers, umpires, seasonal teen employees at the pool and parks, and summer program staff.

Department Staffing:

Public Works Director/Engineer (0.10)
Recreation Supervisor (0.87)
Special Projects Coordinator (0.52)
Public Works Administrative Assistant (0.10)
Receptionist (0) - vacant

Accomplishments for the Fiscal Year 2009/2010:

1. Worked with local non-profits to assist with special events.
2. Closed the Weight Room to protect the Town from liability issues.
3. Restructured the Parks & Recreation Department (now under the Public Works division).
4. Worked with the Town Clerk's Office to develop a Special Events Handbook.
5. Developed a Parks & Recreation Facebook page to promote Town events, programs, and meetings.

Performance Objectives for Fiscal Year 2010/2011:

1. Update website to make more user friendly.

Significant Expenditure Changes:

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Fiscal Notes

* The utility calculations (7060-7067) include the Parks & Recreation Offices along with the Community Center Gym, the Ramada, Butler Park, the Skate Park, and Hallet Plaza.

Parks & Recreation

Fund 01-20-80

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	138,693	69,161	90,834	91,396	76,119	72,313	72,313	-20.39%
6001	Overtime	113	0	0	0	0	0	0	0.00%
6010	FICA	8,604	4,288	5,634	5,667	4,719	4,483	4,483	-20.42%
6011	Medicare	2,012	1,003	1,318	1,325	1,104	1,049	1,049	-20.44%
6012	Retirement	11,222	6,501	7,424	8,591	7,498	7,123	7,123	-4.06%
6013	Unemployment Insurance	325	112	263	247	1,214	1,214	1,214	361.59%
6014	Workman's Compensation	3,604	154	1,931	1,750	1,669	1,585	1,585	-17.89%
6020	Health, Dental, Life & STD Insurance	13,776	5,552	7,478	7,524	10,178	10,178	10,178	36.11%
	Total Salary Expenditures	**$ 178,348**	**$ 86,771**	**$ 114,882**	**$ 116,501**	**$ 102,501**	**$ 97,946**	**$ 97,946**	**-14.74%**
Operational Expenditures									
7010	Training	805	300	0	0	0	0	0	0.00%
7015	Travel	595	400	0	0	0	0	0	0.00%
7020	Uniforms	10	0	0	0	0	0	0	0.00%
7030	Office Supplies	2,463	1,800	1,300	1,200	600	600	600	-53.85%
7035	Subscriptions/Memberships	450	500	370	367	200	200	200	-45.95%
7038	Advertising	1,191	500	200	101	0	0	0	-100.00%
7039	Postage	0	716	216	0	216	216	216	0.00%
7050	Auto Repair/Maintenance	1,284	0	0	0	0	0	0	0.00%
7055	Fuel/Oil/Lube	765	300	130	0	0	0	0	-100.00%
7060	Electric	38,710	33,666	40,853	31,157	33,666	33,666	33,666	-17.59%
7061	Gas/Propane	7,847	7,869	5,422	6,347	7,869	7,869	7,869	45.13%
7062	Water	3,597	4,225	4,225	4,395	4,225	4,225	4,225	0.00%
7063	Sewer	2,618	2,242	2,242	2,242	2,242	2,242	2,242	0.00%
7064	Waste Removal	2,675	1,821	2,935	2,539	2,500	2,500	2,500	-14.82%
7065	Telephone	326	100	157	160	300	300	300	91.08%
7066	Cell Phone	1,331	750	250	0	0	0	0	-100.00%
7067	Pest Control	521	588	588	465	588	588	588	0.00%
7110	Legal Services	3,610	900	352	352	300	300	300	-14.77%
7120	Contract Labor/Services	13,238	0	0	0	0	0	0	0.00%
7210	Credit Card Processing Fees	732	650	750	597	650	650	650	-13.33%
7300	Commission Expense	89	0	0	0	0	0	0	0.00%
7301	Youth Commission	38	0	0	0	0	0	0	0.00%
7610	Recreational Programs	6,761	0	0	0	0	0	0	0.00%
7612	Recreation Program Sponsorships	19,496	0	0	0	0	0	0	0.00%
7620	Summer Program	389	0	0	0	0	0	0	0.00%
	Total Operational Expenditures	**$ 109,541**	**$ 57,327**	**$ 59,990**	**$ 49,922**	**$ 53,356**	**$ 53,356**	**$ 53,356**	**-11.06%**
Equipment/Capital Expenditures									
8010	Computer Equipment	2,026	500	774	0	200	200	200	-74.16%
8020	Equipment Lease	1,791	0	1,800	0	0	0	0	0.00%
8050	Parks & Recreation Equipment	469	0	0	0	0	0	0	0.00%
8055	Light Recreational Equipment	874	0	0	0	0	0	0	0.00%
	Total Equipment/Capital Expenditures	**$ 5,160**	**$ 500**	**$ 2,574**	**$ -**	**$ 200**	**$ 200**	**$ 200**	**-92.23%**
Total Expenditures		**$ 293,049**	**$ 144,597**	**$ 177,446**	**$ 166,423**	**$ 156,057**	**$ 151,502**	**$ 151,502**	**-14.62%**

Revenues

Parks & Recreation Revenues									
40-80-4210	Recreational Programs	14,474	0	0	0	0	0	0	0.00%
40-80-4215	Summer Program	1,740	0	0	0	0	0	0	0.00%
40-80-4230	Sponsorships-Rec Programs	17,378	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**$ 33,592**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
Net <Subsidy From>/Contribution To General Purpose Revenues		**$ (259,457)**	**$ (144,597)**	**$ (177,446)**	**$ (166,423)**	**$ (156,057)**	**$ (151,502)**	**$ (151,502)**	**-14.62%**

Camp Verde Heritage Pool

Our Mission

The Camp Verde Heritage Pool's mission is to provide an aquatic facility that is affordable, provides recreational programs and services that enhance the physical, social and emotional well being of all residents. It is of utmost importance that we educate the community on water safety and teach every child to swim.

Department Duties/Description

The Camp Verde Heritage Pool staff is responsible for the following:

* Supervise pool operations.
* Prevention of accidents through proper supervision of the pool and bath house.
* Greet pool patrons in a friendly, professional manner.
* Must be familiar with and follow pool cash handling procedures.
* Work with outside groups on pool rental and swim practice times.
* Keep pool office, pool deck, slide, restrooms and surrounding grounds clean and safe.
* Provide healthy outdoor recreational programs such as swim lessons, water aerobics, lap swim, and open swim.
* Providing swim lessons to the community.
* Promote water safety.
* Make sure life guard and life saving certifications are current.
* Report all emergencies, accidents, or first aid through incident reports.
* Protect the patrons of the pool through proper life guard techniques.
* Must be familiar with the American Red Cross life guarding regulations.

Department Staffing:

Manager (1)
Assistant Manager (1)
Lifeguard (15)
Cashier (5)
Maintenance Worker (.08) + 3 Workers at 40 hours for initial pool opening preparation (.02 each)

Accomplishments for the Fiscal Year 2009/2010:

1. Provided recreational opportunities to the community.
2. Provided swim lessons to the community.

Performance Objectives for Fiscal Year 2010/2011:

1. Continue to offer recreational opportunities for the community.
2. Provide swim lessons to the community.
3. Open the pool on Sundays for additional recreational opportunities for the community.

Significant Expenditure Changes:

* Operating Transfer In - Yavapai-Apache Gaming Compact revenue line item is the allocation of the monies received by the Town from the Yavapai-Apache Nation through Proposition 200 to help fund the operations of the Heritage Pool in the 2010 season. Without the funds received from the Yavapai-Apache Nation, the Town would be unable to open the Pool for the duration of the season.

Fiscal Notes

* The "Department Requested" column projects the pool opening for the regular season of Memorial Day weekend through Labor Day weekend in both the 2010 and 2011 seasons with the regular operating hours of:

Monday - Thursday		**Friday**	
7:00am - 8:00am	Water Aerobics	7:00am - 8:00am	Water Aerobics
7:00am - 9:00am	Lap Swim	7:00am - 9:00am	Lap Swim
8:00am - 9:00am	Arthritis Aquatics (Tues/Thurs)	9:00am - 8:00pm	Open Swim
8:30am - 11:45pm	Swim Lessons		
12:00pm - 4:30pm	Open Swim	**Saturday**	
4:30pm - 6:00pm	Swim Team	12:00pm - 8:00pm	Open Swim
6:00pm - 8:00pm	Open Swim		

* The "Manager's Recommendation" column projects a decrease in the swim season from 14 weeks to 8 weeks due to budgetary constraints. The Town Manager's recommendation is as follows:
  * The pool is projected to be opened on June 7, 2010 and closed on July 31, 2010 for the 2010 season. Pool preparation would begin in May 2010. Pool hours would include:

Monday - Thursday		**Friday**	
7:00am - 8:00am	Water Aerobics	7:00am - 8:00am	Water Aerobics
7:00am - 9:00am	Lap Swim	7:00am - 9:00am	Lap Swim
8:00am - 9:00am	Arthritis Aquatics (Tues/Thurs)	9:00am - 8:00pm	Open Swim
8:30am - 11:45pm	Swim Lessons		
12:00pm - 4:30pm	Open Swim	**Saturday**	
4:30pm - 6:00pm	Swim Team	12:00pm - 8:00pm	Open Swim
6:00pm - 8:00pm	Open Swim		

* The "Council Adoption" column projects the pool opening under a new schedule from Memorial Day weekend through August 7, 2010. The Pool will remain open through Labor Day weekend on Saturdays and Sundays with the schedule listed below.

Monday - Thursday		**Friday**	
7:00am - 8:00am	Water Aerobics	7:00am - 8:00am	Water Aerobics
7:00am - 8:00am	Lap Swim	7:00am - 8:00am	Lap Swim
8:00am - 11:45pm	Swim Lessons	12:00pm - 7:00pm	Open Swim
12:00pm - 7:00pm	Open Swim		
Saturday		**Sunday**	
12:00pm - 7:00pm	Open Swim	1:00pm - 5:00pm	Open Swim

* Salary expenditures include Maintenance staff time to prepare the pool for opening based on three (3) Maintenance Workers spending 40 hours. Salary expenditures also include one (1) Maintenance Worker at two (2) hours per day throughout the season to maintain the pool.
* Savings in salary expenditure will be realized through decreasing all positions at the pool, with the exception of the Pool Manager, to minimum wage. The Pool Manager's position will also experience a reduction in pay.

Camp Verde Heritage Pool
Fund 01-20-82

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	46,300	68,587	68,587	42,127	40,850	25,128	51,229	-25.31%
6010	FICA	2,862	4,252	4,252	2,604	2,533	1,558	3,176	-25.30%
6011	Medicare	669	995	995	609	592	364	743	-25.34%
6012	Retirement	653	0	850	637	478	454	454	454.00%
6013	Unemployment	297	637	637	350	441	271	553	-13.14%
6014	Workman's Comp	2,049	2,783	2,783	1,543	1,862	1,146	2,336	-16.08%
6020	Health, Dental, Life & STD Ins	948	1,019	1,174	1,067	896	896	896	-23.66%
	Total Salary Expenditures	**$ 53,778**	**$ 78,273**	**$ 79,278**	**$ 48,936**	**$ 47,653**	**$ 29,817**	**$ 59,387**	**-25.09%**
Operational Expenditures									
7010	Training	909	1,000	1,000	400	500	500	500	-50.00%
7060	Electric	0	5,000	5,000	4,083	5,000	5,000	5,000	0.00%
7061	Gas/Propane	22,987	18,000	18,000	15,361	13,500	11,500	13,500	-25.00%
7062	Water	0	0	0	0	0	0	0	0.00%
7063	Sewer	0	0	0	0	0	0	0	0.00%
7064	Waste Removal	477	880	880	150	225	225	225	-74.43%
7065	Telephone	1,321	1,200	1,200	608	650	650	650	-45.83%
7067	Pest Control	247	315	315	303	315	315	315	0.00%
7600	Pool Chemicals	7,107	10,000	10,000	3,615	4,500	3,000	4,500	-55.00%
7601	Pool Supplies	1,852	500	500	500	500	0	500	0.00%
7602	Pool Equipment Maintenance/Repair	3,462	2,000	2,000	2,000	6,265	6,265	6,265	213.25%
7603	Pool Concession Supplies	0	200	200	0	0	0	0	-100.00%
7604	Permits	118	0	0	0	400	400	400	400.00%
7605	Swim Team	430	0	0	0	0	0	0	0.00%
	Total Operational Expenditures	**$ 38,909**	**$ 39,095**	**$ 39,095**	**$ 27,020**	**$ 31,855**	**$ 27,855**	**$ 31,855**	**-18.52%**
Total Expenditures		**$ 92,686**	**$ 117,368**	**$ 118,373**	**$ 75,956**	**$ 79,508**	**$ 57,672**	**$ 91,242**	**-22.92%**

Revenues

Pool Revenues									
40-82-4170	Pool-User Fees	12,343	15,000	15,000	15,000	17,000	15,000	17,000	13.33%
40-82-4820	Pool Concession Sales	376	0	0	0	0	0	0	0.00%
40-82-7707	Operating Transfer In - Yavapai-Apache Gaming	0	0	0	0	33,268	33,268	33,268	33268.00%
	Total Departmental Revenues	**$ 12,719**	**$ 15,000**	**$ 15,000**	**$ 15,000**	**$ 50,268**	**$ 48,268**	**$ 50,268**	**235.12%**
Net <Subsidy From>/Contribution To General Purpose Revenues		**$ (79,968)**	**$ (102,368)**	**$ (103,373)**	**$ (60,956)**	**$ (29,240)**	**$ (9,404)**	**$ (40,974)**	**-60.36%**

Children's Recreational Programs

Our Mission

The Town of Camp Verde Parks & Recreation Department strives to provide positive programs for our youth and to give them the opportunity to have fun, while developing physically, emotionally, and socially.

Department Duties/Description

The Parks & Recreation Department is responsible for providing recreational and social activities and events for the youth in the community. Children's Recreational Programs include:

* Grasshopper Basketball
* Summer Activities
* Soccer Camp
* Trick or Treat Main Street

Department Staffing:

Recreation Supervisor (0.11)
Special Projects Coordinator (0.08)
Medium Equipment Operator 1 (0.02)
Medium Equipment Operator 2 (0.02)
Scorekeepers (2)
Receptionist - part time position only during summer activities

Accomplishments for the Fiscal Year 2009/2010:

1. Provided a successful Summer Program for 35 children.
2. Provided a successful basketball program for 200 children.
3. Provided a safe place for children to trick or treat.

Performance Objectives for Fiscal Year 2010/2011:

1. Make Grasshopper Basketball more cost effective without prohibiting individual's ability to participate.
   Possibly increase registration fee from $35 to $40.
   Decrease referee pay per game.
   Lower all scorekeepers to minimum wage.
2. Secure more donations for Trick or Treat Main Street to make the event more cost effective.
3. Provide summer activities for the youth using two staff members and volunteers.
4. Provide summer activities that are free or low cost to the youth in our community.

Significant Expenditure Changes:

* Expenditure reductions are due to a decrease in programs offered as well as developing more cost effective ways to offer programs.

Fiscal Notes:

* The Yavapai-Apache Nation has provided funding for the Children's Programs through Proposition 202, Gaming Compact revenue distributions. These funds are tracked in the Yavapai-Apache Gaming Compact Fund (fund 07). When monies are needed to support Children's Recreation programs, an operating transfer is made from the Yavapai-Apache Gaming Compact Fund to the General Fund's Children's Recreational Programs budgetary unit.

Department Statistics FY 2009/2010

	# Participants	# Games
* Grasshopper Basketball Teams	23	100
* Summer Program	35	
* Soccer Camp	30	

Children's Recreational Programs

Fund 01-20-83

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	0	39,117	16,367	4,613	13,060	12,563	12,563	-23.24%
6010	FICA	0	2,425	1,079	286	810	779	779	-27.81%
6011	Medicare	0	567	252	67	189	182	182	-27.71%
6012	Retirement	0	1,714	791	275	1,086	1,037	1,037	31.16%
6013	Unemployment	0	236	85	15	39	39	39	-53.75%
6014	Workman's Comp	0	1,004	304	150	576	554	554	82.11%
6020	Health, Dental, Life & STD Insurance	0	2,686	760	357	1,472	1,472	1,472	93.73%
	Total Salary Expenditures	**$ -**	**$ 47,750**	**$ 19,638**	**$ 5,763**	**$ 17,233**	**$ 16,626**	**$ 16,626**	**-15.34%**
	Operational Expenditures								
7120	Contract Labor/Services	0	10,000	10,000	5,600	4,000	4,000	4,000	-60.00%
7610	Recreational Programs	0	1,950	1,690	1,689	1,800	1,800	1,800	6.51%
7612	Recreational Program Sponsorships	0	6,000	6,000	4,946	8,850	8,850	8,850	47.50%
7620	Summer Program	0	7,200	4,260	5,000	2,000	2,000	2,000	-53.05%
	Total Operational Expenditures	**$ -**	**$ 25,150**	**$ 21,950**	**$ 17,235**	**$ 16,650**	**$ 16,650**	**$ 16,650**	**-24.15%**
	Equipment/Capital Expenditures								
8050	Parks & Rec Equipment	0	0	0	0	0	0	0	0.00%
8055	Light Recreational Equipment	0	0	0	0	0	0	0	0.00%
	Total Equipment/Capital Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
	Total Expenditures	**$ -**	**$ 72,900**	**$ 41,588**	**$ 22,998**	**$ 33,883**	**$ 33,276**	**$ 33,276**	**-19.99%**

Revenues

	Children's Recreational Program Revenues								
40-83-4210	Children's Recreational Programs	0	4,500	4,500	2,826	4,000	4,000	4,000	-11.11%
40-83-4215	Summer Program	0	3,900	3,900	4,200	0	0	0	-100.00%
40-83-4230	Sponsorships	0	6,000	6,000	3,563	8,850	8,850	8,850	47.50%
40-83-7707	Operating Transfers In - Yavapai-Apache Gaming	0	24,437	24,437	24,437	16,899	16,899	16,899	-30.85%
	Total Departmental Revenues	**$ -**	**$ 38,837**	**$ 38,837**	**$ 35,026**	**$ 29,749**	**$ 29,749**	**$ 29,749**	**-23.40%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ -**	**$ (34,063)**	**$ (2,751)**	**$ 12,028**	**$ (4,134)**	**$ (3,527)**	**$ (3,527)**	**28.22%**

Adult Recreational Programs

Our Mission

The goal of the Adult Recreational Programs division of Parks and Recreation is to provide fun, safe, and affordable recreational opportunities that will enhance the quality of life and promote healthy lifestyles for the citizens of our community.

Department Duties/Description

The Town of Camp Verde Parks and Recreation currently hosts four adult leagues. These include:

* 3 on 3 Basketball League
* Co-Rec Softball

Department Staffing:

Recreation Supervisor (0.01)
Maintenance Worker 1 (0.02)

Accomplishments for the Fiscal Year 2009/2010:

1. Completed a successful 3 on 3 Basketball League program.
2. Completed a successful Co-Rec Softball League program.

Performance Objectives for Fiscal Year 2010/2011:

1. Bring back the Men's Basketball League and increase registration fees to cover 100% of costs.
2. Provide three (3) adult recreational programs that are financially self sustaining.
3. Require a minimum amount of teams in each league.

Significant Expenditure Changes:

*

Department Statistics FY 2009/2010

	# Teams	# Games
* Co-Rec Softball	6	40
* 3 on 3 Basketball	8	40

Adult Recreational Programs

Fund 01-20-84

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	0	15,520	11,768	622	2,166	1,167	1,167	-90.09%
6010	FICA	0	962	962	38	134	72	72	-92.48%
6011	Medicare	0	225	225	9	31	17	17	-92.48%
6012	Retirement	0	1,278	1,278	59	213	115	115	-91.01%
6013	Unemployment	0	45	45	2	2	2	2	-94.96%
6014	Workman's Comp	0	448	448	4	99	53	53	-88.13%
6020	Health, Dental, Life & STD Insurance	0	2,239	708	75	192	192	192	-72.87%
	Total Salary Expenditures	**$ -**	**$ 20,716**	**$ 15,434**	**$ 809**	**$ 2,838**	**$ 1,618**	**$ 1,618**	**-89.51%**
	Operational Expenditures								
7120	Contract Labor/Services	0	4,125	3,805	2,500	4,520	4,520	4,520	18.79%
7610	Recreational Programs	0	2,800	820	482	110	110	110	-86.59%
	Total Operational Expenditures	**$ -**	**$ 6,925**	**$ 4,625**	**$ 2,982**	**$ 4,630**	**$ 4,630**	**$ 4,630**	**0.11%**
	Equipment/Capital Expenditures								
8050	Parks & Rec Equipment	0	0	0	0	0	0	0	0.00%
8055	Light Recreational Equipment	0	0	0	0	0	0	0	0.00%
	Total Equipment/Capital Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
	Total Expenditures	**$ -**	**$ 27,641**	**$ 20,059**	**$ 3,791**	**$ 7,468**	**$ 6,248**	**$ 6,248**	**-68.85%**

Revenues

	Adult Recreational Program Revenues								
40-84-4210	Adult Recreational Programs	0	5,100	5,100	1,585	7,600	7,600	7,600	49.02%
40-84-4230	Sponsorships	0	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**$ -**	**$ 5,100**	**$ 5,100**	**$ 1,585**	**$ 7,600**	**$ 7,600**	**$ 7,600**	**49.02%**
	Net <Subsidy From>/Contribution To General Purpose Revenues	**$ -**	**$ (22,541)**	**$ (14,959)**	**$ (2,206)**	**$ 132**	**$ 1,352**	**$ 1,352**	**-109.04%**

Senior Recreational Programs

Our Mission

The Town of Camp Verde Parks and Recreation Department strives to provide affordable recreational opportunities for the mature adults in our community for enrichment of mind and body and quality of life.

Department Duties/Description

Parks and Recreation has not offered any Senior programs in the past. In the fiscal year 2009/2010 we will be adding Senior programs that may include:

* Wii Senior Bowling and Tennis
* Senior Social Club that may include board games, cards, classes and dances.

Department Staffing:

Recreation Supervisor (0)

Accomplishments for the Fiscal Year 2009/2010:

1. Due to budgetary constraints, the Senior Recreational Programs division had no activity in the FY 2009-2010.

Performance Objectives for Fiscal Year 2010/2011:

1. Due to budgetary constraints, the Senior Recreational Programs division will have no activity in the FY 2010-2011.

Significant Expenditure Changes:

*

Senior Recreational Programs

Fund 01-20-85

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	0	4,329	4,329	0	0	0	0	-100.00%
6010	FICA	0	268	268	0	0	0	0	-100.00%
6011	Medicare	0	63	63	0	0	0	0	-100.00%
6012	Retirement	0	407	407	0	0	0	0	-100.00%
6013	Unemployment	0	5	5	0	0	0	0	-100.00%
6014	Workman's Comp	0	9	9	0	0	0	0	-100.00%
6020	Health, Dental, Life & STD Insurance	0	418	418	0	0	0	0	-100.00%
	Total Salary Expenditures	$ -	$ 5,499	$ 5,499	$ -	$ -	$ -	$ -	-100.00%
	Operational Expenditures								
7610	Recreational Programs	0	2,000	0	0	0	0	0	0.00%
	Total Operational Expenditures	$ -	$ 2,000	$ -	$ -	$ -	$ -	$ -	0.00%
	Equipment/Capital Expenditures								
8050	Parks & Rec Equipment	0	0	0	0	0	0	0	0.00%
8055	Light Recreational Equipment	0	0	0	0	0	0	0	0.00%
	Total Equipment/Capital Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	Total Expenditures	$ -	$ 7,499	$ 5,499	$ -	$ -	$ -	$ -	-100.00%

Revenues

	Senior Recreational Program Revenues								
40-85-4210	Senior Recreational Programs	0	0	0	0	0	0	0	0.00%
40-85-4230	Sponsorships	0	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%
	Net <Subsidy From>/Contribution To General Purpose Revenues	$ -	$ (7,499)	$ (5,499)	$ -	$ -	$ -	$ -	-100.00%

Community Programs

Our Mission

The mission of the Community Programs division of Parks and Recreation is to provide affordable, cost effective, family oriented programs that will enhance the quality of life for the citizens of Camp Verde.

Department Duties/Description

The Parks and Recreation Department is responsible for providing recreational and social programs as well as events for all ages. These programs include:

* Christmas Craft Bazaar and Parade of Lights
* Bus trips

Department Staffing:

Recreation Supervisor (0.01)
Maintenance Foreman (0.01)
Maintenance Lead Worker (0.01)
Maintenance Worker 1 (0.01)
Maintenance Worker 2 (0.01)
Janitorial 1 (0.01)
Janitorial 2 (0.01)
Streets Foreman (0.01)
Medium Equipment Operator 1 (0.01)
Medium Equipment Operator 2 (0.01)

Accomplishments for the Fiscal Year 2009/2010:

1. Provided bus trips to the Diamondback games for the community.
2. Hosted a successful Christmas Craft Bazaar and Parade of Lights.

Performance Objectives for Fiscal Year 2010/2011:

1. Provide more bus trips for the community. This is a cost effective way to provide community activities with no cost to the Town.

Significant Expenditure Changes:

* All expenditures have been reduced as a result of fewer programs being offered.

Department Statistics FY 2009/2010

	# Participants
* Bus Trips (Diamondbacks Baseball Games -2)	80
* AZ Game and Fish Clinic	125
* Christmas Craft Bazaar (vendors)	30
* Parade of Lights (entries)	15

Community Programs
Fund 01-20-86

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
Expenditures									
6000	Salaries	0	15,246	15,246	2,455	3,571	3,392	3,392	-77.75%
6010	FICA	0	945	945	149	221	210	210	-77.74%
6011	Medicare	0	221	221	35	52	49	49	-77.74%
6012	Retirement	0	1,433	1,433	231	352	334	334	-76.68%
6013	Unemployment	0	24	24	7	8	8	8	-68.50%
6014	Workman's Comp	0	275	275	72	163	155	155	-43.76%
6020	Health, Dental, Life & STD Insurance	0	2,089	2,089	340	640	640	640	-69.36%
	Total Salary Expenditures	**$ -**	**$ 20,234**	**$ 20,233**	**$ 3,289**	**$ 5,006**	**$ 4,788**	**$ 4,788**	**-76.34%**
Operational Expenditures									
7130	Equipment Rental	0	0	0	0	325	325	325	325.00%
7610	Recreational Programs	0	17,000	7,000	364	0	0	0	-100.00%
7612	Recreational Program Sponsorships	0	10,300	9,720	9,745	7,308	7,308	7,308	-24.81%
	Total Operational Expenditures	**$ -**	**$ 27,300**	**$ 16,720**	**$ 10,109**	**$ 7,633**	**$ 7,633**	**$ 7,633**	**-54.35%**
Equipment/Capital Expenditures									
8050	Parks & Rec Equipment	0	200	780	780	0	0	0	-100.00%
8055	Light Recreational Equipment	0	0	0	0	0	0	0	0.00%
	Total Equipment/Capital Expenditures	**$ -**	**$ 200**	**$ 780**	**$ 780**	**$ -**	**$ -**	**$ -**	**-100.00%**
Total Expenditures		**$ -**	**$ 47,734**	**$ 37,733**	**$ 14,178**	**$ 12,639**	**$ 12,421**	**$ 12,421**	**-67.08%**
Revenues									
Community Programs Revenue									
40-86-4210	Community Programs	0	13,460	13,460	935	875	875	875	-93.50%
40-86-4230	Sponsorships	0	11,050	11,050	6,800	7,308	7,308	7,308	-33.86%
	Total Departmental Revenues	**$ -**	**$ 24,510**	**$ 24,510**	**$ 7,735**	**$ 8,183**	**$ 8,183**	**$ 8,183**	**-66.61%**
Net <Subsidy From>/Contribution To General Purpose Revenues		**$ -**	**$ (23,224)**	**$ (13,223)**	**$ (6,443)**	**$ (4,456)**	**$ (4,238)**	**$ (4,238)**	**-67.95%**

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Chapter Six

Capital Improvement Funds

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Capital Improvement Funds

Capital Improvement Funds consists of the Capital Improvement Projects Fund and the Parks Fund. These funds are used for expenditures that are a structure, improvement, piece of equipment or other major asset having a useful life of at least two years.

The Town Code, Section 3-4-3.5 Capital Improvement Budget Policies dictates the following criteria for the Capital Improvement Funds:

1. The Town will make all capital improvements in accordance with an adopted and funded capital improvement program and will include an annual six-year plan for capital improvements (CIP design, development, implementation, and operating and maintenance costs).
2. The Town will use intergovernmental assistance to finance only those capital improvements that are consistent with the Capital Improvement Plan and Town priorities, and whose operating and maintenance costs have been included in the budget.
3. The Town will coordinate development of the capital improvement budget with the development of the operating budget. All costs for internal professional services needed to implement the CIP will be included in the operating budget for the year the CIP is to be implemented.
4. The Parks Fund and other special development impact funds may only be used to fund facilities included in the Town's master plans.

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

The CIP is a multi-year plan that outlines current capital and infrastructure needs, future anticipated needs, current projects, and future costs to the community. It addresses both repair and replacement of existing infrastructure as well as the development of new facilities to accommodate future growth and/or improve services. The CIP links the Town's planning and budgeting functions. The CIP is to be used as a guide in decision making.

The process for the CIP's development is divided into six key phases, culminating in the presentation of a Capital Improvement Plan (CIP) to the Town Council for approval. The phases are:

* Development of CIP Evaluation Criteria. This process defines how CIP projects will be evaluated and prioritized.
* Public Participation. A resident survey is developed, distributed, and analyzed.
* Needs Assessment. Future needs are outlined utilizing the General Plan and taking growth patterns into consideration.
* Financial Analysis. Examing of the Town's recent revenues, expenditures, current debt, and bond capacity.
* Capital Projects Evaluation. CIP projects are evaluated and prioritized utilizing the developed Evaluation Criteria.
* Development of CIP Document. All of the preceding steps culminate in the development of the CIP Document which includes an implementation section, outlines how the CIP will be updated on an annual basis.

The planning period for a CIP is five years. The expenditures proposed for the first year of the program are incorporated into the annual budget as the capital budget.

One of the most important aspects of the CIP process is it is not a once a year effort, but an important ongoing part of the Town's overall management process. New information and evolving priorities require continual review.

It is important to note that the Town's most recent Capital Improvements Plan document expired at the end of the 2006-2007 fiscal year. The Town is researching options relative to updating the CIP and maintaining it on an annual basis as is required.

Capital Improvement Projects

Department Duties/Description

The Town of Camp Verde's Capital Improvement Projects Fund was established to provide for the infrastructure and capital needs of the departments of the Town of Camp Verde. The Capital Improvement Projects Fund is funded by allocating 2 cents of the 3 cent Construction Tax received by the Town. Construction Tax is a non-recurring revenue, thus it is proper to use these revenues solely for non-recurring (non-operating) expenditures such as capital projects. The remaining 1 cent of the Construction Tax is allocated to the Debt Service Fund to fund the GADA loan payment.

Accomplishments for the Fiscal Year 2009/2010:

1. Purchased three (3) new patrol vehicles with emergency equipment for the Marshal's Department.
2. Completed Phase I of the Computer Infrastructure/Networking Upgrades. Phase I included the purchase of 25 desktop computers, 5 laptops, 3 servers, Microsoft 2007 Enterprise Edition, and various parts and equipment.
3. Contracted with a local architect for the redesign of Rio Verde Plaza. Drawings are approximately 45% complete at June 30, 2010. The remaining funds will be rolled over to FY2010-2011 for the completion of the project.
4. Froze the remaining CIP expenditures.

Performance Objectives for Fiscal Year 2010/2011:

1. Please see page 6-3 and 6-4 for a listing of projects to be completed in the FY2010-2011.

Significant Expenditure Changes:

* Capital Improvements Projects vary from year to year, therefore, the majority of the expenditure changes are significant.

Fiscal Notes

* To complete the projects approved in the FY 2010-2011 Budget, the Town Council has approved the transfer of $779,957 from the General Fund fund balance to the Capital Improvement Projects Fund in order to fund the projects. Only the actual amount needed to fund the projects completed in the FY2010-2011 will be transferred. Any amounts unused/unspent will not be transferred from the General Fund fund balance.

CIP Fund

Fund 03

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
50-00-5015	Verde Lakes Drive Culverts	0	80,000	80,000	0	80,000	80,000	80,000	0.00%
50-00-5073	Rio Verde Plaza Improvements	0	0	130,500	50,625	40,200	40,200	40,200	-69.20%
50-00-5080	CVMO Vehicles	70,444	100,350	102,685	102,680	80,000	80,000	30,000	-70.78%
50-00-5086	Public Works Vehicle (small 4X4 SUV)	0	18,000	4,190	0	23,000	23,000	0	-100.00%
50-00-5087	Pool Heater	15,124	0	0	0	0	0	0	0.00%
50-00-5121	Library Enhancement	86	0	0	0	2,000	2,000	5,000	5000.00%
50-00-5300	Computer/networking infrastructure upgrades	58,452	52,509	71,573	70,781	148,111	100,056	148,111	106.94%
50-00-5310	Governmental Software Package & Licensing	0	60,000	0	0	68,199	68,199	68,199	68199.00%
03-50-5400	Public Works Yard Construction (CVSD 15 Acre Site)	0	129,100	100	0	250,000	250,000	0	-100.00%
03-50-5410	Streets Inspector Truck	21,126	0	0	0	0	0	0	0.00%
03-50-5412	Streets Department Equipment/Vehicle	0	40,000	40,000	0	0	0	0	-100.00%
03-50-5450	Road Improvement/Construction & Pavement	0	45,000	45,000	0	0	0	0	-100.00%
03-50-5452	Finnie Flat Sidewalk Transportation Enhancement	0	45,000	45,000	0	45,000	45,000	136,000	202.22%
03-50-5453	Main Street Traffic Circle	0	10,000	10,000	0	10,000	10,000	0	-100.00%
03-50-5454	Sidewalk, Pathways, and Bike Trails	0	10,000	10,000	0	0	0	0	-100.00%
03-50-5500	Administration Vehicles	0	30,000	28,500	0	25,000	25,000	20,000	-29.82%
03-50-5084	Warranty and Re-Lamp at Butler Park	0	0	0	0	18,576	18,576	18,576	18576.00%
03-50-5092	Rain Gutters for Marshal's Office and Historical Society	0	0	0	0	7,383	7,383	7,383	7383.00%
03-50-5093	Sprinkler System for Town Grounds	0	0	0	0	13,000	13,000	13,000	13000.00%
03-50-5094	Replace Carpet in Town Hall	0	0	0	0	22,775	22,775	22,775	22775.00%
03-50-5097	Exterior Painting of Town Buildings	0	0	0	0	17,500	17,500	17,500	17500.00%
03-50-5098	Re-Roof of Town Buildings	0	0	0	0	48,000	48,000	37,000	37000.00%
03-50-5083	Maintenance Vehicle - 1/2 Ton 2-Wheel Drive Truck	0	0	0	0	30,000	30,000	20,868	20868.00%
03-50-5400	Purchase 15 Acres & Develop a Public Works Yard	0	0	0	0	560,000	560,000	550,000	550000.00%
	Widen Access Road to the 15 Acres Leased from CVSD	0	0	0	0	250,000	250,000	0	0.00%
03-50-5016	Cliffs/Finnie Flat Drainage Project	0	0	0	0	200,000	200,000	180,000	200000.00%
03-50-5451	Tres Rios Culverts and Widen	0	0	0	0	0	0	45,000	45000.00%
03-50-5087	Pool Cover	0	0	0	0	7,400	0	7,400	7400.00%
03-50-5118	Removal of Old CVMO Trailer	0	0	0	0	0	0	20,000	20000.00%
	Total Requested Projects	**$ 165,231**	**$ 619,959**	**$ 567,548**	**$ 224,086**	**$ 1,946,144**	**$ 1,890,689**	**$ 1,467,012**	**158.48%**
Operating Transfers									
8801	Operating Transfer Out - General Fund	86,300	0	0	0	0	0	0	0.00%
8804	Operating Transfer Out - Parks Fund	100,000	0	0	0	0	0	0	0.00%
8820	Operating Transfer Out - Streets/HURF Fund	271,346	0	0	0	0	0	0	0.00%
	Total Operating Transfers	**$ 457,646**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
Total Expenditures		**$ 622,877**	**$ 619,959**	**$ 567,548**	**$ 224,086**	**$ 1,946,144**	**$ 1,890,689**	**$ 1,467,012**	**158.48%**

Revenues

CIP Fund Revenues									
40-00-7701	Operating Transfer In - General Fund	0	80,000	80,000	242,000	80,000	80,000	859,957	974.95%
	Total Departmental Revenues	**$ -**	**$ 80,000**	**$ 80,000**	**$ 242,000**	**$ 80,000**	**$ 80,000**	**$ 859,957**	**974.95%**
Net <Subsidy From>/Contribution To CIP Fund Balance		**$ (622,877)**	**$ (539,959)**	**$ (487,548)**	**$ 17,914**	**$ (1,866,144)**	**$ (1,810,689)**	**$ (607,055)**	**24.51%**
Prior Year Ending CIP Fund Balance		$ 1,212,018	$ 589,141	$ 589,141	$ 589,141	$ 607,055	$ 607,055	$ 607,055	
Estimated Ending CIP Fund Balance (deficit)		**$ 589,141**	**$ 49,182**	**$ 101,593**	**$ 607,055**	**$ (1,259,089)**	**$ (1,203,634)**	**$ (0)**	**-100.00%**

Capital Improvement Projects Fund

Five (5) Year Capital Improvement Project Requests

	Description	Department	Fiscal Year 2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
1.	Replacement Patrol Vehicles and Emergency Equipment	Marshal	-	-	-	-	-
	FY2010-2011 - Requested 3 vehicles		80,000	-	-	-	-
	FY2011-2012 - Requested 4 vehicles		-	109,300	-	-	-
	FY2012-2013 - Requested 4 vehicles		-	-	109,300	-	-
	FY2013-2014 - Requested 4 vehicles		-	-	-	109,300	-
	FY2014-2015 - Requested 4 vehicles		-	-	-	-	109,300
2.	Replacement Administration Vehicles (two vehicles)	Town Manager	25,000	-	-	-	-
3.	Computer/networking infrastructure upgrades - annual payment	Town Manager	61,556	61,556	-	-	-
	25 Desktop Computers	Town Manager	38,500	38,500	38,500	38,500	38,500
	6 Network Printers	Town Manager	9,900	-	-	-	-
	Repair/replacement parts, cables, etc	Town Manager	8,250	-	-	-	-
	Upgrades for old server (Hardware and OS)	Town Manager	3,850	-	-	-	-
	Uninterruptable Power Supplies (50)	Town Manager	12,500	-	-	-	-
	Point to Point Connections for Library and CVMO (50 mpbs)	Town Manager	13,555	-	-	-	-
4.	Governmental Software Package with Annual Licensing & Maintenance	Finance	68,199	68,199	68,199	68,199	68,199
5.	Improve the appearance and functionality of the interior of the Library building.	Library	2,000	2,000	-	-	-
6.	Improve the appearance and functionality of the exterior of the Library building.	Library	-	3,000	3,000	-	-
7.	Light pickup truck (2 wheel drive) for Building inspection	Building	-	-	18,000	-	-
8.	Plotter	Community Dev	-	-	11,000	-	-
9.	Community Development Vehicle	Community Dev	-	-	10,000	-	-
10.	Rolling File System	Community Dev	-	14,000	-	-	-
11.	Warranty and Re-Lamp at Butler Park	Maintenance	18,576	-	-	-	-
12.	Rain Gutters for Marshal's Office and Historical Society	Maintenance	7,383	-	-	-	-
13.	Sprinkler System for Town Grounds	Maintenance	13,000	-	-	-	-
14.	Replace Carpet in Town Hall	Maintenance	22,775	-	-	-	-
15.	Exterior Painting of Town Buildings	Maintenance	17,500	-	-	-	-
16.	Re-Roof of Town Buildings	Maintenance	48,000	-	-	-	-
17.	Maintenance Vehicle - 1/2 Ton 2-Wheel Drive Truck	Maintenance	30,000	-	-	-	-
18.	Purchase 15 Acres & Develop a Public Works Yard	Public Works	-	-	-	-	-
	Down Payment of $500,000 and Monthly Payments of $5,000		560,000	-	-	-	-
	Clean Up Site, Re-Grade & Make Repairs, and Monthly Payments of $5,000		-	210,000	-	-	-
	Remodel Existing Buildings and Monthly Payments of $5,000		-	-	310,000	-	-
	Pave Peterson Lane and Monthly Payments of $5,000		-	-	-	210,000	-
19.	Rio Verde Plaza Remodel (Construction Loan Payments)	Public Works	72,000	72,000	72,000	72,000	72,000
20.	Widen Access Road to the 15 Acres Leased from the Camp Verde Sanitary District	Public Works	250,000	-	-	-	-
21.	Public Works Yard at Camp Verde Sanitary District Site	Public Works	-	-	-	-	-
	FY2010-2011 - Ph II Fence, Surface Prep, Finish Grade, Equip Pad, Mixing Table		250,000	-	-	-	-
	FY2011-2012 - Building Site Prep, Building Design, Underground Utilities		-	150,000	-	-	-
	FY2012-2013 - Complete Site Prep, 5000 Sq Ft Pre-Mfg Steel Building		-	-	250,000	-	-
	FY2013-2014 - Delivery & Construction of Bldg, Complete Utility & Site Work		-	-	-	375,000	-
22.	Small 4X4 SUV	Public Works	23,000	-	-	-	-
23.	Streets Department Equipment/Vehicle	HURF/Streets	-	-	-	-	-
	FY2011-2012 - 1-Ton Chassis ($20,000), 9-Wheel Roller ($20,000)		-	40,000	-	-	-
	FY2012-2013 - 1/5 Ton Inspector Truck ($28,000), Double Drum Vib/Roller ($20,000), Crack Seal Machine ($30,000)		-	-	78,000	-	-
	FY2013-2014 - Dump Truck/Sander ($58,000), Chipper ($35,000)		-	-	-	93,000	-
	FY2014-2015 - Foreman's Truck ($35,000), Road Side Mower ($80,000)		-	-	-	-	115,000
24.	Finnie Flat Sidewalk Transportation Enhancement	HURF/Streets	-	-	-	-	-
	FY2010-2011 - Right of Way Acquisition		45,000	-	-	-	-
	FY2011-2012 - Labor and Construction Increased Costs		-	150,000	-	-	-
25.	Howards Road Reconstruction	HURF/Streets	-	-	-	-	-
	FY2012-2013 - Reconstruct & Re-profile 1/2 of Howards Road		-	-	250,000	-	-
	FY2013-2014 - Reconstruct & Re-profile 1/2 of Howards Road		-	-	-	250,000	-
26.	Montezuma Castle Hwy Left Turn Access Improvement	HURF/Streets	-	-	-	-	-
	FY2012-2013 - Cliff House Drive to Charolais		-	-	180,000	-	-
27.	Road Improvement/Construction & Pavement Preservation	HURF/Streets	-	-	-	-	-
	FY2011-2012 - Tres Rios - Widen & Reconstruct Over Verde Ditch, Place New Culvert		-	45,000	-	-	-
	FY2012-2013 - Finnie Flat Road - Mill & Resurface 1,000 feet at SR 260		-	-	225,000	-	-
	FY2013-2014 - Princess Road & Reeves Arena - Chip Seal		-	-	-	120,000	-
	FY2014-2015 - Zachary Road - Chip Seal		-	-	-	-	60,000
28.	Main Street Traffic Circle	HURF/Streets	-	-	-	-	-
	FY2010-2011 - Right of Way Acquisition		10,000	-	-	-	-
	FY2011-2012 - Construct Traffic Circle		-	150,000	-	-	-
29.	7th Street Widen & Overlay, Construct Sidewalk	HURF/Streets	-	-	-	-	325,000
30.	West Clear Creek Drainage Improvements on Verde Lakes Drive	Storm Water	80,000	-	-	-	-
31.	Howards Road Drainage Improvements	Storm Water	-	-	120,000	-	-
32.	Cliffs/Finnie Flat Drainage Project	Storm Water	200,000	-	-	-	-
33.	Pool Cover	Pool	7,400	-	-	-	-
			1,977,943	1,113,554	1,742,999	1,335,999	787,999

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Parks Fund

Our Mission

The mission of the Camp Verde Parks & Recreation Department is to provide the best possible recreational facilities for its citizens. We are dedicated to maintaining and creating quality parks and outdoor recreational facilities.

Department Duties/Description

* Maintain current parks and outdoor recreational facilities.
* Establishment of new park development.

Accomplishments for the Fiscal Year 2009/2010:

1. The Parks Fund currently has a negative fund balance. This means that the Parks Fund has no cash with which to fund its operations. In light of this predicament, the Parks Fund was authorized to fund basic operations such as port-a-jons at the parks and the Operating Transfer Out to the Debt Service Fund for the payments on Butler Park Soccer Field.

Performance Objectives for Fiscal Year 2010/2011:

1. Maintain port-a-jons at the parks.
2. Provide funding for the Butler Park Soccer Field payments to the Debt Service Fund.

Significant Expenditure Changes:

*

Fiscal Notes

* Due to the financial constraints that the Town is experiencing, no monies have been allocated to the Parks Fund in the 2010-2011 fiscal year.
* Community Park Improvements (5120) provides monies for survey work that may be required to begin work on the access easement to the property.
* Local Park Improvements (5130) provides for port-a-jons at the parks as well as minor park repairs/maintenance.
* Rezzonico Park (5160) provides for port-a-jons at Rezzonico Park.
* Interfund Loan Repayment (8801) will not be made in the 2010-2011 fiscal year due to monetary constraints.

Refunding Agreement

* Staff is recommending discontinuing the allocation of $200,000 to the Parks Fund for the FY 2010-2011. This allocation has been used to cover the Interfund Loan Agreement between the General Fund and the Parks Fund for the purchase of the Community Park land. Discontinuing the allocation will result in a longer pay back period for the Parks Fund to fulfill its obligation to the General Fund. The Amended Interfund Loan Agreement was adopted by Council on May 5, 2010.

Parks Fund
Fund 04

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
5120	Community Park Development	1	100,000	100,000	0	0	0	20,000	-80.00%
5130	Local Park Improvements	68,874	5,000	5,000	5,000	5,000	5,000	5,000	0.00%
5160	Rezzonico Park	42,953	30,000	30,000	1,228	1,500	1,500	1,500	-95.00%
8801	Interfund Loan Repayment (General Fund)	0	200,000	0	0	0	0	0	0.00%
	Total Assumption Projects	**$ 111,828**	**$ 335,000**	**$ 135,000**	**$ 6,228**	**$ 6,500**	**$ 6,500**	**$ 26,500**	**-80.37%**
	Operating Transfers								
8806	Operating Transfer Out-State Grants	11,009	0	0	0	0	0	0	0.00%
8813	Operating Transfer Out-Debt Service Fund	5,390	5,398	5,398	5,398	5,400	5,400	5,400	0.04%
	Total Operating Transfers	**$ 16,399**	**$ 5,398**	**$ 5,398**	**$ 5,398**	**$ 5,400**	**$ 5,400**	**$ 5,400**	**0.04%**
	Total Expenditures	**$ 128,227**	**$ 340,398**	**$ 140,398**	**$ 11,626**	**$ 11,900**	**$ 11,900**	**$ 31,900**	**-77.28%**

Revenues

	Parks Fund Revenues								
7701	Operating Transfers In - General Fund	540,000	200,000	0	0	0	0	0	0.00%
	Other Revenues	5,371	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**$ 545,371**	**$ 200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**
	Net <Subsidy From>/Contribution To Parks Fund Balance	**$ 417,144**	**$ (140,398)**	**$ (140,398)**	**$ (11,626)**	**$ (11,900)**	**$ (11,900)**	**$ (31,900)**	**-77.28%**
	Prior Year Ending Parks Fund Balance	$ (744,077)	$ (326,933)	$ (326,933)	$ (326,933)	$ (338,559)	$ (338,559)	$ (338,559)	
	Estimated Ending Parks Fund Balance (deficit)	**$ (326,933)**	**$ (467,331)**	**$ (467,331)**	**$ (338,559)**	**$ (350,459)**	**$ (350,459)**	**$ (370,459)**	**-20.73%**

Refunding Agreement

The Refunding Agreement shown below was established between the General Fund and the Parks Fund to memorialize the repayment of $832,000 transferred from the General Fund to the Parks Fund for the purchase of the 118 acres for the building of a Community Park.

This Refunding Agreement was revised on May 5, 2010. The Revised Refunding Agreement is shown on page 6-8.

REFUNDING AGREEMENT

The aggregate sum of Eight Hundred Thirty-Two Thousand Dollars ($832,000) shall be transferred from the Town Parkland Acquisition Fund to the Town of Camp Verde General Fund, Local Government Investment Pool Account pursuant to the payment terms set forth below:

Terms of Repayment: Payable on a Quarterly basis with fifty thousand dollars being tendered each quarter beginning on October 1, 2008 and continuing on a quarterly basis thereafter until the full amount of the funds borrowed, that being Right Hundred Thirty-Two Thousand Dollars ($832,000), is repaid in full.

APPROVALS

Mayor — Date: 3/6/08

Attest:
Deborah Barber
Town Clerk — Date: 3-14-08

Determination of Counsel

The foregoing agreement has been reviewed by the undersigned attorney for the Town of Camp Verde, who has determined that the agreement is in proper form and is within the powers and authority granted under the laws of this State to the Town of Camp Verde.

Town Attorney — Date: 3/6/08

Revised Refunding Agreement

The Refunding Agreement shown on page 6-7 was established between the General Fund and the Parks Fund to memorialize the repayment of $832,000 transferred from the General Fund to the Parks Fund for the purchase of the 118 acres for the building of a Community Park. Due to the austerity of the economy, it was necessary to postpone the repayment agreement until the time in which the Parks Fund has adequate cash with which to make the repayment. The ability of the Parks Fund to repay the General Fund will be assessed each year during the budget process.

REVISED
REFUNDING AGREEMENT

This Revised Refunding Agreement is to modify the Refunding Agreement adopted by Council on March 5, 2008 that stated as follows:

> The aggregate sum of eight hundred thirty-two thousand dollars ($832,000) shall be transferred from the Town Parkland Acquisition Fund to the Town of Camp Verde General Fund, Local Government Investment Pool Account pursuant to the payment terms set forth below:
>
> **Terms of Repayment:** Payable on a quarterly basis with fifty thousand dollars being tendered each quarter beginning on October 1, 2008 and continuing on a quarterly basis thereafter until the full amount of the funds borrowed, that being eight hundred thirty-two thousand dollars ($832,000), is repaid in full.

This revision serves to include the provision that the Parks Fund shall make payments to the General Fund when cash resources are available for repayment. In times when the cash resources are not available for repayment, the repayment period will be extended until a time in which cash resources are available for repayment.

APPROVALS

Mayor — Date: 5-10-10

Attest:

Town Clerk — Date: 5-20-10

Determination of Counsel

The foregoing agreement has been reviewed by the undersigned attorney for the Town of Camp Verde, who has determined that the agreement is in proper from and is within the powers and authority granted under the laws of this State to the Town of Camp Verde.

Town Attorney — Date: 5/11/10

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Chapter Seven
Special Revenue Funds

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Special Revenue Fund

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expendtiures for specific purposes or resources dedicated for specific purposes. These funds include the Magistrate Special Revenue Fund, Non-Federal Grants Fund, Yavapai-Apache Gaming Compact Fund, Federal Grants Fund, CDBG Grants Fund, 9-1-1 Fund, Library Building Fund, Impact Fee Fund, Housing Grant Fund, Donations Fund, and the Highway Users Revenue Fund (HURF/Streets).

The total number of personnel positions within the Special Revenue Funds approved for FY2010-2011 is 6.43, summarized below:

Personnel by Fund

Personnel by Fund	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Non-Federal Grants Fund	1.00	2.00	2.14	2.14	0.84
Federal Grants Fund	-	-	2.00	-	1.00
CDBG Grants Fund	-	-	-	-	0.21
Highway Users Revenue Fund	7.70	6.50	5.55	4.59	4.38
Total Personnel	8.70	8.50	9.69	6.73	6.43

The total financial program adopted for FY2010-2011 is $1,786,218, and consists of the following:

Expenditures by Fund

Expenditures by Fund	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Magistrate Special Revenue Fund	$ 39,171	$ 61,535	$ 20,725	$ 24,023	$ 20,736
Non-Federal Grants Fund	156,919	145,146	148,661	152,792	163,546
Yavapai-Apache Gaming Compact	27,821	52,158	24,437	24,437	153,587
Federal Grants Fund	-	-	131,159	181,481	270,896
CDBG Grants Fund	636,475	32,815	5,500	10,885	360,658
9-1-1 Fund	-	-	-	-	2,684
Library Building Fund	-	-	-	-	-
Impact Fee Fund	-	-	-	-	-
Housing Grant Fund	10,229	529,942	62,785	5	70,000
Donations Fund	-	2,864	23,018	23,018	17,813
Highway Users Revenue Fund	1,216,145	1,010,807	1,159,801	1,159,801	726,222
Total Expenditures	$ 2,086,760	$ 1,835,267	$ 1,576,086	$ 1,576,442	$ 1,786,143

Expenditures by Category

Expenditures by Category	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Salary Expenditures	$ 493,790	$ 558,592	$ 537,201	$ 449,942	$ 501,134
Operating Expenditures	359,566	301,234	426,753	485,997	523,284
Capital Expenditures	1,195,408	975,441	587,695	616,066	697,299
Operating Transfers Out	-	-	24,437	24,437	64,425
Total Expenditures	$ 2,048,764	$ 1,835,267	$ 1,576,086	$ 1,576,442	$ 1,786,143

The budgeted net operating results for FY2010-2011 is ($90,626), and is summarized as follows:

Operating Results

Operating Results	FY 07-08 Actual	FY 08-09 Actual	FY 09-10 Budget	FY 09-10 Adjusted	FY 10-11 Adopted
Total Revenues	$ 2,782,032	$ 1,928,487	$ 1,167,463	$ 1,271,629	$ 1,695,591
Total Expenditures	2,086,760	1,835,267	1,576,086	1,576,442	1,786,143
Net Operating Results	$ 695,272	$ 93,221	$ (408,623)	$ (304,813)	$ (90,551)

Magistrate Special Revenue Fund

Department Duties/Description

The purpose of the Magistrate Special Revenue Fund is to help the Court finance and achieve some needs that might not be possible without them. They are placed in individual numbered account for tracking the funds. Each fund is authorized by State or local law.

Local (Municipal) Court Enhancement Funds are collected by the Court as per Ordinance No. 2001-A182 (3). It states that the funds shall be used exclusively to enhance the technological, operational and security capabilities of the Court.

Local Judicial Collections Enhancement Fund (JCEF) is collected by the Court as per ARS 12.113 for the purpose of improving, maintaining and enhancing the ability to collect and manage monies assessed or received by the Courts including restitution, child support, fines and civil penalties; and to improve court automation projects likely to improve case processing or the administration of justice.

Fill the Gap Fund is collected by the Court as per ARS 12-102.I02 to allocate funds to counties for the purpose of planning and implementing collaborative projects that are designed to improve the processing of criminal cases.

Fill the Gap and JCEF funds must be requested through a "grant process" to the Supreme Court for approval of how the Court wishes to spend the funds. There are no match funds. Spending must meet the criteria of the legislative intent.

Fiscal Notes:

* Fill the Gap funds are being utilized to pay for annual audio/visual maintenance fees, monthly DSL fees, and coax repairs.
* The Court Enhancement Fund is being utilized to pay for the copier lease and maintenance ($3,500), printers ($8,250), West Legal Research ($2,640), digital recording maintenance ($500), security maintenance ($350), and other miscellaneous expenditures ($1,200). All of these expenditures are appropriate for this fund and the fund should be able to tolerate these amounts.
* Security maintenance and monitoring will go down this year as the Council Chambers security was removed.

Magistrate Special Revenue Fund
Fund 05

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
60-51-6000	Fill the Gap Salaries	10,843	0	0	0	0	0	0	0.00%
60-51-6010	FICA	491	0	0	0	0	0	0	0.00%
60-51-6011	Medicare	115	0	0	0	0	0	0	0.00%
60-51-6012	Retirement	1,025	0	0	0	0	0	0	0.00%
60-51-6013	Unemployment	49	0	0	0	0	0	0	0.00%
60-51-6014	Workman's Compensation	20	0	0	0	0	0	0	0.00%
60-51-6020	Health, Dental, Life & STD Insurance	2,085	0	0	0	0	0	0	0.00%
60-68-6000	Court Enhancement Salaries	27,468	0	0	0	0	0	0	0.00%
60-68-6010	FICA	1,692	0	0	0	0	0	0	0.00%
60-68-6011	Medicare	396	0	0	0	0	0	0	0.00%
60-68-6012	Retirement	2,596	0	0	0	0	0	0	0.00%
60-68-6013	Unemployment	67	0	0	0	0	0	0	0.00%
60-68-6014	Workman's Compensation	72	0	0	0	0	0	0	0.00%
60-68-6020	Health, Dental, Life & STD Insurance	5,520	0	0	0	0	0	0	0.00%
60-68-7651	Fill the Gap	4,802	0	1,133	4,943	1,500	1,500	1,500	32.45%
60-68-7652	Local JCEF	1,484	2,775	1,940	1,605	2,775	2,775	2,775	43.04%
60-68-7653	Court Enhancement	2,810	17,950	20,950	22,168	16,461	16,461	16,461	-21.43%
	Total Special Fund Expenditures	**$ 61,535**	**$ 20,725**	**$ 24,023**	**$ 28,716**	**$ 20,736**	**$ 20,736**	**$ 20,736**	**-13.68%**

Revenues

Special Fund Revenues									
40-00-4131	Local JCEF	2,837	3,200	3,200	3,084	3,084	3,084	3,084	-3.63%
40-00-4132	Fill the Gap	4,400	4,100	4,100	3,516	3,516	3,516	3,516	-14.24%
40-00-4133	Court Enhancement	16,744	14,050	14,050	23,812	23,812	23,812	23,812	69.48%
	Total Special Fund Revenues	**$ 23,981**	**$ 21,350**	**$ 21,350**	**$ 30,412**	**$ 30,412**	**$ 30,412**	**$ 30,412**	**42.44%**
Net <Subsidy From>/Contribution To Magistrate Special Revenues Fund Balance		**$ (37,554)**	**$ 625**	**$ (2,673)**	**$ 1,696**	**$ 9,676**	**$ 9,676**	**$ 9,676**	**-462.06%**
Prior Year Ending Magistrate Special Revenues Fund Balance		$ 101,862	$ 64,308	$ 64,308	$ 64,308	$ 66,004	$ 66,004	$ 66,004	
Estimated Ending Magistrate Special Revenues Fund Balance (deficit)		**$ 64,308**	**$ 64,933**	**$ 61,635**	**$ 66,004**	**$ 75,680**	**$ 75,680**	**$ 75,680**	**22.79%**
Designated Funds - Fill the Gap									
Prior Year Ending Fill the Gap Designation		31,478	16,448	16,448	16,448	15,021	15,021	15,021	
Est. <Subsidy From>/Contribution To Fill the Gap Designation		(15,030)	4,100	2,968	(1,427)	2,016	2,016	2,016	
Estimated Ending Fill the Gap Designated Fund Balance		**$ 16,448**	**$ 20,548**	**$ 19,415**	**$ 15,021**	**$ 17,037**	**$ 17,037**	**$ 17,037**	**-12.25%**
Designated Funds - Local JCEF									
Prior Year Ending Local JCEF Designation		25,817	27,170	27,170	27,170	28,649	28,649	28,649	
Est. <Subsidy From>/Contribution To Local JCEF Designation		1,353	425	1,260	1,479	309	309	309	
Estimated Ending Local JCEF Designated Fund Balance		**$ 27,170**	**$ 27,595**	**$ 28,430**	**$ 28,649**	**$ 28,958**	**$ 28,958**	**$ 28,958**	**1.86%**
Designated Funds - Court Enhancement									
Prior Year Ending Court Enhancement Fund Designation		44,567	20,690	20,690	20,690	22,334	22,334	22,334	
Est. <Subsidy From>/Contribution To Court Enhancement Fund Designation		(23,877)	(3,900)	(6,900)	1,644	7,351	7,351	7,351	
Estimated Ending Court Enhancement Designated Fund Balance		**$ 20,690**	**$ 16,790**	**$ 13,790**	**$ 22,334**	**$ 29,685**	**$ 29,685**	**$ 29,685**	**115.26%**

Non-Federal Grants

Department Duties/Description

The Non-Federal Grants Fund tracks expenditures and revenues for grants not issued by the Federal Government. The current grant items are the School Resource Officer Grant, LTAF II Grant, Yavapai County Anti-Racketeering (RICO) Funds, and Governor's Office of Highway Safety. The Town of Camp Verde is not the direct grant recipient of the School Resource Officer Grant, but rather a sub-recipient as the funds are distributed to the Town of Camp Verde from the main grant recipient to reimburse the Town for actual expenditures of the Town's employee that participates in the grant.

Department Staffing:

School Resource Officer (0.84) - Ten months of the year only, the remaining two months is budgeted in the General Fund Marshal's Department

Fiscal Notes

* LTAF II Grant funding has been eliminated as the funding from the Arizona Lottery has been permanently swept by the State of Arizona. The monies have been used to fund the Transit Voucher Program. Funds not expended in prior years have been allocated to fund the expenses of continuing this program until funds are depleted. NACOG administers the transit portion of the program.
* School Resource Officer Grant provides funding through the Camp Verde Unified School District that covers the expenditures of one Deputy for the months of August through May (school year) to provide services to the School and have a presence at the School.
* Yavapai County Anti-Racketeering (RICO) is monies received from Yavapai County that may be used to fund items such as (list is not all inclusive):
    * Gang prevention programs
    * Substance abuse prevention programs
    * Substance abuse education programs
    * Witness protection
    * Investigation and prosecution of case
    * Payment of compensation to "injured persons"
    * Law enforcement equipment and operations
    * Many other uses as defined in the grant paperwork.

  The proposed uses of the Yavapai County Anti-Racketeering (RICO) monies in the FY2010-2011 include the purchase of needed law enforcement equipment.
* Governor's Office of Highway Safety Grant has been applied for to purchase a new AIMS unit. This unit is an electronic measuring device used for the accurate measuring in traffic accident investigations.

Non-Federal Grants Fund
Fund 06

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
50-08-6000	Rezzonico Park Grant Salaries	1,811	0	0	0	0	0	0	0.00%
50-08-6010	Rezzonico Park Grant FICA	112	0	0	0	0	0	0	0.00%
50-08-6011	Rezzonico Park Grant Medicare	26	0	0	0	0	0	0	0.00%
50-08-6012	Rezzonico Park Grant Retirement	171	0	0	0	0	0	0	0.00%
50-08-6013	Rezzonico Park Grant Worker's Compensation	159	0	0	0	0	0	0	0.00%
50-08-6020	Rezzonico Park Grant Health, Dental, Life & STD Insurance	244	0	0	0	0	0	0	0.00%
50-08-9999	Rezzonico Park Grant Expenditures	16,137	0	0	0	0	0	0	0.00%
50-18-6000	LTAF II Salary	522	4,758	1,898	1,891	0	0	0	-100.00%
50-18-6010	LTAF II FICA	32	295	120	117	0	0	0	-100.00%
50-18-6011	LTAF II Medicare	8	69	29	27	0	0	0	-100.00%
50-18-6012	LTAF II Retirement	49	447	182	178	0	0	0	-100.00%
50-18-6013	LTAF II Unemployment Insurance	0	10	10	6	0	0	0	-100.00%
50-18-6014	LTAF II Worker's Compensation	0	10	10	4	0	0	0	-100.00%
50-18-6020	LTAF II Health, Dental, Life & STD Insurance	93	537	367	366	0	0	0	-100.00%
50-18-9999	LTAF II Grant	15,494	1,000	18,056	18,056	18,600	18,600	18,600	3.02%
50-19-6000	School Resource Officer Salary	0	31,973	39,778	42,038	48,972	46,523	46,523	16.96%
50-19-6001	School Resource Officer Overtime	0	0	254	254	0	0	0	0.00%
50-19-6003	School Resource Officer Uniform Allowance	0	900	900	300	900	900	900	0.00%
50-19-6011	School Resource Officer Medicare	0	477	558	590	723	688	688	23.23%
50-19-6012	School Resource Officer Retirement	0	4,463	5,440	5,755	7,189	6,830	6,830	25.54%
50-19-6013	School Resource Officer Unemployment Insurance	0	69	76	76	76	76	76	-0.53%
50-19-6014	School Resource Officer Worker's Compensation	0	914	1,214	1,200	1,573	1,494	1,494	23.10%
50-19-6020	School Resource Officer Health, Dental, Life & STD Insurance	0	4,477	5,092	5,341	5,335	5,335	5,335	4.76%
50-19-9999	School Resource Officer	54,822	0	0	0	0	0	0	0.00%
50-28-6000	PANT Salary	34,419	39,649	0	0	0	0	0	0.00%
50-28-6001	PANT Overtime	6,083	4,500	0	0	0	0	0	0.00%
50-28-6002	PANT Holiday Pay	228	0	0	0	0	0	0	0.00%
50-28-6003	PANT Uniform Allowance	1,200	1,200	0	0	0	0	0	0.00%
50-28-6011	PANT Medicare	608	658	0	0	0	0	0	0.00%
50-28-6012	PANT Retirement	5,808	6,163	0	0	0	0	0	0.00%
50-28-6013	PANT Unemployment Insurance	67	69	0	0	0	0	0	0.00%
50-28-6014	PANT Worker's Compensation	1,703	1,972	0	0	0	0	0	0.00%
50-28-6020	PANT Health, Dental, Life & STD Insurance	5,350	5,970	0	0	0	0	0	0.00%
50-30-9999	Yavapai County Anti-Racketeering (RICO) Expenditures	0	30,000	70,726	48,500	68,000	68,000	68,000	-3.85%
50-60-9999	Governor's Office of Highway Safety Grant Expenditures	0	8,082	8,082	8,082	15,100	15,100	15,100	86.83%
	Total Non-Federal Grants Expenditures	**$ 145,146**	**$ 148,661**	**$ 152,792**	**$ 132,781**	**$ 166,468**	**$ 163,546**	**$ 163,546**	**7.04%**

Revenues

	Non-Federal Grants Fund Revenues								
41-08-4335	Rezzonico Park Grant Reimbursements	7,650	0	0	0	0	0	0	0.00%
41-19-4335	School Resource Officer Reimbursements	54,822	43,273	53,312	55,553	64,767	61,845	61,845	16.01%
41-18-4335	LTAF II Grant	12,148	0	0	16,070	0	0	0	0.00%
41-28-4335	PANT Reimbursements	55,467	60,180	0	0	0	0	0	0.00%
41-30-4335	Yavapai County Anti-Racketeering (RICO)	0	0	41,500	66,500	20,000	20,000	20,000	-51.81%
41-60-4335	Governor's Office of Highway Safety Grant	0	8,082	8,082	8,082	15,100	15,100	15,100	86.83%
40-00-7701	Operating Transfer In - General Fund	4,049	0	0	5,184	0	0	0	0.00%
40-00-7704	Operating Transfer In - Parks Fund	11,009	0	0	0	0	0	0	0.00%
	Total Non-Federal Grants Revenues	**$ 145,146**	**$ 111,535**	**$ 102,894**	**$ 151,390**	**$ 99,867**	**$ 96,945**	**$ 96,945**	**-5.78%**
	Net <Subsidy From>/Contribution To Non-Federal Grants Fund Deferred Revenue Balance	**$ -**	**$ (37,126)**	**$ (49,898)**	**$ 18,609**	**$ (66,600)**	**$ (66,600)**	**$ (66,601)**	**33.47%**

Deferred Revenue Balances

LTAF II Grant	$ 17,991	$ 10,865	$ (2,681)	$ 18,599	$ (1)	$ (1)	$ (1)	
Yavapai County Anti-Racketeering (RICO)	$ 30,000	$ -	$ 774	$ 48,000	$ -	$ -	$ -	
	$ 47,991	**$ 10,865**	**$ (1,907)**	**$ 66,599**	**$ (1)**	**$ (1)**	**$ (1)**	**-99.95%**

Yavapai-Apache Gaming Compact

Department Duties/Description

The Yavapai-Apache Gaming Compact Fund tracks the monies given to the Town of Camp Verde by the Yavapai-Apache Nation through the State's Gaming Compact. These monies are given to the Town with a designation for certain usage by the Nation. Some of the funds are passed through to other agencies and some funds are retained by the Town of Camp Verde. The Yavapai-Apache Gaming Compact Fund allows for the tracking of monies received and to ensure the proper usage of the funds based on the Nation's designation.

Accomplishments for the Fiscal Year 2009/2010:

1. Provided funding for the Grasshopper Basketball program and other recreational opportunities for youth.
2. Established an account to track the payments of monies allocated to the Camp Verde School District for tutor services in accordance with the request of the Yavapai-Apache Nation.
3. Established an account to track the payments of monies allocated to the Mingus Union High School District for tutor services in accordance with the request of the Yavapai-Apache Nation.

Performance Objectives for Fiscal Year 2010/2011:

1. Provide funding to support the Children's Recreational Programs division of Parks & Recreation. This division provides activities such as Grasshopper Basketball and other recreational opportunities for youth.
2. Provide funding to support the operation of the Heritage Pool for the 2010 swim season.
3. Provide funding to support the building of a new Library.

Fiscal Notes:

* Projected designated fund balance amounts for the 2010-2011 fiscal year are estimated on the same percentage breakout as the allocations stated in the contribution letter from the Yavapai-Apache Nation for the funds received in the 2009-2010 fiscal year.
* Camp Verde School District Tutor Expenditures was established to track the reimbursement requests from the Camp Verde Unified School District for tutor services pursuant to the distribution request by the Yavapai-Apache Nation.
* Mingus Union High School District Tutor Expenditures was established to track the reimbursement requests from Mingus Union High School for tutor services pursuant to the distribution request by the Yavapai-Apache Nation.

Yavapai-Apache Gaming Compact
Fund 07

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
50-00-9999	Yavapai-Apache Gaming Compact Expenditures	42,044	0	0	0	0	0	0	0.00%
20-80-7610	Parks & Recreation Youth Program Expenditures	10,115	0	0	0	0	0	0	0.00%
20-86-7701	Operating Transfers Out - Gen Fund Children's Recreation	0	24,437	24,437	24,437	16,899	16,899	16,899	-30.85%
20-00-9990	Camp Verde School District Tutor Expenditures	0	0	0	0	33,000	33,000	33,000	33000.00%
20-00-9991	Mingus Union High School Tutor Expenditures	0	0	0	0	0	0	56,162	56162.00%
20-82-7701	Operating Transfers Out - Gen Fund Camp Verde Heritage Pool	0	0	0	0	33,268	33,268	33,268	33268.00%
20-00-7715	Operating Transfers Out - Library Building Fund	0	0	0	0	14,258	14,258	14,258	14258.00%
	Total Yavapai-Apache Gaming Expenditures	**$ 52,158**	**$ 24,437**	**$ 24,437**	**$ 24,437**	**$ 97,425**	**$ 97,425**	**$ 153,587**	**528.50%**

Revenues

	Yavapai-Apache Gaming Compact Revenues								
42-4600	Yavapai-Apache Gaming Compact	56,058	14,000	14,000	136,688	80,000	80,000	80,000	471.43%
	Total Yavapai-Apache Gaming Revenues	**$ 56,058**	**$ 14,000**	**$ 14,000**	**$ 136,688**	**$ 80,000**	**$ 80,000**	**$ 80,000**	**471.43%**
	Net <Subsidy From>/Contribution To Yavapai-Apache Gaming Compact Fund Balance	**$ 3,900**	**$ (10,437)**	**$ (10,437)**	**$ 112,251**	**$ (17,425)**	**$ (17,425)**	**$ (73,587)**	**605.06%**
	Prior Year Ending Yavapai-Apache Gaming Compact Fund Balance	63,158	67,058	67,058	67,058	179,309	179,309	179,309	
	Estimated Ending Yavapai-Apache Gaming Compact Fund Balance (deficit)	**$ 67,058**	**$ 56,621**	**$ 56,621**	**$ 179,309**	**$ 161,884**	**$ 161,884**	**$ 105,722**	**86.72%**
	Designated Funds - Parks & Recreation Youth Programs								
	Prior Year Ending Parks & Recreation Youth Programs Designation	37,436	41,336	41,336	41,336	16,899	16,899	16,899	
	Est. <Subsidy From>/Contribution To Parks & Rec Youth Programs Designation	3,900	(10,437)	(10,437)	(24,437)	(16,899)	(16,899)	(16,899)	
	Estimated Ending Parks & Recreation Youth Programs Designated Fund Balance	**$ 41,336**	**$ 30,899**	**$ 30,899**	**$ 16,899**	**$ (0)**	**$ (0)**	**$ (0)**	**-100.00%**
	Designated Funds - Camp Verde Heritage Pool								
	Prior Year Ending Camp Verde Heritage Pool Designation	0	0	0	0	33,268	33,268	33,268	
	Est. <Subsidy From>/Contribution To Camp Verde Heritage Pool Designation	0	0	0	33,268	332	332	332	
	Estimated Ending Camp Verde Heritage Pool Designated Fund Balance	**$ -**	**$ -**	**$ -**	**$ 33,268**	**$ 33,600**	**$ 33,600**	**$ 33,600**	**33600.00%**
	Designated Funds - Library Building Fund								
	Prior Year Ending Library Building Fund Designation	0	0	0	0	14,258	14,258	14,258	
	Est. <Subsidy From>/Contribution To Library Building Fund Designation	0	0	0	14,258	142	142	142	
	Estimated Ending Library Building Fund Designated Fund Balance	**$ -**	**$ -**	**$ -**	**$ 14,258**	**$ 14,400**	**$ 14,400**	**$ 14,400**	**14400.00%**
	Designated Funds - Camp Verde School District Tutor								
	Prior Year Ending Camp Verde School District Tutor Designation	0	0	0	0	33,000	33,000	33,000	
	Est. <Subsidy From>/Contribution To Camp Verde School District Tutor Designation	0	0	0	33,000	(200)	(200)	(200)	
	Estimated Ending Camp Verde School District Tutor Designated Fund Balance	**$ -**	**$ -**	**$ -**	**$ 33,000**	**$ 32,800**	**$ 32,800**	**$ 32,800**	**32800.00%**
	Designated Funds - Mingus Union High School District Tutor								
	Prior Year Ending Mingus Union High School District Tutor Designation	0	0	0	56,162	56,162	56,162	56,162	
	Est. <Subsidy From>/Contribution To Mingus Union High School District Tutor Designation	0	0	0	0	0	0	(56,162)	
	Estimated Ending Mingus Union High School District Tutor Designated Fund Balance	**$ -**	**$ -**	**$ -**	**$ 56,162**	**$ 56,162**	**$ 56,162**	**$ -**	**0.00%**
	Undesignated Funds								
	Estimated Ending Undesignated Fund Balance	**$ 25,722**	**$ 25,722**	**$ 25,722**	**$ 25,722**	**$ 24,922**	**$ 24,922**	**$ 24,922**	**-3.11%**

Federal Grants

Department Duties/Description

The Federal Grants Fund tracks expenditures and revenues for grants issued by the Federal Government.

Department Staffing:

COPS Officer (2) *If grant awarded
PANT Officer (1)

Fiscal Notes

* Energy Efficiency & Conservation Block Grant was awarded to the Town of Camp Verde through the American Recovery and Reinvestment Act. This grant will be used to replace the air conditioning units on the Public Works/Parks & Recreation Building and complete energy efficiency modifications.
* The COPS Grant was applied for by the Marshal's Department to fund two (2) Deputy positions prior to the 2009-2010 fiscal year. The Town of Camp Verde was not awarded funding through the original grant cycle. Applications that were not funded in the original round are being considered for funding in the current round. If the grant is received, the funding provides for the base salary for the officers along with benefits. It does not cover overtime or holiday pay.
* PANT (Partners Against Narcotics Trafficking) Grant is a regional grant, currently administered through the Town of Prescott Valley, that provides funding for one Deputy. The officers receive specialized training and work in conjunction with other departments around the Verde Valley in narcotics related activities.
* Library Services and Technology Act (LSTA) Grant was obtained with the objective of creating and presenting Library programs either in-house or off-site. The programs will target three groups: homeschool mothers, parents with young children, and senior citizens. These programs will inform these groups of the services that the Library provides as well as instruction on how to use the Library's various services.

Federal Grants Fund
Fund 08

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
20-12-9999	2010 Census Complete Count Program	0	0	2,976	2,976	0	0	0	-100.00%
20-20-9999	Energy Efficiency & Conservation Block Grant	0	0	91,151	0	91,151	91,151	91,151	0.00%
20-60-6000	COPS Grant Salary	0	77,364	0	0	73,496	73,496	73,496	73496.00%
20-60-6003	COPS Grant Uniform Allowance	0	2,400	0	0	2,400	2,400	2,400	2400.00%
20-60-6011	COPS Grant Medicare	0	1,157	0	0	1,066	1,066	1,066	1066.00%
20-60-6012	COPS Grant Retirement	0	10,800	0	0	10,789	10,789	10,789	10789.00%
20-60-6013	COPS Grant Unemployment Insurance	0	137	0	0	151	151	151	151.00%
20-60-6014	COPS Grant Workman's Compensation	0	2,212	0	0	2,361	2,361	2,361	2361.00%
20-60-6020	COPS Grant Health, Dental, Life & STD Ins	0	14,104	0	0	12,803	12,803	12,803	12803.00%
50-28-6000	PANT Officer Salary	0	0	39,649	39,679	39,649	37,667	37,667	-5.00%
50-28-6001	PANT Officer Overtime	0	0	7,700	8,500	7,000	7,000	7,000	-9.09%
50-28-6002	PANT Officer Holiday Pay	0	0	305	305	150	150	150	150.00%
50-28-6003	PANT Officer Uniform Allowance	0	0	1,200	1,200	1,200	1,200	1,200	0.00%
50-28-6011	PANT Officer Medicare	0	0	713	720	696	667	667	-6.42%
50-28-6012	PANT Officer Retirement	0	0	6,663	6,768	6,870	6,579	6,579	-1.26%
50-28-6013	PANT Officer Unemployment Insurance	0	0	76	76	76	76	76	-0.53%
50-28-6014	PANT Officer Workman's Compensation	0	0	1,972	1,246	1,428	1,365	1,365	-30.80%
50-28-6020	PANT Officer Health, Dental, Life & STD Insurance	0	0	6,091	6,090	6,402	6,402	6,402	5.10%
50-60-9999	Edwards Byrnes Memorial Justice Assistance Grant Expenditures	0	22,985	22,985	22,985	0	0	0	-100.00%
50-70-9999	Library Services and Technology Act (LSTA) Grant Expenditures	0	0	0	0	15,575	15,575	15,575	15575.00%
	Total Federal Grant Expenditures	**$ -**	**$ 131,159**	**$ 181,481**	**$ 90,546**	**$ 273,262**	**$ 270,896**	**$ 270,896**	**49.27%**

Revenues

	Federal Grants Fund Revenues								
44-12-4335	2010 Census Complete Count Program Revenues	0	0	2,976	2,976	0	0	0	-100.00%
44-20-4335	Energy Efficiency & Conservation Block Grant Reimbursements	0	0	91,151	0	91,151	91,151	91,151	0.00%
44-62-4335	COPS Grant Revenues	0	108,174	66,674	0	103,066	103,066	103,066	54.58%
44-28-6335	PANT Officer Grant Reimbursements	0	0	60,180	64,585	63,471	61,105	61,105	1.54%
44-60-4335	Edward Byrnes Memorial Justice Assistance Grant Revenues	0	22,985	22,985	22,985	0	0	0	-100.00%
44-70-4335	Library Services and Technology Act (LSTA) Grant Reimbursements	0	0	0	0	15,575	15,575	15,575	15575.00%
	Total Federal Grant Revenues	**$ -**	**$ 131,159**	**$ 243,966**	**$ 90,546**	**$ 273,262**	**$ 270,896**	**$ 270,896**	**11.04%**
	Net <Subsidy From>/Contribution To Federal Grants Fund Balance	**$ -**	**$ 0**	**$ 62,485**	**$ -**	**$ -**	**$ -**	**$ -**	**-100.00%**
	Prior Year Ending Federal Grants Fund Balance		$ -	$ -	$ -	$ -	$ -	$ -	
	Estimated Ending Federal Grants Fund Balance (deficit)	**$ -**	**$ 0**	**$ 62,485**	**$ -**	**$ -**	**$ -**	**$ -**	**-100.00%**

CDBG Fund

Our Mission

To further the development of a viable and sustainable community, by providing decent housing and a suitable living environment and expanding economic opportunities, principally for persons of low and moderate income.

Department Duties/Description

* To carry out all activities related to CDBG administration and activity implementation.
* To ensure that each project meets a National Objective.
* To encourage maximum public participation in project selection.
* To ensure the project has a positive impact for the citizens we serve and the community as a whole.

Department Staffing:

Town Clerk (0.064)
Public Works Director/Engineer (0.05)
Building Inspector (0.02)
Town Manager/Finance Director (0.005)
Administrative Assistant (0.067)

Accomplishments for the Fiscal Year 2009/2010:

1. Completed the SSP Public Hearing Process & Application for FY09 Funding for Hollamon Street.
2. Completed the CDBG Public Hearing & Application for FY10 Funding for Head Start & Senior Center

Performance Objectives for Fiscal Year 2010/2011:

1. Begin the construction of the Hollamon Street Improvement project.

Fiscal Notes

* This process will encompass two (2) years from the time that the contracts are signed. Some amounts may be transferred to the next fiscal year if needed.

CDBG Grants Fund

Fund 09

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
30-9999	Hollamon Street Improvement Exps	0	0	0	0	319,448	319,448	319,448	31944800.00%
30-9998	Grant Administration (Hollamon St Improv)	0	0	0	0	24,725	25,482	25,482	2555700.00%
60-9998	Grant Administration (107-07)	10,140	0	0	0	0	0	0	0.00%
60-8000	Senior Center Expenses (108-07)	22,675	0	0	0	0	0	0	0.00%
70-6000	FY2010 Salaries	0	0	8,079	8,009	12,822	12,181	12,181	50.77%
70-6010	FY2010 FICA	0	0	462	462	795	755	755	63.47%
70-6011	FY2010 Medicare	0	0	108	108	186	177	177	63.54%
70-6012	FY2010 Retirement	0	0	753	753	1,263	1,200	1,200	59.34%
70-6013	FY2010 Unemployment	0	0	52	52	16	16	16	-70.05%
70-6014	FY2010 Worker's Compensation	0	0	11	11	86	81	81	640.12%
70-6020	FY2010 Health, Dental, Life & STD Insurance	0	0	732	732	1,319	1,319	1,319	80.15%
70-9998	FY2010 Funding Cycle Administration	0	5,500	688	688	0	0	0	-100.00%
	Total CDBG Grant Expenditures	**$ 32,815**	**$ 5,500**	**$ 10,885**	**$ 10,814**	**$ 360,659**	**$ 360,658**	**$ 360,658**	**3213.35%**

Revenues

	CDBG Grants Fund Revenues								
42-30-4335	Hollamon Street Improvements	0	0	0	0	319,448	319,448	319,448	31944800.00%
42-30-4336	Grant Administration (Hollamon St Improv)	0	0	0	0	52,025	52,025	52,025	5202500.00%
42-60-4336	Grant Administration (107-07)	10,140	0	0	0	0	0	0	0.00%
42-68-4335	Senior Center Reimbursements (108-07)	22,675	0	0	0	0	0	0	0.00%
	Total CDBG Grant Revenues	**$ 32,815**	**$ -**	**$ -**	**$ -**	**$ 371,473**	**$ 371,473**	**$ 371,473**	**37147300.00%**
	Net <Subsidy From>/Contribution To CDBG Grants Fund Balance	**$ -**	**$ (5,500)**	**$ (10,885)**	**$ (10,814)**	**$ 10,814**	**$ 10,815**	**$ 10,815**	**1074000.00%**
	Prior Year Ending CDBG Fund Balance	$ -	$ -	$ -	$ -	$ (10,814)	$ (10,814)	$ (10,814)	
	Estimated Ending CDBG Fund Balance (deficit)	**$ -**	**$ (5,500)**	**$ (10,885)**	**$ (10,814)**	**$ (0)**	**$ 0**	**$ 0**	**0.00%**

9-1-1 Fund

Department Duties/Description

The 9-1-1 Fund was established to track the monies received from the State of Arizona that are designated to be used solely for the purpose of 9-1-1 dispatch related expenditures. In the past, these funds have been used for 9-1-1 training costs.

The 9-1-1 Funds distributed are calculated using a percentage allocation of the 1% of the 9-1-1 funds collected annually by the State 9-1-1 Office within the Arizona Department of Administration.

Accomplishments for the Fiscal Year 2009/2010:

1. No monies have been spent from the 9-1-1 Fund to date.

Performance Objectives for Fiscal Year 2010/2011:

1. No monies are anticipated to be spent in the 2010-2011 fiscal year.

Significant Expenditure Changes:

* 9-1-1 Expenditures (7010) is allocated to allow for 9-1-1 training or other related expenditures that may arise in the 2010-2011 fiscal year.

Fiscal Notes:

* Due to the State's 9-1-1 budget being drastically reduced, it is unknown at the time of preparing the budget as to whether or not the municipalities will receive distributions in the 2010-2011 fiscal year. The amounts budgeted are in anticipation of the Town receiving the funds as experienced in prior fiscal years.

9-1-1 Fund

Fund 10

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
20-60-9999	9-1-1 Expenditures	0	0	0	0	0	2,684	2,684	2684.00%
	Total 9-1-1 Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,684**	**$ 2,684**	**#DIV/0!**

Revenues

9-1-1 Fund Revenues

40-20-4016	9-1-1 Distributions	900	500	500	0	500	500	500	0.00%
	Total 9-1-1 Revenues	**$ 900**	**$ 500**	**$ 500**	**$ -**	**$ 500**	**$ 500**	**$ 500**	**0.00%**
Net <Subsidy From>/Contribution To 9-1-1 Fund Balance		**$ 900**	**$ 500**	**$ 500**	**$ -**	**$ 500**	**$ (2,184)**	**$ (2,184)**	**-536.80%**
Prior Year Ending 9-1-1 Fund Balance		$ 1,784	$ 2,684	$ 2,684	$ 2,684	$ 2,684	$ 2,684	$ 2,684	
Estimated Ending 9-1-1 Fund Balance (deficit)		**$ 2,684**	**$ 3,184**	**$ 3,184**	**$ 2,684**	**$ 3,184**	**$ 500**	**$ 500**	**-84.30%**

Library Building Fund

Department Duties/Description

The Library Building Fund is comprised of monies donated to the Town of Camp Verde with the express intention of being used to fund the construction of a new library facility. The majority of these monies were received as the result of the Camp Verde Public Library being named as the beneficiary of an estate. The Town received quarterly distributions from the trust that is currently managing the estate. In addition to the monies received from the estate, other donations received from the public with the intent of being used for the construction of a new library are also included in this fund.

Fiscal Note

* Due to the decline in interest rates nationwide, the projected amount of interest revenues have been decreased accordingly.
* The Council has approved an Operating Transfer from the General Fund to support the fundraising efforts for the building of a new library.
* The Library Building Fund was designated as a recipient of the funds received from the Yavapai-Apache Nation through the Proposition 200 Gaming Compact. The Council has allocated $14,258 of the funds received from the Yavapai-Apache Nation towards the Library Building Fund.

Library Building Fund
Fund 15

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
50-8000	Library Master Plan Design	0	0	0	0	0	0	0	0.00%
	Library Building Expenditures	0	0	0	0	0	0	0	0.00%
	Total Library Building Fund Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%

Revenues

	Library Building Fund Revenues								
40-4600	Donation Revenues	14,634	12,000	12,000	12,076	12,000	12,000	12,000	0.00%
40-4900	Interest Revenues	(1,590)	1,200	1,200	683	700	700	700	-41.67%
40-7701	Operating Transfer In - from General Fund	0	100	100	100	100	100	100	0.00%
40-7707	Operating Transfer In - Y-A Nation Gaming Compact	0	0	0	0	14,258	14,258	14,258	14258.00%
	Total Library Building Fund Revenues	$ 13,044	$ 13,300	$ 13,300	$ 12,859	$ 27,058	$ 27,058	$ 27,058	103.44%
	Net <Subsidy From>/Contribution To Library Building Fund Balance	$ 13,044	$ 13,300	$ 13,300	$ 12,859	$ 27,058	$ 27,058	$ 27,058	103.44%
	Prior Year Ending Library Building Fund Balance	$ 214,556	$ 227,600	$ 227,600	$ 227,600	$ 240,459	$ 240,459	$ 240,459	
	Estimated Ending Library Building Fund Balance (deficit)	$ 227,600	$ 240,900	$ 240,900	$ 240,459	$ 267,517	$ 267,517	$ 267,517	11.05%

Impact Fees

Department Duties/Description

The voters of the Town of Camp Verde approved Development Impact Fees in March 2006. The purposes and intent of the Town's Development Fee Code are:

A. To establish uniform procedures for the imposition, calculation, collection, expenditure and administration of any development fees imposed on New Development;
B. To implement the goals, objectives and policies of the Town of Camp Verde General Plan, as amended from time to time, to assure that New Development contributes its fair share towards the costs of providing Public Facilities or Services reasonably necessitated by such New Development;
C. To ensure that New Development obtains a reasonable benefit by the Public Facilities or Services provided with the proceeds of Development Fees;
D. To ensure that all applicable and appropriate legal standards and criteria relating to the imposition of Development Fees are properly incorporated into the Town Code; and
E. To ensure that all applicable procedural requirements of A.R.S.§ 9-463.05 have been met.

The Town Code Article 7-10, Municipal Development Fees, details the purpose and intent of establishing and collecting Development Fees as well as defining under what types of development the fees are assessed, procedures for imposition, calculation, and collection fo the Development Fees, annual reporting requirements, and tracking of funds collected.

Development Fees are assessed to provide for the development of Public Facilities and Services required by the new development. The Town Code defines "Public Facility or Service" as public improvements, facilties or services, including police facilities, municipal facilities, open space, parks and library facilities necessitated by New Development. "Public Facility Expenditures" is defined as an appropriation or expenditure of public funds incurred in connection with the provision of a Public Facility or Service, including but not limited to:

a. planning, legal, appraisal, financing, development, and other costs related to the acquisition of, or use rights on, land;
b. the costs of compliance with bidding procedures and applicable administrative and legal requirements; and
c. all other costs necessarily incident to provision of the Public Facility.

Impact Fee Fund
Fund 16

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
01-9999	General Government Expenditures	0	0	0	0	0	0	0	0.00%
02-9999	Police Services Expenditures	0	0	0	0	0	0	0	0.00%
03-9999	Library Expenditures	0	0	0	0	0	0	0	0.00%
04-9999	Parks & Recreation Expenditures	0	0	0	0	0	0	0	0.00%
	Total Impact Fee Expenditures	$ -	$ -	$ -	$ -	$ -	$ -	$ -	0.00%

Revenues

Impact Fee Revenues									
40-01-4145	General Government Impact Fees	27,210	5,505	5,505	7,893	4,349	4,349	4,349	-21.00%
40-01-4900	General Government Interest	253	200	200	176	175	175	175	-12.50%
40-02-4145	Police Services Impact Fees	48,051	2,620	2,620	3,758	2,070	2,070	2,070	-20.99%
40-02-4900	Police Services Interest	219	180	180	186	185	185	185	2.78%
40-03-4145	Library Impact Fees	11,350	5,230	5,230	7,500	4,132	4,132	4,132	-20.99%
40-03-4900	Library Interest	172	150	150	109	105	105	105	-30.00%
40-04-4145	Parks & Recreation Impact Fees	25,326	11,670	11,670	16,735	9,220	9,220	9,220	-20.99%
40-04-4900	Parks & Recreation Interest	428	350	350	244	240	240	240	-31.43%
	Total Impact Fee Revenues	$ 113,009	$ 25,905	$ 25,905	$ 36,601	$ 20,476	$ 20,476	$ 20,476	-20.96%
Net <Subsidy From>/Contribution To Impact Fee Fund Balance		$ 113,009	$ 25,905	$ 25,905	$ 36,601	$ 20,476	$ 20,476	$ 20,476	-20.96%
Prior Year Ending Impact Fee Fund Balance		$ 113,600	$ 226,609	$ 226,609	$ 226,609	$ 263,210	$ 263,210	$ 263,210	
Estimated Ending Impact Fee Fund Balance (deficit)		$ 226,609	$ 252,514	$ 252,514	$ 263,210	$ 283,686	$ 283,686	$ 283,686	12.34%
Designated Funds - General Government Impact Fees									
Prior Year Ending General Government Impact Fees Designation		26,490	53,953	53,953	53,953	62,022	62,022	62,022	
Est. <Subsidy From>/Contribution To General Government Impact Fees Designation		27,463	5,705	5,705	8,069	4,524	4,524	4,524	
Estimated Ending General Government Impact Fees Designated Fund Balance		$ 53,953	$ 59,658	$ 59,658	$ 62,022	$ 66,546	$ 66,546	$ 66,546	11.55%
Designated Funds - Police Services Impact Fees									
Prior Year Ending Police Services Impact Fees Designation		18,205	66,475	66,475	66,475	70,419	70,419	70,419	
Est. <Subsidy From>/Contribution To Police Services Impact Fees Designation		48,270	2,800	2,800	3,944	2,255	2,255	2,255	
Estimated Ending Police Services Impact Fees Designated Fund Balance		$ 66,475	$ 69,275	$ 69,275	$ 70,419	$ 72,674	$ 72,674	$ 72,674	4.91%
Designated Funds - Library Impact Fees									
Prior Year Ending Library Impact Fees Designation		21,295	32,817	32,817	32,817	40,426	40,426	40,426	
Est. <Subsidy From>/Contribution To Library Impact Fees Designation		11,522	5,380	5,380	7,609	4,237	4,237	4,237	
Estimated Ending Library Impact Fees Designated Fund Balance		$ 32,817	$ 38,197	$ 38,197	$ 40,426	$ 44,663	$ 44,663	$ 44,663	16.93%
Designated Funds - Parks & Recreation Impact Fees									
Prior Year Ending Parks & Recreation Impact Fees Designation		47,610	73,364	73,364	73,364	90,343	90,343	90,343	
Est. <Subsidy From>/Contribution To Parks & Recreation Impact Fees Designation		25,754	12,020	12,020	16,979	9,460	9,460	9,460	
Estimated Ending Parks & Recreation Impact Fees Designated Fund Balance		$ 73,364	$ 85,384	$ 85,384	$ 90,343	$ 99,803	$ 99,803	$ 99,803	16.89%
Undesignated Funds									
Estimated Ending Undesignated Fund Balance		$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1	0.00%

Housing Grant Fund

Our Mission

The Town of Camp Verde's Housing Grant Fund's mission is to promote and preserve community enhancement through Owner Occupied Home Rehabilitation activities to preserve decent, safe and attainable housing for low income Camp Verde citizens.

Department Staffing:

Special Projects Coordinator (0.1) or NACOG
Finance Clerk (payment and account tracking as well as annual reporting requirements)

Accomplishments for the Fiscal Year 2009/2010:

1. Maintain five (5) open loans payable to the Revolving Loan Fund (RLF).
2. Complete on-going grant obligations (e.g. furthering fair housing, RLF reporting, etc.)
3. Verify owner occupancy for Home Rehabilitation Program participants.

Performance Objectives for Fiscal Year 2010/2011:

1. Maintain five (5) open loans payable to the Revolving Loan Fund (RLF).
2. Complete on-going grant obligations (e.g. furthering fair housing, RLF reporting, etc.)
3. Verify owner occupancy for Home Rehabilitation Program participants.
4. Contract with NACOG to conduct home rehabilitation as Revolving Loan Fund or other grant funds are available.

Fiscal Notes

* Revolving Loan Fund balance as of March 31, 2010 - $54,938.11
    * June 30, 2010 estimated Revolving Loan Fund balance - $59,488.42
    * June 30, 2011 estimated Revolving Loan Fund balance - $77,689.66

Housing Grant Fund

Fund 18

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
18-50-00-9999	Local Revolving Loan Fund Exps*	0	62,785	5	0	70,000	70,000	70,000	1391550.10%
	HOME Grant Salaries	27,753	0	0	0	0	0	0	0.00%
	HOME Grant FICA	1,529	0	0	0	0	0	0	0.00%
	HOME Grant Medicare	358	0	0	0	0	0	0	0.00%
	HOME Grant Retirement	2,623	0	0	0	0	0	0	0.00%
	HOME Grant Unemployment Insurance	3	0	0	0	0	0	0	0.00%
	HOME Grant Workman's Compensation	1	0	0	0	0	0	0	0.00%
	HOME Grant Health, Dental, Life & STD Ins	3,922	0	0	0	0	0	0	0.00%
	HOME Grant Administration Expenses	2,340	0	0	0	0	0	0	0.00%
	HOME Grant Rehabilitation Expenses	491,412	0	0	0	0	0	0	0.00%
	Total Housing Fund Expenditures	**$ 529,942**	**$ 62,785**	**$ 5**	**$ -**	**$ 70,000**	**$ 70,000**	**$ 70,000**	**1391550.10%**

Revenues

Housing Fund Revenues

40-10-4335	HOME Grant Rehabilitation Reimbursements	338,350	0	0	0	0	0	0	0.00%
40-10-4336	HOME Grant Administration Reimbursements	26,082	0	0	0	0	0	0	0.00%
42-50-4720	Local Revolving Loan Fund Payments	15,274	18,201	18,201	14,288	18,201	18,201	18,201	0.00%
42-50-4900	Local Revolving Loan Fund Interest	900	900	900	4,950	900	900	900	0.00%
	Total Housing Fund Revenues	**$ 380,605**	**$ 19,101**	**$ 19,101**	**$ 19,237**	**$ 19,101**	**$ 19,101**	**$ 19,101**	**0.00%**
	Net <Subsidy From>/Contribution To Housing Grant Fund Balance	**$ (149,336)**	**$ (43,684)**	**$ 19,096**	**$ 19,237**	**$ (50,899)**	**$ (50,899)**	**$ (50,899)**	**-366.54%**
	Prior Year Ending Housing Grant Fund Balance	$ 207,136	$ 57,800	$ 57,800	$ 57,800	$ 77,037	$ 77,037	$ 77,037	
	Estimated Ending Housing Grant Fund Balance (deficit)	**$ 57,800**	**$ 14,116**	**$ 76,896**	**$ 77,037**	**$ 26,138**	**$ 26,138**	**$ 26,138**	**-66.01%**

Donations

Department Duties/Description

The Donation Fund was established to accurately track donations given to the departments of the Town of Camp Verde that are designated for a specific purpose.

Fiscal Notes

* In the 2010-2011 fiscal year, the Town Manager's Recommendation allows for the Departments to expend the prior year's fund balances along with the anticipated donation revenues in the 2010-2011 fiscal year to offset the decrease in their General Fund budgets.

Donations
Fund 19

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
50-01-9999	Animal Shelter Expenditures	1,975	11,405	11,405	2,000	5,000	5,000	5,000	-56.16%
50-02-9999	K-9 Expenditures	0	1,936	1,936	0	1,500	1,500	1,500	-22.52%
50-03-9999	General CVMO Donations	0	1,000	1,000	0	0	1,000	1,000	0.00%
50-04-9999	Camp Verde Library Donations	0	3,907	3,907	2,443	4,000	7,261	7,261	85.85%
50-05-9999	Beaver Creek Library Donations	0	520	520	650	0	0	0	-100.00%
50-06-9999	Parks & Recreation Donations	889	4,250	4,250	55	0	2,852	2,852	-32.89%
50-07-9999	Volunteers in Police Services Donations	0	0	0	0	200	200	200	20000.00%
	Total Donation Fund Expenditures	**$ 2,864**	**$ 23,018**	**$ 23,018**	**$ 5,148**	**$ 10,700**	**$ 17,813**	**$ 17,813**	**-22.61%**

Revenues

Donation Fund Revenues									
40-01-4600	Animal Shelter Donations	4,753	2,000	2,000	600	2,000	2,000	2,000	0.00%
40-02-4600	K-9 Donations	0	0	0	0	0	0	0	0.00%
40-03-4600	General CVMO Donations	0	0	0	0	0	0	0	0.00%
40-04-4600	Camp Verde Library Donations	1,247	1,250	1,250	3,050	4,000	4,000	4,000	220.00%
40-05-4600	Beaver Creek Library Donations	300	250	250	330	0	0	0	-100.00%
40-06-4600	Parks & Recreation Donations	3,297	2,000	2,000	500	0	0	0	-100.00%
40-07-4600	Volunteers in Police Services Donations	0	0	0	100	100	100	100	10000.00%
	Total Donation Fund Revenues	**$ 9,596**	**$ 5,500**	**$ 5,500**	**$ 4,580**	**$ 6,100**	**$ 6,100**	**$ 6,100**	**10.91%**
Net <Subsidy From>/Contribution To Donation Fund Balance		**$ 6,732**	**$ (17,518)**	**$ (17,518)**	**$ (568)**	**$ (4,600)**	**$ (11,713)**	**$ (11,713)**	**-33.14%**
Prior Year Ending Donations Fund Balance		$ 9,963	$ 16,695	$ 16,695	$ 16,695	$ 16,127	$ 16,127	$ 16,127	
Estimated Ending Donations Fund Balance (deficit)		**$ 16,695**	**$ (823)**	**$ (823)**	**$ 16,127**	**$ 11,527**	**$ 4,414**	**$ 4,414**	**-636.47%**
Designated Funds - Animal Shelter Donations									
Prior Year Ending Animal Shelter Donations Designation		5,600	8,378	8,378	8,378	6,978	6,978	6,978	
Est. <Subsidy From>/Contribution To Animal Shelter Donations Designation		2,778	(9,405)	(9,405)	(1,400)	(3,000)	(3,000)	(3,000)	
Estimated Ending Animal Shelter Donations Designated Fund Balance		**$ 8,378**	**$ (1,027)**	**$ (1,027)**	**$ 6,978**	**$ 3,978**	**$ 3,978**	**$ 3,978**	**-487.34%**
Designated Funds - K-9 Donations									
Prior Year Ending K-9 Donations Designation		1,936	1,936	1,936	1,936	1,936	1,936	1,936	
Est. <Subsidy From>/Contribution To K-9 Donations Designation		0	(1,936)	(1,936)	0	(1,500)	(1,500)	(1,500)	
Estimated Ending K-9 Donations Designated Fund Balance		**$ 1,936**	**$ -**	**$ -**	**$ 1,936**	**$ 436**	**$ 436**	**$ 436**	**43600.00%**
Designated Funds - General CVMO Donations									
Prior Year Ending General CVMO Donations Designation		1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Est. <Subsidy From>/Contribution To General CVMO Donations Designation		0	(1,000)	(1,000)	0	0	(1,000)	(1,000)	
Estimated Ending General CVMO Donations Designated Fund Balance		**$ 1,000**	**$ -**	**$ -**	**$ 1,000**	**$ 1,000**	**$ -**	**$ -**	**0.00%**
Designated Funds - Camp Verde Library Donations									
Prior Year Ending Camp Verde Library Donations Designation		1,407	2,654	2,654	2,654	3,261	3,261	3,261	
Est. <Subsidy From>/Contribution To Camp Verde Library Donations Designation		1,247	(2,657)	(2,657)	607	0	(3,261)	(3,261)	
Estimated Ending Camp Verde Library Donations Designated Fund Balance		**$ 2,654**	**$ (3)**	**$ (3)**	**$ 3,261**	**$ 3,261**	**$ 0**	**$ 0**	**-106.80%**
Designated Funds - Beaver Creek Library Donations									
Prior Year Ending Beaver Creek Library Donations Designation		20	320	320	320	(0)	(0)	(0)	
Est. <Subsidy From>/Contribution To Beaver Creek Library Donations Designation		300	(270)	(270)	(320)	0	0	0	
Estimated Ending Beaver Creek Library Donations Designated Fund Balance		**$ 320**	**$ 50**	**$ 50**	**$ (0)**	**$ (0)**	**$ (0)**	**$ (0)**	**-100.16%**
Designated Funds -Parks & Recreation Donations									
Prior Year Ending Parks & Recreation Donations Designation		0	2,407	2,407	2,407	2,852	2,852	2,852	
Est. <Subsidy From>/Contribution To Parks & Recreation Donations Designation		2,407	(2,250)	(2,250)	445	0	(2,852)	(2,852)	
Estimated Ending Parks & Recreation Donations Designated Fund Balance		**$ 2,407**	**$ 157**	**$ 157**	**$ 2,852**	**$ 2,852**	**$ 0**	**$ 0**	**-99.81%**
Designated Funds - Volunteers in Police Services (VIPS) Donations									
Prior Year Ending VIPS Donations Designation		0	0	0	0	100	100	100	
Est. <Subsidy From>/Contribution To VIPS Donations Designation		0	0	0	100	(100)	(100)	(100)	
Estimated Ending VIPS Donations Designated Fund Balance		**$ -**	**$ -**	**$ -**	**$ 100**	**$ -**	**$ -**	**$ -**	**0.00%**
Undesignated Funds									
Estimated Ending Undesignated Fund Balance		**$ 0**	**$ 0**	**$ 0**	**$ -**	**$ -**	**$ 0**	**$ 0**	**-94.12%**

Highway User's Revenue Fund (HURF/Streets)

Our Mission

The Town of Camp Verde's HURF Department's mission is to provide and maintain, within the Town's available resources, adequate and safe transportation infrastructure, effective street maintenance, and promotion of safety.

Department Duties/Description

The HURF Department is a division of the Public Works Department. With a crew of three, the HURF Department maintains over 110 miles of paved roads, as well as blading and maintaining the numerous dirt roads. Each year the Crew performs crack-seal, chip-seal, patch and pavement projects. The Crew inspects, installs and updates traffic and informational signs. The Crew also keeps the Town's Right of Way clear from tree/brush and trash; each year over 7,000 cubic yards of trimmings are cleared. On an average year, the Department issues between 25-30 Road Cut Permits and 70-80 Culvert Permits which require at least one inspection from a Crew member. The HURF Department is also responsible for street sweeping, dead animal pick up and removal of trash for Adopt-a-Road Volunteer Groups.

Department Staffing:

Public Works Director/Engineer (0.20)
Streets Foreman (0.96)
Public Works Project Manager (0.80) - currently vacant
Heavy Equipment Operator (vacant)
Medium Equipment Operator (1.92)
Streets Laborer (vacant)
Public Works Administrative Assistant (0.45)
Special Projects Coordinator (0.05)

Accomplishments for the Fiscal Year 2009/2010:

1. Completed the overlay asphalt paving of Industrial Drive.
2. Kept Right-of-Way clear of weeds, bushes, and trees and assisted Stewards of Public Lands with trash removal after large clean-ups.
3. Completed over 65,000 linear feet of crack seal preventative maintenance.
4. Stripping project, sweeping of Town streets, patch and repair of paved roads, began replacement of signs to meet MUTCD retro reflectivity requirements.
5. Provided inspections for road cut and culvert permits.
6. Coordinated the transfer of 7,500 tons of asphalt millings from ADOT to the Town.
7. Incorporated I-WORKS Pavement Management Software to provide better street work and work order tracking.

Performance Objectives for Fiscal Year 2010/2011:

1. Work with the Town Clerk's Office to obtain CDBG funding for Hollamon Street Sidewalk Project.
2. Upgrade culverts in Verde Lakes Drive to carry higher water flows.
3. Plan and schedule annual road maintenance, crack seal, stripping, and repairs.
4. Keep Right-of-Ways clear of weeds, bushes, and trees and assist with Adopt-a-Road to remove collected trash.
5. Provide inspections as required for street work permits.
6. Clear, grub, and grade as needed to establish new Public Works Yard.

Significant Expenditure Changes:

* The HURF/Streets operational budget has been significantly reduced due to cuts in HURF Revenues and the cancellation of LTAF Revenues by the State.
* Contract Labor/Services (7120) in the amount of $3,000 allows for temporary labor to be utilized in the event that unskilled labor is needed.

Fiscal Notes

* Seasonal Labor is included in the salary related calculations. Amounts included are 1,440 hours at $12.00 per hour of rework such as mowing/trimming, flagging, and chip seal, and 240 hours at $20.00 for blading work plus all applicable taxes and benefits.
* HURF Revenues and LTAF Revenues are restricted monies received from the State that can only be used for transportation related expenditures. The State provides annual estimates of the amounts that each municipality will receive during the fiscal year.
  HURF Revenues are derived from gasoline tax and a number of additional transportation related fees. One-half of monies received are distributed based on the population, the other half are allocated based on "county of origin" of gasoline sales.
  LTAF Revenues are derived from the State lottery. Distribution is based on population.
* Transportation Management Plan:
  The Town of Camp Verde has over 110 miles of paved roadways, valued in excess of $16,800,000. With proper maintenance and preservation work, this valuable asset has a life of 15 to 20 years. Every $1.00 spent in the first 15 years of the service life of a paved road, saves the Town $5.00 in future rehabilitation costs. This is based on today's costs; as fuel/oil costs increase, rehabilitation costs will increase, making maintenance even more critical. Any Transportation Maintenance Program will address each of the following:
  * Routine maintenance such as street sweeping, clearing roadside ditches/structures, maintenance of markings and signage, crack fill, and pothole patching.
  * Preventative maintenance is the most cost effective. It is one tenth the cost of reconstruction. Preventative maintenance includes fog seal, crack seal, chip seal, and hot mix overlay.
  * Rehabilitation is the structural enhancement that extends the service life of existing pavement by increasing the thickness to accommodate existing and projected traffic conditions.
  * Establishing a chip seal program wherein the Town would chip seal 7.5 miles of road each year on a 15 year rotation would cost approximately $750,000 per year. This program would allow for the proper preventative maintenance for the Town's current paved roadways.
* The vacant Streets Inspector position provides the opportunity for the Town to replace this position with a Public Works Project Manager. This title change better defines the position objective which will be more technical in nature; providing much needed practical assistance in the HURF/Streets Division, professional and technical guidance for the Storm Water Division, and to a lesser extent, over flow plan reviews and inter-departmental support for the Engineering Division. This salary and related expenditures for this position are shared between the Public Works Department, Storm Water Management, and HURF/Streets.

Highway User's Revenue Fund (HURF/Streets)

Fund 20-20-00

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
6000	Salaries	257,118	232,276	232,276	202,371	195,576	186,661	186,661	19.64%
6001	Overtime	833	2,000	2,000	0	2,000	2,000	2,000	0.00%
6010	FICA	16,071	14,525	14,525	12,836	12,250	11,697	11,697	19.47%
6011	Medicare	3,758	3,397	3,397	3,002	2,865	2,736	2,736	19.47%
6012	Retirement	23,328	19,946	19,946	17,909	19,461	18,583	18,583	6.83%
6013	Unemployment Insurance	571	597	597	413	331	331	331	44.53%
6014	Workman's Compensation	16,741	13,576	13,576	8,908	9,831	9,343	9,343	31.18%
6020	Health, Dental, Life & STD Insurance	38,029	33,131	33,131	30,336	28,039	28,039	28,039	15.37%
	Total Salary Expenditures	**$ 356,448**	**$ 319,448**	**$ 319,448**	**$ 275,775**	**$ 270,353**	**$ 259,390**	**$ 259,390**	**18.80%**
	Operational Expenditures								
7010	Training	701	1,000	1,000	500	500	500	500	50.00%
7015	Travel	105	300	300	50	200	200	200	33.33%
7020	Uniforms	3,544	4,000	4,000	4,000	4,000	4,000	4,000	0.00%
7030	Office Supplies	754	800	800	600	800	800	800	0.00%
7035	Subscriptions/Memberships	100	100	100	0	100	100	100	0.00%
7036	Books/Tapes/Publications	400	100	100	100	100	100	100	0.00%
7037	Printing	263	400	400	100	200	200	200	50.00%
7038	Advertising	494	1,500	810	300	1,000	1,000	1,000	-23.46%
7039	Postage	120	54	54	20	50	50	50	7.41%
7040	Computer Services/Software	3,000	3,000	3,000	2,000	3,000	3,000	3,000	0.00%
7050	Auto Repair/Maintenance	28,985	37,000	37,000	17,000	35,000	35,000	35,000	5.41%
7055	Fuel/Oil/Lube	18,693	50,000	50,000	19,500	40,000	40,000	40,000	20.00%
7060	Electric	3,074	3,750	3,750	2,000	2,750	2,750	2,750	26.67%
7061	Gas/Propane	808	1,000	1,125	1,500	1,500	1,500	1,500	-33.33%
7062	Water	1,614	1,900	1,900	1,800	1,800	1,800	1,800	5.26%
7063	Sewer	235	350	350	175	250	250	250	28.57%
7064	Waste Removal	115	175	175	120	175	175	175	0.00%
7065	Telephone	623	876	876	505	500	500	500	42.92%
7066	Cell Phone	1,601	1,680	2,245	2,875	1,700	1,700	1,700	24.28%
7067	Pest Control	281	338	338	393	400	400	400	-18.34%
7100	Consulting Services	43,427	45,000	45,000	15,000	15,000	15,000	15,000	66.67%
7110	Legal Services	1,385	2,000	2,000	500	2,000	2,000	2,000	0.00%
7120	Contract Labor/Services	0	0	0	0	3,000	3,000	3,000	300000.00%
7130	Equipment Rental	359	1,200	1,200	0	1,200	1,200	1,200	0.00%
7220	Liability Insurance	0	30,000	30,000	30,000	30,000	12,387	12,387	58.71%
7513	OSHA Medical Supplies	439	700	700	700	1,200	1,200	1,200	-71.43%
7553	Street Yard Lease Payments	33,480	36,720	36,720	36,720	36,720	36,720	36,720	0.00%
7560	Mapping	24	200	200	0	200	200	200	0.00%
7581	Recording Fees	178	300	300	52	300	300	300	0.00%
7700	Street Maintenance	31,754	48,000	48,000	23,000	40,000	40,000	40,000	16.67%
7710	Street & Safety Signing	5,388	10,000	10,000	10,000	10,000	10,000	10,000	0.00%
7730	Traffic Signal Maintenance	11,531	12,500	12,500	7,250	12,500	12,500	12,500	0.00%
7735	Traffic Signal Electricity	5,478	6,700	6,700	6,800	7,000	7,000	7,000	-4.48%
7736	Main Street Lights/Irrigation Electricity	9,442	11,500	11,500	12,500	12,500	12,500	12,500	-8.70%
7740	Small Tools	705	1,800	1,800	1,800	1,800	1,800	1,800	0.00%
7750	Litter Abatement	41	500	500	200	300	300	300	40.00%
	Total Operational Expenditures	**$ 209,142**	**$ 315,443**	**$ 315,443**	**$ 198,060**	**$ 267,745**	**$ 250,132**	**$ 250,132**	**20.70%**
	Equipment/Capital Expenditures								
8000	Office Equipment/Furniture	0	1,000	1,000	0	300	300	300	70.00%
8010	Computer Equipment	500	500	500	439	200	200	200	60.00%
8020	Equipment Lease	3,487	5,000	5,000	2,000	5,000	5,000	5,000	0.00%
8710	Street Construction	2,538	50,000	50,000	38,000	50,000	50,000	50,000	0.00%
8711	Street Stripping	14,462	25,000	25,000	22,209	25,000	25,000	25,000	0.00%
8712	Right-of-Way Acquisition	240	200	200	0	200	200	200	0.00%
8713	Chip Seal/Maintenance	298,644	195,436	195,436	0	59,000	59,000	59,000	69.81%
8714	Street Paving	74	55,000	55,000	0	50,000	50,000	50,000	9.09%
8715	Finnie Flat Sidewalk	31,814	192,774	192,774	9,220	27,000	27,000	27,000	85.99%
8716	Town Site Improvements	93,457	0	0	0	0	0	0	0.00%
	Total Equipment/Capital Expenditures	**$ 445,217**	**$ 524,910**	**$ 524,910**	**$ 71,868**	**$ 216,700**	**$ 216,700**	**$ 216,700**	**58.72%**
	Total Expenditures	**$ 1,010,807**	**$ 1,159,801**	**$ 1,159,801**	**$ 545,703**	**$ 754,798**	**$ 726,222**	**$ 726,222**	**37.38%**

Revenues

	Streets/HURF Revenues								
40-00-4330	Refunds/Reimbursements	1,494	3,000	3,000	286	0	250	250	91.67%
40-00-4335	TEA Grant Reimbursements	34,723	0	0	0	0	0	0	0.00%
40-00-4900	Interest	336	500	500	34	0	12	12	97.60%
41-00-4030	HURF Revenue	796,724	771,100	771,100	767,000	750,000	772,368	772,368	-0.16%
41-00-4035	LTAF Revenue	48,710	50,513	50,513	27,963	0	0	0	100.00%
40-00-7703	Operating Transfers In - CIP Fund	271,346	0	0	0	0	0	0	0.00%
	Total Departmental Revenues	**$ 1,153,332**	**$ 825,113**	**$ 825,113**	**$ 795,283**	**$ 750,000**	**$ 772,630**	**$ 772,630**	**6.36%**
	Net <Subsidy From>/Contribution To Streets/HURF Fund Balance	**$ 142,526**	**$ (334,688)**	**$ (334,688)**	**$ 249,580**	**$ (4,798)**	**$ 46,408**	**$ 46,408**	**113.87%**
	Prior Year Ending Streets/HURF Fund Balance	463,892	606,418	606,418	606,418	855,997	855,997	855,997	
	Estimated Ending Streets/HURF Fund Balance (deficit)	**$ 606,418**	**$ 271,730**	**$ 271,730**	**$ 855,997**	**$ 851,200**	**$ 902,405**	**$ 902,405**	**-232.10%**

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Chapter Eight
Debt Service Fund

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Debt Policy

Ordinance 2009-A366
An Ordinance of the Mayor and Common Council
Of the Town of Camp Verde,
Yavapai County, Arizona
Amending Town Code Chapter 3, Administration,
Adding Section 3-4 Financial Policies

Chapter 3
Administration

Section 3-4-2 Debt Policy

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.

The purpose of this debt management policy is 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 polices 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.

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

Section 3-4-2.1

1. 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.
2. 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.
3. 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.
4. The issuance of variable rate debt by the Town will be subject to the most careful review and will be issued only in a prudent and fiscally responsible manner.
5. Whenever the Town finds it necessary to issue revenue bonds, the following guidelines will be adhered to:
    a. Revenue Bonds are defined as a bond on 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.
    b. 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.
    c. Revenue Bonds should be structured to provide level annual debt service over the life of the issue.
    d. Debt Service Reserve Funds should be provided when required by rating agencies, bond insurers, or existing bond covenants.
    e. 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.
    f. 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.

g. 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.

6. 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, street lights, 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, 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.
7. 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.
8 The Town shall comply with all U.S. Internal Revenue Service arbitrage rebate requirements for bonded indebtedness.
9 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.
10 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.

Debt Service Fund

Department Duties/Description

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The Town of Camp Verde currently has three (3) long-term debt obligations; the GADA loan for the Camp Verde Marshal's Office Facility, WIFA for the Sanitary District Funding Agreement, and Chicago Title for the soccer field at Butler Park.

Greater Arizona Development Authority (GADA)

The Town of Camp Verde obtained $2,150,000 from the Greater Arizona Development Authority (GADA) on February 28, 2005 for the purpose of constructing a new Marshal's Department Facility. The funds received were part of an Excise Tax Revenue Bond series in which the Town agreed to use a portion of the Town Sales Taxes collected to make the required payments.

The first payment was made to US Bank on February 1, 2006. Payments are made bi-annually; one payment consists of principle and interest, the other bi-annual payment consists of only interest. The complete Schedule of Payments is listed on page 8-5. The Schedule of Payments for the next five years is as follows:

Date	Amount	Interest	Principal
8/1/2010	$ 127,025.00	$ 42,025.00	$ 85,000.00
2/1/2011	$ 40,750.00	$ 40,750.00	$ -
8/1/2011	$ 125,750.00	$ 40,750.00	$ 85,000.00
2/1/2012	$ 38,625.00	$ 38,625.00	$ -
8/1/2012	$ 128,625.00	$ 38,625.00	$ 90,000.00
2/1/2013	$ 36,375.00	$ 36,375.00	$ -
8/1/2013	$ 131,375.00	$ 36,375.00	$ 95,000.00
2/1/2014	$ 34,000.00	$ 34,000.00	$ -
8/1/2014	$ 134,000.00	$ 34,000.00	$ 100,000.00
2/1/2015	$ 31,500.00	$ 31,500.00	$ -

Camp Verde Sanitary District IGA (WIFA)

The Town of Camp Verde (Town) entered into an Intergovernmental Agreement (IGA) with the Camp Verde Sanitary District (District) on May 17, 2007 wherein the Town pledged $135,000 per year to the District to be used in connection with the construction of a wastewater treatment plant. The District refinanced the loan originally secured through Koch Financial to secure savings through reduced interest rates. The loan was refinanced with the Water Infrastructure Finance Authority (WIFA).

The Town made the first payment to WIFA on December 22, 2009 and has continued to make the bi-annual payments as scheduled. The complete Loan Repayment Schedule is listed on page 8-6.

The Schedule of Lease Payments for the Water Infrastructure Finance Authority for the next five years are as follows:

Date	Amount	Interest	Principal
7/1/2010	$ 88,026.40	$ 31,744.38	$ 56,282.02
1/1/2011	$ 33,805.03	$ 33,805.03	$ -
7/1/2011	$ 88,965.75	$ 30,805.03	$ 58,160.72
1/1/2012	$ 29,834.33	$ 29,834.33	$ -
7/1/2012	$ 89,936.45	$ 29,834.33	$ 60,102.12
1/1/2013	$ 28,831.22	$ 28,831.22	$ -
7/1/2013	$ 90,939.56	$ 28,831.22	$ 62,108.34
1/1/2014	$ 27,794.64	$ 27,794.64	$ -
7/1/2014	$ 91,976.14	$ 27,794.64	$ 64,181.50
1/1/2015	$ 26,723.45	$ 26,723.45	$ -

Chicago Title/NoteWorld (Butler Park)

The Town of Camp Verde purchased the Butler Park Soccer Field on July 28, 1998 for the purchase price of $42,000. Since that time, the Town has been making monthly payments to Chicago Title/NoteWorld who processes the payments to the mortgage holder.

The Town does not have an amortization schedule for the loan on the Butler Park Soccer Field, only a payment booklet. A calculation of the remaining payments shows that the property will be paid off in July 2014. The balance of the payments on a fiscal year basis is as follows:

Fiscal Year	Principal	Interest
2011	3,973	1,185
2012	4,389	769
2013	4,850	309
2014	426	4

Debt Service Fund
Fund 13

Expenditures

ACCOUNT NUMBERS	ACCOUNT TITLE	2008/2009 AUDITED ACTUALS	2009/2010 COUNCIL ADOPTION	2009/2010 ADJUSTED BUDGET	2009/2010 ESTIMATED ACTUALS	2010/2011 DEPARTMENT REQUESTED	2010/2011 MANAGER RECOMMEND	2010/2011 COUNCIL ADOPTION	% CHANGE FROM FY09-10 ADJ BUDGET
50-58-8800	Principal-GADA Loan	80,000	85,000	85,000	85,000	85,000	85,000	85,000	0.00%
50-58-8801	Interest-GADA Loan	86,684	85,325	85,325	84,000	81,500	81,500	81,500	-4.48%
50-58-8802	Miscellaneous Charges-GADA Loan	700	700	700	675	950	950	950	35.71%
	Sanitary District Loan Expenditures								
60-00-8800	Principal-Sanitary District Loan	46,383	41,780	20,700	25,838	61,610	61,610	61,610	197.63%
60-00-8801	Interest-Sanitary District Loan	94,244	93,220	74,214	74,213	58,161	58,161	58,161	-21.63%
	Butler Park Soccer Field								
70-00-8800	Butler Park Soccer Field		5,398	5,398	5,398	5,400	5,400	5,400	0.04%
	Total Debt Service Fund Expenditures	**$ 308,012**	**$ 311,423**	**$ 271,337**	**$ 275,124**	**$ 292,621**	**$ 292,621**	**$ 292,621**	**7.84%**

Revenues

	GADA Loan Revenues								
40-50-4900	GADA Loan Interest Revenue	185	400	400	17	400	400	400	0.00%
40-50-7701	Op Transfer - GF (1 cent of 3 cent Construction Tax)	166,099	40,000	40,000	121,000	40,000	40,000	40,000	0.00%
40-50-7777	Operating Transfers In - General Fund	0	130,625	130,625	48,658	128,695	128,695	128,695	-1.48%
	Sanitary District Loan Revenues								
40-60-7701	Operating Transfers In - General Fund	135,238	135,000	135,000	94,927	0	0	0	-100.00%
	Butler Park Soccer Field Revenues								
40-70-7704	Operating Transfers In - Parks Fund	5,390	5,398	5,398	5,398	5,400	5,400	5,400	0.04%
	Total Debt Service Fund Revenues	**$ 306,912**	**$ 311,423**	**$ 311,423**	**$ 270,000**	**$ 174,495**	**$ 174,495**	**$ 174,495**	**-43.97%**
	Net <Subsidy From>/Contribution To Debt Service Fund Balance	**$ (1,100)**	**$ 0**	**$ 40,086**	**$ (5,124)**	**$ (118,126)**	**$ (118,126)**	**$ (118,126)**	**-394.68%**
	Prior Year Ending Debt Service Fund Balance	$ 124,350	$ 123,250	$ 123,250	$ 123,250	$ 118,126	$ 118,126	$ 118,126	
	Estimated Ending Debt Service Fund Balance (deficit)	**$ 123,250**	**$ 123,250**	**$ 163,336**	**$ 118,126**	**$ 0**	**$ (0)**	**$ (0)**	**-100.00%**

GADA Loan

DETAILED BOND DEBT SERVICE

Greater Arizona Development Authority
Town of Camp Verde, Arizona
Excise Tax Revenue Bonds, Series 2005

Dated Date	2/23/2005
Delivery Date	2/23/2005

Serial Bond

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/23/2005					
2/1/2006			85,814.44	85,814.44	
8/1/2006	40,000	2.250%	45,700.00	85,700.00	171,514.44
2/1/2007			45,250.00	45,250.00	
8/1/2007	80,000	2.375%	45,250.00	125,250.00	170,500.00
2/1/2008			44,300.00	44,300.00	
8/1/2008	80,000	2.500%	44,300.00	124,300.00	168,600.00
2/1/2009			43,300.00	43,300.00	
8/1/2009	85,000	3.000%	43,300.00	128,300.00	171,600.00
2/1/2010			42,025.00	42,025.00	
8/1/2010	85,000	3.000%	42,025.00	127,025.00	169,050.00
2/1/2011			40,750.00	40,750.00	
8/1/2011	85,000	5.000%	40,750.00	125,750.00	166,500.00
2/1/2012			38,625.00	38,625.00	
8/1/2012	90,000	5.000%	38,625.00	128,625.00	167,250.00
2/1/2013			36,375.00	36,375.00	
8/1/2013	95,000	5.000%	36,375.00	131,375.00	167,750.00
2/1/2014			34,000.00	34,000.00	
8/1/2014	100,000	5.000%	34,000.00	134,000.00	168,000.00
2/1/2015			31,500.00	31,500.00	
8/1/2015	105,000	5.000%	31,500.00	136,500.00	168,000.00
2/1/2016			28,875.00	28,875.00	
8/1/2016	110,000	5.000%	28,875.00	138,875.00	167,750.00
2/1/2017			26,125.00	26,125.00	
8/1/2017	115,000	5.000%	26,125.00	141,125.00	167,250.00
2/1/2018			23,250.00	23,250.00	
8/1/2018	120,000	5.000%	23,250.00	143,250.00	166,500.00
2/1/2019			20,250.00	20,250.00	
8/1/2019	130,000	5.000%	20,250.00	150,250.00	170,500.00
2/1/2020			17,000.00	17,000.00	
8/1/2020	135,000	4.000%	17,000.00	152,000.00	169,000.00
2/1/2021			14,300.00	14,300.00	
8/1/2021	140,000	5.000%	14,300.00	154,300.00	168,600.00
2/1/2022			10,800.00	10,800.00	
8/1/2022	145,000	5.000%	10,800.00	155,800.00	166,600.00
2/1/2023			7,175.00	7,175.00	
8/1/2023	155,000	5.000%	7,175.00	162,175.00	169,350.00
2/1/2024			3,300.00	3,300.00	
8/1/2024	160,000	4.125%	3,300.00	163,300.00	166,600.00
	2,055,000		1,145,914.44	3,200,914.44	3,200,914.44

GADA Loan

DETAILED BOND DEBT SERVICE

Greater Arizona Development Authority
Town of Camp Verde, Arizona
Excise Tax Revenue Bonds, Series 2005

Dated Date 2/23/2005
Delivery Date 2/23/2005

Serial Bond

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
2/23/2005					
2/1/2006			85,814.44	85,814.44	
8/1/2006	40,000	2.250%	45,700.00	85,700.00	171,514.44
2/1/2007			45,250.00	45,250.00	
8/1/2007	80,000	2.375%	45,250.00	125,250.00	170,500.00
2/1/2008			44,300.00	44,300.00	
8/1/2008	80,000	2.500%	44,300.00	124,300.00	168,600.00
2/1/2009			43,300.00	43,300.00	
8/1/2009	85,000	3.000%	43,300.00	128,300.00	171,600.00
2/1/2010			42,025.00	42,025.00	
8/1/2010	85,000	3.000%	42,025.00	127,025.00	169,050.00
2/1/2011			40,750.00	40,750.00	
8/1/2011	85,000	5.000%	40,750.00	125,750.00	166,500.00
2/1/2012			38,625.00	38,625.00	
8/1/2012	90,000	5.000%	38,625.00	128,625.00	167,250.00
2/1/2013			36,375.00	36,375.00	
8/1/2013	95,000	5.000%	36,375.00	131,375.00	167,750.00
2/1/2014			34,000.00	34,000.00	
8/1/2014	100,000	5.000%	34,000.00	134,000.00	168,000.00
2/1/2015			31,500.00	31,500.00	
8/1/2015	105,000	5.000%	31,500.00	136,500.00	168,000.00
2/1/2016			28,875.00	28,875.00	
8/1/2016	110,000	5.000%	28,875.00	138,875.00	167,750.00
2/1/2017			26,125.00	26,125.00	
8/1/2017	115,000	5.000%	26,125.00	141,125.00	167,250.00
2/1/2018			23,250.00	23,250.00	
8/1/2018	120,000	5.000%	23,250.00	143,250.00	166,500.00
2/1/2019			20,250.00	20,250.00	
8/1/2019	130,000	5.000%	20,250.00	150,250.00	170,500.00
2/1/2020			17,000.00	17,000.00	
8/1/2020	135,000	4.000%	17,000.00	152,000.00	169,000.00
2/1/2021			14,300.00	14,300.00	
8/1/2021	140,000	5.000%	14,300.00	154,300.00	168,600.00
2/1/2022			10,800.00	10,800.00	
8/1/2022	145,000	5.000%	10,800.00	155,800.00	166,600.00
2/1/2023			7,175.00	7,175.00	
8/1/2023	155,000	5.000%	7,175.00	162,175.00	169,350.00
2/1/2024			3,300.00	3,300.00	
8/1/2024	160,000	4.125%	3,300.00	163,300.00	166,600.00
	2,055,000		1,145,914.44	3,200,914.44	3,200,914.44

Camp Verde Sanitary District IGA

Section 2: Loan Repayment Schedule
Camp Verde Sanitary District
22-Jul-09

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

Chapter Nine
Appendix

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Salary Schedule

The Town completed a Wage and Classification Study in 2008 with implementation of the recommendations on January 1, 2009. The Salary Range Table approved by the Town Council is listed below.

Range	MIN	MID	MAX		Range	MIN	MID	MAX
11	$ 13,712	$ 17,289	$ 20,865		55	$ 40,641	$ 51,240	$ 61,839
12	$ 14,055	$ 17,721	$ 21,386		56	$ 41,657	$ 52,521	$ 63,385
13	$ 14,406	$ 18,164	$ 21,921		57	$ 42,698	$ 53,834	$ 64,970
14	$ 14,767	$ 18,618	$ 22,469		58	$ 43,765	$ 55,180	$ 66,594
15	$ 15,136	$ 19,083	$ 23,031		59	$ 44,860	$ 56,559	$ 68,259
16	$ 15,514	$ 19,560	$ 23,607		60	$ 45,981	$ 57,973	$ 69,966
17	$ 15,902	$ 20,049	$ 24,197		61	$ 47,131	$ 59,423	$ 71,715
18	$ 16,300	$ 20,551	$ 24,802		62	$ 48,309	$ 60,908	$ 73,508
19	$ 16,707	$ 21,064	$ 25,442		63	$ 49,517	$ 62,431	$ 75,345
20	$ 17,125	$ 21,591	$ 26,057		64	$ 50,754	$ 63,992	$ 77,229
21	$ 17,553	$ 22,131	$ 26,709		65	$ 52,023	$ 65,591	$ 79,160
22	$ 17,992	$ 22,684	$ 27,376		66	$ 53,324	$ 67,231	$ 81,139
23	$ 18,441	$ 23,251	$ 28,061		67	$ 54,657	$ 68,912	$ 83,167
24	$ 18,903	$ 23,832	$ 28,762		68	$ 56,023	$ 70,635	$ 85,246
25	$ 19,375	$ 24,428	$ 29,481		69	$ 57,424	$ 72,401	$ 87,377
26	$ 19,859	$ 25,039	$ 30,219		70	$ 58,860	$ 74,211	$ 89,562
27	$ 20,356	$ 25,665	$ 30,974		71	$ 60,331	$ 76,066	$ 91,801
28	$ 20,865	$ 26,307	$ 31,748		72	$ 61,839	$ 77,968	$ 94,096
29	$ 21,386	$ 26,964	$ 32,542		73	$ 63,385	$ 79,917	$ 96,448
30	$ 21,921	$ 27,638	$ 33,356		74	$ 64,970	$ 81,915	$ 98,860
31	$ 22,469	$ 28,329	$ 34,189		75	$ 66,594	$ 83,963	$ 101,331
32	$ 23,031	$ 29,038	$ 35,044		76	$ 68,259	$ 86,062	$ 103,864
33	$ 23,607	$ 29,763	$ 35,920		77	$ 69,966	$ 88,213	$ 106,461
34	$ 24,197	$ 30,508	$ 36,818		78	$ 71,715	$ 90,419	$ 109,122
35	$ 24,802	$ 31,270	$ 37,739		79	$ 73,508	$ 92,679	$ 111,850
36	$ 25,422	$ 32,052	$ 38,682		80	$ 75,345	$ 94,996	$ 114,647
37	$ 26,057	$ 32,853	$ 39,649		81	$ 77,229	$ 97,371	$ 117,513
38	$ 26,709	$ 33,675	$ 40,641		82	$ 79,160	$ 99,805	$ 120,451
39	$ 27,376	$ 34,517	$ 41,657		83	$ 81,139	$ 102,300	$ 123,462
40	$ 28,061	$ 35,379	$ 43,698		84	$ 83,167	$ 104,858	$ 126,549
41	$ 28,762	$ 36,264	$ 43,765		85	$ 85,246	$ 107,479	$ 129,712
42	$ 29,481	$ 37,170	$ 44,860		86	$ 87,377	$ 110,166	$ 132,955
43	$ 30,219	$ 38,100	$ 45,981		87	$ 89,562	$ 112,920	$ 136,279
44	$ 30,974	$ 39,052	$ 47,131		88	$ 91,801	$ 115,743	$ 139,686
45	$ 31,748	$ 40,029	$ 48,309		89	$ 94,096	$ 118,637	$ 143,178
46	$ 32,542	$ 41,029	$ 49,517		90	$ 96,448	$ 121,603	$ 146,757
47	$ 33,356	$ 42,055	$ 50,754		91	$ 98,860	$ 124,643	$ 150,426
48	$ 34,189	$ 43,106	$ 52,023		92	$ 101,331	$ 127,759	$ 154,187
49	$ 35,044	$ 44,184	$ 53,324		93	$ 103,864	$ 130,953	$ 158,042
50	$ 35,920	$ 45,289	$ 54,657		94	$ 106,461	$ 134,227	$ 161,993
51	$ 36,818	$ 46,421	$ 56,023		95	$ 109,122	$ 137,583	$ 166,043
52	$ 37,739	$ 47,581	$ 57,424		96	$ 111,850	$ 141,022	$ 170,194
53	$ 38,682	$ 48,771	$ 58,860		97	$ 114,647	$ 144,548	$ 174,449
54	$ 39,649	$ 49,990	$ 60,331		98	$ 117,513	$ 148,161	$ 178,810

Personnel Schedule

The Town completed a Wage and Classification Study in September 2008 with implementation of the recommendations on January 1, 2009. The Salary Ranges Per Job Class Table approved by the Town Council is listed below.

Town of Camp Verde
FY 2009 Salary Plan
Table 5 - Salary Ranges Per Job Class - (Job Class Order) at 95% of Market

	Current Occupational Job Families and Job Classes	Recommended Occupational Job Families and Job Classes	Recommended 95% Range	Minimum	Midpoint	Maximum
Town Manager Group						
*	Town Manager	Town Manager	93	$ 103,864	$ 130,953	$ 158,042
Marshal Group						
*	Town Marshal/HR Director	Town Marshal/HR Director	82	$ 79,160	$ 99,805	$ 120,451
	Lieutenant	Lieutenant	72	$ 61,839	$ 77,968	$ 94,096
*	Sergeant	Sergeant	62	$ 48,309	$ 60,908	$ 73,508
*	Deputy	Deputy	53	$ 38,682	$ 48,771	$ 58,860
	Detective	Deputy				
*	Dispatch Supervisor	Dispatch Supervisor	48	$ 34,189	$ 43,106	$ 52,023
*	Dispatcher	Dispatcher	43	$ 30,219	$ 38,100	$ 45,981
*		Dispatcher/Evidence Clerk	43	$ 30,219	$ 38,100	$ 45,981
*	Animal Control Officer	Animal Control Officer	38	$ 26,709	$ 33,675	$ 40,641
	Animal Shelter Operator	Animal Shelter Operator	36	$ 25,422	$ 32,052	$ 38,682
	Records Supervisor	Records Specialist	43	$ 30,219	$ 38,100	$ 45,981
*	Records Clerk	Records Clerk	37	$ 26,057	$ 32,853	$ 39,649
*	Dispatcher/Admin Asst	HR Specialist/Admin Asst	45	$ 31,748	$ 40,029	$ 48,309
Library Group						
*	Library Director	Library Director	69	$ 57,424	$ 72,401	$ 87,377
	Sr. Librarian	Delete Class				
*	Children's Librarian	Children's Librarian	49	$ 35,044	$ 44,184	$ 53,324
*	Librarian	Library Specialist	39	$ 27,376	$ 34,517	$ 41,657
*	Library Clerk	Senior Library Clerk	33	$ 23,607	$ 29,763	$ 35,920
	Children's Library Aide	Senior Library Clerk				
	Library Aide	Library Clerk	29	$ 21,386	$ 26,964	$ 32,542
Town Clerk Group						
*	Town Clerk	Town Clerk	67	$ 54,657	$ 68,912	$ 83,167
*	Deputy Clerk	Deputy Town Clerk	49	$ 35,044	$ 44,184	$ 53,324
Magistrate Group						
*	Court Supervisor	Court Supervisor	50	$ 35,920	$ 452,589	$ 54,657
*	Court Clerk	Court Clerk	40	$ 28,061	$ 35,379	$ 42,698
	Court Clerk/Interpretor	Court Clerk				
Parks/Recreation & Maintenance Group						
*	Parks & Rec Director	Parks & Recreation Director	72	$ 61,839	$ 77,968	$ 94,096
*	Recreation Supervisor	Recreation Supervisor	49	$ 35,044	$ 44,184	$ 53,324
	Maintenance Foreman	Maintenance Foreman	48	$ 34,189	$ 43,106	$ 52,023
*	Lead Parks Maint Worker	Lead Maintenance Worker	44	$ 30,974	$ 39,052	$ 47,131
*	Maintenance Worker	Maintenance Worker	34	$ 24,197	$ 30,508	$ 36,818
	Park Maintenance Worker	Maintenance Worker				
*	Janitor	Janitor	28	$ 20,865	$ 26,307	$ 31,748
		Special Events Coord/Admin Asst	45	$ 31,748	$ 40,029	$ 48,309

*Salary Survey Benchmark

Town of Camp Verde
FY 2009 Salary Plan
Table 5 - Salary Ranges Per Job Class - (Job Class Order) at 95% of Market

	Current Occupational Job Families and Job Classes	Recommended Occupational Job Families and Job Classes	Recommended 95% Range	Minimum	Midpoint	Maximum
Community Development Group						
*	Community Development Director	Community Development Director	77	$ 69,966	$ 88,213	$ 106,461
*	Senior Planner	Senior Planner	59	$ 44,860	$ 56,559	$ 68,259
*	Chief Building Official	Chief Building Official	64	$ 50,754	$ 63,992	$ 77,229
*	Building Inspector	Building Inspector	49	$ 35,044	$ 44,184	$ 53,324
*	Code Enforcement Officer (Open)	Code Enforcement Officer	45	$ 31,748	$ 40,029	$ 48,309
		Assistant Planner/Admin Assist	46	$ 32,542	$ 41,029	$ 49,517
*		Permit Technician	42	$ 29,481	$ 37,170	$ 44,860
Engineering/Public Works Group						
*	Public Works Dir/Town Engineer	Public Works Dir/Town Engineer	78	$ 71,715	$ 90,419	$ 109,122
	Streets Inspector	Streets Supervisor/Inspector	56	$ 41,657	$ 52,521	$ 63,385
*	Streets Foreman	Streets Maintenance Foreman	52	$ 37,739	$ 47,581	$ 57,424
*	Senior Equipment Operator	Equipment Operator, Senior	43	$ 30,219	$ 38,100	$ 45,981
*	Equipment Operator	Equipment Operator	39	$ 27,376	$ 34,517	$ 41,657
	Medium Equipment Operator	Equipment Operator				
	Laborer	Laborer	33	$ 23,607	$ 29,763	$ 35,920
Finance Group						
*	Finance Director	Finance Director	73	$ 63,385	$ 79,917	$ 96,448
*	Accountant	Accountant	46	$ 32,542	$ 41,029	$ 49,517
*	Finance Clerk	Finance Clerk	40	$ 28,061	$ 35,379	$ 42,698
Housing Group						
	Housing Director/Planner	Housing Director/Planner	68	$ 56,023	$ 70,635	$ 85,246
Administrative Support Group						
	Office Manager	Deleted class				
*	Admin Assistant to Town Manager	Admin Assistant to Town Manager	48	$ 34,189	$ 43,106	$ 52,023
*	Administrative Assistant	Administrative Assistant	42	$ 29,481	$ 37,170	$ 44,860
	Administrative Assistant/Receptionist	Administrative Assistant				
	Receptionist	Receptionist	32	$ 23,031	$ 29,038	$ 35,044
	Clerical	Deleted class				
Contract Position for Informational Purposes Only						
*	Magistrate	Magistrate	cont			

*Salary Survey Benchmark

Glossary of Terms

Accrual Basis - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is spent.

Adopted - As used in fund, summary, department, and program summaries within the budget; represents the budgets as approved by Council.

Adoption - A formal action taken by Council that sets the spending limits for the fiscal year.

Appropriation - A legal authorization granted by Council to make expenditures and incur obligations for specific purposes. An appropriation is usually limited in amount and duration as to when it may be expended.

Appropriated Budget - The expenditure authority created by the appropriation resolution/ordinance, which is signed into law, and the related estimated revenues. The appropriated budget would include all reserves, transfers, allocations, supplemental appropriations and other legally authorized and executive changes.

Asset - Resources owned or held by a government, which have monetary value.

Available (Undesignated) Fund Balance - Refers to funds remaining from prior fiscal years that are available for appropriation and expenditure in the current year.

Bonds - A written instrument to pay a sum of money at a specific interest rate, on a specific date or dates in the future, called maturity dates. The interest payments and the repayment of the principal are detailed in a bond resolution or ordinance. Two common types of bonds, general obligation and revenue bonds, are the most commonly used for construction of large capital projects such as buildings, streets, and water systems. The difference between a note and a bond is that a bond is used for a longer period of time and requires more formality.

Budget - A plan of financial operation representing an estimate of proposed expenditures and the proposed means of financing them for a given period. This official public document reflects decisions, measures service needs, establishes the allocation of resources, and is the pecuniary plan for achieving the Town's goals and objectives.

Budgetary Basis - This refers to the form of accounting utilized throughout the budget process. These generally take one of three forms: GAAP, Cash, and Modified Accrual of some type of statutory form. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) except that: a) encumbrances are considered to be an expenditure chargeable to appropriations, b) no depreciation is budgeted for Enterprise Funds, c) investments in supply inventories and assets restricted for self-insurance are not considered to be appropriable, d) revenues accruing to sinking funds are not appropriated, and e) contributions into sinking funds are budgeted, whereas disbursements from sinking funds are not budgeted. Unencumbered appropriations lapse at the close of the fiscal year.

Budget Calendar - The schedule of key dates or events which the Town follows in the preparation, adoption, and administration of the budget.

Budgetary Control - The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

Budget Message - A written general dialogue of the budget, presented by the budget-making authority. It provides Council and the public with a general summary of the most important budget issues, changes from recent fiscal years, and recommendations regarding the financial policy for the coming fiscal year.

Community Facilities District (CFD) - This is a political subdivision of the state and is located within the corporate limits of the Town. It is formed by the Town Council following a public hearing as a result of a petition of property owners. A CFD has the authority to construct, acquire, operate, and maintain a public infrastructure (broadly defined).

Capital Improvement Plan (CIP) - The Capital Improvement Plan (CIP) is a comprehensive plan of capital investment projects which identifies priorities as to need, method of financing, cost and revenues that will result during a five year period. The program is a guide for identifying current and future fiscal year requirements and becomes the basis for determining the annual capital budget.

Capital Outlay - Expenditures resulting in the acquisition or addition to the government's general fixed assets. These assets generally have a useful life of more than one year.

Contractual Services - Professional, technical, or maintenance expertise purchased from external sources.

Cost Center - An organizational budget/operating unit within Town department or division, i.e. Storm Water Management is a cost center within the Public Works Department.

COLA - Cost of Living Adjustment.

Debt - An obligation resulting from borrowing money or from the purchase of goods and services. Types of governmental debt include bonds, loans, time warrants, and notes.

Debt Service - The long-term payment of principal and interest on borrowed funds.

Department - A major administrative division of the Town, which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation - Consumption of the service life of fixed assets, due to normal wear, deterioration, environmental elements, passage of time, and obsolescence. The portion of the cost of a fixed asset charged as an expense during a specified period based on service life of the asset and ultimately expending the entire cost of the asset.

Distinguished Budget Presentation Awards Program - A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Division - A group of homogeneous cost centers within a department.

Enterprise Funds - A government accounting fund in which the services provided are financed and operated similarly to those of a private business. The governing body's intention is to finance or recover operation costs through user fees. The Town of Camp Verde does not currently have any Enterprise Funds.

Estimated Revenue - The amount of projected revenue to be collected during the fiscal year.

Expenditures - Decreases in net financial resources in accordance with budgeted appropriations. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service, capital outlays, intergovernmental grants, entitlements, and shared revenues.

Expenditure Limitation - An amendment to the Arizona State Constitution, which limits annual expenditures for all municipalities. The Economic Estimates Commission sets this limit based upon population growth and inflation. All municipalities have the option of Home Rule that requires voters to approve a four-year expenditure limit based on revenues received.

Fiscal Year - A time period designated by the Town signifying the beginning and ending period for recording financial transactions. The Town's fiscal period begins July 1 and ends June 30.

Fixed Asset - Tangible assets having a long life (generally over one year) obtained or controlled as a result of past transactions, events, or circumstances. Fixed assets include buildings, equipment, improvements other than buildings, and land.

Franchise Fee - A fee paid by public service businesses for the special privilege to use Town streets, alleys, and property in providing their services to the citizens of the community. Services requiring franchise fees include electricity, telephone, natural or propane gas, and cable television.

Full Time Equivalent (FTE) - A part-time position converted to the decimal equivalent of a full time position based on 2080 hours per year, or a full value of one for a full time position.

Function - Activity, which is performed by one or more organizational units for the purpose of accomplishing a goal. The Town is divided into several major functions: 1) General Government, 2) Public Safety, 3) Public Works, and 4) Culture and Recreation.

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

Fund Balance - Fund balance is the excess of assets over liabilities of governmental and trust funds.

General Fund - The operating fund established to account for resources and uses of general operating functions of Town departments that are not required to be accounted for in another fund. Resources are, in the majority, provided by taxes.

General Obligation Bonds - Bonds that financed a variety of public projects and require voter approval. The full faith and credit of the Town back these bonds. Limitations for bonding are set by State Statute.

GIS - Geographic Information System.

Grant - Contributions or gifts of cash or other assets from another government to be used for a specific purpose, activity, or facility.

HURF - Highway User Revenue Fund.

Impact Fees - Fees charged to developers or individuals to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

Improvement Districts - Improvement districts are formed consisting of property owners desiring improvements, primarily street construction, to their property. Bonds are issued to finance these improvements, which are repaid by assessments on affected property owners.

Indirect Cost - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned, such as administrative support, facility maintenance, or custodial services.

Industrial Development Bonds - Bonds issued by governments, the proceeds of which are used to construct facilities for a private business enterprise. The Town has no obligation to pay off the bonds in case of default by the private business.

Interfund Transfer - The movement of monies between funds of the same government entity.

Intergovernmental Revenue - Revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Internal Services Fund - A fund used to account for goods and services provided by one department or agency of the Town to other departments or agencies on a cost reimbursement basis. The services are tangible and measurable to which they benefit the individual departments or agencies within the Town.

JCEF - Judicial Court Enhancement Fund.

Levy - To impose taxes for the support of governmental activities.

Long Term Debt - Debt with a maturity of more than one year after the date of issuance.

NACOG - Northern Arizona Council of Governments.

NPDES - National Pollutant Discharge Elimination System.

Objective - A specific measurable and observable result of an organization's activity that advances the organization toward its goal.

Operating Budget - Plan of current expenditures and the prepared means to finance them. The budget, associated with providing ongoing services to citizens, includes general expenditures such as personal services, contractual services, operating supplies, and operating capital items. The budget is the primary measure of controlling financing, acquisition, spending, and delivering of services of the entity.

Operating Supplies - Costs of goods consumed by the Town in the course of its daily operations.

Operating Transfers In/Out - Legally authorized transfers from a fund receiving revenue (out) to the fund that the resources are to be expended (in).

Other Services and Charges - Services rendered to the Town in the form of contractual, professional, maintenance, and vehicle maintenance services. This also includes expenses for rentals, dues and memberships that may be charged by employees.

Performance Indicators - Measurable means of evaluating the effectiveness of a cost center in accomplishing its defined objectives.

Personnel Services - Costs related to compensating employees, including wages, insurance, payroll taxes, retirement contributions, and uniform allowances.

Reserve/Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Residual Equity Transfers - Nonrecurring or non-routine transfers of equity between funds. May be used to close out the equity of one fund into another.

Resolution - A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

Resources - Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Retained Earnings - An equity account reflecting the accumulative earnings of an enterprise or internal service fund.

Revenue - Receipts from taxes, intergovernmental sources, and user fees, or resources from voter authorized bonds, system development fees, and grants.

Revenue Bonds - Legal debt instruments that finance public projects for such services as water or sewer. They can also be issued for major public facilities supported by taxes. Revenue from these public projects is pledged to pay principal and interest of the bonds.

Risk Management - An organized attempt to protect a government's assets against accidental loss in the most economical method.

Sinking Fund - A separate fund or account used for the reporting of debt service payments, as well as any accumulation of resources in anticipation of future principal and interest requirements.

Sources of Revenue - Revenues are classified according to their source or point of origin.

Special Assessment - A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Special Assessment Bonds - Bonds payable from the proceeds of special assessments. If the bonds are payable only from the collections of special assessments, they are known as special assessment bonds. If, in addition to the assessments, the full faith and credit of the government are pledged, they are known as general obligation special assessment bonds.

Special Revenue Fund - A fund used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditure for specific purposes.

State-Shared Revenue - Includes the Town's portion of the State Sales Tax revenues, State Income Tax receipts, and Motor Vehicle In-Lieu taxes.

Taxes - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Trust and Agency Funds - Trust and Agency funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Unreserved Fund Balance - Undesignated monies available for appropriations.

User Charges - The payment of a fee for direct receipt of a public service by the party who benefits from the service.