

Town of Camp Verde
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2015

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2014	ACTUAL EXPENDITURES/EXPENSES** 2014	FUND BALANCE/NET POSITION*** July 1, 2014**	PROPERTY TAX REVENUES 2015	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/EXPENSES 2015
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 6,072,622	\$ 5,604,278	\$ 1,069,085	Primary:	\$ 7,252,100	\$	\$	\$ 36,050	\$ 1,172,475	\$ 7,184,760	\$ 6,476,410
2. Special Revenue Funds	2,626,004	1,067,955	2,066,929	Secondary:	7,581,814			807,950	968,770	9,487,923	8,656,285
3. Debt Service Funds Available	551,590	550,412						550,465		550,465	550,465
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	551,590	550,412						550,465		550,465	550,465
6. Capital Projects Funds	587,931	415,790	(279,258)					758,780	12,000	467,522	1,083,501
7. Permanent Funds											
8. Enterprise Funds Available	1,715,925	1,526,804	20,089,123		2,371,125					22,460,248	3,104,275
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	1,715,925	1,526,804	20,089,123		2,371,125					22,460,248	3,104,275
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 11,554,072	\$ 9,165,239	\$ 22,945,879	\$	\$ 17,205,039	\$	\$	\$ 2,153,245	\$ 2,153,245	\$ 40,150,918	\$ 19,870,936

EXPENDITURE LIMITATION COMPARISON

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

	2014	2015
	<u>\$ 11,554,072</u>	<u>\$ 19,870,936</u>
	11,554,072	19,870,936
	1,253,992	9,713,070
	<u>\$ 10,300,080</u>	<u>\$ 10,157,866</u>
	<u>\$ 11,385,842</u>	<u>\$ 11,358,040</u>

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 Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**Town of Camp Verde
Revenues Other Than Property Taxes
Fiscal Year 2015**

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
GENERAL FUND			
Local taxes			
Transaction Priviledge (Sales) Taxes	\$ 2,803,921	\$ 2,557,550	\$ 3,206,900
Franchise Fees	250,950	266,444	261,000
Licenses and permits			
Building Fees & Permits	150,000	186,511	270,000
Business License & Events	11,500	17,650	17,000
Pet License	5,400	2,450	5,400
Intergovernmental			
State Shared Rev's	1,213,000	1,212,909	1,316,000
Vehicle License Tax	565,000	597,935	600,000
State Sales Tax	915,000	944,793	980,000
Other	90,000	100,901	80,000
Charges for services			
Dispatch Services	178,600	178,600	178,600
Other	71,175	54,094	64,450
Fines and forfeits			
Magistrate Court	300,000	163,976	250,000
Other	4,800	4,301	2,750
Interest on investments			
Interest	25,000	11,766	20,000
In-lieu property taxes			
Contributions			
Grants	0	0	0
Miscellaneous			
Miscellaneous	25,770	12,961	
Total General Fund	\$ 6,610,116	\$ 6,312,841	\$ 7,252,100

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

**Town of Camp Verde
Revenues Other Than Property Taxes
Fiscal Year 2015**

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
SPECIAL REVENUE FUNDS			
Magistrate Fund	\$	\$	\$
Local JCEF	4,720	2,986	4,178
Fill The Gap	3,150	2,160	2,550
Court Enhancement	48,600	29,396	41,000
	\$ 56,470	\$ 34,541	\$ 47,728
Non-Federal Grants Fund	\$	\$	\$
County Grants	75,000	359	350,000
State Grants	107,625	70,757	352,500
Non-Governmental Grants	5,000	3,600	62,500
	\$ 187,625	\$ 74,716	\$ 765,000
Yavpai-Apache Gaming Compact Fund	\$	\$ 113,734	\$
Federal Grants Fund	431,130	67,337	1,775,030
CDBG Fund			264,500
Donations Fund	3,600	8,358	33,500
	\$ 434,730	\$ 189,429	\$ 2,073,030
Impact Fees Fund	\$	\$	\$
Interest	1,100	424	338
	\$ 1,100	\$ 424	\$ 338
HURF Fund	\$	\$	\$
State HURF Revenues	750,000	767,463	809,000
Interest & Other	6,400	12,320	7,100
	\$ 756,400	\$ 779,783	\$ 816,100
Library Bldg. Fund	\$	\$	\$
Donations	350,000	5,300	370,000
Interest	2,000	4,005	2,418
Other Financing Sources			3,490,000
	\$ 352,000	\$ 9,305	\$ 3,862,418
Home Grant Fund	\$	\$	\$
Loan Payments	15,430	14,644	15,600
Interest	2,000	1,675	1,600
	\$ 17,430	\$ 16,319	\$ 17,200
Total Special Revenue Funds	\$ 1,805,755	\$ 1,104,518	\$ 7,581,814

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

**Town of Camp Verde
Revenues Other Than Property Taxes
Fiscal Year 2015**

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
DEBT SERVICE FUNDS			
<u>Total Debt Service Funds</u>	\$ _____	\$ _____	\$ _____
CAPITAL PROJECTS FUNDS			
Interest	\$ _____	\$ 55	\$ _____
<u>Total Capital Projects Funds</u>	\$ _____	\$ 55	\$ _____
PERMANENT FUNDS			
<u>Total Permanent Funds</u>	\$ _____	\$ _____	\$ _____
ENTERPRISE FUNDS			
Operating Revenues	\$ 982,315	\$ 969,673	\$ 1,944,925
Grants	_____	23,971	425,000
Interest & Other	4,000	8,568	1,200
<u>Total Enterprise Funds</u>	\$ 986,315	\$ 1,002,212	\$ 2,371,125
INTERNAL SERVICE FUNDS			
<u>Total Internal Service Funds</u>	\$ _____	\$ _____	\$ _____
TOTAL ALL FUNDS	\$ 9,402,186	\$ 8,419,626	\$ 17,205,039

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

Town of Camp Verde
Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2015

FUND	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
CIP Fund	\$	\$	\$	\$ 450,000
Non-Federal Grants Fund				37,500
Federal Grants Fund				300,000
Debt Service Fund				384,975
Parks Fund			12,000	
YAN Gaming Fund			11,734	
Fed Grants Fund			12,316	
Total General Fund	\$	\$	\$ 36,050	\$ 1,172,475
SPECIAL REVENUE FUNDS				
YAN Fund	\$	\$	\$	11,734
HURF				492,590
CDBG			152,000	
Impact Fee Fund				115,130
Library Fund			83,350	
Non-Federal Grants Fund			37,500	200,000
Federal Grants Fund			535,100	49,316
Magistrate Fund				100,000
Total Special Revenue Funds	\$	\$	\$ 807,950	\$ 968,770
DEBT SERVICE FUNDS				
Debt Service Fund	\$	\$	\$ 550,465	\$
Total Debt Service Funds	\$	\$	\$ 550,465	\$
CAPITAL PROJECTS FUNDS				
CIP Fund	\$	\$	\$ 758,780	\$
Parks Fund				12,000
Total Capital Projects Funds	\$	\$	\$ 758,780	\$ 12,000
PERMANENT FUNDS				
	\$	\$	\$	\$
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
	\$	\$	\$	\$
Total Enterprise Funds	\$	\$	\$	\$
INTERNAL SERVICE FUNDS				
	\$	\$	\$	\$
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 2,153,245	\$ 2,153,245

**Town of Camp Verde
Expenditures/Expenses by Fund
Fiscal Year 2015**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014	ACTUAL EXPENDITURES/ EXPENSES* 2014	BUDGETED EXPENDITURES/ EXPENSES 2015
GENERAL FUND				
General Admin	\$ 1,662,209	\$	\$ 1,343,966	\$ 1,681,915
Magistrate Court	373,010		355,748	381,600
Public Works	698,600		679,257	784,800
Community Development	384,980		363,553	460,245
Marshal's Office	2,349,338		2,306,847	2,542,680
Library	352,460		334,119	373,645
Parks & Rec	252,025		220,787	251,525
Total General Fund	\$ 6,072,622	\$	\$ 5,604,278	\$ 6,476,410
SPECIAL REVENUE FUNDS				
Magistrate Special Revenue	\$ 5,950	\$	\$ 1,957	\$ 7,700
Non-Federal Grants Fund	207,052	42,625	72,998	604,218
Federal Grants Fund	452,593	(42,625)	67,337	2,273,130
Yavapai-Apache Gaming Fund	118,063		90,082	159,962
CDBG Fund				416,500
911 Fund	2,560		57	2,503
Library Fund	946,560		197,757	4,260,000
Impact Fee Fund	63,983			175,772
Housing Grant Fund	95,430		14,000	70,000
Donations Fund	23,388		5,322	49,765
HURF Fund	710,425		618,445	636,735
Total Special Revenue Funds	\$ 2,626,004	\$	\$ 1,067,955	\$ 8,656,285
DEBT SERVICE FUNDS				
Debt Service Fund	\$ 551,590	\$	\$ 550,412	\$ 550,465
Total Debt Service Funds	\$ 551,590	\$	\$ 550,412	\$ 550,465
CAPITAL PROJECTS FUNDS				
Capital Improvement Projects	\$ 587,931	\$	\$ 415,790	\$ 1,083,501
Parks Fund	0		0	0
Total Capital Projects Funds	\$ 587,931	\$	\$ 415,790	\$ 1,083,501
PERMANENT FUNDS				
	\$ 0	\$	\$ 0	\$ 0
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Sewer Fund Operations	\$ 995,925	\$	\$ 806,804	\$ 2,364,275
Sewer Depreciation	720,000		720,000	740,000
Total Enterprise Funds	\$ 1,715,925	\$	\$ 1,526,804	\$ 3,104,275
INTERNAL SERVICE FUNDS				
	\$ 0	\$	\$ 0	\$ 0
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 11,554,072	\$	\$ 9,165,239	\$ 19,870,936

* 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.

**Town of Camp Verde
Full-Time Employees and Personnel Compensation
Fiscal Year 2015**

FUND	Full-Time Equivalent (FTE) 2015	Employee Salaries and Hourly Costs 2015	Retirement Costs 2015	Healthcare Costs 2015	Other Benefit Costs 2015	Total Estimated Personnel Compensation 2015
GENERAL FUND	76	\$ 3,672,180	\$ 511,960	\$ 559,760	\$ 114,045	= \$ 4,857,945
SPECIAL REVENUE FUNDS						
HURF Fund	5	\$ 244,205	\$ 26,240	\$ 43,170	\$ 20,045	= \$ 333,660
Federal Grants Fund - Mostly OT	2	38,915	10,550		535	= \$ 50,000
Non-Federal Grants Fund	1	37,500	7,875		4,625	= \$ 50,000
Total Special Revenue Funds	8	\$ 320,620	\$ 44,665	\$ 43,170	\$ 25,205	= \$ 433,660
DEBT SERVICE FUNDS						
Total Debt Service Funds		\$	\$	\$	\$	= \$
CAPITAL PROJECTS FUNDS						
Total Capital Projects Funds		\$	\$	\$	\$	= \$
PERMANENT FUNDS						
Total Permanent Funds		\$	\$	\$	\$	= \$
ENTERPRISE FUNDS						
Sewer	7	\$ 342,880	\$ 36,950	\$ 66,960	\$ 14,705	= \$ 461,495
Total Enterprise Funds	7	\$ 342,880	\$ 36,950	\$ 66,960	\$ 14,705	= \$ 461,495
TOTAL ALL FUNDS	91	\$ 4,335,680	\$ 593,575	\$ 669,890	\$ 153,955	= \$ 5,753,100