

**RESOLUTION NO. 2022-1200**

**A RESOLUTION OF THE MAYOR AND COMMON COUNCIL OF THE TOWN OF CHINO VALLEY, ARIZONA, ADOPTING A TENTATIVE BUDGET FOR THE FISCAL YEAR 2022/2023; PROPOSING AN EXPENDITURE LIMITATION FOR THE SAME YEAR; AND SETTING A DATE FOR PUBLIC HEARING ON THE TENTATIVE BUDGET AND ADOPTION OF A FINAL BUDGET; PROVIDING FOR REPEAL OF CONFLICTING RESOLUTIONS; PROVIDING FOR SEVERABILITY; AND PROVIDING THAT THIS RESOLUTION SHALL BE EFFECTIVE FROM AND AFTER ITS PASSAGE AND APPROVAL ACCORDING TO THE LAW.**

**WHEREAS**, pursuant to Article 9, Section 20(9) of the Arizona Constitution, and Arizona Revised Statutes (“A.R.S.”) Section 41-563.03(C), (E) and (G), the qualified voters of the Town of Chino Valley (the “Town”), on August 30, 2016, approved Proposition 436, adopting an Alternative Expenditure Limitation for the Town; and

**WHEREAS**, Proposition 436 provided that, as part of the budget process, the Mayor and Common Council shall annually adopt an expenditure limitation to govern the budget, after public hearing; and

**WHEREAS**, in accordance with the provisions of A.R.S. Title 42, Chapter 17, Articles 1-5, the Mayor and Council of the Town of Chino Valley (the “Town Council”) shall make an estimate of the amounts required to meet the public expenditures/expenses for the ensuing year, an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the Town; and

**WHEREAS**, in accordance with said chapter of said title, the estimates required to meet the public expenditures/expenses for the ensuing year shall be published according to law and a public hearing shall be held at which any taxpayer may appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies; and

**WHEREAS**, the Town Council desires now to establish a tentative expenditure limitation and budget expenditures for Fiscal Year 2022/2023.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Common Council of the Town of Chino Valley, Arizona, as follows:

SECTION 1. The recitals above are hereby incorporated as if fully set forth herein.

SECTION 2. The tentative expenditure limitation to govern the Town of Chino Valley budget for Fiscal Year 2022/2023 is hereby proposed in an amount not to exceed \$46,544,100.

SECTION 3. The estimates of revenues and expenditures shown in the schedules attached hereto as Exhibit A and incorporated herein by reference are hereby adopted as the tentative budget of the Town of Chino Valley for Fiscal Year 2022/2023.

SECTION 4. The Town Clerk is authorized and directed to: (i) make available the tentative budget for inspection, not later than seven days after the date of this Resolution, at the Chino Valley Public Library, at the Chino Valley Town Hall, and on the official Town Website; and (ii) publish in the official Town newspaper once per week for two consecutive weeks (a) the official

tentative budget and (b) a notice of the public hearing of the Town Council to hear taxpayers and make tax levies at designated times and places. The notice shall include the physical addresses of the Chino Valley Public Library and the Chino Valley Town Hall, and the website where the tentative budget may be found.

SECTION 5. A public hearing on the tentative budget shall be held on June 28, 2022, during the regularly-scheduled Town Council meeting.

SECTION 6. This Resolution shall be effective from and after its passage and approval according to law.

SECTION 7. All resolutions or parts of resolutions in conflict with the provisions of this Resolution are hereby repealed.

SECTION 8. If any section, subsection, sentence, clause, phrase, or portion of this Resolution is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions thereof.

**PASSED AND ADOPTED** by the Mayor and Common Council of the Town of Chino Valley, Arizona this 24th day of May, 2022.

\_\_\_\_\_  
Jack W. Miller, Mayor



ATTEST:

*Erin Deskins*

\_\_\_\_\_  
Erin N. Deskins, Town Clerk

APPROVED AS TO FORM:

*Andrew McGuire*

\_\_\_\_\_  
Andrew J. McGuire, Town Attorney  
Gust Rosenfeld, PLC

I hereby certify the above foregoing Resolution No. 2022-1200 was duly passed by the Council of the Town of Chino Valley, Arizona, at a regular meeting held on May 24, 2022, and that quorum was present thereat and that the vote thereon was 7 ayes and 0 nays and 0 abstentions. 0 Council members were absent or excused.

*Erin Deskins*

\_\_\_\_\_  
Erin N. Deskins, Town Clerk

EXHIBIT A  
TO  
RESOLUTION NO. 2022-1200

[Statement of Estimates and Expenses]

See following pages

**Official Budget Forms**  
**City/Town of Chino Valley**  
**Fiscal year 2023**

City/Town of Chino Valley  
 Summary Schedule of estimated revenues and expenditures/expenses  
 Fiscal year 2023

Fiscal year	S c h	Funds									
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total all funds		
2022	Adopted/adjusted budgeted expenditures/expenses*	E	1	11,990,600	11,962,900	991,500	10,333,500	0	6,021,500	0	41,300,000
2022	Actual expenditures/expenses**	E	2	11,394,656	5,567,791	9,584,265	4,914,700	0	3,504,273	0	34,965,685
2023	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	9,510,686	5,889,011	269,880	5,445,145	0	12,592,665	0	33,707,387
2023	Primary property tax levy	B	4	0							0
2023	Secondary property tax levy	B	5								0
2023	Estimated revenues other than property taxes	C	6	14,585,900	5,738,100	0	5,273,800	0	5,551,900	0	31,149,700
2023	Other financing sources	D	7	0	0	0	0	0	3,500,000	0	3,500,000
2023	Other financing (uses)	D	8	0	0	0	0	0	3,500,000	0	3,500,000
2023	Interfund transfers in	D	9	400,000	4,300,000	1,384,500	750,000	0	350,000	0	7,184,500
2023	Interfund Transfers (out)	D	10	4,850,000	200,000	0	1,784,500	0	350,000	0	7,184,500
2023	Line 11: Reduction for fund balance reserved for future budget year expenditures										
	Maintained for future debt retirement										0
	Maintained for future capital projects		11								0
	Maintained for future financial stability										0
											0
											0
2023	Total financial resources available		12	19,646,586	15,727,111	1,654,380	9,684,445	0	18,144,565	0	64,857,087
2023	Budgeted expenditures/expenses	E	13	14,425,900	13,281,500	1,384,500	8,051,000	0	5,901,200	0	43,044,100

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Expenditure limitation comparison		2022	2023
1	Budgeted expenditures/expenses	\$ 41,300,000	\$ 46,544,100
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	41,300,000	46,544,100
4	Less: estimated exclusions		
5	Amount subject to the expenditure limitation	\$ 41,300,000	\$ 46,544,100
6	EEC expenditure limitation	\$	\$

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

- \* Includes expenditure/expense adjustments approved in the current year from Schedule E.
- \*\* Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.
- \*\*\* Amounts on this line represent beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**City/Town of Chino Valley**  
**Tax levy and tax rate information**  
**Fiscal year 2023**

	<b>2022</b>	<b>2023</b>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the <b>current year</b> in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ _____	
3. Property tax levy amounts		
A. Primary property taxes	\$ _____	\$ _____
Property tax judgment _____	_____	_____
B. Secondary property taxes	_____	_____
Property tax judgment _____	_____	_____
C. Total property tax levy amounts	\$ _____	\$ _____
4. Property taxes collected*		
A. Primary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) <b>Current</b> year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total secondary property taxes	\$ _____	
C. Total property taxes collected	\$ _____	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	_____	_____
Property tax judgment _____	_____	_____
(2) Secondary property tax rate	_____	_____
Property tax judgment _____	_____	_____
(3) Total city/town tax rate	_____	_____
B. Special assessment district tax rates		
Secondary property tax rates—As of the date the proposed budget was prepared, the city/town was operating <u>    3    </u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

\* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

**City/Town of Chino Valley**  
**Revenues other than property taxes**  
**Fiscal Year 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
<b>General Fund</b>			
<b>Local taxes</b>			
Sales Taxes	\$ 7,169,000	\$ 7,680,570	\$ 7,910,900
Franchise Taxes	132,000	142,454	141,500
<b>Licenses and permits</b>			
Building Permits	320,000	357,916	325,000
Business Licenses	58,000	64,254	65,000
Plan Check Fees	145,000	154,730	150,000
Other Licenses and Permits	21,500	18,253	22,500
<b>Intergovernmental</b>			
State Shared Sales Tax	1,453,000	1,771,000	1,864,000
State Shared Income Tax	1,615,000	1,700,000	2,513,000
Vehicle License Tax	947,000	973,100	1,079,000
Yavapai County Library Funds	95,000	95,173	96,000
Police Dept Grants	7,500	8,050	7,500
Senior Nutrition Grant	88,000	106,814	115,000
<b>Charges for services</b>			
Engineering Fees	1,000	3,182	1,000
Senior Nutrition Program Fees	5,000	1,813	5,000
Facility Use Fees	20,000	24,739	27,000
Police Report Fees	5,000	4,261	4,000
Aquatic Center Fees	79,500	59,534	70,000
Other Charges for Services	30,000	47,927	28,000
<b>Fines and forfeits</b>			
Animal Control Fees	28,000	24,727	27,000
Library Fines	2,000	2,119	2,000
Court Fines and Forfeitures	130,000	120,233	130,000
<b>Interest on investments</b>			
Interest	5,000	860	2,000
<b>In-lieu property taxes</b>			
<b>Contributions</b>			
Senior Center Thrift Store	500		500
<b>Miscellaneous</b>			
<b>Total General Fund</b>	<b>\$ 12,357,000</b>	<b>\$ 13,361,709</b>	<b>\$ 14,585,900</b>

\* 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.

**City/Town of Chino Valley**  
**Revenues other than property taxes**  
**Fiscal Year 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
<b>Special revenue funds</b>			
Highway User Revenue	\$ 1,070,000	\$ 1,224,800	\$ 1,360,000
Interest	1,000	284	1,000
Miscellaneous	2,000	3,009	2,500
	<u>\$ 1,073,000</u>	<u>\$ 1,228,093</u>	<u>\$ 1,363,500</u>
Miscellaneous Grants	\$ 3,500,000	\$	\$ 3,500,000
Cares Act Funding	1,476,500	2,066,502	485,000
CDBG Grant			349,000
	<u>\$ 4,976,500</u>	<u>\$ 2,066,502</u>	<u>\$ 4,334,000</u>
Special Revenue Fund-Court	\$ 26,200	\$ 27,611	\$ 24,500
Special Revenue Fund-PD	12,000	11,345	12,000
Lighting Improvement Districts #1, #2, #3	4,100	4,100	4,100
	<u>\$ 42,300</u>	<u>\$ 43,056</u>	<u>\$ 40,600</u>
<b>Total special revenue funds</b>	<u>\$ 6,091,800</u>	<u>\$ 3,337,651</u>	<u>\$ 5,738,100</u>

\* 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.

**City/Town of Chino Valley**  
**Revenues other than property taxes**  
**Fiscal Year 2023**

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
<b>Debt service funds</b>			
Debt Refinancing Proceeds	\$ _____	\$ 8,388,828	\$ _____
<b>Total debt service funds</b>	<b>\$ _____</b>	<b>\$ 8,388,828</b>	<b>\$ _____</b>
<b>Capital projects funds</b>			
Capital Improvements Fund - General Fund	\$ 4,646,000	\$ 9,682,700	\$ 5,269,800
Capital Improvements Fund - Roads	500,000	_____	_____
Asset Replacement Fund	14,000	1,617	4,000
<b>Total capital projects funds</b>	<b>\$ 5,160,000</b>	<b>\$ 9,684,317</b>	<b>\$ 5,273,800</b>

\* 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.

**Enterprise funds**

Water Enterprise Fund	\$ 939,000	\$ 899,430	\$ 1,017,400
Capital Improvement Fund - Water	2,000,000	_____	2,000,000
Sewer Enterprise Fund	2,142,000	2,230,430	2,134,500
Capital Improvement Fund - Sewer	692,500	700,000	400,000
<b>Total enterprise funds</b>	<b>\$ 5,773,500</b>	<b>\$ 3,829,860</b>	<b>\$ 5,551,900</b>

\* 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.

**Total all funds** \$ 29,382,300 \$ 38,602,365 \$ 31,149,700

\* 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.

**City/Town of Chino Valley**  
**Other financing sources/(uses) and interfund transfers**  
**Fiscal year 2023**

Fund	Other financing 2023		Interfund transfers 2023	
	Sources	(Uses)	In	(Out)
<b>General Fund</b>				
Trans from Capital Improv Fund	\$	\$	\$ 400,000	\$
Trans to Capital Asset Replacement				250,000
Trans to Gen Fund CIP				500,000
Trans to CIP - Roads				3,100,000
Trans to SLFRF				1,000,000
<b>Total General Fund</b>	\$	\$	\$ 400,000	\$ 4,850,000
<b>Special revenue funds</b>				
HURF - Trans To CIP Roads	\$	\$	\$	\$ 200,000
Roads - CIP Trans from Gen			3,100,000	
Roads - CIP Trans from HURF			200,000	
SLFRF - Trans from General Fund			1,000,000	
<b>Total special revenue funds</b>	\$	\$	\$ 4,300,000	\$ 200,000
<b>Debt service funds</b>				
Trans From Capital Improvement	\$	\$	\$ 1,384,500	\$
<b>Total debt service funds</b>	\$	\$	\$ 1,384,500	\$
<b>Capital projects funds</b>				
Gen CIP - Trans from General Fund	\$	\$	\$ 500,000	\$
Trans to Debt Service				1,384,500
Trans to General Fund				400,000
Cap Asset - Trans from General Fund			250,000	
<b>Total capital projects funds</b>	\$	\$	\$ 750,000	\$ 1,784,500
<b>Permanent funds</b>				
	\$	\$	\$	\$
<b>Total permanent funds</b>	\$	\$	\$	\$
<b>Enterprise funds</b>				
Water CIP	\$	\$	\$ 100,000	\$
Water Ent Fund to Water CIP				100,000
Sewer CIP			250,000	
Sewer Ent Fund to Sewer CIP	3,500,000	3,500,000		250,000
<b>Total enterprise funds</b>	\$ 3,500,000	\$ 3,500,000	\$ 350,000	\$ 350,000
<b>Internal service funds</b>				
	\$	\$	\$	\$
<b>Total Internal Service Funds</b>	\$	\$	\$	\$
<b>Total all funds</b>	\$ 3,500,000	\$ 3,500,000	\$ 7,184,500	\$ 7,184,500

**City/Town of Chino Valley  
Expenditures/expenses by fund  
Fiscal year 2023**

<b>Fund/Department</b>	<b>Adopted budgeted expenditures/ expenses 2022</b>	<b>Expenditure/ expense adjustments approved 2022</b>	<b>Actual expenditures/ expenses* 2022</b>	<b>Budgeted expenditures/ expenses 2023</b>
<b>General Fund</b>				
Prosecutor	\$ 133,700	\$	\$ 130,150	\$ 139,900
Town Clerk	300,800		247,924	296,400
Town Manager	501,000		549,287	682,600
Human Resources	283,300		292,466	355,100
Magistrate Court	336,700		318,520	363,500
Finance	491,700		484,411	539,500
Mgmt Info Systems	391,300		383,085	434,200
Mayor & Council	51,200		44,078	56,700
Planning	337,700		321,926	632,500
Building Inspection	400,500		361,511	493,400
Police	3,705,700		3,686,337	4,526,800
Animal Control	209,400		206,909	280,600
Recreation	157,650		155,143	257,300
Library	400,500		379,568	426,300
Senior Center	346,400		345,632	563,600
Parks	876,700		797,072	809,500
Aquatic Center	343,800		260,900	256,800
Facilities Maintenance	613,800		612,409	941,800
Fleet Maintenance	290,150		252,606	392,400
Engineering	533,700		441,090	652,300
Customer Service	38,300		19,832	
Non-Departmental	646,600		503,800	724,700
Contingency	600,000		600,000	600,000
<b>Total General Fund</b>	<b>\$ 11,990,600</b>	<b>\$</b>	<b>\$ 11,394,656</b>	<b>\$ 14,425,900</b>
<b>Special revenue funds</b>				
Highway User Revenue Fund	\$ 1,095,500	\$	\$ 926,379	\$ 1,500,500
Roads - CIP	4,355,000		4,407,712	2,500,000
Miscellaneous Grants Fund	3,500,000			3,500,000
Special Revenue Fund -- Court	43,500		20,000	17,000
Special Revenue Fund -- PD	12,000		1,900	12,000
Lighting Improvement Districts	4,000		4,000	4,000
CSLFRF	2,952,900		206,800	5,400,000
CDBG Grant			1,000	348,000
<b>Total special revenue funds</b>	<b>\$ 11,962,900</b>	<b>\$</b>	<b>\$ 5,567,791</b>	<b>\$ 13,281,500</b>
<b>Debt service funds</b>				
Debt Service Fund	\$ 991,500	\$	\$ 9,584,265	\$ 1,384,500
<b>Total debt service funds</b>	<b>\$ 991,500</b>	<b>\$</b>	<b>\$ 9,584,265</b>	<b>\$ 1,384,500</b>
<b>Capital projects funds</b>				
General Fund CIP	\$ 10,092,500	\$	\$ 4,772,700	\$ 7,806,000
Asset Replacement Fund	241,000		142,000	245,000
<b>Total capital projects funds</b>	<b>\$ 10,333,500</b>	<b>\$</b>	<b>\$ 4,914,700</b>	<b>\$ 8,051,000</b>
<b>Permanent funds</b>				
Contingency	\$	\$	\$	\$
<b>Total permanent funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Enterprise funds</b>				
Water Enterprise Fund	\$ 720,300	\$	\$ 559,669	\$ 873,300
Water CIP	2,355,000		55,000	2,202,000
Sewer Enterprise Fund	1,908,700		2,019,334	2,010,900
Sewer CIP	1,037,500		870,270	815,000
<b>Total enterprise funds</b>	<b>\$ 6,021,500</b>	<b>\$</b>	<b>\$ 3,504,273</b>	<b>\$ 5,901,200</b>
<b>Internal service funds</b>				
Contingency	\$	\$	\$	\$
<b>Total internal service funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Total all funds</b>	<b>\$ 41,300,000</b>	<b>\$</b>	<b>\$ 34,965,685</b>	<b>\$ 43,044,100</b>

\* 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.

**City/Town of Chino Valley**  
**Full-time employees and personnel compensation**  
**Fiscal year 2023**

Fund	Full-time equivalent (FTE) 2023	Employee salaries and hourly costs 2023	Retirement costs 2023	Healthcare costs 2023	Other benefit costs 2023	Total estimated personnel compensation 2023
<b>General Fund</b>	105.0	\$ 6,545,216	\$ 1,142,089	\$ 928,293	\$ 649,686	\$ 9,265,284
<b>Special revenue funds</b>						
Highway User Revenue	9.0	\$ 438,992	\$ 53,645	\$ 82,729	\$ 67,583	\$ 642,949
<b>Total special revenue funds</b>	<b>9.0</b>	<b>\$ 438,992</b>	<b>\$ 53,645</b>	<b>\$ 82,729</b>	<b>\$ 67,583</b>	<b>\$ 642,949</b>
<b>Enterprise funds</b>						
Water Enterprise	3.5	\$ 218,038	\$ 26,644	\$ 34,997	\$ 24,285	\$ 303,964
Sewer Enterprise	3.5	218,038	26,644	34,997	24,285	303,964
<b>Total enterprise funds</b>	<b>7.0</b>	<b>\$ 436,076</b>	<b>\$ 53,288</b>	<b>\$ 69,994</b>	<b>\$ 48,570</b>	<b>\$ 607,928</b>
<b>Total all funds</b>	<b>121.0</b>	<b>\$ 7,420,284</b>	<b>\$ 1,249,022</b>	<b>\$ 1,081,016</b>	<b>\$ 765,839</b>	<b>\$ 10,516,161</b>

**City/Town of Chino Valley**  
**Expenditures/expenses by department**  
**Fiscal year 2023**

<b>Department/Fund</b>	<b>Adopted budgeted expenditures/ expenses</b>	<b>Expenditure/ expense adjustments approved</b>	<b>Actual expenditures/ expenses*</b>	<b>Budgeted expenditures/ expenses</b>
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2023</b>
<b>Prosecutor</b>				
General Fund	\$ 133,700	\$	\$ 130,150	\$ 139,900
<b>Department Total</b>	<b>\$ 133,700</b>	<b>\$</b>	<b>\$ 130,150</b>	<b>\$ 139,900</b>
<b>Town Clerk</b>				
General Fund	\$ 300,800	\$	\$ 247,924	\$ 296,400
<b>Department Total</b>	<b>\$ 300,800</b>	<b>\$</b>	<b>\$ 247,924</b>	<b>\$ 296,400</b>
<b>Town Manager</b>				
General Fund	\$ 501,000	\$	\$ 549,287	\$ 682,600
<b>Department Total</b>	<b>\$ 501,000</b>	<b>\$</b>	<b>\$ 549,287</b>	<b>\$ 682,600</b>
<b>Human Resources</b>				
General Fund	\$ 283,300	\$	\$ 292,466	\$ 355,100
<b>Department Total</b>	<b>\$ 283,300</b>	<b>\$</b>	<b>\$ 292,466</b>	<b>\$ 355,100</b>
<b>Municipal Court</b>				
General Fund	336,700	\$	318,520	363,500
Special Revenue Fund	\$ 43,500	\$	\$ 20,000	\$ 17,000
<b>Department Total</b>	<b>\$ 380,200</b>	<b>\$</b>	<b>\$ 338,520</b>	<b>\$ 380,500</b>
<b>Finance</b>				
General Fund	\$ 491,700	\$	\$ 484,411	\$ 539,500
<b>Department Total</b>	<b>\$ 491,700</b>	<b>\$</b>	<b>\$ 484,411</b>	<b>\$ 539,500</b>
<b>Mgmt Info Systems</b>				
General Fund	\$ 391,300	\$	\$ 383,085	\$ 434,200
<b>Department Total</b>	<b>\$ 391,300</b>	<b>\$</b>	<b>\$ 383,085</b>	<b>\$ 434,200</b>
<b>Mayor and Council</b>				
General Fund	\$ 51,200	\$	\$ 44,078	\$ 56,700
<b>Department Total</b>	<b>\$ 51,200</b>	<b>\$</b>	<b>\$ 44,078</b>	<b>\$ 56,700</b>
<b>Planning</b>				
General Fund	\$ 337,700	\$	\$ 321,926	\$ 632,500
<b>Department Total</b>	<b>\$ 337,700</b>	<b>\$</b>	<b>\$ 321,926</b>	<b>\$ 632,500</b>
<b>Building Inspection</b>				
General Fund	\$ 400,500	\$	\$ 361,511	\$ 493,400
<b>Department Total</b>	<b>\$ 400,500</b>	<b>\$</b>	<b>\$ 361,511</b>	<b>\$ 493,400</b>
<b>Police</b>				
General Fund	3,705,700	\$	3,686,337	4,526,800
Special Revenue Fund	12,000	\$	1,900	12,000
<b>Department Total</b>	<b>\$ 3,717,700</b>	<b>\$</b>	<b>\$ 3,688,237</b>	<b>\$ 4,538,800</b>
<b>Animal Control</b>				
General Fund	\$ 209,400	\$	\$ 206,909	\$ 280,600
<b>Department Total</b>	<b>\$ 209,400</b>	<b>\$</b>	<b>\$ 206,909</b>	<b>\$ 280,600</b>
<b>Recreation</b>				
General Fund	\$ 157,650	\$	\$ 155,143	\$ 257,300
<b>Department Total</b>	<b>\$ 157,650</b>	<b>\$</b>	<b>\$ 155,143</b>	<b>\$ 257,300</b>

**City/Town of Chino Valley**  
**Expenditures/expenses by department**  
**Fiscal year 2023**

	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
<b>Library</b>				
General Fund	\$ 400,500	\$	\$ 379,568	\$ 426,300
<b>Department Total</b>	<b>\$ 400,500</b>	<b>\$</b>	<b>\$ 379,568</b>	<b>\$ 426,300</b>
<b>Senior Center</b>				
General Fund	\$ 346,400	\$	\$ 345,632	\$ 563,600
<b>Department Total</b>	<b>\$ 346,400</b>	<b>\$</b>	<b>\$ 345,632</b>	<b>\$ 563,600</b>
<b>Parks Maintenance</b>				
General Fund	\$ 876,700	\$	\$ 797,072	\$ 809,500
<b>Department Total</b>	<b>\$ 876,700</b>	<b>\$</b>	<b>\$ 797,072</b>	<b>\$ 809,500</b>
<b>Aquatics Center</b>				
General Fund	\$ 343,800	\$	\$ 260,900	\$ 256,800
<b>Department Total</b>	<b>\$ 343,800</b>	<b>\$</b>	<b>\$ 260,900</b>	<b>\$ 256,800</b>
<b>Facilities Maintenance</b>				
General Fund	\$ 613,800	\$	\$ 612,409	\$ 941,800
<b>Department Total</b>	<b>\$ 613,800</b>	<b>\$</b>	<b>\$ 612,409</b>	<b>\$ 941,800</b>
<b>Fleet Maintenance</b>				
General Fund	\$ 290,150	\$	\$ 252,606	\$ 392,400
<b>Department Total</b>	<b>\$ 290,150</b>	<b>\$</b>	<b>\$ 252,606</b>	<b>\$ 392,400</b>
<b>Engineering</b>				
General Fund	\$ 533,700	\$	\$ 441,090	\$ 652,300
<b>Department Total</b>	<b>\$ 533,700</b>	<b>\$</b>	<b>\$ 441,090</b>	<b>\$ 652,300</b>
<b>Customer Service</b>				
General Fund	\$ 38,300	\$	\$ 19,832	\$
<b>Department Total</b>	<b>\$ 38,300</b>	<b>\$</b>	<b>\$ 19,832</b>	<b>\$</b>
<b>Non-Departmental</b>				
General Fund	\$ 2,146,600	\$	\$ 1,103,800	\$ 1,324,700
Debt Service Fund	991,500	\$	\$	1,384,500
Debt Service Refunding	\$	\$	9,584,265	\$
Capital Improvement Fund	9,192,500	\$	4,772,700	7,806,000
CDBG Grant	\$	\$	1,000	348,000
Grant Fund	3,500,000	\$	\$	3,500,000
AZ Cares Act /ARP	2,952,900	\$	206,800	5,400,000
Asset Replacement Fund	241,000	\$	142,000	245,000
<b>Department Total</b>	<b>\$ 19,024,500</b>	<b>\$</b>	<b>\$ 15,810,565</b>	<b>\$ 20,008,200</b>
<b>Water Utilities</b>				
Water Enterprise Fund	\$ 720,300	\$	\$ 559,669	873,300
WATER CIP	2,355,000	\$	55,000	2,202,000
<b>Department Total</b>	<b>\$ 3,075,300</b>	<b>\$</b>	<b>\$ 614,669</b>	<b>\$ 3,075,300</b>
<b>Sewer Utilities</b>				
Sewer Enterprise Fund	\$ 1,908,700	\$	\$ 2,019,334	2,010,900
Sewer CIP	1,037,500	\$	870,270	4,315,000
<b>Department Total</b>	<b>\$ 2,946,200</b>	<b>\$</b>	<b>\$ 2,889,604</b>	<b>\$ 6,325,900</b>

**City/Town of Chino Valley**  
**Expenditures/expenses by department**  
**Fiscal year 2023**

	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
Roads				
HURF	\$ 1,095,500	\$	\$ 926,379	\$ 1,500,500
Roads CIP	4,355,000		4,407,712	2,500,000
<b>Department Total</b>	<b>\$ 5,450,500</b>	<b>\$</b>	<b>\$ 5,334,091</b>	<b>\$ 4,000,500</b>
Street Lighting Improvement District				
SLID Fund	\$ 4,000	\$	\$ 4,000	\$ 4,000
<b>Department Total</b>	<b>\$ 4,000</b>	<b>\$</b>	<b>\$ 4,000</b>	<b>\$ 4,000</b>
<b>TOTAL ALL DEPARTMENTS</b>	<b>\$ 41,300,000</b>	<b>\$</b>	<b>\$ 34,965,685</b>	<b>\$ 46,544,100</b>

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.