

FISCAL YEAR
2025/2026

ANNUAL BUDGET



TOWN OF CHINO VALLEY, ARIZONA



Cover art of Fred Harvey Farm by

T. **Barnabas Kane**, Landscape Architect



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EXTERNAL BUDGET RESOURCE LINKS

- Town Council Budget Study Session – April 30, 2025 - <https://chinovalleyaz.portal.civicclerk.com/event/6490/media>
- Town Council Budget Study Session – May 12, 2025 - <https://chinovalleyaz.portal.civicclerk.com/event/6540/media>
- Town Council Budget Meeting – May 27, 2025 - <https://chinovalleyaz.portal.civicclerk.com/event/1693/media>
- Town Council Budget Meeting – June 24, 2025 - <https://chinovalleyaz.portal.civicclerk.com/event/1694/media>
- Town General Plan - <https://www.chinoaz.net/263/General-Plan>

Online book format of FY 2025-26 Budget Book (Issuu) - <https://isu.pub/61h0ggU>

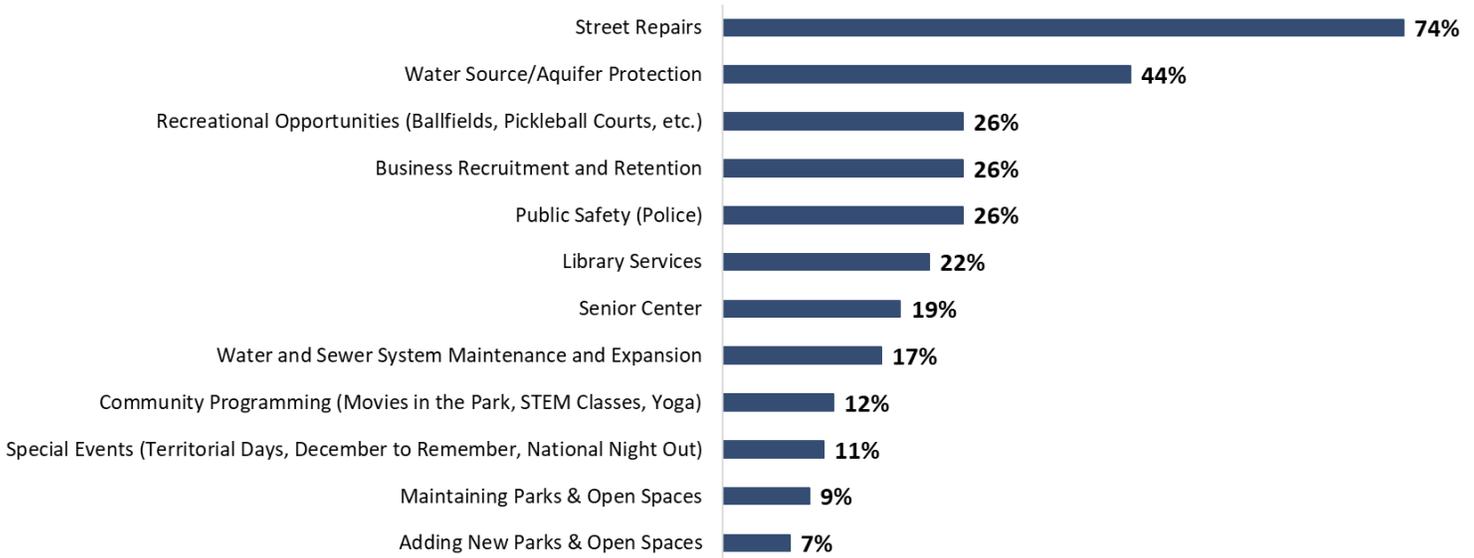


June 26, 2025

Dear Residents of Chino Valley,

We are pleased to share the Town of Chino Valley’s budget for Fiscal Year 2025–2026. This budget is more than numbers on a page, it is our plan for how we will use your tax dollars and community resources to keep Chino Valley a safe, welcoming, and well-maintained place to live.

This year’s budget process began with the community survey, where you, our residents, shared what matters most to you. Your feedback helped guide our priorities, from street repairs to expanding parks and open space. When asked to select the top three Town services that should be prioritized in the budget, the responses were clear. The graph below highlights the services residents said were most important:



What we heard from you:

- Street Repairs are by far the top community priority (74% of respondents).
- Water Source & Aquifer Protection ranked second, reflecting strong support for long-term sustainability and understanding that water truly is life (44%).
- Recreational Opportunities, Business Recruitment, and Public Safety were tied as important mid-level priorities (26% each).
- Services such as Library Programs, Senior Center activities, and Water System Maintenance also received meaningful support.



These survey results provided the foundation for the FY 25–26 budget and guided Council’s conversations to ensure the final plan reflects community priorities and makes the most of our limited financial resources. In addition to your valuable feedback, the Town Council held more discussions throughout the budget process than in years past. These conversations allowed us to weigh options carefully, explore trade-offs, and ultimately find consensus on a fiscal plan that reflects community input, fiscal responsibility, and community priorities. Here are a few highlights of the FY 25–26 budget:

<p>Effective Government</p> <ul style="list-style-type: none"> • Addition of 1.75 FTEs <ul style="list-style-type: none"> ◦ 1 Technical Services Librarian (offset by a reduction of 1.25 Library Assistants) ◦ 1 GIS Specialist ◦ 1 Police Officer - PANT • 2% COLA • 0-2% merit 	<p>Quality of Life</p> <ul style="list-style-type: none"> • \$250,000 - Community Center Park Improvements Phase I (includes site prep for pickleball courts) • \$250,000 - investment in re-writing the zoning code (part of the General Plan action items) • \$250,000 - resurfacing the pool decking • \$17,000 addition for Yavapai Regional Transit contribution • \$15,000 increase for food purchase for meals on wheels 	<p>Water & Land Stewardship</p> <ul style="list-style-type: none"> • \$9,705,441 - wastewater treatment plant improvements • \$2,000,000 - new well/pump/tank design to facilitate continued PFAS remediation and efforts to supply redundancy in our water system • \$175,000 - fill station improvements • \$168,798 - stabilization of Del Rio Springs property
<p>Quality Infrastructure</p> <ul style="list-style-type: none"> • \$3,000,000 for chip seal projects • Equipment to facilitate more street repairs: <ul style="list-style-type: none"> ◦ \$150,000 for a skid steer with milling/profiler head ◦ \$140,000 for a dump truck ◦ \$110,000 for an asphalt recycler 	<p>Financial Stability</p> <ul style="list-style-type: none"> • All funds are expected to maintain a positive fund balance in excess of required reserve policies • Continued efforts to explore untapped revenue sources <ul style="list-style-type: none"> ◦ \$32,400 for annual TPT auditor contract to enhance business compliance and provide TPT education ◦ Continued economic development outreach to solicit new businesses 	

Overall: Greater focus on street repairs and water and wastewater system improvements for FY 2025-26, and cautious investments in staffing needs, new programs, and equipment replacements.



The Town has seen a small decrease in transaction privilege tax (TPT) in recent years due to State changes in certain categories/industries, such as the elimination of residential rental tax. Chino Valley does not assess property tax. As such, TPT growth is essential for funding services. The Town is continuing efforts to draw new businesses to our community to offset these decreases. During this budget cycle, the State legislature was considering new legislation to remove or reduce the Food Tax, which would have had a significant negative impact on our budget capacity. Out of concern for the possibility, for FY 2025-26 we adopted a guarded, highly-conservative approach to spending. In total, the proposed expenditures for the upcoming fiscal year in the amount of \$46,716,189, represent a decrease of \$5,741,119 when compared to the prior year's adopted budget of \$52,457,308. This reduction underscores the Town's continued commitment to fiscal responsibility, cost containment, and prioritization of projects.

The budget presented is balanced and does not rely on one-time money to pay for everyday services. That means we can continue to meet today's needs while planning responsibly for tomorrow, whether that's replacing aging infrastructure, preparing for growth, or keeping reserves strong for unexpected events. The budget reflects a strategic use of fund balance in several key areas, including the General Fund, General Capital Improvement Fund, Highway User Revenue Fund (HURF), Streets Capital Improvement Fund, and Water Capital Improvement Fund. These planned draws on reserves are intentional and support targeted investments in infrastructure, capital projects, and service enhancements that align with long-term organizational priorities. Most importantly, even with these draws, all estimated ending cash balances remain positive, demonstrating reserve levels that exceed our financial policy standards, assuring capacity to weather unexpected economic downturns or unanticipated needs.

Budgets are a team effort. I want to thank you, our residents, for sharing your valuable input, our volunteer Citizen Advisory Committees for offering the community's perspective, our Town Council for their thoughtful and collaborative discussions, and our staff for their expertise and frugality of requests. Citizen participation is essential to effective local government. Your voices and guidance helped shape a budget that reflects the entire community's priorities and tips a hat to the Chino Valley way of life – hardworking, collaborative, and enduring.

We invite you to explore this budget document to see how your tax dollars are put to work. Thank you for trusting us to serve you.

Warm regards,

Terri Denemy
Town Manager





Council Profiles

Mayor Tom Armstrong



Councilmember Armstrong has lived in Chino Valley for about 16 years and is now retired. Prior to being elected to Council in 2020, Tom served on the Chino Valley Planning and Zoning Commission for which he served as the vice chairman.

Tom stated his goals for the town include assisting in the proper management of the town by listening and acting upon the voices of the community. His highest priority is to maintain a dedicated and adequate water system for the people of Chino Valley and to increase the possibilities of new businesses locating to Chino Valley.

Mayor Armstrong's Term Expires DECEMBER of 2026

Vice-Mayor Eric Granillo

I'm Eric Granillo — a lifelong Arizonan, small business owner, and proud council member serving the community of Chino Valley. This town has been home since childhood, and it's where my wife Adriana and I have raised our three amazing kids: Alexia, Andrew, and Elijah.

My life is rooted in faith, family, business, and service. I strive for excellence in all I do, whether it's running a business or giving back to the community I love. I'm passionate about helping Chino Valley grow responsibly — preserving our small-town values while building a stronger, more connected future.

From local leadership to hands-on experience, I believe in putting people first and working together to create a place we're all proud to call home.

- Eric Granillo

Vice-Mayor Granillo's Term Expires DECEMBER of 2028





Councilmember Larry Holt

Councilmember Holt moved to Chino Valley in April of 2018 after a 34 plus year career in law enforcement. He has always believed in giving back to the community and embraces a belief in community service.

Shortly after arriving in Chino Valley, he obtained approval from the town council to renovate the town's 9-11 Memorial. After receiving approval, founded the Chino Valley Memorial Foundation, a non-profit that not only maintains the 9-11 Memorial, but also assists survivors of first responders and active-duty military from Yavapai County who are killed in the line of duty. Larry was appointed to the Parks and Recreation Advisory Board serving two terms, his second as vice chairman. He was also appointed to the Make it Chino, general steering committee and as an ambassador for the general plan.

Larry and his wife Joann love the community and both enjoy the outdoors. Larry's priorities include maintaining Chino Valleys identity as a small rural community, public safety and volunteerism.

Councilmember Holt's term Expires DECEMBER of 2028



Councilmember John McCafferty



Councilmember McCafferty was appointed to Council in August of 2021 to fill a vacant seat. He ran and was elected to an open seat in 2022. Before retiring, John worked as an administrator for the Federal Bureau of Prisons. When running for office, John stated he hoped to update the General Plan, continue to improve infrastructure, and create conditions for economic development. He said updating the general plan is critically important as the current general plan is outdated. Until a new General Plan is in place council will follow the current general plan, which was approved by voters.

"I mean what I say and I say what I mean. I am predicable," John said. "I follow the rules because when you try to take short cuts is when you run into problems. I have no hidden agenda. I'm here because I love the community where I live." John served on the town Planning and Zoning Commission and other boards. He also works with youth soccer, and he ran for council because of his commitment to public service. He moved to Chino Valley in 2016. He majored in political science at ASU.

Councilmember McCafferty's Term Expires DECEMBER of 2026



Councilmember Sherri Phillips

Councilmember Phillips was elected to her first term on Town Council in 2022. She was born Sherri L. Clingman at Camp Pendleton Marine Base in San Diego, California. In 1968, after her father retired from the Marine Corp, Sherri’s family moved back to Arizona, their home state. (Her dad graduated from Ash Fork High School and her mom graduated from a high school in Mesa.) Sherri attended Chino Valley schools from second to ninth grade after which she attended Prescott High School.

Sherri and her husband Scott Phillips have two daughters and four grandchildren. Even though she was born at Camp Pendleton and lived in Barstow before moving to Chino Valley, she considers Chino Valley her family’s home as two daughters and four grandchildren live here. Phillips worked in retail before taking her current job as office manager at a chiropractic office in Chino Valley.

Councilmember Phillip's Term Expires DECEMBER of 2026



Councilmember Bob Schacherer



Councilmember Schacherer was elected to his first term on Town Council in 2022. Bob said he loves Chino Valley because of the open spaces, people, roosters and cows. He said the people are friendly as they always look forward. He attended a gathering at Memory Park where he noticed all the parents stayed close to their kids. “That’s the small-town feel,” he said.

Bob, who drove a truck for 46 years, said he has no political background as he likes to get all the information in and process it before making a decision. Bob said because he’s retired he can give 100% of his time to serving on the Town Council. “I’m not a developer, Realtor or in construction,” he said. Born and raised in Dayton, Kentucky, he started truck driving right after high school. He volunteers for Meals on Wheels and Hospice.

Councilmember Schacherer's Term Expires DECEMBER of 2026



Councilmember Robert Switzer

Councilmember Switzer was elected to his first term in 2024 after serving on the Planning and Zoning commission for 6 years. Robert and his wife have been living in Chino Valley for 8 years and are members of Grace Church, the American Legion Post 40 and the Prescott Elks.

Robert is currently employed with the Yavapai County Sheriff’s Office in the Law Enforcement Support Services Division as the Property Control manager and a firearms instructor and also volunteers for the Sheriff’s VIP program.

My priorities are God, family, Country. I love Arizona and Chino Valley. I will be focusing my term on securing a reliable sustainable water supply for Chino Valley, limiting growth to maintain our rural character while increasing our revenue through responsible retail and commercial growth. Please feel free to contact me with questions, comments and concerns. I want to be the citizens voice during my term.

“Let your change of heart be seen in your works”
Mathew 3:8

- Robert Switzer

Councilmember Switzer’s term Expires DECEMBER of 2028





Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Town of Chino Valley
Arizona**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Town of Chino Valley for its Annual Budget for the fiscal year beginning July 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

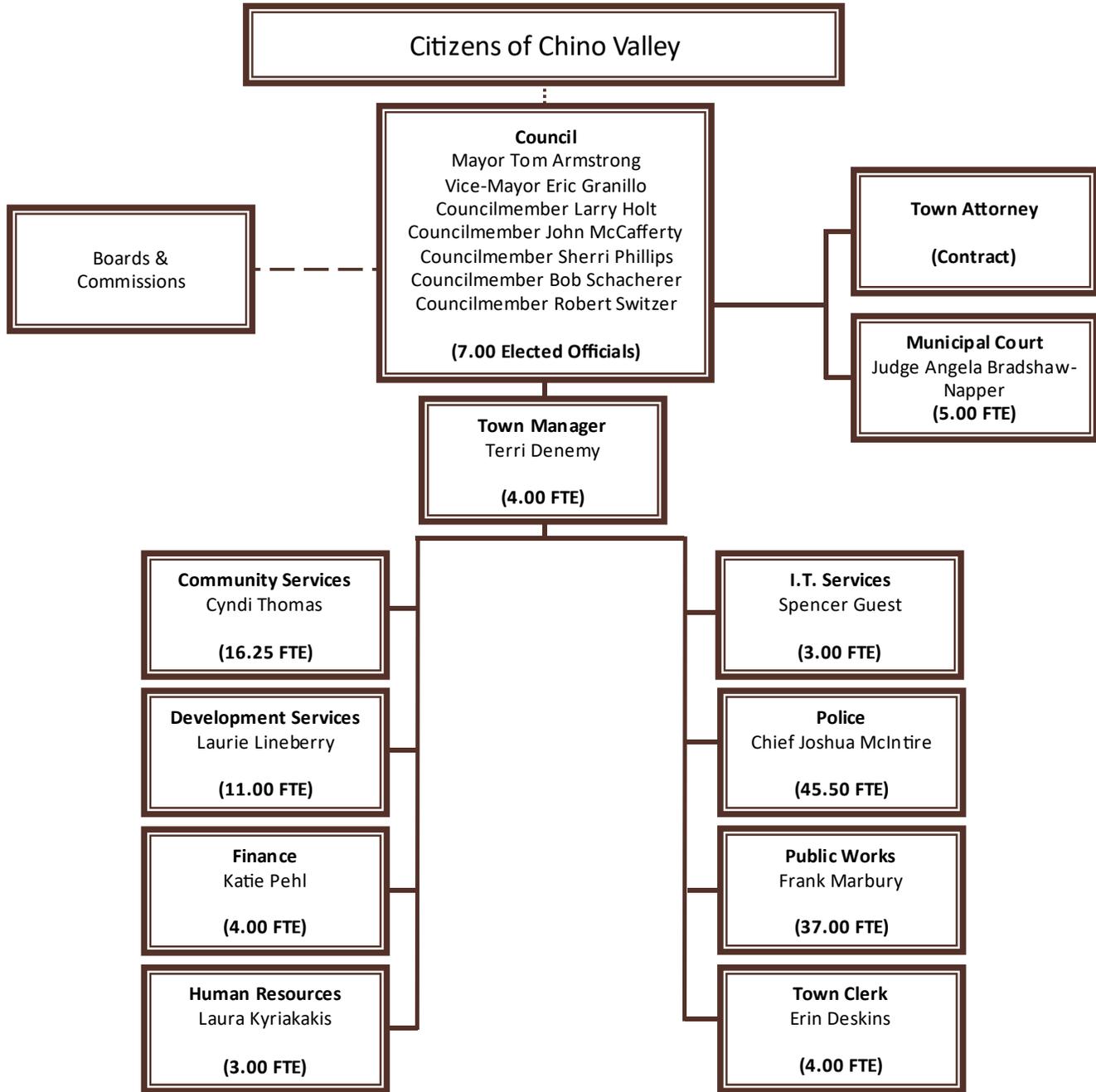
This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Annual Community Clean-Up Event



Organization Chart



Legend:

- Direct supervisory authority
- Elected
- Appointed



Staff Leadership

Staff Leadership Team

- Town Manager Terri Denemy
- Community Services Director.....Cyndi Thomas
- Development Services Director Laurie Lineberry
- Economic Development/Intergov. Manager..... Maggie Holmberg
- Finance Director Katie Pehl
- Human Resources Director Laura Kyriakakis
- Information Technology Manager Spencer Guest
- Magistrate Angela Bradshaw-Napper
- Police Chief.....Joshua McIntire
- Public Works Director Frank Marbury
- Town ClerkErin Deskins

Assistant Leadership Team

- Assistant Development Services Director Will Dingee
- Assistant Town Engineer Steven Sullivan
- Deputy Town Clerk..... Sara Burchill
- Police Lieutenant..... Randy Chapman
- Police Lieutenant.....Amy Chamberlain



Community Profile

Governmental Structure



Council Meeting in Action

Chino Valley operates under a council-manager form of government. Six council members are elected at large on a nonpartisan ballot for four-year terms, while the mayor is elected at large for a two-year term, also on a nonpartisan ballot.

The Council is responsible for setting public policies, approving board and commission appointments, making planning and development decisions, and adopting new local laws. The Council appoints the Town Manager to implement these policies and oversee daily operations.

Council meetings are held at 6:00 p.m. on the second and fourth Tuesday of each month at Chino Valley Town Hall, located at 202 N. State Route 89. All meetings are open to the public, with agendas and minutes available on the Town’s website at www.chinoaz.net.

Location and Land Area

Located just northwest of Prescott and surrounded by sandy-hued Gama grasses and gentle rolling hills, Chino Valley, encompassing approximately 63 square miles, is a peaceful retreat where residents and visitors can escape the big-city lifestyle and embrace outdoor adventures. Known for its vibrant restaurant scene, local microbrewery, and vineyard, Chino Valley offers unique experiences that celebrate the local flavor.



Antelope Grazing in the Hills



Horses Roam a Desert Trail

On clear nights, brilliant constellations and bright stars light up the sky, a natural spectacle visible from anywhere in town. With abundant open spaces, it’s common to see locals riding horseback or off-roading along Perkinsville Road, exploring the vast beauty of the high desert. At an elevation of 5,300 feet, Chino Valley enjoys cooler summers and mild winters with occasional snowfall. The community takes pride in its rural character, valuing relaxation and a quiet lifestyle.



History



Chino Valley Landscape

Chino Valley’s history began when Arizona was declared a U.S. Territory on February 24, 1863. Shortly after, on December 23, 1863, Fort Whipple was established near Del Rio Springs in Chino Valley, serving as the site of Arizona's first Territorial government. In May 1864, Fort Whipple moved closer to Prescott, but settlers soon began homesteading the area, marking the start of Chino Valley’s long tradition of farming and ranching.

In 1909, the Atchison, Topeka & Santa Fe Railroad and the Fred Harvey organization furthered this agricultural legacy by purchasing a local farm to supply milk, eggs, meat, and produce to Fred Harvey Houses along the Santa Fe Railroad. The arrival of the railroad signaled a new era for Chino Valley, particularly with the creation of Jerome Junction, a major transfer point where the narrow gauge from Jerome, AZ connected with the

Santa Fe Railroad running from Prescott to the main line at Ash Fork. Jerome Junction quickly became a bustling hub with stockyards, a Wells Fargo office, a post office, a school, and a hotel.

In May 1920, the railroad line from Jerome was relocated further north, leading to the gradual decline of Jerome Junction. Although it remained a stop on the Santa Fe line, most activities shifted westward along Highway 89, with many buildings relocated there as well. From the 1920s through the late 1940s, most families in Chino Valley were involved in farming and ranching. Dairy farming saw a resurgence from the mid-1950s through 1965, but rising costs for electricity and irrigation soon made farming increasingly unprofitable. As farm revenue declined, land values rose, prompting many landowners to sell their properties for new homes and businesses.

Education



Aerial of Chino Valley High School

The local school system in Chino Valley includes two elementary schools, a middle school, and a high school, all of which maintain strong community ties and take pride in their sports programs.



Aerial of Yavapai College Chino Valley Center

Chino Valley is also home to Yavapai College’s Chino Valley Agribusiness & Science Technology Center, which offers courses in agriculture technology, horticulture, animal care, canine care, service dog training, equine care, linework, and construction. The campus also features a Commercial Driving Program and an ADOT-authorized CDL testing site.



Public Safety

The Chino Valley Police Department of 45.5 FTEs (Full-Time Equivalents) is committed to proactive public safety through state-of-the-art policing methods and efficient budget management. By fostering innovative ideas among staff, the department maximizes resources to deliver high-quality law enforcement services and ensure the safety of the community. Fire service is made available through the Chino Valley Fire District.



Officers Receiving Lifesaving Awards



Animal Shelter Van and Staff

Animal Control plays a vital role by enforcing animal-related codes, managing the Animal Shelter, issuing dog licenses, and responding to public complaints, ensuring the well-being of both residents and pets in the community.

Utilities

The Town provides water and sewer services to a portion of its residents, with 1,194 metered water accounts and 2,601 active sewer accounts.

It maintains the water supply and distribution system, operating two wells and managing 22.8 miles of water mains and 38 miles of wastewater collection lines. The treatment plant can process over 500,000 gallons of wastewater daily for recharge.



Wastewater Treatment Plant

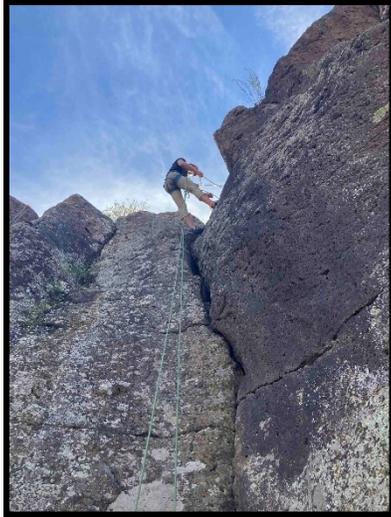
The Town is not the sole water provider in the area, as another municipality and seven other water companies serve some sections of the community.



Utility Line Repair



Culture and Recreation



Sullivan Canyon Rescue Training

Residents relish nearby hiking trails and other areas that provide endless outdoor adventures.

Chino Valley’s lesser-known treasures include a heartfelt 9/11 Memorial, the Chino Valley Equestrian Center, the scenic Peavine Trail, a shooting range, and an RC Flying Field. Each of these unique spots adds to the charm and character of this close-knit community, making it a haven for outdoor enthusiasts and those seeking a peaceful, rural lifestyle.



Trail to Memory Park

In early 2025, the Town in partnership with the Trust for Public Land, acquired the Fred Harvey Farm located at the Historic Del Rio Springs, the original Territorial Capital of Arizona. The land is 23 acres in size and is within the boundaries of a future state park. Town officials plan to stabilize the historical buildings on the site, preserve the land and create a unique tourism attraction for the region. Learn more about this historical effort by watching the video at the following link: [Fred Harvey Farm Commercial](https://www.youtube.com/watch?v=...).

Economic Development

The Economic Development Division aims to strengthen the Town’s financial stability by expanding the local business base and increasing Transaction Privilege Tax (TPT) revenues from commercial and retail sectors. Learn more at: <https://discoverchinovalle.org>

The Town strives to attract new businesses, support the growth of existing businesses, and foster a vibrant commercial environment that appeals to both residents and visitors.



New Business Serene Yoga and Fitness



New Business Napa Auto Parts



Statistics

Employment Rate



46.1%

Total Housing Units



5,754

Median Household Income



\$59,733

Bachelor's Degree or Higher Education



21.6%

Median Age



49.9

Population



13,911

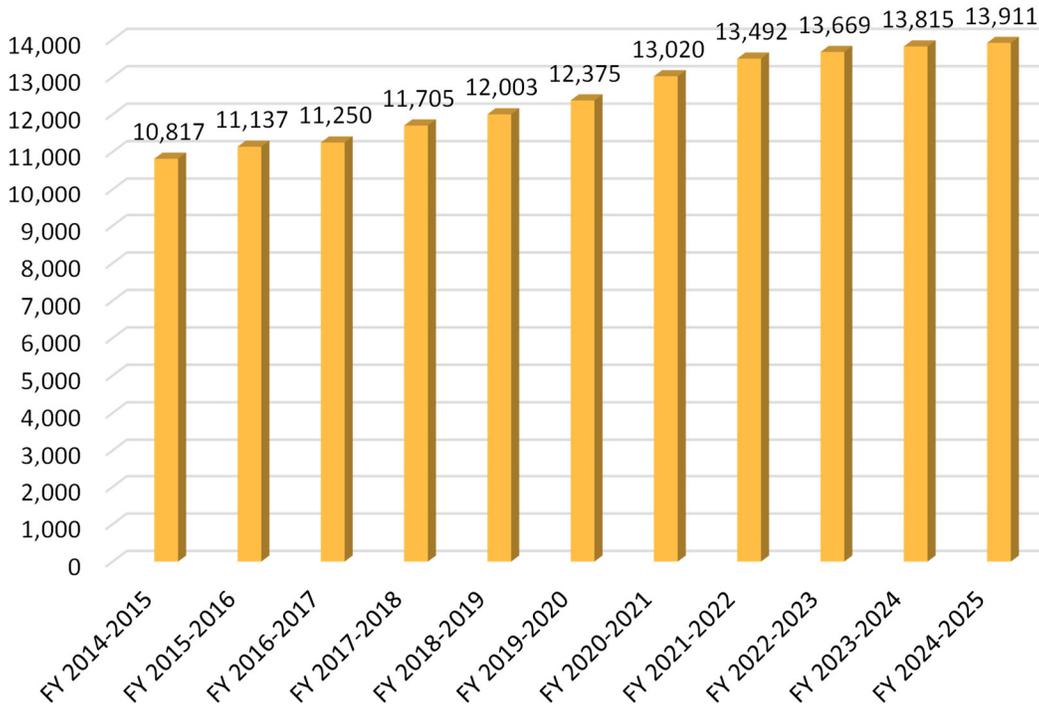
Top Employers

Employer	Employees
Chino Valley Unified School	353
Safeway	85
Town of Chino Valley	124
CAFMA In CV	35
Bonnie Plant	19
Arizona Highway Safety Specialists	37
Chino Heating & Cooling	31
A2Z Home Center	24
Circle L Animal Hospital	22
	730

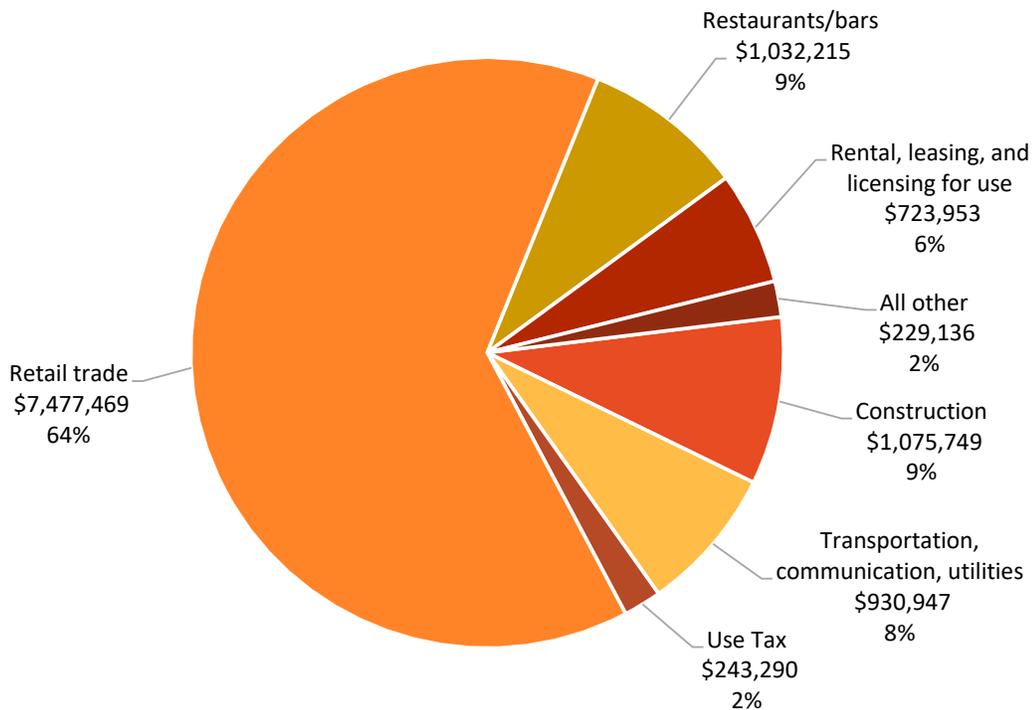
Sources: U.S. Census Bureau and Arizona Department of Economic Security.



Population by Fiscal Year



Transaction Privilege Tax by Category



Sources: U.S. Census Bureau and Arizona Department of Economic Security.



Mission, Vision, and Values

Town of Chino Valley

WHO WE ARE

Chino Valley is a peaceful, rural community that supports recreation and regional tourism. We are committed to preserving our community's expansive vistas, endless grasslands, and starry night skies while supporting limited and sustainable growth. We honor our proud agricultural and equestrian tradition.

OUR VISION

Make Chino Valley a desirable place to build a future.

OUR MISSION

To provide services and opportunities that keep Chino Valley a safe, desirable place to live, grow, and thrive.

OUR VALUES

*Safety
Integrity
Honesty
Transparency
Communication*



Council Strategic Priorities and Goals



Strategic Priorities and Goal Setting Process

The Council conducts annual reviews of strategic priorities to ensure that our planning and resources align with the evolving needs of our community. During the most recent strategic review meeting in February 2024, councilmembers had the opportunity to assess current initiatives, integrate new priorities, and define goals. This meeting served as a crucial platform for dialogue and decision-making, allowing the Council to dynamically adjust Chino Valley’s strategies to better serve the community. These annual reviews further ensure that efforts are comprehensive and reflective of the community's immediate and long-term needs.



Strategic Outcomes, Goals, and Performance Metrics

Overview

In this budget book, new goals and performance measures for each department are being introduced, specifically designed to align with the Council’s Strategic Plan. This effort ensures that each department’s activities and objectives are directly connected to broader strategic outcomes, providing clear direction and measurable impact.

On the next page, a table that highlights each department and the strategic priority and goals it supports is presented. Following this table, each department has a dedicated section where performance metrics are listed in detail. For each metric, the following information is available:

- **Target or Baseline:** The starting point or intended goal for each metric.
- **Actual Results:** Performance data from Fiscal Years 2022-23, 2023-24, and 2024-25, giving a historical view of progress. *Note: As the majority of performance measures were new for FY 2024-25, historical progress may not be available which is indicated by N/A.*
- **FY 2025-26 Forecast:** An outlook for the current fiscal year.

The results and forecast are accompanied by a colored arrow indicating the anticipated trajectory of the metric:

 Green Arrow: Strong positive trend toward goal.

 Yellow Arrow: Neutral trend, measured performance, maintaining performance, or on watch.

 Red Arrow: Negative trend, signaling a need for intervention or adjustment.

After this, there is a detailed breakdown of each metric, covering its description, importance, and connection to the strategic outcome and specific goals. This approach provides a transparent, data-driven framework to assess departmental effectiveness and support ongoing alignment with the Council’s strategic priorities.



Strategic Outcomes and Goals by Department

Strategic Outcome	Goal	Community Services	Development Services	Finance	Human Resources	Information Technology	Municipal Court	Police	Public Works	Town Clerk	Town Manager
Effective Government 	Connected Community									X	X
	Collaborate and Engage				X	X	X		X	X	X
	Transparent Government		X	X				X		X	X
	Innovative and High Performing Organization	X		X	X			X	X	X	X
Quality of Life 	Safe and Secure Community		X				X	X			
	Sustainable Development		X								
	Respect Character & Culture		X								
	Recreation for All Ages	X									
Water & Land Stewardship 	Sustainable Water Supply								X		
	Natural Resources and Open Spaces		X								X
Quality Infrastructure 	Infrastructure and Asset Management	X				X			X		X
	Sustainable Circulation								X		
	Expand Water and Sewer System								X		
Financial Stability 	Prosperous Community			X							X
	Recreation and Tourism Opportunities										X
	Local Shopping Opportunities										X



Community Services Department Performance Metrics

Line No.	Metric	Target or Baseline	Actual FY 22-23	Actual FY 23-24	Actual FY 24-25	Forecast FY 25-26
1	% of Library operations and staff structure reorganized to improve customer experiences and streamline services for on-site and off-site patrons.	100%	N/A	N/A	➔ 75%	⬆️ 100%
2	% of Senior Center kitchen renovation project completed.	100%	N/A	N/A	⬆️ 100%	N/A
3	# of alternative funding sources researched and pursued for the Community Center Park ballfield lighting project.	3	N/A	N/A	➔ 1	⬆️ 3
4	% of scoping and design completed for recreation amenities in Phase III of Community Center Park and other area parks, including Appaloosa Meadows and Center Street Park.	100%	N/A	N/A	➔ 75%	⬆️ 100%
5	% of progress made toward connecting the Peavine Trail to Prescott's northern portion.	100%	N/A	N/A	➔ 25%	➔ 50%

Line No.	Metric	Metric Description	Importance of Metric	Strategic Outcome	Goal
1	% of Library operations and staff structure reorganized to improve customer experiences and streamline services for on-site and off-site patrons.	This metric tracks the progress of restructuring efforts to improve the Library's service offerings.	To ensure the successful reorganization of Library operations to support the Library's goal of meeting evolving customer needs and increasing access to its resources.	Effective Government 	Innovative and High-Performing Organization
				Quality of Life 	Recreation for All Ages
2	% of Senior Center kitchen renovation project completed.	This metric tracks the percentage of the Senior Center kitchen renovation project that has been completed, measuring progress toward the full completion of the renovation work.	To ensure the timely and successful completion of the renovation, improving the facility's functionality, safety, and service delivery for the community.	Quality Infrastructure 	Infrastructure and Asset Management



Community Services Department Performance Metrics

Line No.	Metric	Metric Description	Importance of Metric	Strategic Outcome	Goal
3	# of alternative funding sources researched and pursued for the Community Center Park ballfield lighting project.	This metric tracks the number of alternative funding sources researched and actively pursued for the Community Center Park ballfield lighting project, measuring efforts to secure external financial support.	To identify and obtain alternative funding for the ballfield lighting project, reducing the financial burden on the Town while enhancing the park's facilities. Ensuring the project can be completed efficiently and sustainably.	Quality of Life 	Recreation for All Ages
4	% of scoping and design completed for recreation amenities in Phase III of Community Center Park and other area parks, including Appaloosa Meadows and Center Street Park.	This metric tracks the percentage of scoping and design work completed for new recreation amenities in Phase III of Community Center Park, Appaloosa Meadows, and Center Street Park, measuring progress toward finalizing designs for these projects.	To ensure timely and thorough planning and design of recreational amenities, supporting the goal of providing residents with improved recreational spaces and fostering community engagement.	Quality of Life 	Recreation for All Ages
5	% of progress made toward connecting the Peavine Trail to Prescott's northern portion.	This metric tracks the percentage of progress made toward connecting the Peavine Trail to Prescott's northern portion, measuring advancements in planning, coordination, and construction efforts.	To ensure timely progress in achieving the connectivity of the Peavine Trail with Prescott's northern portion, enhancing regional trail access for residents and visitors, while promoting outdoor activity.	Quality of Life 	Recreation for All Ages



Development Services Department Performance Metrics

Line No.	Metric	Target or Baseline	Actual FY 22-23	Actual FY 23-24	Actual FY 24-25	Forecast FY 25-26
1	% of progress made toward updating the noise ordinance.	100%	N/A	N/A	➔ 20%	⬆️ 100%
2	% of completion of the Landscape Code rewrite.	100%	N/A	N/A	➔ 80%	⬆️ 100%
3	% of completion of the "Non-Domestic Animals" text amendment adoption process.	100%	N/A	N/A	➔ 15%	⬆️ 100%
4	% of completion of the "Metal Storage Container" text amendment adoption process.	100%	N/A	➔ 50%	⬆️ 100%	N/A
5	% of completion of the review and adoption process for the 2024 Building Codes.	100%	N/A	N/A	➔ 50%	⬆️ 100%
6	% of progress in securing a consultant to assist with the Zoning Code rewrite, with guidance from the Zoning Code Update Committee.	100%	N/A	N/A	➔ 50%	⬆️ 100%
7	% of General Plan implementation actions completed.	100%	N/A	N/A	➔ 20%	➔ 30%
8	% of completion of the large-scale solar field ordinance development, including the dissolution of the Solar Energy Advisory Committee.	100%	N/A	➔ 90%	⬆️ 100%	N/A



Development Services Department Performance Metrics

Line No.	Metric	Metric Description	Importance of Metric	Strategic Outcome	Goal
1	% of progress made toward updating the noise ordinance.	This metric tracks the progress of updating the noise ordinance, including stages such as drafting, reviewing, public consultation, and final approval by the appropriate governing bodies.	To ensure the noise ordinance is updated to reflect current community needs and standards, improving quality of life for residents by addressing noise concerns and promoting a peaceful environment.	Quality of Life 	Respect Character and Culture
2	% of completion of the Landscape Code rewrite.	This metric tracks the progress of the Landscape Code rewrite, covering all phases from drafting and review to public consultation and final approval by the appropriate governing bodies.	To ensure the Landscape Code addresses the current environmental, aesthetic, and community needs, and improving the overall appearance and functionality of public and private spaces.	Quality of Life 	Respect Character and Culture
3	% of completion of the "Non-Domestic Animals" text amendment adoption process.	This metric tracks the progress of adopting the "Non-Domestic Animals" text amendment, from the drafting phase through public consultation, review, and final adoption by the appropriate authorities.	To ensure the timely adoption of the "Non-Domestic Animals" text amendment, updating regulations to promoting safety, clarity, and compliance with local standards.	Quality of Life 	Respect Character and Culture
4	% of completion of the "Metal Storage Container" text amendment adoption process.	This metric tracks the progress of adopting the "Metal Storage Container" text amendment, covering all stages from drafting and public feedback to final approval and implementation.	To ensure the timely adoption of the "Metal Storage Container" text amendment, providing clear guidelines for the use and placement of metal storage containers in the community, promoting safety and aesthetics.	Quality of Life 	Respect Character and Culture



Development Services Department Performance Metrics

Line No.	Metric	Metric Description	Importance of Metric	Strategic Outcome	Goal
5	% of completion of the review and adoption process for the 2024 Building Codes.	This metric tracks the progress of reviewing and adopting the 2024 Building Codes, encompassing all phases from initial review, public and stakeholder consultation, to the final adoption and implementation.	To ensure the timely review and adoption of the 2024 Building Codes, promoting updated building standards that enhance safety, sustainability, and compliance with modern construction practices.	Quality of Life 	Sustainable Development Safe and Secure Community
6	% of progress in securing a consultant to assist with the Zoning Code rewrite, with guidance from the Zoning Code Update Committee.	This metric tracks the progress of securing a qualified consultant to assist with the Zoning Code rewrite, ensuring the process is conducted with expert guidance and in coordination with the Zoning Code Update Committee.	To ensure the timely engagement of an expert consultant for the Zoning Code rewrite, to facilitate a thorough update process that aligns with community needs and improves land use management and planning for the Town.	Quality of Life  Effective Government 	Sustainable Development Transparent Government
7	% of General Plan implementation actions completed.	This metric tracks the progress of implementing the actions outlined in the General Plan, monitoring the completion of specific goals, initiatives, and projects within the plan.	To ensure continued progress on the implementation of the General Plan, to align community development with long-term strategic goals and ensure sustainable and well-coordinated planning efforts.	Quality of Life 	Sustainable Development
8	% of completion of the large-scale solar field ordinance development, including the dissolution of the Solar Energy Advisory Committee.	This metric tracks the progress of developing a large-scale solar field ordinance, with input from the Solar Energy Advisory Committee, and the subsequent dissolution of the committee once the ordinance is finalized.	To ensure the timely creation of a comprehensive solar field ordinance that regulates and guides the development of large-scale solar energy projects, fostering sustainable energy solutions.	Water and Land Stewardship 	Natural Resources and Open Space



Finance Department Performance Metrics

Line No.	Metric	Target or Baseline	Actual FY 22-23	Actual FY 23-24	Actual FY 24-25	Forecast FY 25-26
1	% of completion of research and evaluation of e-procurement systems.	100%	N/A	N/A	➔ 50%	⬆️ 100%
2	% of staff who complete regular training on best practices in procurement and contract management.	75%	N/A	N/A	⬆️ 75%	⬆️ 100%
3	% of quarterly financial reports published on time (by the end of the month following the close of a quarter) for public access.	100%	N/A	N/A	⬆️ 100%	⬆️ 100%
4	% of completion of the annual independent audit and public sharing of findings.	100%	N/A	N/A	⬆️ 100%	⬆️ 100%
5	# of state and federal grants identified and applied for.	2	N/A	N/A	⬆️ 5	⬆️ 2
6	# of public-private partnership opportunities explored for community projects.	1	N/A	N/A	⬆️ 1	⬆️ 1
7	# of transaction privilege tax audits or desk reviews completed.	5	N/A	N/A	➔ 4	⬆️ 5
8	% of completion of the long-term financial plan, including strategies for revenue diversification and expenditure control.	100%	N/A	N/A	➔ 25%	➔ 50%



Finance Department Performance Metrics

Line No.	Metric	Metric Description	Importance of Metric	Strategic Outcome	Goal
1	% of completion of research and evaluation of e-procurement systems.	This metric tracks the progress of researching and evaluating e-procurement systems to identify solutions that streamline the purchasing process, improve efficiency, and increase transparency in procurement operations.	To enhance the purchasing process by researching and potentially implementing an e-procurement system, allowing for more streamlined, accountable, and user-friendly procurement practices.	Effective Government 	Innovative and High-Performing Organization
2	% of staff who complete regular training on best practices in procurement and contract management.	This metric tracks the percentage of staff who have participated in regular training sessions focused on procurement and contract management best practices, ensuring that employees stay updated on policies and procedures.	To improve efficiency and compliance of procurement processes by ensuring all staff are consistently trained on best practices, fostering accountability and reducing the risk of errors or delays.	Effective Government 	Innovative and High-Performing Organization
3	% of quarterly financial reports published on time (by the end of the month following the close of a quarter) for public access.	This metric tracks the timeliness and consistency of publishing quarterly financial reports, ensuring they are made accessible to the public on a regular basis.	To ensure the public has access to timely and accurate financial information on the Town’s budget, spending, and financial health, fostering trust and informed decision-making.	Effective Government 	Transparent Government
4	% of completion of the annual independent audit and public sharing of findings.	This metric tracks the progress of conducting annual independent financial audit and the timely dissemination of audit findings to the public, ensuring accountability and transparency in financial management.	To ensure the financial practices are independently verified for accuracy and compliance, and to promote transparency, fostering public trust in the Town’s fiscal responsibility.	Effective Government 	Transparent Government



Finance Department Performance Metrics

Line No.	Metric	Metric Description	Importance of Metric	Strategic Outcome	Goal
5	# of state and federal grants identified and applied for.	This metric tracks the number of state and federal grant opportunities identified and pursued, measuring the effort to secure additional funding to support Town projects and initiatives.	To increase financial resources by actively seeking and applying for state and federal grants, reducing the financial burden on local budgets and expanding funding for critical projects and services in the community.	Financial Stability 	Prosperous Community
6	# of public-private partnership opportunities explored for community projects.	This metric tracks the number of public-private partnership (PPP) opportunities researched and pursued for community projects, focusing on collaboration between the Town and private entities to fund or execute projects.	To leverage public-private partnerships as a strategy for funding and implementing community projects, reducing the financial burden on the Town to enhance public services and infrastructure.	Financial Stability 	Prosperous Community
7	# of transaction privilege tax audits or desk reviews completed.	This metric tracks the progress of establishing and executing an audit program designed to ensure that the correct amount of taxes are being collected and received by the Town.	To ensure that all tax payments are being properly collected and allocated, ultimately protecting the Town's financial health and compliance.	Financial Stability 	Prosperous Community
8	% of completion of the long-term financial plan, including strategies for revenue diversification and expenditure control.	This metric tracks the development and completion of a long-term financial plan that outlines strategies for diversifying the Town's revenue streams and controlling expenditures to ensure financial sustainability.	To create a comprehensive financial roadmap that secures the Town's future financial stability, allowing for better long-term financial planning and resource allocation.	Financial Stability 	Prosperous Community



Human Resources Department Performance Metrics

Line No.	Metric	Target or Baseline	Actual FY 22-23	Actual FY 23-24	Actual FY 24-25	Forecast FY 25-26
1	% of Employee Handbook policies updated, approved, and communicated to staff, specifically including education reimbursement.	100%	N/A	N/A	➔ 90%	⬆️ 100%
2	% of departments with clearly defined expectations, a detailed support plan, and achievable goals created and implemented within the established timelines.	100%	N/A	N/A	➔ 75%	⬆️ 100%
3	% of employees actively participating in Hello Teams® sessions throughout the year for performance management.	100%	N/A	➔ 50%	➔ 60%	⬆️ 100%

Line No.	Metric	Metric Description	Importance of Metric	Strategic Outcome	Goal
1	% of Employee Handbook policies updated, approved, and communicated to staff, specifically including education reimbursement.	This metric tracks the timely completion, communication, and implementation of new Employee Handbook policies for education reimbursement.	To ensure policies are updated and communicated efficiently, and that employees are aware of and utilizing the new benefits, supporting retention and development.	Effective Government 	Collaborate and Engage
2	% of departments with clearly defined expectations, a detailed support plan, and achievable goals created and implemented within the established timelines.	This metric measure tracks progress in aligning departmental objectives with organizational goals while ensuring appropriate support is provided.	To ensure each department operates with clear direction, adequate support, and defined goals, promoting accountability and efficient performance.	Effective Government 	Collaborate and Engage
3	% of employees actively participating in Hello Teams® sessions throughout the year for performance management.	This metric tracks the engagement levels in ongoing performance management discussions designed to foster communication, development, and alignment with organizational goals.	To ensure consistent employee engagement in performance management, promoting continuous feedback, a culture of accountability, and alignment with organizational goals.	Effective Government 	Innovative and High-Performing Organization



Information Technology Services Department Performance Metrics

Line No.	Metric	Target or Baseline	Actual FY 22-23	Actual FY 23-24	Actual FY 24-25	Forecast FY 25-26
1	% of domain migration to chinoaz.gov completed.	100%	N/A	➔ 10%	➔ 50%	➔ 75%
2	% of door access control project completed at the Senior Center and Town Hall.	100%	N/A	N/A	➔ 10%	⬆ 100%
3	% of data center wiring project completed at the Streets building, Public Works, and Senior Center.	100%	N/A	➔ 25%	➔ 75%	⬆ 100%

Line No.	Metric	Metric Description	Importance of Metric	Strategic Outcome	Goal
1	% of domain migration to chinoaz.gov completed.	This metric tracks the percentage of the domain migration to chinoaz.gov that has been completed, measuring progress in transitioning systems and services to the new domain.	To ensure the timely and efficient migration to the chinoaz.gov domain, enhancing consistency, security, and accessibility across the Town's digital infrastructure.	Effective Government 	Collaborate and Engage
2	% of door access control project completed at the Senior Center and Town Hall.	This metric tracks the percentage of the door access control project completed at the Senior Center and Town Hall, measuring progress toward full implementation of the security system.	To ensure the timely installation of the door access control system, improving security and access management at the Senior Center and Town Hall for enhanced safety and operational efficiency.	Quality Infrastructure 	Infrastructure and Asset Management
3	% of data center wiring project completed at the Streets building, Public Works, and Senior Center.	This metric tracks the percentage of the data center wiring project completed at the Streets building, Public Works, and Senior Center, measuring the progress of the infrastructure upgrade.	To ensure the timely completion of the data center wiring project, enhancing the network infrastructure and improving connectivity, efficiency, and reliability at key Town facilities.	Quality Infrastructure 	Infrastructure and Asset Management



Municipal Court Performance Metrics

Line No.	Metric	Target or Baseline	Actual FY 22-23	Actual FY 23-24	Actual FY 24-25	Forecast FY 25-26
1	# of monthly staff meetings with a 10 minute staff presentation on a topic of their choice.	12	N/A	N/A	→ 5	↑ 12
2	% of program implemented for firearms prohibition/surrender of weapons.	100%	N/A	N/A	↑ 100%	N/A

Line No.	Metric	Metric Description	Importance of Metric	Strategic Outcome	Goal
1	# of monthly staff meetings with a 10 minute staff presentation on a topic of their choice.	This metric tracks the number of monthly staff meetings that include a 10-minute presentation by a staff member on a topic of their choice, promoting knowledge sharing and professional development.	To foster a collaborative learning environment within the municipal court by encouraging staff to share expertise, ideas, and insights, contributing to team development and continuous improvement.	Effective Government 	Collaborate and Engage
2	% of program implemented for firearms prohibition/surrender of weapons.	This metric tracks the percentage of the firearms prohibition and weapon surrender program that has been implemented, measuring progress in establishing compliance with court-ordered restrictions.	To ensure the effective implementation of the firearms prohibition and weapon surrender program, promoting public safety and compliance with legal requirements in cases involving court-ordered restrictions on firearms possession.	Quality of Life 	Safe and Secure Community



Police Department Performance Metrics

Line No.	Metric	Target or Baseline	Actual FY 22-23	Actual FY 23-24	Actual FY 24-25	Forecast FY 25-26
1	% of completion of the restructuring of duties and assignments for all Police Department supervisors to ensure an equal share of tasks and improve effectiveness and efficiency.	100%	N/A	N/A	↑ 100%	N/A
2	% of appropriate staff trained in Public Information Officer (PIO) related functions.	100%	N/A	N/A	↑ 100%	↑ 100%
3	% increase in social media footprint and frequency of information shared.	50%	N/A	N/A	↑ 100%	↑ 100%
4	% of community needs addressed through the establishment of targeted enforcement actions.	100%	N/A	N/A	↑ 100%	↑ 100%

Line No.	Metric	Metric Description	Importance of Metric	Strategic Outcome	Goal
1	% of completion of the restructuring of duties and assignments for all Police Department supervisors to ensure an equal share of tasks and improve effectiveness and efficiency.	This metric tracks the progress of redistributing duties and assignments among Police Department supervisors to create a more balanced workload, improving the department's overall effectiveness and operational efficiency.	To enhance the department's effectiveness and efficiency, leading to improved task management, better resource allocation, and enhanced departmental performance.	Effective Government 	Innovative and High-Performing Organization
2	% of appropriate staff trained in Public Information Officer (PIO) related functions.	This metric tracks the percentage of staff members who have completed training in PIO-related functions, ensuring they are equipped with the skills necessary to manage public communications and media relations effectively.	To ensure that staff members are properly trained in PIO functions, improving the organization's ability to communicate effectively with the public and media, especially in times of crisis or significant public interest.	Effective Government 	Transparent Government



Police Department Performance Metrics

Line No.	Metric	Metric Description	Importance of Metric	Strategic Outcome	Goal
3	% increase in social media footprint and frequency of information shared.	This metric tracks the growth in social media reach and the frequency of information shared, measuring the Town’s effectiveness in expanding its online presence and engagement with the community.	To enhance the Town’s communication efforts by increasing its social media presence, thereby improving information dissemination, public awareness, and engagement with residents on important community matters.	Effective Government 	Transparent Government
4	% of community needs addressed through the establishment of targeted enforcement actions.	This metric tracks the identification of community needs and the implementation of specific enforcement strategies aimed at addressing those needs, ensuring that enforcement efforts are aligned with community priorities.	To improve public safety and quality of life by working with staff to identify key community needs and establishing targeted enforcement efforts that address those priorities effectively and efficiently.	Quality of Life 	Safe and Secure Community



Public Works Department Performance Metrics

Line No.	Metric	Target or Baseline	Actual FY 22-23	Actual FY 23-24	Actual FY 24-25	Forecast FY 25-26
1	% of implementation completed for GIS solution and SeeClickFix platform.	100%	N/A	N/A	→ 92%	↑ 100%
2	% increase in productivity based on tracked work output and efficiency improvements in Public Works.	TBD	N/A	N/A	N/A	TBD
3	% of Public Works staff who complete additional training and certification programs.	25%	N/A	N/A	↑ 80%	↑ 25%
4	% of funding secured for the Old Home Manor (OHM) water production project.	100%	N/A	N/A	→ 80%	↑ 100%
5	% of completion of the 21 Public Works Capital Improvement Projects (CIP).	100%	N/A	N/A	→ 55%	↑ 100%
6	% of progress made in regional water planning initiatives.	25%	N/A	N/A	↑ 30%	↑ 25%
7	% of completion of the EQ (Equalization) Basin Project.	50%	N/A	N/A	→ 15%	↑ 50%
8	% of completion of the PFAS remediation Project.	10%	N/A	N/A	↑ 10%	↑ 10%
9	% of completion of the Integrated Water Master Plan (IWMP).	100%	N/A	→ 25%	→ 80%	↑ 100%



Public Works Department Performance Metrics

Line No.	Metric	Metric Description	Importance of Metric	Strategic Outcome	Goal
1	% of implementation completed for GIS solution and SeeClickFix platform.	This metric tracks the progress of implementing a Geographic Information Systems (GIS) solution and SeeClickFix platform, including setup, integration, and staff training, to improve service delivery and public engagement.	To enhance operational efficiency by utilizing GIS for spatial data management and SeeClickFix to allow residents to report and track non-emergency issues.	Effective Government 	Collaborate and Engage
2	% increase in productivity based on tracked work output and efficiency improvements in Public Works.	This metric tracks work output, task completion rates, and overall efficiency improvements in Public Works operations, measuring progress toward enhanced productivity.	To improve operational efficiency by tracking and analyzing productivity, identifying areas for improvement, and implementing strategies to optimize performance and resource allocation.	Effective Government 	Innovative and High-Performing Organization
3	% of Public Works staff who complete additional training and certification programs.	This metric tracks the percentage of Public Works employees who have successfully completed training and certification programs, measuring the department's commitment to staff development.	To enhance the skills, knowledge, and qualifications of staff by increasing participation in training and certification programs, leading to improved job performance, safety, and service delivery.	Effective Government 	Innovative and High-Performing Organization
4	% of funding secured for the Old Home Manor (OHM) water production project.	This metric tracks the progress in identifying and securing funding sources for the water production project at Old Home Manor, including grants, loans, or partnerships.	To ensure the successful funding of the water production project, facilitating the development of essential water infrastructure that supports local growth, economic development, and sustainability goals.	Quality Infrastructure 	Expand Water and Sewer System



Public Works Department Performance Metrics

Line No.	Metric	Metric Description	Importance of Metric	Strategic Outcome	Goal
5	% of completion of the 21 Public Works Capital Improvement Projects (CIP).	This metric tracks the progress toward completing the 21 Capital Improvement Projects (CIP) managed by Public Works, measuring milestones and final project delivery.	To ensure timely and efficient completion of the Public Works CIP projects, enhancing infrastructure, public services, and community development while meeting budgetary and project timelines.	Quality Infrastructure 	Infrastructure and Asset Management Sustainable Circulation
6	% of progress made in regional water planning initiatives.	This metric tracks the progress of regional water planning efforts, including collaboration with other agencies, development of water management strategies, and completion of planning documents.	To ensure the development of regional water management plans that address future water needs, promote sustainability, and support regional growth, safeguarding water resources for the regional area.	Water and Land Stewardship 	Sustainable Water Supply
7	% of completion of the EQ (Equalization) Basin Project.	This metric tracks the progress of the EQ Basin Project, measuring key milestones from planning and design through construction and final implementation.	To ensure the successful completion of the project, improving water management system by balancing water flow, enhancing treatment, and ensuring sustainable infrastructure for future development.	Water and Land Stewardship 	Sustainable Water Supply
8	% of completion of the PFAS remediation Project.	This metric tracks the progress of the PFAS Project, from initial assessment and planning through mitigation efforts and final resolution of water contamination issues.	To ensure the effective mitigation and management of PFAS, safeguarding public health and compliance with environmental regulations, while improving the overall quality of the water system.	Water and Land Stewardship 	Sustainable Water Supply



Public Works Department Performance Metrics

Line No.	Metric	Metric Description	Importance of Metric	Strategic Outcome	Goal
9	% of completion of the Integrated Water Master Plan (IWMP).	This metric tracks the progress of developing and finalizing the Integrated Water Master Plan (IWMP), including planning, stakeholder engagement, and final approval.	To ensure the IWMP completion, which serves as a comprehensive guide for managing Town water resources, addressing current and future water needs, and supporting long-term growth and development.	Water and Land Stewardship 	Sustainable Water Supply



Town Clerk Department Performance Metrics

Line No.	Metric	Target or Baseline	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Forecast FY 24-25
1	# of social media posts to highlight upcoming agenda items.	12	N/A	N/A	→ 6	↑ 12
2	# of digital signage boards actively in operation.	5	N/A	→ 2	→ 4	↑ 5
3	% of postings on digital signage that utilize QR codes to integrate with the Town website for more detail.	100%	N/A	N/A	↑ 100%	↑ 100%
4	% of departments trained and utilizing the records management program.	100%	N/A	N/A	→ 50%	→ 50%
5	% of elections administered successfully	100%	↑ 100%	↑ 100%	↑ 100%	N/A
6	# of mailings for Home Rule information outreach.	4,846	N/A	↑ 14,318	N/A	N/A
7	% of election candidates biographies added to the website.	100%	N/A	N/A	↑ 100%	N/A

Line No.	Metric	Metric Description	Importance of Metric	Strategic Outcome	Goal
1	# of social media posts to highlight upcoming agenda items.	This metric tracks the consistency and frequency of communication efforts to keep the community informed and engaged with Town meetings and decisions.	To enhance public awareness and engagement by regularly highlighting upcoming agenda items through social media, ensuring transparency and promoting informed participation in local government.	Effective Government	Connected Community





Town Clerk Department Performance Metrics

Line No.	Metric	Metric Description	Importance of Metric	Strategic Outcome	Goal
2	# of digital signage boards actively in operation.	This metric tracks the total number of digital signage boards that are fully functional and actively displaying information. It measures the Town's capacity to communicate with the public through visual displays in key locations.	To ensure important information, announcements, and updates are disseminated to the community in a timely and accessible manner.	Effective Government 	Connected Community
3	% of postings on digital signage that utilize QR codes to integrate with the Town website for more detail.	This metric measures the percentage of digital signage postings that incorporate QR codes to link viewers directly to the Town website utilizing digital tools to enhance public access to information.	To increase public engagement and streamline access to detailed information by using QR codes on digital signage. This enhances the effectiveness of communication, making it easier for residents to interact with Town	Effective Government 	Connected Community
4	% of departments trained and utilizing the records management program.	This metric tracks the percentage of departments that have been trained and are actively using the records management program.	To ensure all departments are effectively trained and utilizing the records management program to improve document organization, compliance, and accessibility.	Effective Government 	Innovative and High-Performing Organization Collaborate and Engage
5	% of elections administered successfully	This metric measures the percentage of elections administered successfully, evaluating the effectiveness of planning, execution, and compliance with regulations.	To ensure the successful administration of elections, promoting accuracy, transparency, and voter confidence by adhering to legal standards and best practices throughout the election process.	Effective Government 	Transparent Government



Town Clerk Department Performance Metrics

Line No.	Metric	Metric Description	Importance of Metric	Strategic Outcome	Goal
6	# of mailings for Home Rule information outreach.	This metric tracks the number of residents reached through community outreach efforts related to Home Rule, measuring the extent of public engagement and awareness.	To ensure that a broad and informed segment of the community is engaged and educated on Home Rule, promoting understanding and encouraging informed participation in local governance decisions.	Effective Government 	Transparent Government
7	% of election candidates biographies added to the website.	This metric tracks the percentage of election candidates whose biographies have been successfully added to the Town's website.	To ensure transparency and provide voters with easy access to information about election candidates, enhancing informed decision-making and public engagement in the electoral process.	Effective Government 	Transparent Government



Town Manager Department Performance Metrics

Line No.	Metric	Target or Baseline	Actual FY 22-23	Actual FY 23-24	Actual FY 24-25	Forecast FY 25-26
1	% increase in engagement activities (such as meetings, public forums, communications, and collaborative projects) between the Town Manager’s office, citizens, council, and staff.	25%	N/A	N/A	↑ 50%	↑ 25%
2	% of completion of the Attorney workflow platform/process implementation.	100%	N/A	N/A	N/A	↑ 100%
3	% of staff participating in development activities.	50%	N/A	N/A	N/A	↑ 50%
4	% of staff reporting a positive working atmosphere, as measured through regular employee satisfaction surveys.	75%	N/A	N/A	N/A	↑ 75%
5	# of social media posts, press releases, and other promotional activities conducted to publicize the Town's work.	24	N/A	N/A	↑ 160	↑ 24
6	% of progress made in exploring and developing employee intranet options in partnership with ITS.	100%	N/A	N/A	↑ 100%	↑ 100%
7	% of progress made in partnering with departments and ITS to explore and implement Customer Relationship Management (CRM) and engagement technologies.	100%	N/A	N/A	↑ 100%	↑ 100%
8	% of completion of the website refresh/update project.	100%	N/A	N/A	N/A	↑ 100%
9	% of completion of the acquisition of cemetery land and the implementation of operational procedures.	100%	N/A	N/A	→ 75%	↑ 100%
10	% of established and active participation of the Chino Valley Youth Advisory Commission.	100%	N/A	N/A	N/A	↑ 100%
11	# of outreach efforts in attracting a grocery store and retail businesses.	5	N/A	N/A	↑ 50	↑ 25



Town Manager Department Performance Metrics

Line No.	Metric	Target or Baseline	Actual FY 22-23	Actual FY 23-24	Actual FY 24-25	Forecast FY 25-26
12	% of completion of the Economic Development magazine update.	100%	N/A	N/A	→ 50%	↑ 100%
13	# of tourism campaign initiatives coordinated with surrounding communities.	4	N/A	N/A	↑ 4	↑ 4
14	# of external funding sources identified and pursued for the construction of an off-highway vehicle (OHV) staging area.	2	N/A	N/A	↑ 2	↑ 2
15	% of completion of planning, scoping, and construction initiation (if possible) for the Peavine Trail extension from 4 North to State Park and up to Sullivan Lake.	100%	N/A	N/A	↑ 100%	↑ 100%
16	# of collaborative initiatives or meetings with State Park officials to enhance partnerships and projects.	4	N/A	N/A	↑ 4	↑ 4

Line No.	Metric	Metric Description	Importance of Metric	Strategic Outcome	Goal
1	% increase in engagement activities (such as meetings, public forums, communications, and collaborative projects) between the Town Manager’s office, citizens, council, and staff.	This metric tracks the frequency and quality of interactions between the Town Manager’s office, citizens, the council, and staff, measuring efforts to enhance communication and collaboration.	To strengthen relationships and improve transparency between citizens, council, and staff, fostering a more informed community and ensuring that decisions reflect collective input and collaboration.	Effective Government 	Collaborate and Engage



Town Manager Department Performance Metrics

Line No.	Metric	Metric Description	Importance of Metric	Strategic Outcome	Goal
2	% of completion of the Attorney workflow platform/process implementation.	This metric tracks the progress of developing and implementing a workflow platform/process for the Attorney’s office to improve task management, case tracking, and overall workflow efficiency.	To enhance the timeliness and efficiency of legal operations, enabling better task organization, reducing delays, and improving overall productivity.	Effective Government 	Innovative and High-Performing Organization
3	% of staff participating in development activities.	This metric tracks the percentage of staff members participating in professional development activities, such as training, workshops, and seminars, to measure the organization’s commitment to continuous staff growth.	To promote continuous learning and professional growth by encouraging and providing opportunities for staff development, leading to enhanced skills, job satisfaction, and overall organizational effectiveness.	Effective Government 	Innovative and High-Performing Organization
4	% of staff reporting a positive working atmosphere, as measured through regular employee satisfaction surveys.	This metric tracks the percentage of employees who report a positive working atmosphere, as measured by employee satisfaction surveys, team feedback, and workplace assessments.	To foster a healthy, productive, and supportive work environment, enhancing employee morale, retention, and overall performance by actively promoting and maintaining a positive workplace culture.	Effective Government 	Innovative and High-Performing Organization
5	# of social media posts, press releases, and other promotional activities conducted to publicize the Town's work.	This metric tracks the frequency of social media posts, press releases, and other outreach methods used to promote and publicize the Town's efforts and achievements to the public.	To increase public awareness by promoting information through various channels, ensuring transparency, community involvement, and recognition of the services provided.	Effective Government 	Connected Community



Town Manager Department Performance Metrics

Line No.	Metric	Metric Description	Importance of Metric	Strategic Outcome	Goal
6	% of progress made in exploring and developing employee intranet options in partnership with ITS.	This metric tracks the progress of collaborating with the ITS department to explore, evaluate, and recommend potential intranet solutions for internal communication and resource sharing.	To improve internal communication through implementation of an efficient employee intranet platform, facilitating better collaboration and information sharing across the organization.	Effective Government 	Collaborate and Engage
7	% of progress made in partnering with departments and ITS to explore and implement Customer Relationship Management (CRM) and engagement technologies.	This metric tracks the collaboration between departments and ITS in researching, selecting, and implementing CRM and engagement technologies to improve customer interaction and engagement.	To leverage CRM and other technologies to improve efficiency in managing interactions with residents and stakeholders, while promoting better engagement and satisfaction across the organization.	Effective Government 	Innovative and High-Performing Organization Collaborate and Engage
8	% of completion of the website refresh/update project.	This metric tracks the progress of refreshing and updating the organization's website, including improvements to design, functionality, and content.	To enhance the overall functionality of the website, ensuring that it effectively meets the needs of residents, stakeholders, and visitors, while reflecting the organization's goals and services.	Effective Government 	Transparent Government Collaborate and Engage
9	% of completion of the acquisition of cemetery land and the implementation of operational procedures.	This metric tracks the progress of acquiring land for a new cemetery and the subsequent implementation of operational procedures to manage and maintain the facility.	To ensure timely acquisition of cemetery land and the establishment of efficient operations to meet community needs, providing a well-managed and accessible facility for burial services.	Quality Infrastructure 	Infrastructure and Asset Management



Town Manager Department Performance Metrics

Line No.	Metric	Metric Description	Importance of Metric	Strategic Outcome	Goal
10	% of established and active participation of the Chino Valley Youth Advisory Commission.	This metric tracks the progress of establishing the Chino Valley Youth Advisory Commission, including member appointments, meetings, and active engagement in community initiatives.	To engage local youth in civic activities and decision-making processes, promoting leadership development, and fostering stronger community involvement among younger residents.	Effective Government 	Connected Community
11	# of outreach efforts in attracting a grocery store and retail businesses.	This metric tracks the number of outreach initiatives, meetings, or negotiations conducted to attract grocery stores and retail businesses to the area, measuring progress toward business attraction goals.	To enhance the local economy by actively seeking grocery stores and retail businesses, improving access to goods and services while boosting the local economy and creating job opportunities.	Financial Stability 	Local Shopping Opportunities
12	% of completion of the Economic Development magazine update.	This metric tracks the progress of updating the Economic Development magazine, including revisions to content, design, and information to reflect current economic initiatives and opportunities.	To provide up-to-date information on the Town's economic development efforts, attracting potential investors, businesses, and stakeholders while showcasing the community's growth and opportunities for development.	Financial Stability 	Prosperous Community
13	# of tourism campaign initiatives coordinated with surrounding communities.	This metric tracks the number of tourism-related campaigns and activities executed in collaboration with surrounding communities, measuring the effectiveness of joint efforts to promote regional tourism.	To boost local and regional tourism by collaborating with neighboring communities, creating a unified approach to attract visitors, enhance tourism offerings, and stimulate the local economy.	Financial Stability 	Recreation and Tourism Opportunities



Town Manager Department Performance Metrics

Line No.	Metric	Metric Description	Importance of Metric	Strategic Outcome	Goal
14	# of external funding sources identified and pursued for the construction of an off-highway vehicle (OHV) staging area.	This metric tracks the identification and pursuit of external funding sources to support the construction of an off-highway vehicle (OHV) staging area, measuring efforts to secure financial resources beyond the Town's budget.	To obtain outside funding for the construction of an OHV staging area, enhancing recreational opportunities and supporting tourism and community engagement.	Financial Stability 	Recreation and Tourism Opportunities
15	% of completion of planning, scoping, and construction initiation (if possible) for the Peavine Trail extension from 4 North to State Park and up to Sullivan Lake.	This metric tracks the progress of planning, scoping, and the potential start of construction for extending the Peavine Trail, measuring key milestones toward project initiation.	To expand the Peavine Trail, improving connectivity and recreational opportunities for residents and visitors, while supporting the community's goals for outdoor recreation and enhancing access to natural landmarks.	Financial Stability 	Recreation and Tourism Opportunities
16	# of collaborative initiatives or meetings with State Park officials to enhance partnerships and projects.	This metric tracks the number of collaborative efforts and engagements between the Town and State Park officials to foster partnerships, coordinate projects, and leverage resources for mutual benefit.	To strengthen collaboration with State Parks, promoting joint projects that enhance recreational opportunities, conserve natural resources, and support tourism and community engagement.	Water and Land Stewardship 	Natural Resources and Open Spaces



Budget Process

Overview

The Town's budget development process is a continuous collaborative effort led by the Town Manager, Finance Director, and department directors. It is designed to ensure compliance with state requirements and alignment with community priorities, and it follows a detailed calendar with mandated deadlines that serve as a roadmap for each phase of the budget cycle.

The process begins with a community budget survey, where residents can identify what is most important to them and provide comments and direction on where they believe funds would be best utilized. Next, the department directors collaborate to establish initial priorities. A subsequent Council Budget Workshop provides an opportunity for the Town Council to define strategic goals and assess the financial outlook. Once those overarching priorities are in place, departments develop budget requests that align with Council direction and projected resources. Ongoing budget meetings between the Town Manager, Finance Director, and department directors allow for review and refinement of proposals, capital requests, and personnel needs, ensuring coordination across departments.

Public engagement plays an increasingly important role in the process. An early community survey helped shape priorities, and extended Council budget discussions allowed for deeper exploration of key issues. The Capital Improvement Plan Citizens Advisory Committee (CIPCAC) and the Parks and Recreation Advisory Board (PRAB) provided meaningful input on infrastructure and recreational needs. CIPCAC also serves as a public education tool, strengthening trust and transparency by helping residents understand the capital planning process and by offering recommendations aligned with community goals.

This process results in a well-rounded, transparent, and community-informed budget grounded in strategic planning and operational accountability. A Preliminary Budget is prepared and reviewed with the Town Council during budget hearings, then published as a draft on the Town's website for public accessibility. Following any revisions, the Tentative Budget is presented to Council for adoption. Once adopted, the total appropriation may not be increased. The Tentative Budget is published twice in local media along with notice of the public hearing for final adoption and is also posted on the Town's website.

The final step is Final Budget Adoption. Following the public hearing, the Council formally adopts the Final Budget.

Key components of the budget development process include:

- **Communication:** Detailed information, forms, and deadlines are shared with each department, which submits mission statements, program descriptions, accomplishments, future goals, performance measures, and financial requests.
- **Coordination:** Department directors collaborate to align budget requests with Town objectives, recognizing the need for cross-departmental coordination in decision-making.
- **Forecasting:** Departments use short- and long-term forecasts to assess their ability to meet objectives.
- **Council Direction:** Council policies and strategic goals guide the development of priorities and funding decisions.
- **Public Input:** Input is gathered through the public survey, public hearings, and advisory groups such as CIPCAC and PRAB, ensuring that the budget reflects community values and needs.

Occasionally, the Town may need to reallocate budget funds during the fiscal year after the budget has been adopted. This is managed through budget amendments. While there is department-level control within each fund, any transfers between departments or across funds require Council approval to ensure compliance with state requirements. This process allows departments the flexibility to manage their budget allocations, with Council able to approve adjustments between departments or authorize the use of contingency funds to cover any overages.



February 2025						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

March 2025						
S	M	T	W	T	F	S
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9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

April 2025						
S	M	T	W	T	F	S
		1	2	3	4	5
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

May 2025						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

June 2025						
S	M	T	W	T	F	S
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

July 2025						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Important Dates

Council budget workshop	02/05/2025	Update to Directors on what is tentatively included and moving forward in the budget	04/28/2025
Budget calendar, operating workbooks, and request forms to departments	02/06/2025	Performance measures updated and due to Finance Director	05/09/2025
Department budget worksheets, supplemental operating, and personnel request forms due to Finance Director	02/28/2025	Council budget review	05/12/2025
Department 5-year CIP request forms due to Finance Director	03/07/2025	Set public hearings for budget and CVSLID Adopt tentative budget and CVSLID by Resolution	05/27/2025
Department operating budget meetings with Town Manager and Finance Director	03/10/2025 – 03/13/2025	Publish Schedule A and property tax levy	06/08/2025 & 06/15/2025
CIPCAC meeting to finalize capital recommendations	03/20/2025	Hold public hearings for budget and CVSLID Adopt final budget for Town	06/24/2025
Performance measure templates to departments	03/24/2025	Send final budget schedules to the auditor general	06/26/2025
Preliminary Council budget review	04/30/2025	Adopt CVSLID Resolution – Set tax rate	07/08/2025



Basis of Budgeting Versus Basis of Accounting

The Town’s budget is not prepared using exactly the same accounting rules as its audited financial statements. The audited statements follow generally accepted accounting principles (GAAP), which provide a complete financial picture. The budget, however, is adjusted to better serve planning and cash-flow management purposes. This difference means that numbers shown in the budget may not always match those in the audited financial statements. View the Town’s FY 2023-24 Annual Comprehensive Financial Report here: <https://www.chinoaz.net/198/Financial-Reports>.

Key differences include:

- **Encumbrances:** In the budget, amounts committed for purchases (encumbrances) are counted as expenditures when the order is placed, to show funds set aside for that purpose. In the audited statements, they are not reported as expenditures until goods or services are actually received.
- **Employee Leave:** The budget does not record liabilities for vacation and sick leave earned but unused by employees. GAAP requires these obligations to be recognized as liabilities.
- **Interest Costs:** In the budget, interest is shown when payments are due. Under GAAP, interest that has accrued but not yet been paid must also be reported.
- **Depreciation:** The budget does not include depreciation (the accounting measure of how assets lose value over time) because it does not affect cash flow. GAAP includes depreciation expense in the financial statements.
- **Capital Spending:** The budget shows the full cost of capital projects (such as vehicles, equipment, and infrastructure) as expenditures when purchased or built. GAAP records these costs as assets and spreads the expense over future years through depreciation.

After adjusting for these items, the Town’s GAAP-based financial results provide a more complete long-term view of financial position, while the budgetary results focus on near-term cash flow and current resource needs.

The Town uses different accounting methods depending on the type of fund:

- **Governmental Funds (General Fund, Special Revenue Funds, etc.):** For audited financial statements, these funds follow the “modified accrual” method, which means revenues are recorded when they are expected soon after year-end and are available to pay current obligations. Expenditures are recorded when the Town is legally obligated to pay them. For budget purposes, revenues are usually recorded when received in cash, and expenditures when paid.
- **Enterprise Funds (Water, Sewer, etc.):** These funds use “full accrual” accounting, similar to private businesses. Revenues are recorded when earned, and expenses are recorded when incurred, whether or not cash has changed hands.

Basis of Accounting and Budgeting by Fund Type		
Fund	Basis of Accounting	Basis of Budgeting
GOVERNMENTAL FUNDS		
General Fund	Modified Accrual	Modified Accrual
Special Revenue Funds	Modified Accrual	Modified Accrual
Debt Service Funds	Modified Accrual	Modified Accrual
Capital Project Funds	Modified Accrual	Modified Accrual
ENTERPRISE FUNDS		
Wastewater Fund	Accrual Basis	Accrual Basis
Wastewater CIP Fund	Accrual Basis	Accrual Basis
Water Fund	Accrual Basis	Accrual Basis
Water CIP Fund	Accrual Basis	Accrual Basis

RESOLUTION NO. 2025-1286

A RESOLUTION OF THE MAYOR AND COMMON COUNCIL OF THE TOWN OF CHINO VALLEY, ARIZONA, ADOPTING THE FINAL BUDGET FOR THE FISCAL YEAR 2025/2026; SETTING AN EXPENDITURE LIMITATION FOR THE SAME YEAR; AND PROVIDING THAT THIS RESOLUTION SHALL BE EFFECTIVE FROM AND AFTER ITS PASSAGE AND APPROVAL ACCORDING TO THE LAW.

WHEREAS, pursuant to the provisions of the laws of the State of Arizona, the Mayor and Council of the Town of Chino Valley (the "Town Council") is required to adopt an annual budget for the Town of Chino Valley (the "Town"); and

WHEREAS, on July 30, 2024, pursuant to Article 9, Section 20(9) of the Arizona Constitution, and Arizona Revised Statutes ("A.R.S.") § 41-563.03(C), (E), and (G), the qualified voters of the Town approved Proposition 475, adopting an Alternative Expenditure Limitation for the Town; and

WHEREAS, Proposition 475 provided that, as part of the budget process, the Mayor and Common Council shall annually, after public hearing, adopt an expenditure limitation to govern the budget; and

WHEREAS, in accordance with A.R.S. § 42-17102, the Town Manager prepared and filed with the Town Council the Town Manager's budget estimates for the fiscal year beginning July 1, 2025, and ending June 30, 2026 ("Fiscal Year 2025/2026"); and

WHEREAS, on May 27, 2025, the Town Council approved Resolution 2025-1283 adopting (i) an expenditure limitation and (ii) estimates of revenues and expenditures for Fiscal Year 2025/2026; and

WHEREAS, Resolution 2025-1283 also directed the Town Clerk to (i) make available the tentative budget for inspection, not later than seven days after the date of Resolution 2025-1283, 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; and

WHEREAS, due notice has been given by the Town Clerk as required by law that the Town Council would meet on June 24, 2025, at the Chino Valley Town Hall for the purposes of (i) hearing taxpayers on the proposed estimates, expenses, and tax levies as set forth in said estimates of revenues and expenditures and (ii) adopting the tentative budget as final; and

WHEREAS, on June 24, 2025, the Town Council held a public hearing on the final budget as required by law; and

WHEREAS, the revenues and expenses in the proposed final budget for Fiscal Year 2025/2026 do not exceed the estimates of revenues and expenditures shown on the published tentative budget.

[CONTINUED ON THE FOLLOWING PAGE]

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 expenditure limitation to govern the Town of Chino Valley budget for Fiscal Year 2025/2026 is hereby approved in an amount not to exceed \$46,716,189.

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 final budget of the Town of Chino Valley for Fiscal Year 2025/2026.

SECTION 4. This Resolution shall be effective from and after its passage and approval according to law.

SECTION 5. 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 June 2025.



Tom Armstrong, Mayor

ATTEST:



Erin N. Deskins

Erin N. Deskins, Town Clerk

APPROVED AS TO FORM:



Andrew J. McGuire, Town Attorney
Gust Rosenfeld, PLC

I hereby certify that the above foregoing Resolution No. 2025-1286 was duly passed by the Council of the Town of Chino Valley, Arizona, at a regular meeting held on June 24, 2025, and that quorum was present thereat and that the vote thereon was 6 ayes, 1 nays, and 0 abstentions. 0 Council members were absent or excused.

Erin N. Deskins

Erin N. Deskins, Town Clerk

EXHIBIT A
TO
RESOLUTION NO. 2025-1286

[Estimates of Revenues and Expenditures]

See following pages.

**Town of Chino Valley
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2026**

Fiscal year	S c h	Description	Funds										Total all funds
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds				
2025	E 1	Adopted/adjusted budgeted expenditures/expenses*	19,280,181	6,551,057	1,281,479	8,988,935	0	16,375,656	0	52,457,308	0	52,457,308	
2025	E 2	Actual expenditures/expenses**	17,082,479	2,475,053	1,281,479	4,135,638	0	3,252,929	0	28,227,578	0	28,227,578	
2026		Beginning fund balance/(deficit) or net position/(deficit) at July 1***	8,530,176	2,118,300	485,501	3,814,467	0	1,220,785	0	16,169,229	0	16,169,229	
2026	B 4	Primary property tax levy	0							0		0	
2026	B 5	Secondary property tax levy								0		0	
2026	C 6	Estimated revenues other than property taxes	16,641,580	5,038,010	0	4,595,071	0	4,088,235	0	30,362,896	0	30,362,896	
2026	D 7	Other financing sources	0	0	0	0	0	12,000,000	0	12,000,000	0	12,000,000	
2026	D 8	Other financing (uses)	0	0	0	0	0	0	0	0	0	0	
2026	D 9	Interfund transfers in	0	0	1,293,732	1,250,000	0	150,000	0	2,693,732	0	2,693,732	
2026	D 10	Interfund Transfers (out)	0	250,000	0	2,443,732	0	0	0	2,693,732	0	2,693,732	
2026		Line 11: Reduction for fund balance reserved for future budget year expenditures											
		Maintained for future debt retirement						1,005,585		1,005,585		1,005,585	
		Maintained for future capital projects										0	
		Maintained for future financial stability										0	
		Maintained for future retirement contributions										0	
2026		Total financial resources available	25,171,756	6,906,310	1,779,233	7,215,806	0	16,453,435	0	57,526,540	0	57,526,540	
2026	E 13	Budgeted expenditures/expenses	18,353,135	5,263,140	1,293,732	6,308,441	0	15,497,741	0	46,716,189	0	46,716,189	

Expenditure limitation comparison

	2025	2026
1 Budgeted expenditures/expenses	\$ 52,457,308	\$ 46,716,189
2 Add/subtract: estimated net reconciling items		
3 Budgeted expenditures/expenses adjusted for reconciling items	52,457,308	46,716,189
4 Less: estimated exclusions		
5 Amount subject to the expenditure limitation	\$ 52,457,308	\$ 46,716,189
6 EEC expenditure limitation or voter-approved alternative expenditure limitation	\$ 52,457,308	\$ 46,716,189

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). See the instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

Town of Chino Valley
Tax levy and tax rate information
Fiscal year 2026

	2025	2026
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ _____	\$ _____
2. Amount received from primary property taxation in the current year 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) Current year's levy	\$ _____	
(2) Prior years' levies	_____	
(3) Total primary property taxes	\$ _____	
B. Secondary property taxes		
(1) Current 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> 4 </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.

Town of Chino Valley
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
General Fund			
Local taxes			
Transaction Privilege Taxes	\$ 9,058,000	\$ 8,875,000	\$ 8,786,260
Franchise Taxes	411,000	412,500	415,110
Licenses and permits			
Building Permits	173,000	155,000	119,850
Business Licenses	70,000	67,000	70,000
Plan Check Fees	125,000	75,000	70,000
Other Licenses and Permits	12,500	6,000	6,500
Intergovernmental			
State Shared Transaction Privilege Tax	2,085,549	2,021,515	2,129,512
State Shared Income Tax	2,935,568	2,938,836	2,748,922
Vehicle License Tax	1,126,300	1,126,300	1,185,387
Yavapai County Library Funds	73,000	76,262	73,000
Police Dept Grants	67,500	70,000	75,000
Senior Nutrition Grant	125,000	125,000	125,000
Charges for services			
Engineering Fees	10,000	6,500	7,500
Senior Nutrition Program Fees	1,500	250	350
Facility Use Fees	38,000	46,000	46,000
Police Report Fees	5,000	6,750	7,500
Aquatic Center Fees	52,000	48,000	50,000
Other Charges for Services	19,800	12,000	5,074
Fines and forfeits			
Animal Control Fees	25,000	26,700	28,000
Library Fines	1,000	1,850	1,000
Court Fines and Forfeitures	140,000	143,000	140,500
Interest on investments			
Interest	550,000	555,000	500,000
Contributions			
Voluntary contributions		65	
Miscellaneous			
Sale of Fixed Assets		26,000	10,000
Miscellaneous		72,000	41,115
Total General Fund	\$ 17,104,717	\$ 16,892,528	\$ 16,641,580

* 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 Chino Valley
Revenues other than property taxes
Fiscal Year 2026

Source of revenues	Estimated revenues 2025	Actual revenues* 2025	Estimated revenues 2026
Special revenue funds			
Highway User Revenue	\$ 1,397,894	\$ 1,397,894	\$ 1,464,860
Interest	15,000	18,000	15,000
Miscellaneous	3,500	13,000	3,500
	<u>\$ 1,416,394</u>	<u>\$ 1,428,894</u>	<u>\$ 1,483,360</u>
Miscellaneous Grants	\$ 3,500,000	\$ 305,000	\$ 3,500,000
CDBG Grant	403,816	391,316	
	<u>\$ 3,903,816</u>	<u>\$ 696,316</u>	<u>\$ 3,500,000</u>
Special Revenue Fund - Court	\$ 28,000	\$ 28,000	\$ 28,000
Special Revenue Fund - PD	5,000	3,500	5,000
Special Revenue Fund - Cemetery Maintenance	14,250		14,250
Lighting Improvement Districts #1, #2, #3	4,450	4,350	4,650
Del Sol Improvement District	2,700	465	2,750
	<u>\$ 54,400</u>	<u>\$ 36,315</u>	<u>\$ 54,650</u>
Total special revenue funds	<u>\$ 5,374,610</u>	<u>\$ 2,161,525</u>	<u>\$ 5,038,010</u>
Capital projects funds			
Capital Improvements Fund - General Fund	\$ 5,765,300	\$ 3,035,000	\$ 4,590,071
Asset Replacement Fund	40,000	13,000	5,000
	<u>\$ 5,805,300</u>	<u>\$ 3,048,000</u>	<u>\$ 4,595,071</u>
Total capital projects funds	<u>\$ 5,805,300</u>	<u>\$ 3,048,000</u>	<u>\$ 4,595,071</u>
Enterprise funds			
Water Enterprise Fund	\$ 1,063,000	\$ 1,063,000	\$ 1,091,580
Capital Improvement Fund - Water	2,000,000		
Wastewater Enterprise Fund	2,869,840	2,299,840	2,996,655
Capital Improvement Fund - Wastewater	3,100,000		
	<u>\$ 9,032,840</u>	<u>\$ 3,362,840</u>	<u>\$ 4,088,235</u>
Total enterprise funds	<u>\$ 9,032,840</u>	<u>\$ 3,362,840</u>	<u>\$ 4,088,235</u>
Total all funds	<u>\$ 37,317,467</u>	<u>\$ 25,464,893</u>	<u>\$ 30,362,896</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.

Town of Chino Valley
Other financing sources/(uses) and interfund transfers
Fiscal year 2026

Fund	Other financing 2026		Interfund transfers 2026	
	Sources	(Uses)	In	(Out)
General Fund				
Transfer to Cap Asset Replacement	\$ _____	\$ _____	\$ _____	\$ _____
Total General Fund	\$ _____	\$ _____	\$ _____	\$ _____
Special revenue funds				
HURF Transfer to Streets CIP	\$ _____	\$ _____	\$ _____	\$ 250,000
Total special revenue funds	\$ _____	\$ _____	\$ _____	\$ 250,000
Debt service funds				
Trans from General CIP	\$ _____	\$ _____	\$ 1,293,732	\$ _____
Total debt service funds	\$ _____	\$ _____	\$ 1,293,732	\$ _____
Capital projects funds				
General CIP Trans to Water CIP	\$ _____	\$ _____	\$ _____	\$ 60,000
General CIP Trans to Wastewater CIP	_____	_____	_____	90,000
General CIP Trans to Debt Service	_____	_____	_____	1,293,732
General CIP Trans to Streets CIP	_____	_____	_____	1,000,000
Streets CIP Trans from General CIP	_____	_____	1,000,000	_____
Streets CIP Trans from HURF	_____	_____	250,000	_____
Total capital projects funds	\$ _____	\$ _____	\$ 1,250,000	\$ 2,443,732
Enterprise funds				
Water CIP Transfer from Gen CIP	\$ _____	\$ _____	\$ 60,000	\$ _____
Wastewater CIP Transfer from Gen CIP	_____	_____	90,000	_____
Water CIP	2,000,000	_____	_____	_____
Wastewater CIP	10,000,000	_____	_____	_____
Total enterprise funds	\$ 12,000,000	\$ _____	\$ 150,000	\$ _____
Total all funds	\$ 12,000,000	\$ _____	\$ 2,693,732	\$ 2,693,732

**Town of Chino Valley
Expenditures/expenses by fund
Fiscal year 2026**

Fund/Department	Adopted budgeted expenditures/ expenses 2025	Expenditure/ expense adjustments approved 2025	Actual expenditures/ expenses* 2025	Budgeted expenditures/ expenses 2026
General Fund				
Community Services	\$ 1,978,320	\$	\$ 1,682,320	\$ 1,504,417
Development Services	1,577,176		1,244,176	1,706,924
Finance	614,071		594,071	668,130
Human Resources	687,320		611,320	678,539
Information Technology Services	707,837		607,837	680,593
Mayor and Council	81,800		74,300	81,237
Municipal Court	457,747		407,747	438,489
Non-Departmental	754,522		754,522	819,224
Police	6,522,205		6,297,205	5,983,855
Public Works	3,953,580		3,574,580	3,666,947
Town Clerk	469,006		449,506	483,541
Town Manager	866,895		784,895	707,239
Contingency	650,000	(60,298)		934,000
Total General Fund	\$ 19,320,479	\$ (60,298)	\$ 17,082,479	\$ 18,353,135
Special revenue funds				
Highway User Revenue Fund	\$ 2,108,791	\$	\$ 1,620,291	\$ 1,588,215
Miscellaneous Grants Fund	3,500,000		305,000	3,636,025
CDGB Grant	403,816		403,816	
Special Revenue Fund - Court	17,200		17,200	17,200
Special Revenue Fund - Police	5,000			5,000
Special Rev Fund - Cemetery	9,300		4,100	9,300
Lighting Improvement Districts	4,350		4,350	4,650
Del Sol Improvement District	2,600		465	2,750
SLFRF	500,000		119,831	
Total special revenue funds	\$ 6,551,057	\$	\$ 2,475,053	\$ 5,263,140
Debt service funds				
Debt Service Fund	\$ 1,281,479	\$	\$ 1,281,479	\$ 1,293,732
Total debt service funds	\$ 1,281,479	\$	\$ 1,281,479	\$ 1,293,732
Capital projects funds				
General Fund CIP	\$ 5,194,455	\$ 60,298	\$ 1,719,455	\$ 3,308,441
Asset Replacement Fund	634,976		406,212	
Streets CIP	3,099,206		2,009,971	3,000,000
Total capital projects funds	\$ 8,928,637	\$ 60,298	\$ 4,135,638	\$ 6,308,441
Enterprise funds				
Water Enterprise Fund	\$ 995,044	\$	\$ 840,044	\$ 824,736
Water CIP	2,400,000			2,175,000
Wastewater Enterprise Fund	2,885,367		1,987,640	2,792,564
Wastewater CIP	10,095,245		425,245	9,705,441
Total enterprise funds	\$ 16,375,656	\$	\$ 3,252,929	\$ 15,497,741
Total all funds	\$ 52,457,308	\$	\$ 28,227,578	\$ 46,716,189

* 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 Chino Valley
Expenditures/expenses by department
Fiscal year 2026

Department/Fund	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
	2025	2025	2025	2026
Community Services:				
General Fund	\$ 1,978,320	\$	\$ 1,682,320	\$ 1,504,417
Department total	\$ 1,978,320	\$	\$ 1,682,320	\$ 1,504,417
Development Services:				
General Fund	\$ 1,577,176	\$	\$ 1,244,176	\$ 1,706,924
Department total	\$ 1,577,176	\$	\$ 1,244,176	\$ 1,706,924
Finance:				
General Fund	\$ 614,071	\$	\$ 594,071	\$ 668,130
Department total	\$ 614,071	\$	\$ 594,071	\$ 668,130
Human Resources:				
General Fund	\$ 687,320	\$	\$ 611,320	\$ 678,539
Department total	\$ 687,320	\$	\$ 611,320	\$ 678,539
Information Technology Services:				
General Fund	\$ 707,837	\$	\$ 607,837	\$ 680,593
Department total	\$ 707,837	\$	\$ 607,837	\$ 680,593
Mayor and Council:				
General Fund	\$ 81,800	\$	\$ 74,300	\$ 81,237
Department total	\$ 81,800	\$	\$ 74,300	\$ 81,237
Municipal Court:				
General Fund	\$ 457,747	\$	\$ 407,747	\$ 438,489
Special Rev Fund - Court	17,200	\$	17,200	17,200
Department total	\$ 474,947	\$	\$ 424,947	\$ 455,689
Non-Departmental:				
General Fund	\$ 1,404,522	\$	\$ 754,522	\$ 1,753,224
Miscellaneous Grants Fund	3,500,000	\$	305,000	3,636,025
CDGB Grant	403,816	\$	403,816	\$
SLFRF	500,000	\$	119,831	\$
Debt Service Fund	1,281,479	\$	1,281,479	1,293,732
General Fund CIP	5,194,455	\$	1,719,455	3,308,441
Asset Replacement Fund	634,976	\$	406,212	\$
Department total	\$ 12,919,248	\$	\$ 4,990,315	\$ 9,991,422
Police:				
General Fund	\$ 6,522,205	\$	\$ 6,297,205	\$ 5,983,855
Special Rev Fund - Police	5,000	\$	\$	5,000
Department total	\$ 6,527,205	\$	\$ 6,297,205	\$ 5,988,855

Town of Chino Valley
Expenditures/expenses by department
Fiscal year 2026

Department/Fund	Adopted budgeted expenditures/expenses	Expenditure/expense adjustments approved	Actual expenditures/expenses*	Budgeted expenditures/expenses
	2025	2025	2025	2026
Public Works:				
General Fund	\$ 3,953,580	\$	\$ 3,574,580	\$ 3,666,947
Highway User Revenue Fund	2,108,791		1,620,291	1,588,215
Streets CIP	3,099,206		2,009,971	3,000,000
Special Rev Fund - Cemetery	9,300		4,100	9,300
Department total	\$ 9,170,877	\$	\$ 7,208,942	\$ 8,264,462
Town Clerk:				
General Fund	\$ 469,006	\$	\$ 449,506	\$ 483,541
Department total	\$ 469,006	\$	\$ 449,506	\$ 483,541
Town Manager:				
General Fund	\$ 866,895	\$	\$ 784,895	\$ 707,239
Department total	\$ 866,895	\$	\$ 784,895	\$ 707,239
Water:				
Water Enterprise Fund	\$ 995,044	\$	\$ 840,044	\$ 824,736
Water CIP	2,400,000			2,175,000
Department total	\$ 3,395,044	\$	\$ 840,044	\$ 2,999,736
Wastewater:				
Wastewater Enterprise Fund	\$ 2,885,367	\$	\$ 1,987,640	\$ 2,792,564
Wastewater CIP	10,095,245		425,245	9,705,441
Department total	\$ 12,980,612	\$	\$ 2,412,885	\$ 12,498,005
Improvement Districts:				
Lighting Improvement Districts	\$ 4,350	\$	\$ 4,350	\$ 4,650
Del Sol Improvement District	2,600		465	2,750
Department total	\$ 6,950	\$	\$ 4,815	\$ 7,400
Total all funds	\$ 52,457,308	\$	\$ 28,227,578	\$ 46,716,189

* 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 Chino Valley
Full-time employees and personnel compensation
Fiscal year 2026

Fund	Full-time equivalent (FTE) 2026	Employee salaries and hourly costs 2026	Retirement costs 2026	Healthcare costs 2026	Other benefit costs 2026	Total estimated personnel compensation 2026
General Fund	122.8	\$ 8,603,581	\$ 1,155,317	\$ 1,386,928	\$ 905,014	\$ 12,050,840
Special revenue funds						
Highway User Revenue Fund	9.0	\$ 479,270	\$ 55,112	\$ 134,052	\$ 90,531	\$ 758,965
Grant Fund	1.0	75,275	16,944	17,796	10,775	120,790
Total special revenue funds	10.0	\$ 554,545	\$ 72,056	\$ 151,848	\$ 101,306	\$ 879,755
Enterprise funds						
Water Enterprise	3.5	\$ 258,902	\$ 29,262	\$ 46,584	\$ 30,970	\$ 365,718
Wastewater Enterprise	3.5	258,902	29,262	46,584	30,970	365,718
Total enterprise funds	7.0	\$ 517,804	\$ 58,524	\$ 93,168	\$ 61,940	\$ 731,436
Total all funds	139.8	\$ 9,675,930	\$ 1,285,897	\$ 1,631,944	\$ 1,068,260	\$ 13,662,031





Fund Structure

Legal Compliance and Financial Management

A fund is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. 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. This approach is unique to the government sector; fund accounting segregates functions and activities into separate self-balancing funds that are created and maintained for specific purposes.

Major Funds

Major funds represent the significant activities of the Town and include any fund which revenues or expenditures, excluding other financing sources and uses, constitutes more than 10% of the revenues or expenditures of the appropriated budget. The breakdown of the Town’s fund structure is as follows:

Major Governmental Funds

- **General Fund** – primary operating fund of the Town that exists to account for the resources devoted to finance the services associated with local government
- **Major Special Revenue Funds**
These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes or resources dedicated for specific purposes.
 - **Grant Fund** – account for various grants received from federal or state agencies and funds that are donated to the Town for a variety of purposes
 - **Highway User Revenue Fund (HURF)** – accounts for the Town’s share of Arizona’s highway user tax revenues and expenditures
- **Major Capital Project Funds**
This fund is used to account for financial resources to be used for the acquisition or construction of major capital projects.
 - **General Capital Improvement Fund** – used to account for the additional 1.00% in the Town’s TPT to be used for capital improvements

Major Enterprise Funds

These funds are used to account for operations, including debt service, which are financed and operated similarly to private businesses, where the intent is financial self-sufficiency with all costs supported predominantly by user charges.

- **Wastewater Funds**
 - **Wastewater Fund** – operating wastewater utility fund supported by user fees to pay the costs of operation
 - **Wastewater Capital Improvement Fund** – large-scale capital improvements for the wastewater system, it is reported in the financial statements consolidated with the Wastewater Fund
- **Water Funds**
 - **Water Fund** – operating water utility fund supported by user fees to pay the costs of operation
 - **Water Capital Improvement Fund** – large-scale capital improvements for the water system, it is reported in the financial statements consolidated with the Water Fund



Nonmajor Funds

Nonmajor Governmental Funds

- **Nonmajor Special Revenue Funds**

These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes or resources dedicated for specific purposes.

- **Court Fund** – accumulates funds specifically for the purpose of the municipal Court improvements and court collection program, it is reported in the financial statements consolidated with the General Fund
- **Cemetery Fund** – accumulates funds from the burial fees of the Town cemetery and the maintenance of the facility, it is reported in the financial statements consolidated with the General Fund
- **Police Impoundment Fee Fund** – accounts for funds collected from vehicle impoundment per ARS § 28-3511, it is reported in the financial statements consolidated with the General Fund
- **Chino Valley Street Lighting Improvement District (CVSLID) Fund** – accumulates funds for the electricity costs of the three lighting districts
- **Del Sol Maintenance Improvement District (MID) Fund** – accumulates funds for the landscape and drainage maintenance costs of the Del Sol district

- **Nonmajor Debt Service Funds**

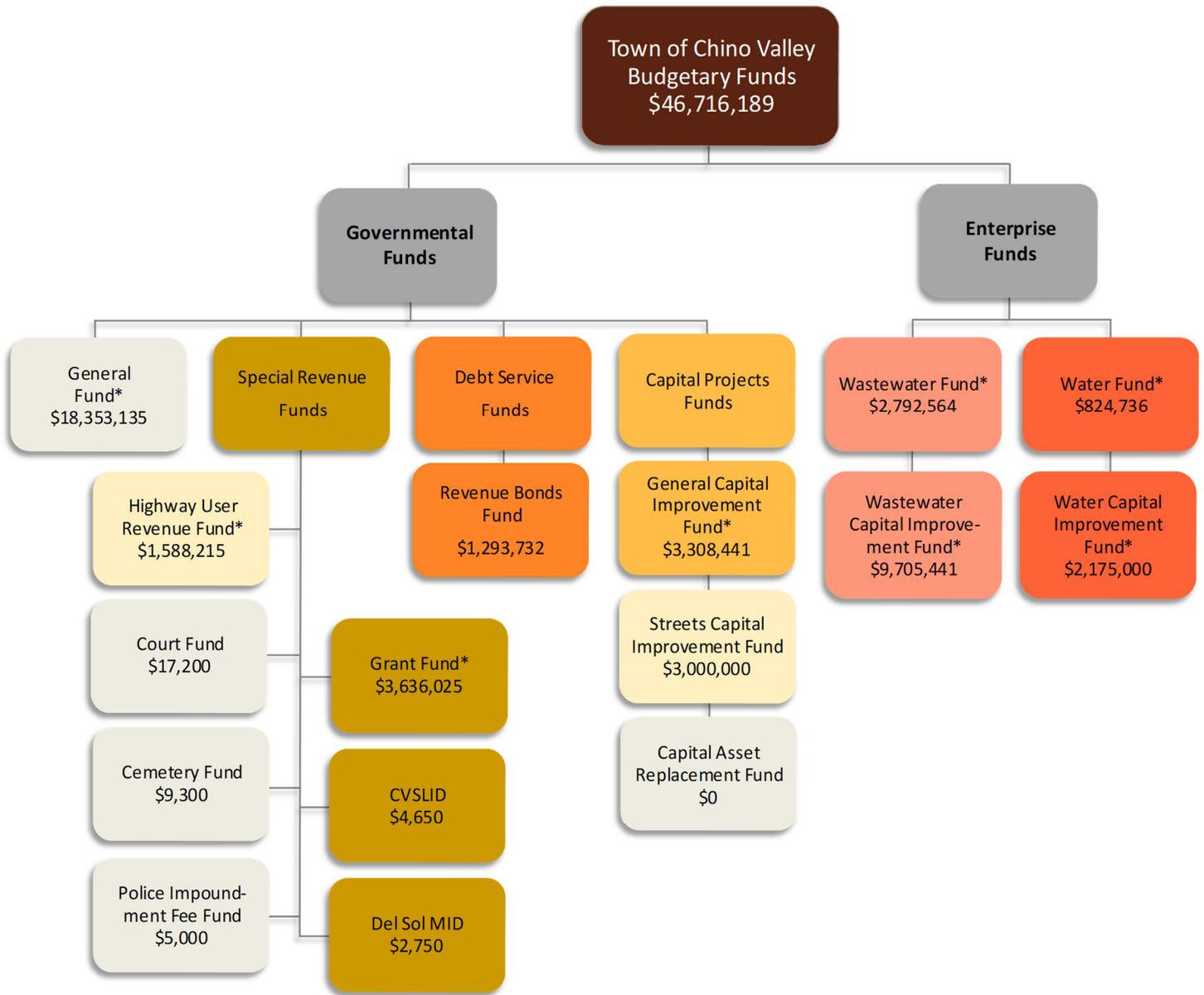
These funds are used to account for the accumulation of resources for, and the payment of general long-term debt principal and interest that are not serviced by the Enterprise Funds.

- **Revenue Bonds Fund** – account for the refunding of debt associated with the construction of various Town improvements, refinancing the prior bonds and financing the new Police Building

- **Non-major Capital Project Funds**

This fund is used to account for financial resources to be used for the acquisition or construction of capital equipment.

- **Capital Asset Replacement Fund** – accumulates funds to be used for future replacement of vehicles or other major capital assets, it is reported in the financial statements consolidated with the General Fund
- **Streets Capital Improvement Fund** – accounts for large scale street improvement projects, it is reported in the financial statements consolidated with HURF



Differences between budget funds and financial reporting funds:

- Consolidated under the general fund in ACFR.
- Consolidated under HURF in ACFR.
- Consolidated under the wastewater fund in ACFR.
- Consolidated under the water fund in ACFR.

*Denotes major fund.



This table identifies the relationship between each operating department and each fund.

Department/Fund Relationship													
Fund Type	Fund	Community Services	Development Services	Finance	Human Resources	Information Technology	Mayor and Council	Municipal Court	Non-Departmental	Police	Public Works	Town Clerk	Town Manager
General Fund		X	X	X	X	X	X	X	X	X	X	X	X
Special Revenue Funds	Cemetery Fund										X		
	Court Fund							X					
	Grant Fund	X						X	X	X			X
	Highway User Revenue Fund										X		
	Police Impoundment Fee Fund									X			
	CVSLID								X				
	Del Sol MID								X				
Debt Service Funds	Revenue Bonds Fund								X				
Capital Projects Funds	General Capital Improvement Fund	X		X					X	X	X		X
	Streets Capital Improvement Fund										X		
	Capital Asset Replacement Fund		X							X	X		
Enterprise Funds	Wastewater Fund										X		
	Wastewater Capital Improvement Fund										X		
	Water Fund										X		
	Water Capital Improvement Fund										X		



Financial Policies

Overview

The policies in this section were adopted by Council Resolution No. 13-1010 on May 28, 2013. They are summarized here for ease of reference, providing a clear overview of the guidelines that shape the Town's financial management and decision-making processes. These policies include essential standards for budgeting, debt management, capital planning, investment practices, and financial reporting, ensuring responsible stewardship of public resources and promoting long-term fiscal sustainability.

Summary of Policy Measures			
Policy	Fund	Target	Result
Contingency	All	Contingency <5% of expenditure budgets	4.9%
Reserve	General	Stabilization fund balance ≥ 25% of GF expenditures	36.6%
	Water	Reserves ≥ 90 days (25%) of operating expenditures	62.3%
	Wastewater	Reserves ≥ 90 days (25%) of operating expenditures	25.0%
Debt Management	Governmental	Asset-to-liability ratio ≥ 2:1	5.7

Operating Management/Budget Policies

This section summarizes the policies governing the Town's budget process and financial management practices, ensuring fiscal responsibility, compliance, and efficient resource allocation. Key areas include:

- **Budget Process and Compliance**
 - **Annual Budget Calendar:** The budget process follows a calendar aligned with Arizona State statutes, ensuring timely completion of tasks required to adopt the annual budget.
 - **Balanced Budget Requirement:** Each fund must have a balanced budget, with expenditures matched by anticipated revenues and beginning unreserved fund balances above the required reserve.
 - **Revenue and Expenditure Recognition:** Revenues are recognized when measurable and available; expenditures are encumbered once a liability is incurred and are charged to the fiscal year they arise in.
 - **Lapse of Budgeted Expenditures:** Expenditures unencumbered by a purchase order lapse at fiscal year-end, while encumbered items must be received, invoiced by June 30, and paid within 60 days to remain within the budget year.
- **Budgetary Controls**
 - **Fund-Level Adoption and Reallocation:** Budgets are adopted at the fund level. Expenditure reallocations within funds require Town Manager approval, while capital reallocations need Council approval.
 - **User Fees and Charges:** Enterprise user fees are reviewed biannually, while non-enterprise fees are reviewed annually.
 - **Grant Management:** Grant funds are used to leverage Town resources but are not relied upon for ongoing programs. Programs funded by grants are adjusted according to funding levels, and Town resources are only substituted after priority review in the budget process.
- **Budget Development and Forecasting**
 - **Strategic, Multi-Year Planning:** The Town uses strategic fiscal planning with conservative revenue projections and modified zero-base expenditure analysis, requiring annual justification of all programs.
 - **Balanced Revenue/Expenditure Forecasts:** Annual three-year forecasts (with a five-year outlook) are developed to assess the Town's ability to support operational costs amid economic changes and service demands.



- **Capital and One-Time Revenue Use**
 - **Capital Expenditures and Operating Impact:** All capital projects are evaluated for long-term operational impacts and aligned with sustainable resources for both initial investment and maintenance.
 - **One-Time Revenues:** Revenues from non-recurring sources are used for capital or non-recurring expenses, not for operational expenses with long-term impacts.
- **Personnel and Service Management**
 - **Personnel Requests:** New staffing is only requested when essential to meet service needs, following a thorough assessment of cost-benefit and potential revenue gains or efficiency improvements.
 - **Outside Agency Funding:** Funding for outside agencies is provided based on the agency's alignment with Town needs and goals and completion of the Town's application process.
- **Alternative Service Delivery**
 - **Evaluation of Service Alternatives:** Departments collaborate annually with the Finance Department to explore alternative service delivery methods, assessing options to provide quality services at competitive costs.
- **Investment Management**
 - **Cash and Investment Policies:** Cash and investments are managed by the Town Code, prioritizing principal safety, liquidity, and return on investment.

Capital Management Policy

This section outlines the Town's approach to managing capital improvements through careful planning, prioritization, and funding strategies. The policy ensure that capital projects align with the Town's goals, maintain infrastructure, and support long-term financial sustainability. Key components include:

- **Capital Improvement Plan (CIP)**
 - **Five-Year Plan:** A rolling five-year Capital Improvement Plan (CIP) is developed and updated annually, detailing anticipated funding sources for planned projects.
 - **Project Definition:** Capital projects are defined as infrastructure or equipment purchases or construction that create a capital asset valued at over \$50,000 with a useful life of five years or more.
- **Funding for Repair and Replacement**
 - The CIP allocates resources for ongoing maintenance, repairs, and infrastructure replacement to prevent significant unfunded liabilities and maintain the Town's assets in good condition.
- **Project Prioritization and Evaluation**
 - **Review Process:** A cross-departmental team reviews and prioritizes proposed capital projects, assessing accurate costs (design, capital, and operating) and alignment with the Town's goals and objectives.
 - **Priority Criteria:** Projects receive priority based on criteria such as mandatory or regulatory need, economic development potential, efficiency improvements, service necessity, high usage, cost reduction, grant funding availability, prior commitments, and enhancement of health, safety, and welfare.
- **Coordination with Operating Budget**
 - The CIP is integrated with the Operating Budget to account for future operating, maintenance, and replacement costs of new capital improvements. Forecasted costs are matched to available resources, and each project contract award includes a fiscal impact statement detailing expected future operating impacts and timelines.
- **Funding Mechanisms**
 - **Pay-As-You-Go Financing:** To minimize debt reliance, the Town prioritizes pay-as-you-go financing methods for capital projects. This approach uses available revenue sources such as fund balances, developer contributions, grants, and other non-debt resources wherever feasible.



Debt Management Policy

This section outlines the policy guiding the Town’s debt management approach to ensure fiscal responsibility, minimize borrowing costs, and maintain flexibility in financial planning. Key policy areas include:

- **Bond Rating Maintenance**
 - The Town will strive to maintain or improve its bond rating, minimizing borrowing costs and securing access to credit.
- **Debt Impact Analysis and Interjurisdictional Communication**
 - Each new bond issue proposal will be accompanied by an analysis showing how it affects the Town’s debt capacity and compliance with debt policies.
 - The Town will coordinate with other jurisdictions sharing the tax base to align collective debt planning and minimize overlapping tax burdens.
- **Types of Debt**
 - **General Obligation Debt:** Supported by property tax revenues, General Obligation debt is issued as approved by voters and will be managed to align with the Town’s assessed valuation and property tax capacity.
 - **Revenue-Based Debt:** Voter-approved debt, such as water, sewer, and Highway User Revenue Fund (HURF) debt, will be supported by dedicated revenue sources (e.g., fees and user charges).
- **Debt Service Limitations**
 - Total debt service costs across all debt types should not exceed 25% of the Town’s operating revenue, ensuring flexibility and manageable fixed costs.
- **Debt Issuance Management**
 - General Obligation debt will be issued annually in alignment with Capital Improvement Plan cash flow needs, keeping the property tax burden below \$150 per \$100 of assessed value.
- **Non-Voter Approved Debt**
 - **Municipal Property Corporation and Contractual Debt:** Non-voter-approved debt will only be used if supported by a dedicated revenue source, such as an additional sales tax, to cover debt service expenses.
- **Debt Duration and Repayment**
 - Debt financing terms will not exceed the useful life of the associated infrastructure, ensuring repayment aligns with the asset’s benefit period.
- **Liquidity Ratio**
 - The Town will maintain a current asset-to-liability ratio of at least 2:1 for Governmental Funds, ensuring adequate resources to cover short-term obligations.

Reserve Policy

This policy supports fiscal stability, emergency preparedness, and efficient asset management.

- **Annual Evaluation:** All fund designations and reserves will be reviewed each year for adequacy as part of the Town’s five-year financial planning.
- **Stabilization Reserve:** A reserve equal to 25% of operating expenditures for General Government and Enterprise funds will be maintained for emergencies. Excess reserves beyond 25% may be invested in economic opportunities, pending Council review.
- **No Negative Fund Balances:** All funds must maintain positive balances.
- **Equipment Reserve Fund:** An equipment reserve will be funded as General Fund revenues allow, supporting timely equipment and vehicle replacements. Operating departments will be charged for replacements over the assets’ useful lives.



Contingency Policy

The Town will maintain a contingency account equal to 5% of the combined expenditure budget for the General, HURF, and Enterprise funds. This contingency is reserved to address unanticipated revenue shortfalls, unexpected cost increases, or urgent events affecting public health or safety. Contingency funds will only be used after exploring all other budget sources and require Town Council approval.

Financial Reporting Policy

The Town's financial reporting policy ensures transparency, compliance, and fiscal accountability in all financial operations. Key areas include:

- **Compliance and Standards:** Financial systems and reporting adhere to state and federal laws, GAAP, GASB, and GFOA standards.
- **Monthly Reporting:** The Finance Department issues monthly financial reports to Town leadership by the second Council meeting each month, with reports available on the Town's website.
- **Revenue and Expenditure Alerts:** The Town Manager and Finance Director must notify the Council if General, HURF, or Enterprise fund revenues decrease by more than 10% or if any major fund risks going over budget.
- **Annual Financial Report:** Due to the State Auditor's Office by December 31, the report is available to the Council, bonding agencies, and the public, with an oral presentation to the Council, typically early December.
- **Annual Audit:** An independent audit, covering all funds and compliance with laws, is budgeted and performed annually. Grant funding also undergoes financial and compliance audits.
- **Five-Year Banking and Audit Services Review:** Every five years, the Town issues RFPs for banking and auditing services, with contracts awarded based on proposals and approved by the Town Council.
- **Internal Controls:** Robust controls are maintained for revenue, expenditure, and program monitoring to safeguard assets, prevent losses, and uphold legal compliance, including prosecuting illegal acts like theft.



Budget Overview

Overview

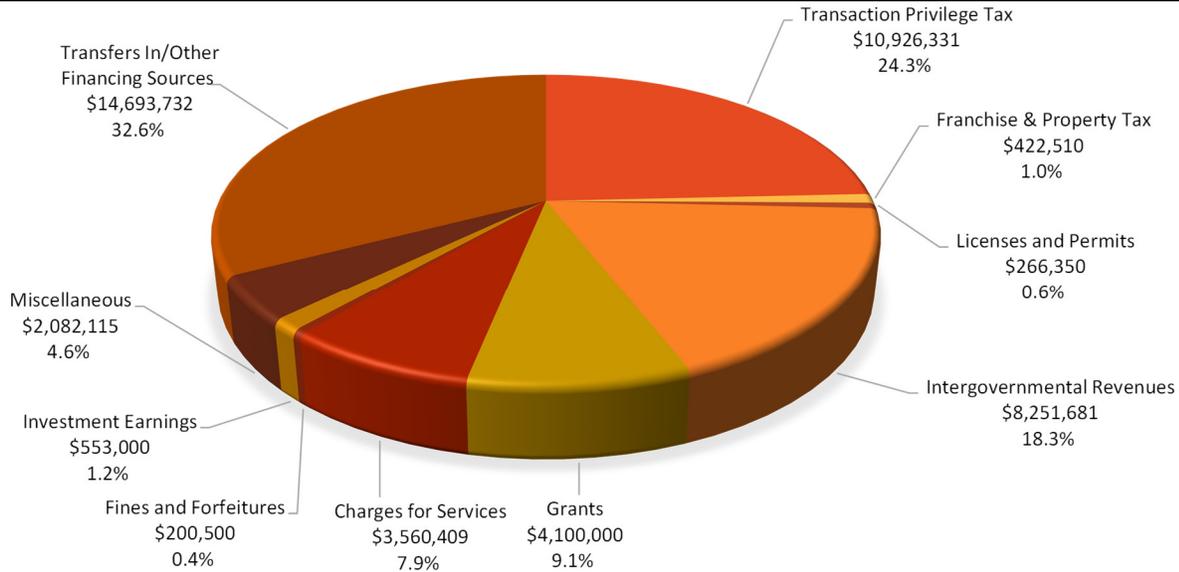
Total estimated revenues and transfers in for FY 2025-26 (excluding cash reserves) are \$45,056,628, a 3.9% decrease from the FY 2024-25 adopted budget. An additional \$4,353,293 from reserves will be used to balance the budget, bringing the total FY 2025-26 budget to \$49,409,921, an 11.7% decrease over the prior year. This budget covers all appropriations for the Town, divided into seven major components across Governmental and Enterprise funds.

- **Personnel Services** budget is \$13,662,031 and consists of salaries and fringe benefits for all Town employees.
- **Operating Expenditures** budget is \$5,928,023 and finances the day-to-day provisions of Town services and operational costs.
- **One-Time Operating Expenditures** budget is \$2,661,298 and finances purchases or services that occur infrequently.
- **Other Expenditures** budget is \$1,063,000 which consists of contingency.
- **Capital Outlay** budget is \$21,188,441 and funds equipment and improvements of Town facilities and infrastructure.
- **Debt Service** budget is \$2,213,396 and is used to repay money borrowed by the Town, primarily for capital improvements.
- **Transfers Out** budget is \$2,693,732 and represents the amount of funds transferred from one fund to another.

Consolidated Expenditure Matrix								
Fund	Personnel	Operating Expenditures	One-Time Operating Expenditures	Other Expenditures	Capital	Debt Service	Transfers Out	Total
General Fund	\$ 12,050,840	\$ 4,269,253	\$ 791,042	\$ 934,000	\$ 308,000	\$ -	\$ -	\$ 18,353,135
Special Revenue Funds								
Cemetery Fund	-	9,300	-	-	-	-	-	9,300
Court Fund	-	7,200	-	-	10,000	-	-	17,200
Grant Fund	120,790	3,420	1,511,815	-	2,000,000	-	-	3,636,025
Highway User Revenue Fund	758,965	429,250	-	-	400,000	-	250,000	1,838,215
Police Impoundment Fee Fund	-	5,000	-	-	-	-	-	5,000
CVSLID	-	4,650	-	-	-	-	-	4,650
Del Sol MID	-	2,750	-	-	-	-	-	2,750
Debt Service Funds								
Revenue Bonds Fund	-	-	-	-	-	1,293,732	-	1,293,732
Capital Project Funds								
Capital Asset Replacement Fund	-	-	-	-	-	-	-	-
General Capital Improv. Fund	-	-	358,441	-	2,950,000	-	2,443,732	5,752,173
Streets Capital Improv.Fund	-	-	-	-	3,000,000	-	-	3,000,000
Total Governmental Funds	12,930,595	4,730,823	2,661,298	934,000	8,668,000	1,293,732	2,693,732	33,912,180
Wastewater Fund	365,718	804,900	-	91,000	640,000	890,946	-	2,792,564
Wastewater Capital Improv.Fund	-	-	-	-	9,705,441	-	-	9,705,441
Water Fund	365,718	392,300	-	38,000	-	28,718	-	824,736
Water Capital Improv. Fund	-	-	-	-	2,175,000	-	-	2,175,000
Total Enterprise Funds	731,436	1,197,200	-	129,000	12,520,441	919,664	-	15,497,741
Total All Funds	\$ 13,662,031	\$ 5,928,023	\$ 2,661,298	\$ 1,063,000	\$ 21,188,441	\$ 2,213,396	\$ 2,693,732	\$ 49,409,921



FY 2025-26 Total Revenues

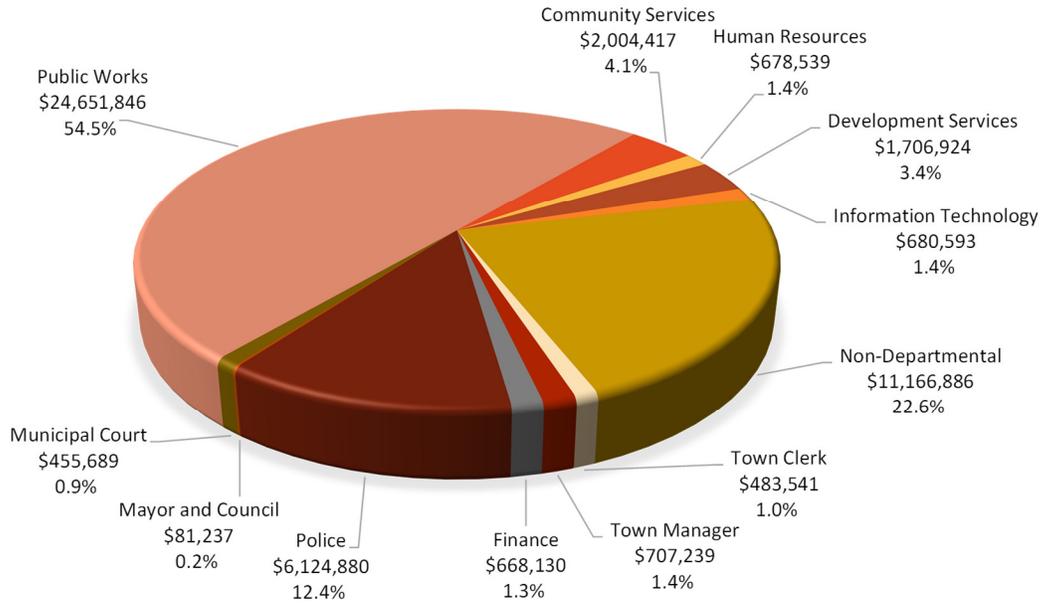


Consolidated Revenue Matrix (in thousands)

Fund	Transaction Privilege Tax	Franchise & Property Tax	Licenses and Permits	Intergov. Revenues	Grants	Charges for Services	Fines and Forfeitures	Investment Earnings	Miscellaneous	Transfers In/ Other Financing Sources	Total
General Fund	\$ 8,786	\$ 415	\$ 266	\$ 6,337	\$ -	\$ 116	\$ 170	\$ 500	\$ 51	\$ -	\$ 16,642
Special Revenue Funds											
Cemetery Fund	-	-	-	-	-	14	-	-	-	-	14
Court Fund	-	-	-	-	-	-	26	2	-	-	28
Grant Fund	-	-	-	-	3,500	-	-	-	-	-	3,500
Highway User Revenue Fund	-	-	-	1,465	-	3	-	15	1	-	1,483
Police Impoundment Fee Fund	-	-	-	-	-	-	5	-	-	-	5
CVSLID	-	5	-	-	-	-	-	-	-	-	5
Del Sol MID	-	3	-	-	-	-	-	-	-	-	3
Debt Service Funds											
Revenue Bonds Fund	-	-	-	-	-	-	-	-	-	1,294	1,294
Capital Project Funds											
Capital Asset Replacement Fund	-	-	-	-	-	-	-	5	-	-	5
General Capital Improv. Fund	2,140	-	-	450	-	-	-	-	2,000	-	4,590
Streets Capital Improv.Fund	-	-	-	-	-	-	-	-	-	1,250	1,250
Total Governmental Funds	10,926	423	266	8,252	3,500	133	201	522	2,052	2,544	28,818
Wastewater Fund	-	-	-	-	600	2,346	-	31	20	-	2,997
Wastewater Capital Improv.Fund	-	-	-	-	-	-	-	-	-	10,090	10,090
Water Fund	-	-	-	-	-	1,082	-	-	10	-	1,092
Water Capital Improv. Fund	-	-	-	-	-	-	-	-	-	2,060	2,060
Total Enterprise Funds	-	-	-	-	600	3,427	-	31	30	12,150	16,238
Total All Funds	\$ 10,926	\$ 423	\$ 266	\$ 8,252	\$ 4,100	\$ 3,560	\$ 201	\$ 553	\$ 2,082	\$ 14,694	\$ 45,057



FY 2025-26 Total Expenditures



Consolidated Expenditure Matrix (in thousands)

Fund	Community Services	Development Services	Finance	Human Resources	Information Technology	Mayor and Council	Municipal Court	Non-Departmental	Police	Public Works	Town Clerk	Town Manager	Total
General Fund	\$ 1,504	\$ 1,707	\$ 668	\$ 679	\$ 681	\$ 81	\$ 438	\$ 1,753	\$ 5,984	\$ 3,667	\$ 484	\$ 707	\$ 18,353
Special Revenue Funds													
Cemetery Fund	-	-	-	-	-	-	-	-	-	9	-	-	9
Court Fund	-	-	-	-	-	-	17	-	-	-	-	-	17
Grant Fund	-	-	-	-	-	-	-	3,500	136	-	-	-	3,636
Highway User Revenue Fund	-	-	-	-	-	-	-	-	-	1,838	-	-	1,838
Police Impoundment Fee Fund	-	-	-	-	-	-	-	-	5	-	-	-	5
CVSLID	-	-	-	-	-	-	-	5	-	-	-	-	5
Del Sol MID	-	-	-	-	-	-	-	3	-	-	-	-	3
Debt Service Funds													
Revenue Bonds Fund	-	-	-	-	-	-	-	1,294	-	-	-	-	1,294
Capital Project Funds													
Capital Asset Replacement Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
General Capital Improv. Fund	500	-	-	-	-	-	-	4,613	-	640	-	-	5,752
Streets Capital Improv. Fund	-	-	-	-	-	-	-	-	-	3,000	-	-	3,000
Total Governmental Funds	2,004	1,707	668	679	681	81	456	11,167	6,125	9,154	484	707	33,912
Wastewater Fund	-	-	-	-	-	-	-	-	-	2,793	-	-	2,793
Wastewater Capital Improv. Fund	-	-	-	-	-	-	-	-	-	9,705	-	-	9,705
Water Fund	-	-	-	-	-	-	-	-	-	825	-	-	825
Water Capital Improv. Fund	-	-	-	-	-	-	-	-	-	2,175	-	-	2,175
Total Enterprise Funds	-	-	-	-	-	-	-	-	-	15,498	-	-	15,498
Total All Funds	\$ 2,004	\$ 1,707	\$ 668	\$ 679	\$ 681	\$ 81	\$ 456	\$ 11,167	\$ 6,125	\$ 24,652	\$ 484	\$ 707	\$ 49,410



Councilmember McCafferty and Councilmember Schacherer serving up sustenance at our National Night Out Event



Fund Balance

Overview

The table below illustrates the estimated beginning and ending budgetary fund balances for all governmental and enterprise funds. When necessary, fund reserves are used to finance expenditures/expenses, specifically capital outlay. Budgetary fund balances do not include non-spendable amounts such as prepaids, inventories, capital assets net of accumulated depreciation and related debt, or other amounts that are legally or contractually required to be maintained intact and never spent.

Budgetary Fund Balances (Including Transfers)						
Fund	Estimated Beginning Fund Balance 07/01/25	Revenues and Other Financing Sources	Expenditures and Other Financing Uses	Estimated Ending Fund Balance 06/30/26	\$ Change Fund Balance	% Change Fund Balance
GOVERNMENTAL FUNDS						
General Fund	\$ 8,530,176	\$ 16,641,580	\$18,353,135	\$ 6,818,621	\$ (1,711,555)	-20.1%
Special Revenue Funds						
Cemetery Fund	(6,801)	14,250	9,300	(1,851)	4,950	72.8%
Court Fund	142,530	28,000	17,200	153,330	10,800	7.6%
Grant Fund	397,929	3,500,000	3,636,025	261,904	(136,025)	-34.2%
Highway User Revenue Fund	1,495,252	1,483,360	1,838,215	1,140,397	(354,855)	-23.7%
Police Impoundment Fee Fund	88,864	5,000	5,000	88,864	-	0.0%
CVSLID	526	4,650	4,650	526	-	0.0%
Del Sol ID	-	2,750	2,750	-	-	0.0%
Debt Service Funds						
Revenue Bonds Fund	485,501	1,293,732	1,293,732	485,501	-	0.0%
Capital Project Funds						
Capital Asset Replacement Fund	374,009	5,000	-	379,009	5,000	1.3%
General Capital Improv. Fund	1,279,767	4,590,071	5,752,173	117,665	(1,162,102)	-90.8%
Streets Capital Improv.Fund	2,160,691	1,250,000	3,000,000	410,691	(1,750,000)	-81.0%
Total Governmental Funds	14,948,444	28,818,393	33,912,180	9,854,657	(5,093,787)	-34.1%
ENTERPRISE FUNDS						
Wastewater Fund	312,200	2,996,655	2,792,564	516,291	204,091	65.4%
Wastewater Capital Improv.Fund	194,755	10,090,000	9,705,441	579,314	384,559	197.5%
Water Fund	222,956	1,091,580	824,736	489,800	266,844	119.7%
Water Capital Improv. Fund	490,874	2,060,000	2,175,000	375,874	(115,000)	-23.4%
Total Enterprise Funds	1,220,785	16,238,235	15,497,741	1,961,279	740,494	60.7%
Total All Funds	\$ 16,169,229	\$ 45,056,628	\$ 49,409,921	\$ 11,815,936	\$ (4,353,293)	-26.9%



Change in Fund Balance

Major Funds

All major funds are addressed.

- **General Fund: (20.1%)** – Fund balance is expected to **decrease** by \$1,711,555 due to significant investments in capital and one-time projects including \$541,042 in one-time operating requests, \$308,000 in capital requests, \$250,000 towards unfunded PSPRS liability, and contingency of \$934,000.
- **Grant Fund: (34.2%)** – Fund balance is expected to **decrease** by \$136,025 due to utilization of Smart and Safe funds and other accumulated special purpose funds that will be utilized.
- **Highway User Revenue Fund: (23.7%)** – A **decrease** of \$354,855 in the HURF fund balance is due to investments in capital and one-time projects including \$400,000 in new capital.
- **General Capital Improvement Fund: (90.8%)** – An overall fund balance **decrease** of \$1,162,102 is expected. This decrease is mainly due to due to significant investments in capital and one-time projects including \$358,441 in one-time operating requests and \$2,950,000 in capital projects.
- **Enterprise Funds:**
 - **Wastewater Fund: 65.4%** – An overall fund balance **increase** of \$204,091 is expected. This is mainly due to less one-time budgeted expenses and greater revenues being generated through buy-in fees and rate increases.
 - **Wastewater Capital Improvement Fund: 197.5%** – An overall fund balance **increase** of \$384,559 is expected. This increase is mainly due to WIFA loan funds being received for the large-scale improvement project at the treatment plant even though some aspects of design work were expensed in Fiscal Year 2024-25.
 - **Water Fund: 119.7%** – An overall fund balance **increase** of \$266,844 is expected. This increase is mainly due to less one-time budgeted expenses and greater revenues being generated through fill station and rate increases.
 - **Water Capital Improvement Fund: (23.4%)** – An overall fund balance **decrease** of \$115,000 is expected. This decrease is mainly due to the investment in the fill station repairs project.

Nonmajor Funds

Nonmajor funds that are projected to increase or decrease in fund balance by 10.0% or more are listed below with an explanation for the change.

- **Streets Capital Improvement Fund: (81.0%)** – Fund balance is projected to **decrease** by \$1,750,000 due to large-scale efforts to chip seal more streets.



Financial Schedules and Forecast

Overview

This section presents consolidated and fund-level financial schedules for the Town’s major and nonmajor funds over the past three years, FY 2023-24 actuals, FY 2024-25 budget and projections, and FY 2025-26 budget, along with projections for the next three fiscal years, FY 2026-27, FY 2027-28, and FY 2028-29. The future year projections are based on several key assumptions:

- **Minimal Growth in the Transaction Privilege Tax (TPT) Base:** Minimal growth in TPT (local sales tax) is expected. While a stable economic base of local businesses and retail is established, the Town has seen a small decrease in recent years due to State changes in certain industries, such as residential rental. TPT growth is essential for funding services, and the Town is continuing efforts to draw new businesses to our community. This approach enables effective budgeting while meeting service expectations.
- **Capital Expenditures Aligned with the Five-Year Capital Improvement Plan (CIP):** Aligning capital expenditures with a structured, five-year CIP ensures that resources are directed toward priority projects. This plan helps manage larger projects—such as infrastructure repairs or facility upgrades—without overwhelming the budget. Careful scheduling of capital projects stabilizes finances over time.
- **Annual Increases of 3-5% in Personnel Costs:** Annual personnel cost increases of 3-5% account for cost-of-living (COLA) and minor merit increases, as well as rising benefit costs. These adjustments help attract and retain qualified staff, essential for maintaining consistent, high-quality services. Importantly, this increase does not account for adding new positions, enabling controlled growth in personnel costs while meeting operational needs.
- **Minimal Operating Cost Increases of Approximately 1%:** Operating cost increases are kept at about 1% to maintain essential services without overextending the budget. This conservative approach ensures that minor fluctuations in costs for supplies, utilities, or maintenance are accounted for, preventing a heavy burden on finances. Managing operating costs with small, incremental increases is key to maintaining budget balance.
- **Debt Service Obligations as Outlined in Current Schedules:** Adhering to debt service obligations as scheduled is crucial for maintaining good credit and financial stability. Debt is typically planned around large projects that cannot be funded out of the operating budget, such as new infrastructure or major facility renovations. Sticking to the debt service schedule ensures that repayment obligations are met, financial penalties are avoided, and the capacity to borrow for future needs is preserved.

Long-range operating financial plans are essential for helping the Town achieve its strategic goals. By forecasting future revenue streams, expenditures, and funding needs, the Town can make proactive decisions to support ongoing projects, essential services, and capital improvements while maintaining financial stability. Thoughtful long-term planning enables the Town to prioritize projects effectively, manage resources sustainably, and adapt to changing economic conditions. Ultimately, these financial plans serve as a roadmap, ensuring that the Town can achieve its objectives and continue to provide high-quality services to residents without compromising its fiscal health.



General Fund

	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Budget	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
Revenues							
Taxes - Local	\$ 9,181,666	\$ 9,469,000	\$ 9,287,500	\$ 9,201,370	\$ 9,385,397	\$ 9,573,105	\$ 9,783,714
Intergovernmental	7,120,735	6,412,917	6,357,913	6,336,821	6,463,557	6,657,464	6,857,188
Licenses and Permits	391,011	380,500	303,000	266,350	273,009	279,834	293,826
Charges for Services	133,836	107,800	119,500	116,424	119,335	123,511	126,599
Fines and Forfeitures	174,333	169,500	171,550	169,500	173,738	178,081	182,533
Investment Earnings	745,147	550,000	555,000	500,000	515,000	530,450	546,364
Grants	-	-	-	-	-	-	-
Miscellaneous	76,097	15,000	98,065	51,115	75,000	75,000	75,000
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	400,000	-	-	-	-	-	-
Total Revenues and Other Financing Sources	18,222,825	17,104,717	16,892,528	16,641,580	17,005,036	17,417,446	17,865,223
Expenditures							
Personnel	10,343,269	12,236,120	11,736,120	12,050,840	12,412,365	12,784,736	13,296,126
Operating	3,198,579	4,047,347	3,597,347	4,269,253	4,269,253	4,311,946	4,350,753
One-time	1,149,958	813,378	538,378	791,042	100,000	100,000	100,000
Other	329,794	650,000	-	934,000	-	-	-
Capital	407,661	1,573,634	1,210,634	308,000	-	-	-
Debt Service	-	-	-	-	-	-	-
Transfers Out	3,250,000	100,000	100,000	-	100,000	100,000	100,000
Total Expenditures and Other Financing Uses	18,679,261	19,420,479	17,182,479	18,353,135	16,881,618	17,296,682	17,846,879
Net Change in Fund Balances	(456,436)	(2,315,762)	(289,951)	(1,711,555)	123,417	120,764	18,344
Fund Balances - Beginning*	9,276,563	7,969,406	8,820,127	8,530,176	6,818,621	6,942,038	7,062,802
Fund Balances - Ending	\$ 8,820,127	\$ 5,653,644	\$ 8,530,176	\$ 6,818,621	\$ 6,942,038	\$ 7,062,802	\$ 7,081,147

* Fiscal year 2025-26 beginning fund balance is estimated.



Grant Fund							
	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Budget	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
Revenues							
Taxes - Local	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-
Grants	380,546	3,903,816	696,316	3,500,000	3,626,660	3,630,391	3,636,771
Miscellaneous	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Revenues and Other Financing Sources	380,546	3,903,816	696,316	3,500,000	3,626,660	3,630,391	3,636,771
Expenditures							
Personnel	-	500,000	-	120,790	123,206	126,902	133,247
Operating	-	-	-	3,420	3,454	3,489	3,524
One-time	217,444	1,000,000	305,000	1,511,815	1,500,000	1,500,000	1,500,000
Other	-	-	-	-	-	-	-
Capital	23,798	2,403,816	403,816	2,000,000	2,000,000	2,000,000	2,000,000
Debt Service	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures and Other Financing Uses	241,242	3,903,816	708,816	3,636,025	3,626,660	3,630,391	3,636,771
Net Change in Fund Balances	139,304	-	(12,500)	(136,025)	-	-	-
Fund Balances - Beginning*	271,125	391,957	410,429	397,929	261,904	261,904	261,904
Fund Balances - Ending	\$ 410,429	\$ 391,957	\$ 397,929	\$ 261,904	\$ 261,904	\$ 261,904	\$ 261,904

* Fiscal year 2025-26 beginning fund balance is estimated.



Highway User Revenue Fund							
	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Budget	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
Revenues							
Taxes - Local	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,366,497	1,397,894	1,397,894	1,464,860	1,494,157	1,524,040	1,569,762
Licenses and Permits	-	-	-	-	-	-	-
Charges for Services	3,251	2,500	2,500	2,500	2,500	2,500	2,500
Fines and Forfeitures	-	-	-	-	-	-	-
Investment Earnings	23,095	15,000	18,000	15,000	15,000	15,000	15,000
Grants	-	-	-	-	-	-	-
Miscellaneous	165,138	1,000	10,500	1,000	5,000	5,000	5,000
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Revenues and Other Financing Sources	1,557,981	1,416,394	1,428,894	1,483,360	1,516,657	1,546,540	1,592,262
Expenditures							
Personnel	600,914	734,756	705,725	758,965	781,734	805,186	845,445
Operating	326,014	429,250	390,918	429,250	429,250	437,835	446,592
One-time	-	-	-	-	-	-	-
Other	-	60,000	-	-	-	-	-
Capital	530,445	884,785	523,648	400,000	100,000	100,000	100,000
Debt Service	-	-	-	-	-	-	-
Transfers Out	349,369	200,000	200,000	250,000	200,000	200,000	200,000
Total Expenditures and Other Financing Uses	1,806,742	2,308,791	1,820,291	1,838,215	1,510,984	1,543,021	1,592,037
Net Change in Fund Balances	(248,761)	(892,397)	(391,397)	(354,855)	5,673	3,519	225
Fund Balances - Beginning*	2,135,410	2,113,889	1,886,649	1,495,252	1,140,397	1,146,070	1,149,590
Fund Balances - Ending	1,886,649	1,221,492	1,495,252	1,140,397	\$ 1,146,070	\$ 1,149,590	\$ 1,149,814

* Fiscal year 2025-26 beginning fund balance is estimated.



General Capital Improvement Fund							
	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Budget	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
Revenues							
Taxes - Local	\$ 2,928,190	\$ 3,025,300	\$ 3,035,000	\$ 2,140,071	\$ 2,182,872	\$ 2,248,359	\$ 2,315,809
Intergovernmental	-	140,000	-	450,000	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-
Grants	-	500,000	-	-	-	-	-
Miscellaneous	-	2,100,000	-	2,000,000	2,100,000	2,100,000	2,100,000
Other Financing Sources	-	-	-	-	3,000,000	2,500,000	-
Transfers In	500,000	-	-	-	-	-	-
Total Revenues and Other Financing Sources	3,428,190	5,765,300	3,035,000	4,590,071	7,282,872	6,848,359	4,415,809
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
One-time	246,380	1,429,005	700,455	358,441	-	-	-
Other	-	-	-	-	-	-	-
Capital	616,995	3,765,450	1,522,508	2,950,000	4,660,000	4,160,000	2,160,000
Debt Service	-	-	-	-	-	-	-
Transfers Out	2,178,000	2,901,479	2,397,972	2,443,732	2,432,170	2,441,788	2,557,235
Total Expenditures and Other Financing Uses	3,041,375	8,095,934	4,620,935	5,752,173	7,092,170	6,601,788	4,717,235
Net Change in Fund Balances	386,815	(2,330,634)	(1,585,935)	(1,162,102)	190,702	246,571	(301,426)
Fund Balances - Beginning*	2,478,887	2,987,507	2,865,702	1,279,767	117,665	308,367	554,938
Fund Balances - Ending	\$ 2,865,702	\$ 656,873	\$ 1,279,767	\$ 117,665	\$ 308,367	\$ 554,938	\$ 253,512

* Fiscal year 2025-26 beginning fund balance is estimated.



Wastewater Fund							
	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Budget	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
Revenues							
Taxes - Local	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Charges for Services	1,999,475	2,193,840	2,241,840	2,345,655	2,416,025	2,440,185	2,464,587
Fines and Forfeitures	-	-	-	-	-	-	-
Investment Earnings	51,862	31,000	43,000	31,000	31,000	31,000	31,000
Grants	15,216	625,000	-	600,000	-	-	-
Miscellaneous	10,282	20,000	15,000	20,000	20,000	20,000	20,000
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	500,000	-	-	-	-	-	-
Total Revenues and Other Financing Sources	2,576,835	2,869,840	2,299,840	2,996,655	2,467,025	2,491,185	2,515,587
Expenditures							
Personnel	360,109	349,339	344,339	365,718	380,347	391,757	411,345
Operating	692,030	829,900	652,173	804,900	804,900	820,998	837,418
One-time	4,336	20,000	20,000	-	20,000	20,000	20,000
Other	-	75,000	-	91,000	91,000	91,000	91,000
Capital	124,987	722,727	82,727	640,000	-	-	-
Debt Service	878,290	888,401	888,401	890,946	893,596	789,888	850,357
Transfers Out	-	-	-	-	500,000	-	-
Total Expenditures and Other Financing Uses	2,059,752	2,885,367	1,987,640	2,792,564	2,689,843	2,113,643	2,210,120
Net Change in Fund Balances	517,083	(15,527)	312,200	204,091	(222,818)	377,542	305,467
Fund Balances - Beginning*	7,282,206	7,244,749	-	312,200	516,291	293,473	671,015
Fund Balances - Ending	\$ 7,799,289	\$ 7,229,222	\$ 312,200	\$ 516,291	\$ 293,473	\$ 671,015	\$ 976,482

* Fiscal year 2025-26 beginning fund balance is estimated. FY 2023-24 Actual and FY 2024-25 Budget fund balances are based upon total fund balance where FY 2024-25 Projected and all fiscal years going forward are based upon budgetary fund balance.



Wastewater Capital Improvement Fund							
	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Budget	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
Revenues							
Taxes - Local	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-
Grants	-	3,100,000	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financing Sources	-	6,050,000	-	10,000,000	-	-	-
Transfers In	-	620,000	620,000	90,000	500,000	-	-
Total Revenues and Other Financing Sources	-	9,770,000	620,000	10,090,000	500,000	-	-
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
One-time	114,972	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Capital	1,088,215	10,095,245	425,245	9,705,441	500,000	-	-
Debt Service	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures and Other Financing Uses	1,203,187	10,095,245	425,245	9,705,441	500,000	-	-
Net Change in Fund Balances	(1,203,187)	(325,245)	194,755	384,559	-	-	-
Fund Balances - Beginning*	329,583	350,000	-	194,755	579,314	579,314	579,314
Fund Balances - Ending	\$ (873,604)	\$ 24,755	\$ 194,755	\$ 579,314	\$ 579,314	\$ 579,314	\$ 579,314

* Fiscal year 2025-26 beginning fund balance is estimated. FY 2023-24 Actual and FY 2024-25 Budget fund balances are based upon total fund balance where FY 2024-25 Projected and all fiscal years going forward are based upon budgetary fund balance.



Water Fund

	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Budget	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
Revenues							
Taxes - Local	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Charges for Services	828,346	1,043,000	1,043,000	1,081,580	1,092,396	1,125,168	1,158,923
Fines and Forfeitures	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-
Grants	15,216	-	-	-	-	-	-
Miscellaneous	5,185	20,000	20,000	10,000	10,000	10,000	10,000
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-
Total Revenues and Other Financing Sources	848,747	1,063,000	1,063,000	1,091,580	1,102,396	1,135,168	1,168,923
Expenditures							
Personnel	339,899	349,339	349,339	365,718	380,347	391,757	407,427
Operating	367,866	417,300	367,300	392,300	392,299	400,145	404,146
One-time	56,587	66,707	21,707	-	-	-	-
Other	-	40,000	-	38,000	40,000	40,000	40,000
Capital	-	87,727	67,727	-	-	250,000	250,000
Debt Service	28,700	33,971	33,971	28,718	26,906	27,412	27,840
Transfers Out	50,000	325,000	-	-	-	-	-
Total Expenditures and Other Financing Uses	843,052	1,320,044	840,044	824,736	839,552	1,109,314	1,129,414
Net Change in Fund Balances	5,695	(257,044)	222,956	266,844	262,844	25,854	39,509
Fund Balances - Beginning*	6,629,566	6,353,723	-	222,956	489,800	752,644	778,498
Fund Balances - Ending	\$ 6,635,261	\$ 6,096,679	\$ 222,956	\$ 489,800	\$ 752,644	\$ 778,498	\$ 818,007

* Fiscal year 2025-26 beginning fund balance is estimated. FY 2023-24 Actual and FY 2024-25 Budget fund balances are based upon total fund balance where FY 2024-25 Projected and all fiscal years going forward are based upon budgetary fund balance.



Water Capital Improvement Fund							
	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Budget	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
Revenues							
Taxes - Local	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Investment Earnings	-	-	-	-	-	-	-
Grants	-	2,000,000	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	2,000,000	10,500,000	-	-
Transfers In	50,000	325,000	325,000	60,000	-	-	-
Total Revenues and Other Financing Sources	50,000	2,325,000	325,000	2,060,000	10,500,000	-	-
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	-	-	-	-	-	-	-
One-time	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Capital	129,164	2,400,000	-	2,175,000	10,500,000	-	-
Debt Service	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Expenditures and Other Financing Uses	129,164	2,400,000	-	2,175,000	10,500,000	-	-
Net Change in Fund Balances	(79,164)	(75,000)	325,000	(115,000)	-	-	-
Fund Balances - Beginning*	202,235	88,127	165,874	490,874	375,874	375,874	375,874
Fund Balances - Ending	\$ 123,071	\$ 13,127	\$ 490,874	\$ 375,874	\$ 375,874	\$ 375,874	\$ 375,874

* Fiscal year 2025-26 beginning fund balance is estimated. FY 2023-24 Actual and FY 2024-25 Budget fund balances are based upon total fund balance where FY 2024-25 Projected and all fiscal years going forward are based upon budgetary fund balance.



Nonmajor Governmental Funds							
	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Budget	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
Revenues							
Taxes - Local	\$ 3,901	\$ 7,150	\$ 4,815	\$ 7,400	\$ 7,548	\$ 7,699	\$ 7,853
Intergovernmental	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-
Charges for Services	-	14,250	-	14,250	14,535	14,826	15,122
Fines and Forfeitures	33,187	31,000	29,500	31,000	31,620	32,252	32,897
Investment Earnings	18,055	7,000	7,000	7,000	7,140	7,283	7,428
Grants	500,000	-	-	-	-	-	-
Miscellaneous	109,361	35,000	8,000	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-
Transfers In	4,377,369	2,581,479	1,752,972	2,543,732	2,732,170	2,741,788	2,857,235
Total Revenues and Other Financing Sources	5,041,873	2,675,879	1,802,287	2,603,382	2,793,013	2,803,848	2,920,536
Expenditures							
Personnel	-	-	-	-	-	-	-
Operating	16,311	28,450	16,115	28,900	29,500	30,200	32,000
One-time	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Capital	6,474,402	4,244,182	2,546,014	3,010,000	2,020,000	2,020,000	2,020,000
Debt Service	1,276,252	1,281,479	1,281,479	1,293,732	1,232,170	1,241,788	1,247,235
Transfers Out	-	-	-	-	-	-	-
Total Expenditures and Other Financing Uses	7,766,965	5,554,111	3,843,608	4,332,632	3,281,670	3,291,988	3,299,235
Net Change in Fund Balances	(2,725,092)	(2,878,232)	(2,041,321)	(1,729,250)	(488,657)	(488,140)	(378,699)
Fund Balances - Beginning*	8,011,733	4,523,520	5,286,641	3,245,320	1,516,070	1,027,413	539,273
Fund Balances - Ending	\$ 5,286,641	\$ 1,645,288	\$ 3,245,320	\$ 1,516,070	\$ 1,027,413	\$ 539,273	\$ 160,574

* Fiscal year 2025-26 beginning fund balance is estimated.



Total All Funds

	FY 2023-24 Actual	FY 2024-25 Budget	FY 2024-25 Projected	FY 2025-26 Budget	FY 2026-27 Projected	FY 2027-28 Projected	FY 2028-29 Projected
Revenues							
Taxes - Local	\$ 12,113,757	\$ 12,501,450	\$ 12,327,315	\$ 11,348,841	\$ 11,575,818	\$ 11,829,163	\$ 12,107,376
Intergovernmental	8,487,232	7,950,811	7,755,807	8,251,681	7,957,715	8,181,504	8,426,950
Licenses and Permits	391,011	380,500	303,000	266,350	273,009	279,834	293,826
Charges for Services	2,964,908	3,361,390	3,406,840	3,560,409	3,644,790	3,706,190	3,767,731
Fines and Forfeitures	207,520	200,500	201,050	200,500	205,358	210,333	215,430
Investment Earnings	838,159	603,000	623,000	553,000	568,140	583,733	599,792
Grants	910,978	10,128,816	696,316	4,100,000	3,626,660	3,630,391	3,636,771
Miscellaneous	366,063	2,191,000	151,565	2,082,115	2,210,000	2,210,000	2,210,000
Other Financing Sources	-	6,050,000	-	12,000,000	13,500,000	2,500,000	-
Transfers In	5,827,369	3,526,479	2,697,972	2,693,732	3,232,170	2,741,788	2,857,235
Total Revenues and Other Financing Sources	32,106,997	46,893,946	28,162,865	45,056,628	46,793,659	35,872,936	34,115,110
Expenditures							
Personnel	11,644,191	14,169,554	13,135,523	13,662,031	14,077,998	14,500,338	15,093,590
Operating	4,600,800	5,752,247	5,023,853	5,928,023	5,928,656	6,004,612	6,074,433
One-time	1,789,677	3,329,090	1,585,540	2,661,298	1,620,000	1,620,000	1,620,000
Other	329,794	825,000	-	1,063,000	131,000	131,000	131,000
Capital	9,395,667	26,177,566	6,782,319	21,188,441	19,780,000	8,530,000	6,530,000
Debt Service	2,183,242	2,203,851	2,203,851	2,213,396	2,152,672	2,059,088	2,125,432
Transfers Out	5,827,369	3,526,479	2,697,972	2,693,732	3,232,170	2,741,788	2,857,235
Total Expenditures and Other Financing Uses	35,770,740	55,983,787	31,429,058	49,409,921	46,922,497	35,586,827	34,431,690
Net Change in Fund Balances	(3,663,743)	(9,089,841)	(3,266,193)	(4,353,293)	(128,838)	286,109	(316,580)
Fund Balances - Beginning*	36,617,308	32,022,878	19,435,422	16,169,229	11,815,936	11,687,098	11,973,207
Fund Balances - Ending	\$ 32,953,565	\$ 22,933,037	\$ 16,169,229	\$ 11,815,936	\$ 11,687,098	\$ 11,973,208	\$ 11,656,628

* Fiscal year 2025-26 beginning fund balance is estimated. FY 2023-24 Actual and FY 2024-25 Budget fund balances are based upon total fund balance where FY 2024-25 Projected and all fiscal years going forward are based upon budgetary fund balance.



Mayor Armstrong and Mrs. Armstrong enjoying the annual FFA Corn Dinner at the Territorial Days celebration



Revenues

Overview

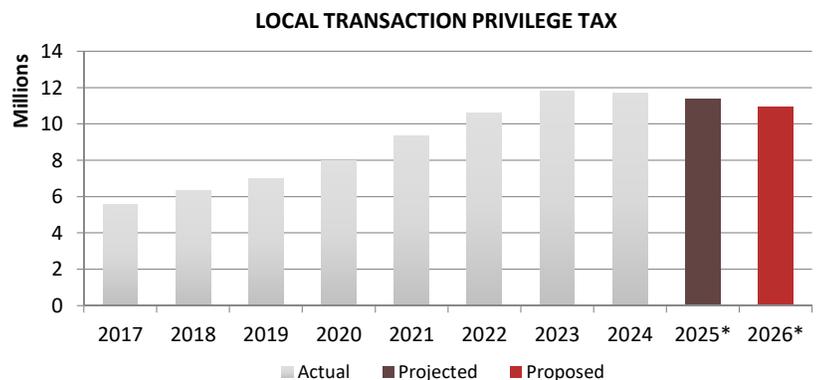
This section outlines the Town's primary revenue sources, detailing the structure, usage, and underlying assumptions for each. A historical analysis is included to illustrate trends and provide a deeper understanding of revenue patterns. These revenues comprise 83.2% of the Town's total budgeted revenue (excluding other financing sources) of \$30,362,896.

Taxes – Local Transaction Privilege Taxes

These revenues stem from the Transaction Privilege Tax (TPT) imposed by the Town on specific business activities within its limits. The Town has an agreement with the Arizona Department of Revenue, which serves as the collection agent for TPT and subsequently reimburses the Town. Tax details received from the state are confidential and cannot be disclosed to the public.

- **Rate Structure** – The current tax rate of 4.0% is charged on all taxable categories, except for manufactured buildings that have a 2.0% tax rate, use tax and the rental of commercial property which has a 3.0% tax rate. Approximately 54.5% of the total TPT revenue comes from retail sales, with the remainder collected primarily from construction, communications/utilities, and restaurants & bars.
- **Permitted Use** – TPT revenues are one of the single largest revenue sources, representing about 37.5% of total revenues. Of the TPT collected, 1.00% is used to fund capital improvement projects and pay for debt service.
- **Assumptions** – The Town's revenue forecast incorporates historical collection trends, recent business activity, and current global events. Over the past five years, the Town experienced strong revenue growth driven by population increases and inflation. However, growth has recently moderated, and the elimination of the state rental tax effective December 31, 2024, has impacted revenues. Given these economic changes, the Town has budgeted \$10,926,331 in revenue for fiscal year 2025-26, reflecting a 4.1% decrease from projected revenues for fiscal year 2024-25.

Local Transaction Privilege Tax			
Fiscal Year	Revenue	Increase (Decrease)	Percent Change
2017	5,578,040	174,091	3.2%
2018	6,312,096	734,056	13.2%
2019	7,009,860	697,764	11.1%
2020	7,962,355	952,495	13.6%
2021	9,326,248	1,363,893	17.1%
2022	10,615,250	1,289,002	13.8%
2023	11,789,069	1,173,819	11.1%
2024	11,712,758	(76,311)	-0.6%
2025*	11,391,044	(321,714)	-2.7%
2026*	10,926,331	(464,713)	-4.1%



*Fiscal year 2024-25 is projected amount and fiscal year 2025-26 is proposed budget amount.



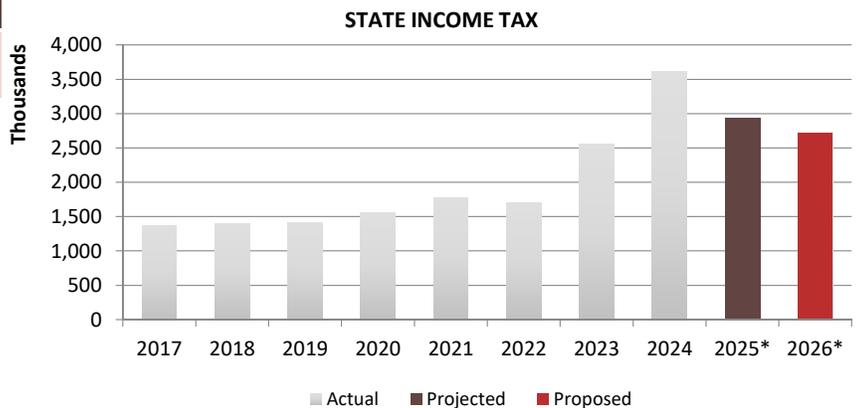
Intergovernmental Revenues

Intergovernmental revenues represent one of the major revenue sources for the Town at 25.7% of total revenues and are estimated at \$7,801,681 for fiscal year 2025-26. The following table and graphs depict various intergovernmental revenues categories.

State Income Tax (Urban Revenue Sharing) – In 1972 the voters of Arizona approved the Urban Revenue Sharing program which requires the State to share income tax revenue with incorporated cities and towns.

- **Rate Structure** – For fiscal year 2025-26, the Town shares in the 18.0% portion of state income tax (not the 15.0% as in years prior to FY 2022-23) collected based on population numbers of the official U.S. Census Bureau estimates from June of the prior year. The percentage increase from 15.0% to 18.0% is to mitigate the effect of the State’s adoption of the 2.5% flat income tax rate that will result in reduced income tax collections in the future.
- **Permitted Use** – These funds may be utilized for any municipal purpose and are deposited in the General Fund.
- **Assumptions** – This revenue source depends on economic conditions during the tax year, with fluctuations influenced by employment levels, corporate profits, tax credits, and exemptions. It is also impacted by legislative changes at the state level. For fiscal year 2025-26, the Town is projected to receive \$2,711,488 in state-shared income tax, a decrease of 7.7% from the previous year’s projected revenue. This anticipated reduction results from the State’s transition to a flat tax structure, as estimated by the League of Arizona Cities and Towns.

State Income Tax			
Fiscal Year	Revenue	Increase (Decrease)	Percent Change
2017	1,362,532	60,166	4.6%
2018	1,393,419	30,888	2.3%
2019	1,417,474	24,055	1.7%
2020	1,552,162	134,688	9.5%
2021	1,768,560	216,398	13.9%
2022	1,700,042	(68,518)	-3.9%
2023	2,559,453	859,411	50.6%
2024	3,622,169	1,062,716	41.5%
2025*	2,938,836	(683,333)	-18.9%
2026*	2,711,488	(227,348)	-7.7%



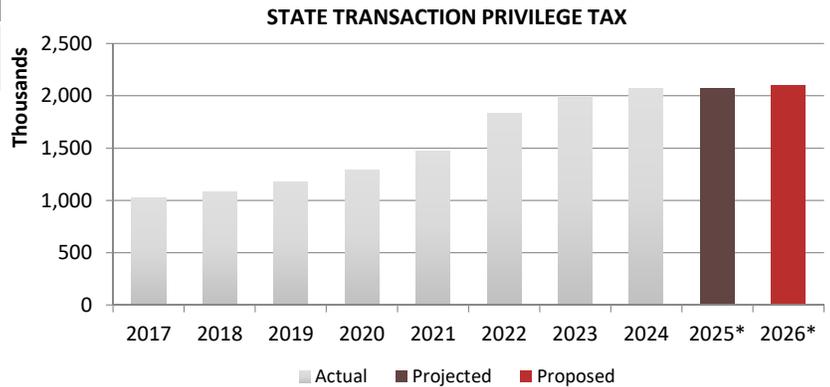
State Transaction Privilege Tax – This revenue source is derived from TPT that the State imposes on the sale of goods. The State establishes a distribution base to share with all incorporated cities and towns.

- **Rate Structure** – The Town receives a portion of the State's total Transaction Privilege Tax (TPT) collections. Each tax classification contributes a specific percentage to the distribution base, of which cities and towns collectively receive 25.0%. The State TPT rate is 5.6%.
- **Permitted Use** – State-shared TPT revenue can be used for any municipal public purpose, with no restrictions on its usage. These funds are deposited into the General Fund.
- **Assumptions** – A 1.4% increase in the fiscal year 2025-26 distribution is anticipated compared to the previous year’s projected revenue. This growth is primarily based on projections from the League of Arizona Cities and Towns. Estimated state-shared TPT distributions to the Town are expected to total \$2,100,417 for fiscal year 2025-26.

*Fiscal year 2024-25 is projected amount and fiscal year 2025-26 is proposed budget amount.



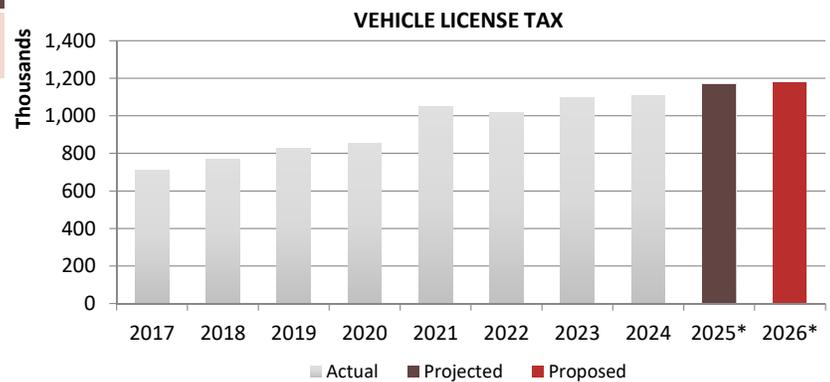
State Transaction Privilege Tax			
Fiscal Year	Revenue	Increase (Decrease)	Percent Change
2017	1,020,252	(2,295)	-0.2%
2018	1,084,425	64,173	6.3%
2019	1,179,854	95,429	8.8%
2020	1,291,713	111,860	9.5%
2021	1,467,611	175,898	13.6%
2022	1,834,785	367,174	25.0%
2023	1,994,400	159,615	8.7%
2024	2,066,470	72,070	3.6%
2025*	2,071,330	4,860	0.2%
2026*	2,100,417	29,087	1.4%



Vehicle License Tax – This tax is imposed by the Arizona Constitution as an “in-lieu” tax for all *ad valorem* property taxes on motor vehicles. This revenue is distributed to the State, counties, and cities.

- **Rate Structure** – Approximately 20.0% of revenues collected by the Arizona Department of Transportation for the licensing of motor vehicles are distributed to cities and towns. Chino Valley receives a share of the vehicle license tax collections based on its population in relation to the total incorporated population of the county.
- **Permitted Use** – The revenue source can be used for any municipal purpose; therefore, revenues are deposited in the General Fund.
- **Assumptions** – The estimated Vehicle License Tax budget for fiscal year 2025-26 is \$1,179,021, an increase of 0.8% over the previous fiscal year projected amount. This anticipated reduction was estimated by the League of Arizona Cities and Towns.

Vehicle License Tax			
Fiscal Year	Revenue	Increase (Decrease)	Percent Change
2017	712,352	31,964	4.7%
2018	766,485	54,133	7.6%
2019	826,894	60,409	7.9%
2020	852,404	25,510	3.1%
2021	1,049,654	197,250	23.1%
2022	1,016,479	(33,175)	-3.2%
2023	1,098,783	82,304	8.1%
2024	1,104,694	5,911	0.5%
2025*	1,169,544	64,850	5.9%
2026*	1,179,021	9,477	0.8%



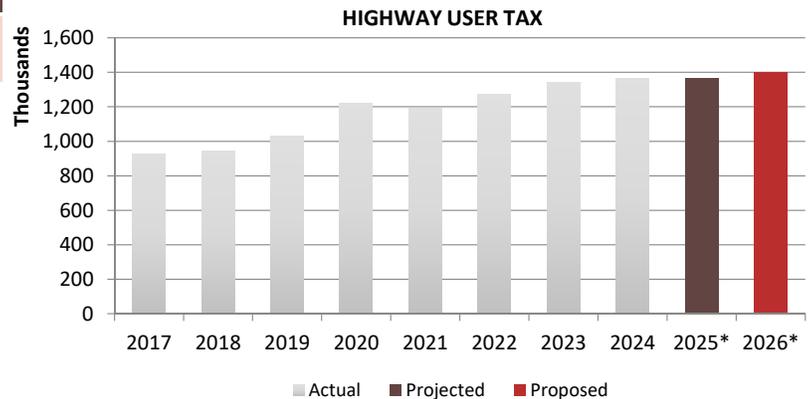
*Fiscal year 2024-25 is projected amount and fiscal year 2025-26 is proposed budget amount.



Highway User Tax – Highway User Revenue Fund (HURF) tax estimates are provided by the Arizona Department of Transportation and come primarily from the fuel tax, with the remainder from motor carrier fees, vehicle registration fees, and other transportation-related fees. HURF revenues are subject to state policy changes, fuel sales, and population growth; consequently, any estimate of future HURF revenues is subject to changes. HURF revenues are reported in the Special Revenue Fund.

- **Rate Structure** – Cities and towns receive 27.5% of highway user revenues based on two factors: population estimates acquired through the most recent census survey and gasoline sales within the county.
- **Permitted Use** – Pursuant to State statute, HURF monies can be used only for street and highway purposes, including right-of-way and payment of debt service on highway and street bonds.
- **Assumptions** – HURF annual distributions are subject to various factors every year such as increases in gasoline prices and energy efficient vehicles. The estimated HURF tax budget for fiscal year 2025-26 is \$1,451,940, an increase of 2.2% over the previous fiscal year projected amount.

Highway User Tax			
Fiscal Year	Revenue	Increase (Decrease)	Percent Change
2017	924,026	48,324	5.5%
2018	941,628	17,602	1.9%
2019	1,027,157	85,529	9.1%
2020	1,223,272	196,115	19.1%
2021	1,191,368	(31,904)	-2.6%
2022	1,269,251	77,883	6.5%
2023	1,342,997	73,746	5.8%
2024	1,366,497	23,500	1.7%
2025*	1,367,500	1,003	0.1%
2026*	1,397,894	30,394	2.2%



GRANTS

These revenues are received from various state or federal agencies. Grant funding supports Town’s government operations and capital improvement projects that would otherwise be impossible for the Town to accomplish due to financial restrictions. Several grants have been awarded to the Town on a regular basis such as Community Development Block Grant (CDBG) and Governor’s Office of Highway Safety (GOHS) grants.

- **Rate Structure** – Grant revenue is not considered a stable and recurring funding source and varies from year to year. If the Town does not receive the potential grant, the expenditure does not move forward.
- **Permitted Use** – Grant revenues may be used only for the stated purpose in the approved grant agreement and are subject to grantor expenditure guidelines. Grant revenues are deposited in separate Grant funds for tracking and reporting purposes.
- **Assumptions** – The Town’s grant funding is largely determined by successful applications to various granting agencies and the availability of funds from federal, state, and county sources. To accommodate potential grant opportunities, the Town has set aside \$3,500,000 in the budget for projects that may arise during the year.

*Fiscal year 2024-25 is projected amount and fiscal year 2025-26 is proposed budget amount.



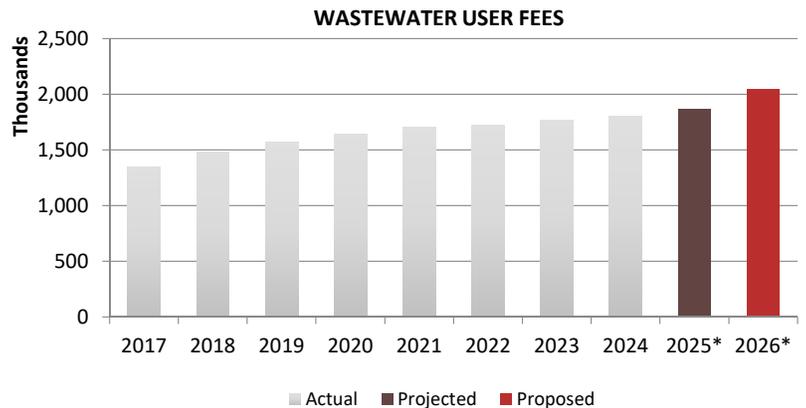
UTILITY FEES AND CHARGES

These revenues are derived from user fees and buy-in charges. These revenues are recorded in Enterprise Funds. Major revenue sources in this category are described in detail below.

Wastewater User Fees – The Town charges a fee to each sewage system user having a sewer connection or otherwise discharging sewage, industrial waste, or other liquids into the Town’s sewage system.

- **Rate Structure** – Both residential and commercial customers are charged a flat rate depending on the size of their water meter. Multi-family housing (including hotels, schools, churches, and apartments are charged an amount per fixture unit and RV/Mobile home parks are charged a flat rate per space. The most recent rate study was approved by the Council in December 2023 through Resolution No. 2023-1235. The structure incorporated a 3% increase in rates each January, beginning January 2024, for a three-year period. The Town then adopted a consolidated fee schedule in May 2025 through Resolution No. 2025-1282 setting a rate per RV/Mobile home park space to eliminate ambiguity.
- **Permitted Use** – This revenue is principal revenue for operating and managing the Wastewater system.
- **Assumptions** – The fiscal year 2025-26 budget for user fees is \$2,045,655, reflecting a 9.2% increase over the prior year’s projected amount. This rise is attributed to rate increases and additional development, which is expected to generate a larger customer base.

Wastewater User Fees			
Fiscal Year	Revenue	Increase (Decrease)	Percent Change
2017	1,350,834	(26,319)	-1.9%
2018	1,479,072	128,238	9.5%
2019	1,573,711	94,639	6.4%
2020	1,638,671	64,960	4.1%
2021	1,706,657	67,986	4.1%
2022	1,718,139	11,482	0.7%
2023	1,764,245	46,106	2.7%
2024	1,801,569	37,324	2.1%
2025*	1,873,207	71,638	4.0%
2026*	2,045,655	172,448	9.2%



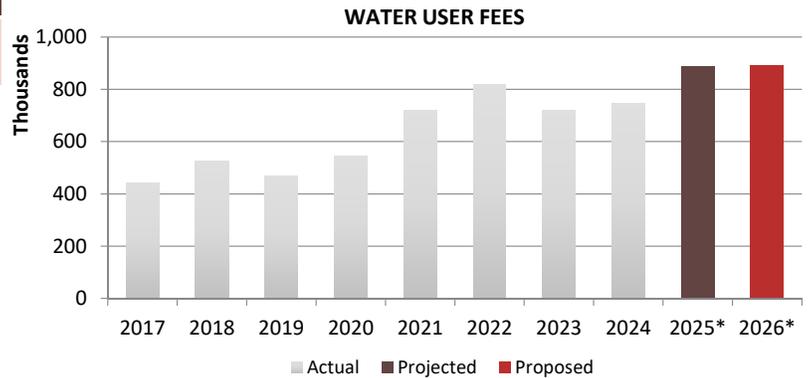
Water User Fees – The Town charges a fee for providing a potable water system to the residences, commercial units, and other facilities within Town boundaries as well as transportable water at the two Town fill stations.

- **Rate Structure** – Monthly water bills consist of a base charge and a usage charge for water consumed using an inverted rate structure based on tiered levels to encourage water conservation practices. The most recent rate study was approved by the Council in December 2023 through Resolution No. 2023-1235. The structure incorporated a 3% increase in rates each January, beginning January 2024, for a three-year period. The Town then adopted a consolidated fee schedule in May 2025 through Resolution No. 2025-1282 setting an increased rate for fill station water.
- **Permitted Use** – This revenue is the principal revenue for operating and managing the Water system, including replacement of existing capital assets.
- **Assumptions** – The fiscal year 2025-26 budget for user fees is \$891,580, reflecting a 0.1% increase over the prior year’s projected amount. This rise is attributed primarily to rate increases.

*Fiscal year 2024-25 is projected amount and fiscal year 2025-26 is proposed budget amount.



Water User Fees			
Fiscal Year	Revenue	Increase (Decrease)	Percent Change
2017	441,975	(21,842)	-4.7%
2018	527,115	85,140	19.3%
2019	470,482	(56,633)	-10.7%
2020	543,102	72,620	15.4%
2021	718,796	175,694	32.4%
2022	818,951	100,155	13.9%
2023	718,775	(100,176)	-12.2%
2024	747,176	28,401	4.0%
2025*	890,329	143,153	19.2%
2026*	891,580	1,251	0.1%



Buy-In Fees – Customers pay a one-time system connection charge (i.e. wastewater and water) for connecting to the Town’s water/wastewater system. The primary purpose of connection charges is to recover the Town’s growth related construction and system development costs attributable to the water and wastewater services provided to the customer.

- **Rate Structure** – Water buy-in charges are calculated on a per-unit or per-meter basis, while wastewater buy-in charges are assessed as a flat rate for residential properties and based on fixture units for commercial and multi-family residential properties. These fees are collected with each new building permit. Connection charges are periodically reviewed by Town staff and presented to the Council for adjustment as needed.
- **Permitted Use** – This revenue is utilized to fund Town’s capital water and wastewater system improvements related to growth. The fees are used either to fund various capital projects or to repay debt on bonds.
- **Assumptions** – Projections for next year’s connection charge revenues are based on prior years’ trends, which are volatile as development fluctuates. Total connection charge revenue for fiscal year 2025-26 is projected at \$500,000, a decrease of 12.2% compared to the prior year’s projections.

Buy-In Fees			
Fiscal Year	Revenue	Increase (Decrease)	Percent Change
2017	570,089	412,151	261.0%
2018	1,209,443	639,354	112.1%
2019	675,262	(534,181)	-44.2%
2020	734,700	59,438	8.8%
2021	824,605	89,905	12.2%
2022	649,847	(174,758)	-21.2%
2023	201,124	(448,723)	-69.1%
2024	287,126	86,002	42.8%
2025*	569,754	282,628	98.4%
2026*	500,000	(69,754)	-12.2%



*Fiscal year 2024-25 is projected amount and fiscal year 2025-26 is proposed budget amount.



Recreation



Library



Senior Center

Community Services Department

Mission

The Community Services Department, inclusive of Senior Services, Recreation, and Library, is dedicated to fostering an enriched quality of life for all residents by offering diverse opportunities for social engagement, lifelong learning, recreational activities, and access to essential resources. Through innovative programming and a commitment to wellness, education, and community involvement, we strive to cultivate an environment that promotes overall well-being and strengthens the fabric of our community.

Program Descriptions

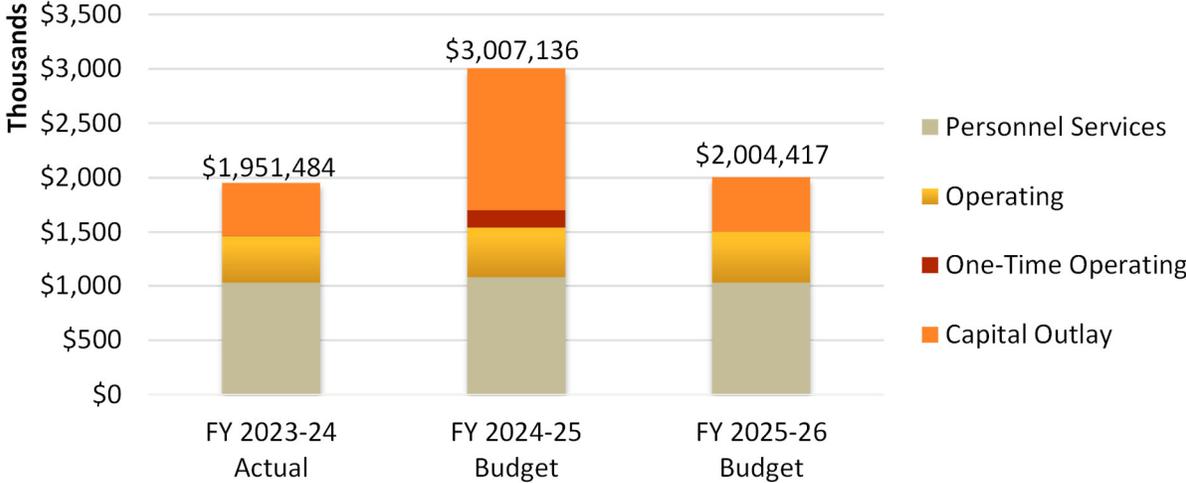
Recreation: The Recreation Division is responsible for creating recreational programs and events for the citizens of the Town of Chino Valley, managing the reservation of recreation facilities, and the special events permitting process. The Recreation Division also operates the Aquatics Center from May through August each year. During the season the Center offers lap swim, toddler swim, swim lessons, water aerobics, dollar swim, and open swim hours, as well as facility rental for special events.



2024 Aquatics Team

Library: The Chino Valley Public Library offers a vast variety of free educational materials and services to the public including over 40,000 books, 4,000 videos, 1,000 audios, 100 magazines, eight local and national newspapers, puzzles and CDs for the whole family, 16 computers with internet access that feature word-processing and spreadsheets, WIFI, a children's computer room with seven educational computers offering a vast array of learning programs. Over 200 educational and children's programs are available throughout the year including our very popular Summer Reading Program. As a member of the Yavapai Library Network, our citizens have access to all 40 libraries in the County, including over a million items! Chino Valley patrons can access our website from the comforts of their home, or wherever they may be in the world, and place holds, renew their books, search our database, or download e-books.

Senior Center: The Chino Valley Senior Center administers and operates the Meals on Wheels program and provides a setting for daily congregate meals, artistic performances and exhibits, social gatherings, dances, enrichment programming, health programming, social services, referral services and educational life skill training for our older adult population. The Senior Center operates a Thrift Store and relies heavily on an engaged volunteer base for our service delivery.



FY 2025-26 Change Summary

- **Personnel** reflects a decrease of 4.7% due to:
 - Reduction of Library Assistant positions (1.25 FTEs)
 - Removal of excess personnel services budget from prior Library and Special Projects Director position
 Offset by:
 - New Technical Services Librarian (1.0 FTE)
 - 2% COLA
 - 0-2% Merit
 - Slight increase in health insurance premiums
- **On-Going Operating** reflects an increase of 3.1% due to:
 - Food purchases for meals on wheels program – \$15,000
- **One-Time Operating:**
 - None
- **Capital:**
 - Community Center Park Improvements (Phase I) – \$250,000
 - Pool Deck Resurfacing – \$250,000



Community Services Department Summary

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
Personnel Services					
Salaries and Wages	794,910	800,629	816,256	15,627	
Benefits	232,549	276,657	210,661	(65,996)	
Total Personnel	1,027,459	1,077,286	1,026,917	(50,369)	-4.7%
Operating					
Advertising	4,704	3,000	3,000	-	
Library Materials	23,611	35,500	34,500	(1,000)	
Cellular Phones	1,700	1,450	2,400	950	
Childrens Program	4,270	5,000	5,000	-	
Clothing and Uniforms	2,807	6,000	5,250	(750)	
Contract and Support Services	-	4,500	4,500	-	
Copier and Printer Expense	256	500	500	-	
Fireworks	11,460	12,000	12,000	-	
Food Purchases	166,597	163,000	178,000	15,000	
Janitorial Supplies	1,018	700	700	-	
Licenses and Permits	3,961	3,300	3,300	-	
Maintenance	9,765	35,450	35,950	500	
Operating Supplies	15,007	13,700	13,000	(700)	
Pool Chemicals	48,233	25,000	25,000	-	
Professional Services	911	800	800	-	
Program Supplies	1,582	1,200	1,200	-	
Public Relations	438	500	500	-	
Recreational Programs	52,211	60,000	60,000	-	
Resale Supplies Aquatics Center	3,430	5,500	5,500	-	
Safety Supplies	552	500	500	-	
Small Tools/Equipment/Furniture	7,707	13,500	6,100	(7,400)	
Special Senior Programs	3,486	3,000	3,000	-	
Subscriptions & Memberships	12,121	1,600	10,000	8,400	
Travel/Training/Seminars	4,194	10,200	9,700	(500)	
Utilities	54,521	57,100	57,100	-	
Total Operating	434,542	463,000	477,500	14,500	3.1%
One-Time Operating	3,144	161,000	-	(161,000)	
Capital	486,339	1,305,850	500,000	(805,850)	
Total Expenditures by Category	\$ 1,951,484	\$ 3,007,136	\$ 2,004,417	\$ (1,002,719)	-33.3%



Community Services Funding Summary

Expenditures by Fund	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
General Fund	1,478,317	1,978,320	1,504,417	(473,903)	-24.0%
General Capital Improvement	446,225	625,000	500,000	(125,000)	-20.0%
Grant Fund	26,942	403,816	-	(403,816)	-100.0%
Total Expenditures by Fund	\$ 1,951,484	\$ 3,007,136	\$ 2,004,417	\$ (1,002,719)	-33.3%



Amazing staff at the Senior Center Easter Lunch

Community Services Authorized FTEs

Position	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
Community Services Director	1.00	1.00	1.00	-	
Library Director/Special Proj. Manager	1.00	-	-	-	
Library Manager	1.00	1.00	1.00	-	
Librarian, Youth Services	1.00	1.00	1.00	-	
Librarian, Technical Services	-	-	1.00	1.00	
Recreation/Events Coordinator, Senior	1.00	1.00	1.00	-	
Recreation/Events Coordinator	1.00	1.00	1.00	-	
Cook	1.00	1.00	1.00	-	
Library Assistant	2.25	3.75	2.50	(1.25)	
Assistant Cook	1.00	1.00	1.00	-	
Administrative Aide	0.50	0.50	0.50	-	
Kitchen Assistant	0.75	0.75	0.75	-	
Seasonal Aquatics Staff	4.50	4.50	4.50	-	
Total Authorized FTEs	16.00	16.50	16.25	(0.25)	-1.5%



Mission

The Development Services Department is comprised of three key areas:

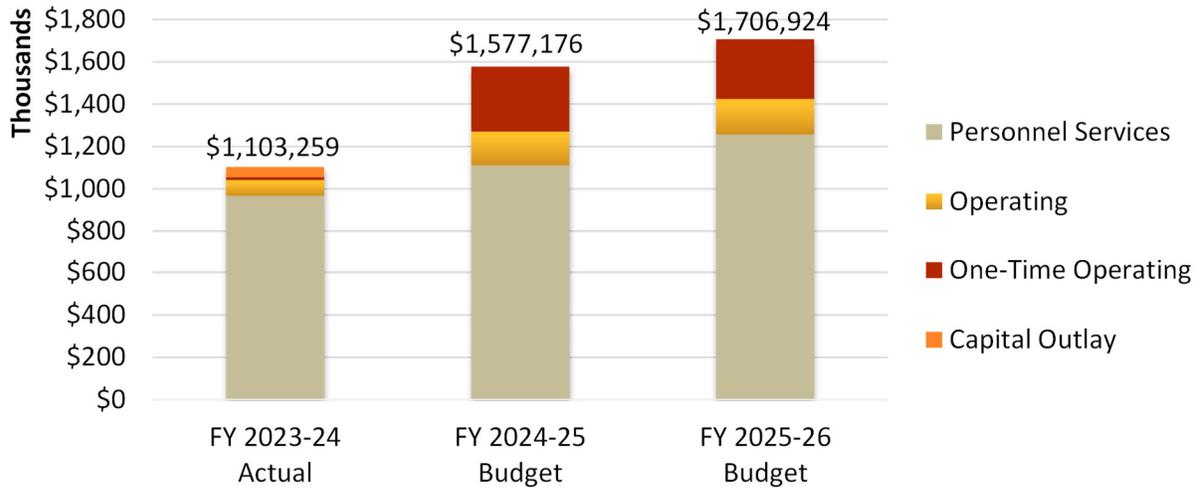
- The mission of Planning is to enrich the quality of life for residents of Chino Valley through responsible, responsive, and creative planning and development, by encouraging appropriate land uses and intensities, while planning for future generations.
- The mission of Building Safety is to provide services needed to ensure life-safety in the built environment.
- The mission for Code Enforcement is to promote public health, safety, and welfare through code compliance.

Program Descriptions

Planning: The Planning team provides detailed land use, zoning, and subdivision information for all properties within the Town of Chino Valley. The department meets with customers in the early stages of property development through Pre-Application Meetings, to provide guidance related to codes and process. The planning staff handles requests for rezoning, conditional use permits, and subdivisions. Staff also recommends changes to the Unified Development Ordinance (UDO), zoning or subdivision codes, to address current situations within the community, staying ahead of forecasted trends and keeping up with changing legislation.

Building Safety: The Building Safety team reviews all submitted building plans for compliance with adopted codes, and issues building permits for all development projects in the town. The team also inspects all aspects of construction of those structures to ensure life-safety of occupants. Currently the Town has adopted the following construction codes: the 2018 International Building, Residential, Mechanical, Plumbing, Fuel Gas, and Energy Codes, as well as the 2017 National Electrical Code. The Code Compliance team ensures the health and well-being of citizens and the upkeep of properties. All code complaints, both called in and resulting from pro-active inspections, are enforced to the standards set forth in the Unified Development Ordinance (UDO), the 2018 IBC's and the Town Code.

Code Enforcement: The Code Enforcement team ensures the health and well-being of citizens and the upkeep of properties. All code complaints, both called in and resulting from pro-active inspections, are enforced to the standards set forth in the Unified Development Ordinance (UDO), the 2018 IBC's, and the Town Code.



FY 2025-26 Change Summary

- **Personnel** reflects an increase of 13.2% due to:
 - New GIS Specialist position (1.0 FTE)
 - 2% COLA
 - 0-2% Merit
 - Slight increase in health insurance premiums

- **On-Going Operating** reflects a 5.6% change due to:
 - Operating costs for the new GIS Specialist position – \$8,885
 - Travel/Training/Seminars - \$4,360
 - Subscriptions and Memberships - \$3,975
 - Computer Software - \$550

- **One-Time Operating:**
 - General Plan - Zoning Code Rewrite (*Rollover from FY 24-25*) – \$250,000
 - Sketch Landscape - Planning (*Rollover from FY 24-25*) – \$21,812
 - One-Time costs for the new GIS Specialist position – \$10,150
 - Computer Equipment - \$4,825
 - Workspace Furniture - \$3,125
 - Computer Software - \$2,200

- **Capital:**
 - None



Development Services Department Summary

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
Personnel Services					
Salaries and Wages	716,933	800,844	916,233	115,389	
Benefits	250,193	309,232	340,744	31,512	
Total Personnel	967,126	1,110,076	1,256,977	146,901	13.2%
Operating					
Advertising	639	2,700	2,700	-	
Cellular Phones	6,376	6,145	7,844	1,699	
Clothing and Uniforms	2,044	3,180	3,180	-	
Computer Software Purchases	31,010	33,190	34,040	850	
Maintenance - Office Equipment	3,965	5,500	4,143	(1,357)	
Operating Supplies	5,237	9,000	9,000	-	
Professional Services	2,570	74,301	74,301	-	
Small Tools/Equipment	2,704	4,290	4,535	245	
Subscriptions & Memberships	12,088	4,549	8,977	4,428	
Travel/Training/Seminars	7,776	16,245	19,265	3,020	
Total Operating	74,409	159,100	167,985	8,885	5.6%
One-Time Operating	13,501	308,000	281,962	(26,038)	
Capital	48,223	-	-	-	
Total Expenditures by Category	\$ 1,103,259	\$ 1,577,176	\$ 1,706,924	\$ 129,748	8.2%

Development Services Funding Summary

Expenditures by Fund	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
General Fund	1,055,036	1,577,176	1,706,924	129,748	8.2%
Capital Asset Replacement	48,223	-	-	-	0.0%
Total Expenditures by Fund	\$ 1,103,259	\$ 1,577,176	\$ 1,706,924	\$ 129,748	8.2%



Development Services Authorized FTEs

Position	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
Development Services Director	1.00	1.00	1.00	-	
Assistant Development Services Director	1.00	1.00	1.00	-	
Chief Building Official	1.00	1.00	1.00	-	
Planner, Senior	1.00	1.00	1.00	-	
GIS Specialist	-	-	1.00	1.00	
Building Inspector, Senior	1.00	1.00	1.00	-	
Plans Examiner	1.00	1.00	1.00	-	
Code Enforcement Officer	2.00	2.00	2.00	-	
Processing Coordinator, Senior	1.00	1.00	1.00	-	
Permit Technician	2.00	1.00	1.00	-	
Total Authorized FTEs	11.00	10.00	11.00	1.00	10.0%



Development Services Deputy Director Will Dingee with Director Laurie Lineberry and Mayor Miller celebrating the Arizona Chapter of the American Planning Association’s award for the best General Plan with under 50,000 population



Mission

The mission of the Finance Department is to responsibly manage and safeguard the Town’s financial resources, providing transparent and accurate financial reporting, supporting sustainable budgeting practices, and ensuring compliance with all local, state, and federal regulations. Through sound financial planning and stewardship, the department is dedicated to supporting the fiscal health of the Town, enabling the delivery of essential services, and enhancing the quality of life for all residents.

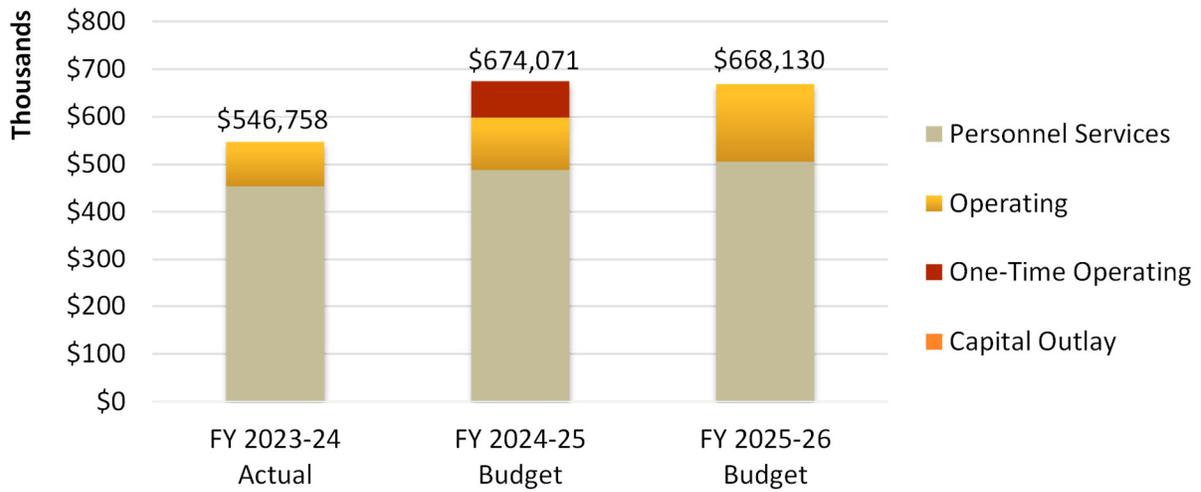
Program Descriptions

The Finance Department is responsible for managing the Town’s financial operations to ensure fiscal accountability, transparency, and compliance. Key program areas include:

- **Payroll:** In conjunction with Human Resources, administers accurate and timely compensation for all Town employees, handling payroll processing and benefits deductions.
- **Utility Billing:** Oversees the billing and collection processes for Town-provided utilities, maintaining customer accounts and ensuring efficient revenue collection.
- **Accounts Payable & Receivable:** Manages payments to vendors and suppliers, processes incoming revenues, and ensures proper recording of financial transactions.
- **Debt Management:** Administers the Town’s debt obligations, ensuring timely payments and maintaining compliance with legal and contractual requirements, while supporting sustainable borrowing practices.
- **Budgeting:** Coordinates the annual budget process, providing fiscal planning and analysis to allocate resources effectively and align with the Town’s strategic priorities.
- **Financial Reporting:** Prepares comprehensive financial statements and reports, providing transparency for elected officials, staff, and the public, and ensuring adherence to regulatory and auditing standards.



Through these functions, the Finance Department supports the Town’s financial health and its capacity to deliver essential services efficiently and responsibly.



FY 2025-26 Change Summary

- **Personnel** reflects an increase of 3.6% due to:
 - 2% COLA
 - 0-2% Merit
 - Slight increase in health insurance premiums
- **On-Going Operating** reflects an increase of 47.7% due to:
 - Contract TPT Auditor – \$32,400
 - External Audit – \$20,000
- **One-Time Operating:**
 - None
- **Capital:**
 - None



Finance Department Summary

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
Personnel Services					
Salaries and Wages	345,375	365,556	380,291	14,735	
Benefits	108,238	122,615	125,539	2,924	
Total Personnel	453,613	488,171	505,830	17,659	3.6%
Operating					
Advertising	4,560	3,000	3,000	-	
Bank Charges	8,363	6,000	7,000	1,000	
Cellular Phones	515	600	600	-	
Maintenance - Office Equipment	4,182	4,200	4,200	-	
Merchant Bank Card Fees	3,902	9,600	500	(9,100)	
Operating Supplies	906	2,200	2,200	-	
Professional Services	68,252	75,800	138,200	62,400	
Small Tools/Equipment	488	4,000	2,000	(2,000)	
Subscriptions & Memberships	993	1,450	1,550	100	
Travel/Training/Seminars	984	3,050	3,050	-	
Total Operating	93,145	109,900	162,300	52,400	47.7%
One-Time Operating	-	76,000	-	(76,000)	
Capital	-	-	-	-	
Total Expenditures by Category	\$ 546,758	\$ 674,071	\$ 668,130	\$ (5,941)	-0.9%

Finance Funding Summary

Expenditures by Fund	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
General Fund	546,758	614,071	668,130	54,059	8.8%
General Capital Improvement	-	60,000	-	(60,000)	-100.0%
Total Expenditures by Fund	\$ 546,758	\$ 674,071	\$ 668,130	\$ (5,941)	-0.9%



Finance Authorized FTEs

Position	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
Finance Director	1.00	1.00	1.00	-	
Finance Manager	1.00	1.00	1.00	-	
Accountant	1.00	1.00	1.00	-	
Accounting Technician, Senior	1.00	1.00	1.00	-	
Total Authorized FTEs	4.00	4.00	4.00	-	0.0%



Recruitment



Risk Management



Prosecutor

Human Resources Department

Mission

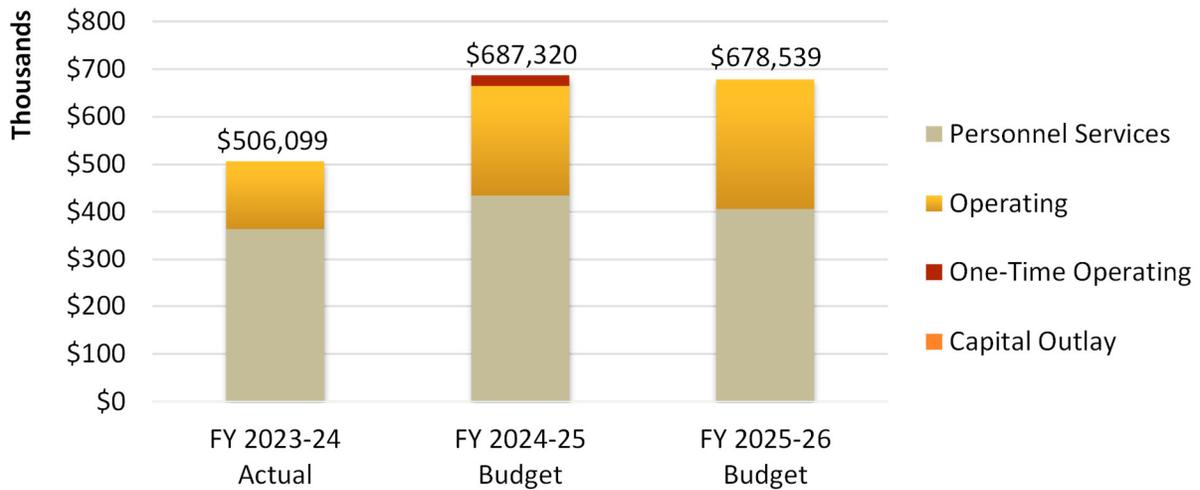
Our mission is to develop, implement, and support programs and processes that empower the Town of Chino Valley and its employees, fostering growth, well-being, and retention while ensuring compliance with employment laws and business strategies. Additionally, we are committed to upholding justice by prosecuting criminal behavior on behalf of the people, ensuring fairness through a balanced approach to punishment, deterrence, restitution, and rehabilitation. Together, we work to protect and support the Town's workforce and community with integrity, accountability, and a focus on long-term safety and success.

Program Descriptions



Recruitment: Human Resources is responsible for the functions and administration in the areas of recruitment and selection, job classification and compensation planning, employee development, employee relations, the total rewards program, and compliance with employment regulations and guidelines as dictated by federal, state and local laws.

Prosecutor: The prosecutor's office processes all misdemeanor cases within the jurisdiction of the Chino Valley Magistrate Court. This includes all misdemeanor offenses in violation of the Arizona Revised Statutes (primarily Criminal and Motor Vehicle offenses) and the Chino Valley Town Code. Some of the main activities include pre-trial conferences, hearings, trials, and other matters set by the Court; filing complaints on matters referred by the police department; and extensive contact and correspondence with victims and witnesses, including interviews and further investigation of pending cases. *Note: The prosecutor is contracted and under the supervision of the Town Attorney, the budget for the paralegal, prosecutor contract, and other administrative expenses are currently under the oversight of the Human Resources department.*



FY 2025-26 Change Summary

- **Personnel** reflects a decrease of 6.4% due to:
 - 2% COLA
 - 0-2% Merit
 - Slight increase in health insurance premiums
 Offset by:
 - Reduction of potential sick time policy payouts of \$50,000, if significant payouts occur in various departments, they will be covered by salary savings from vacancies, or in cases of larger payouts, contingency funds may be required
- **On-Going Operating** reflects an increase of 18.2% due to:
 - Prosecutor Contract increase – \$30,000
 - Professional services increase is attributed to the reallocation of costs associated with police pre-employment testing – \$12,000
- **One-Time Operating:**
 - None
- **Capital:**
 - None



Human Resources Department Summary

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
Personnel Services					
Salaries and Wages	275,376	341,232	310,073	(31,159)	
Benefits	88,743	92,856	96,234	3,378	
Total Personnel	364,119	434,088	406,307	(27,781)	-6.4%
Operating					
Advertising/Printing & Binding	2,078	8,500	8,500	-	
Cellular Phones	1,200	1,200	1,200	-	
Contract and Support Services	61,545	64,632	64,632	-	
Employee Recognition/Appreciation	4,555	5,000	5,000	-	
Maintenance - Office Equipment	2,122	1,500	1,500	-	
Operating Supplies	434	2,700	2,700	-	
Professional Services	68,043	110,000	152,000	42,000	
Safety Committee Expenses	26	500	500	-	
Small Tools/Equipment/Furniture	-	2,000	2,000	-	
Subscriptions & Memberships	1,277	2,200	2,200	-	
Travel/Training/Seminars	700	32,000	32,000	-	
Total Operating	141,980	230,232	272,232	42,000	18.2%
One-Time Operating	-	23,000	-	(23,000)	
Capital	-	-	-	-	
Total Expenditures by Category	\$ 506,099	\$ 687,320	\$ 678,539	\$ (8,781)	-1.3%

Human Resources Funding Summary

Expenditures by Fund	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
General Fund	506,099	687,320	678,539	(8,781)	-1.3%
Total Expenditures by Fund	\$ 506,099	\$ 687,320	\$ 678,539	\$ (8,781)	-1.3%



Human Resources Authorized FTEs

Position	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
Human Resources Director	1.00	1.00	1.00	-	
Human Resources Analyst, Senior	1.00	1.00	1.00	-	
Paralegal	1.00	1.00	1.00	-	
Total Authorized FTEs	3.00	3.00	3.00	-	0.0%



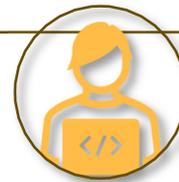
Mayor Armstrong with HR Director Laura Kyriakakis at the Employee Appreciation Event



Cybersecurity



Technology Infrastructure



Technical Support

Information Technology Services Department

Mission

The mission of Information Technology Services (ITS) is to support, design, develop and enhance the Town's information technology (IT), Telecommunications, Web and audio-visual systems.

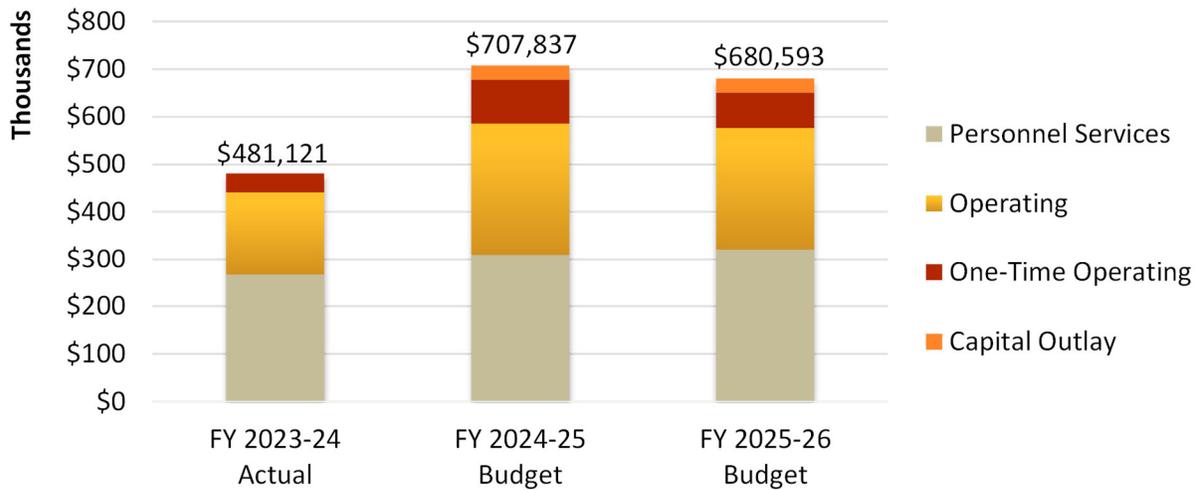
Program Descriptions



ITS provides various services to the Town to support the entire IT infrastructure. Foremost, ITS supports resources such as computer systems, networks and servers that allow the Town staff to effectively carry out their normal duties. ITS is additionally responsible for management and preservation of electronic information created during normal Town operations. ITS maintains vital communications avenues such as e-mail, telecommunications, mobile devices and internet access and implements new software, systems and applications to keep Town services running efficiently and maximize the Town's IT investments.

ITS continuously works to keep the Town web page updated with the latest content about services, programs and events and manages the audio-visual equipment, filming and production of information and programming that is vital to ensure the public is informed about Town and community business. ITS manages IT-related budget and expenditures throughout the fiscal year to ensure proper spending of Town funds. With the continuous growth of the Town and community, ITS manages expansion of the IT infrastructure, Door Access control, Surveillance Systems and accommodating additional IT wiring for expanded space and staff requirements. ITS helps to establish and maintain IT related policies and procedures by protecting the Town from liabilities inherent in the usage of technology. Lastly, ITS maintains documentation and licensing for the Town to ensure compliance with IT-related legal regulations.





FY 2025-26 Change Summary

- **Personnel** reflects an increase of 3.6% due to:
 - 2% COLA
 - 0-2% Merit
 - Slight increase in health insurance premiums
- **On-Going Operating** reflects a decrease of 7.3% due to:
 - Removal of Yavapai County GIS IGA – \$20,000
- **One-Time Operating:**
 - Building Access Control – \$40,000
 - Police Mobile Data Computers (MDCS) – \$19,080
 - Server Replacement – \$15,000
- **Capital:**
 - Virtual Host Server – \$30,000



Information Technology Services Department Summary

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
Personnel Services					
Salaries and Wages	190,776	218,408	224,843	6,435	
Benefits	76,264	91,298	95,870	4,572	
Total Personnel	267,040	309,706	320,713	11,007	3.6%
Operating					
Bandwidth/ISP	30,650	32,000	34,000	2,000	
Cellular Phones	1,011	2,000	2,000	-	
Computer Software Purchases	33,539	31,600	45,940	14,340	
Hardware Maintenance	4,574	6,500	6,500	-	
Maintenance - Office Equipment	386	1,200	1,200	-	
On-Line Auction Expenses	-	1,000	-	(1,000)	
Operating Supplies	6,591	10,300	9,750	(550)	
Professional Services	45,647	122,000	80,400	(41,600)	
Small Tools/Equipment	50,444	65,200	71,610	6,410	
Subscriptions & Memberships	-	1,700	1,700	-	
Travel/Training/Seminars	1,278	2,300	2,700	400	
Total Operating	174,120	275,800	255,800	(20,000)	-7.3%
One-Time Operating	39,961	92,331	74,080	(18,251)	
Capital	-	30,000	30,000	-	
Total Expenditures by Category	\$ 481,121	\$ 707,837	\$ 680,593	\$ (27,244)	-3.8%

Information Technology Services Funding Summary

Expenditures by Fund	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
General Fund	481,121	707,837	680,593	(27,244)	-3.8%
Total Expenditures by Fund	\$ 481,121	\$ 707,837	\$ 680,593	\$ (27,244)	-3.8%



Information Technology Services Authorized FTEs

Position	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
Information Technology Manager	1.00	1.00	1.00	-	
IT Support Technician	2.00	2.00	2.00	-	
Total Authorized FTEs	3.00	3.00	3.00	-	0.0%



IT Manager Spencer Guest installing network cabling for the Public Works building remodel

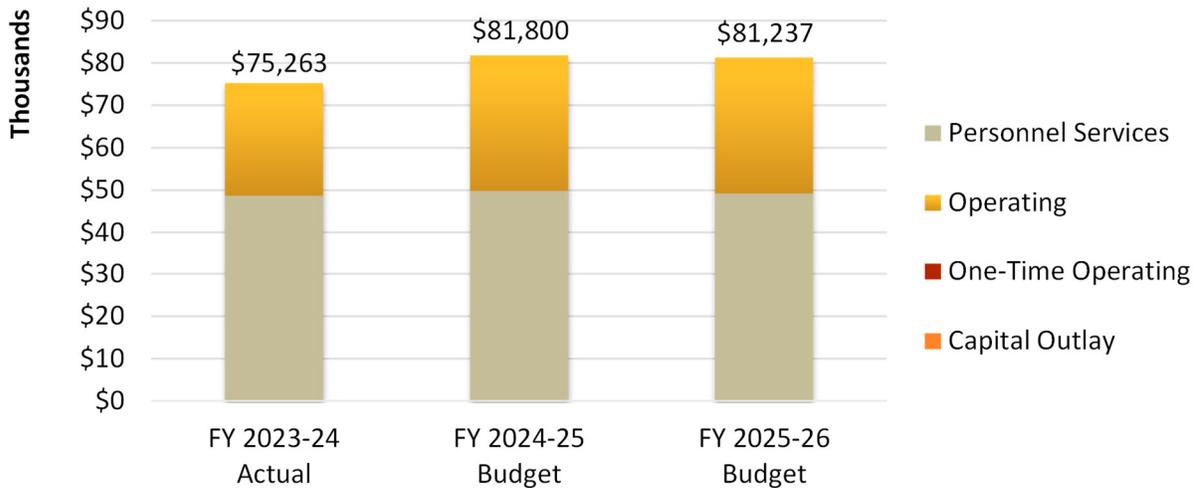


Mission

The mission of the Town of Chino Valley Council is to enhance the quality of life for its citizens while supporting the values of the community.

Program Descriptions

The Mayor and Council is the legislative branch of the Chino Valley Council-Manager form of Government. The Town Council enacts local legislation, develops policies for the Town Manager to implement and adopts the annual budget. The Council appoints the Town Manager, Town Attorney, Court Magistrate, and members of various boards, commissions, and committees.



FY 2025-26 Change Summary

- **Personnel** reflects a decrease of 1.1% due to:
 - Alignment of benefits more closely to actual cost
- **On-Going Operating** reflects a 0% change



Mayor and Council Summary

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
Personnel Services					
Salaries and Wages	45,000	45,000	45,000	-	
Benefits	3,677	4,800	4,237	(563)	
Total Personnel	48,677	49,800	49,237	(563)	-1.1%
Operating					
Cellular Phones	10,530	12,000	12,000	-	
Operating Supplies	762	2,000	2,000	-	
Public Relations	2,087	2,000	2,000	-	
Public Relations - Paulden Plunge	3,000	3,000	3,000	-	
Travel/Training/Seminars	10,207	13,000	13,000	-	
Total Operating	26,586	32,000	32,000	-	0.0%
One-Time Operating	-	-	-	-	
Capital	-	-	-	-	
Total Expenditures by Category	\$ 75,263	\$ 81,800	\$ 81,237	\$ (563)	-0.7%

Mayor and Council Funding Summary

Expenditures by Fund	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
General Fund	75,263	81,800	81,237	(563)	-0.7%
Total Expenditures by Fund	\$ 75,263	\$ 81,800	\$ 81,237	\$ (563)	-0.7%

Mayor and Council Authorized Elected Officials

Position	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
Mayor	1.00	1.00	1.00	-	
Vice Mayor	1.00	1.00	1.00	-	
Council Members	5.00	5.00	5.00	-	
Total Authorized Elected Officials	7.00	7.00	7.00	-	0.0%



Process Cases



Conduct Hearings



Provide Justice

Municipal Court Department

Mission

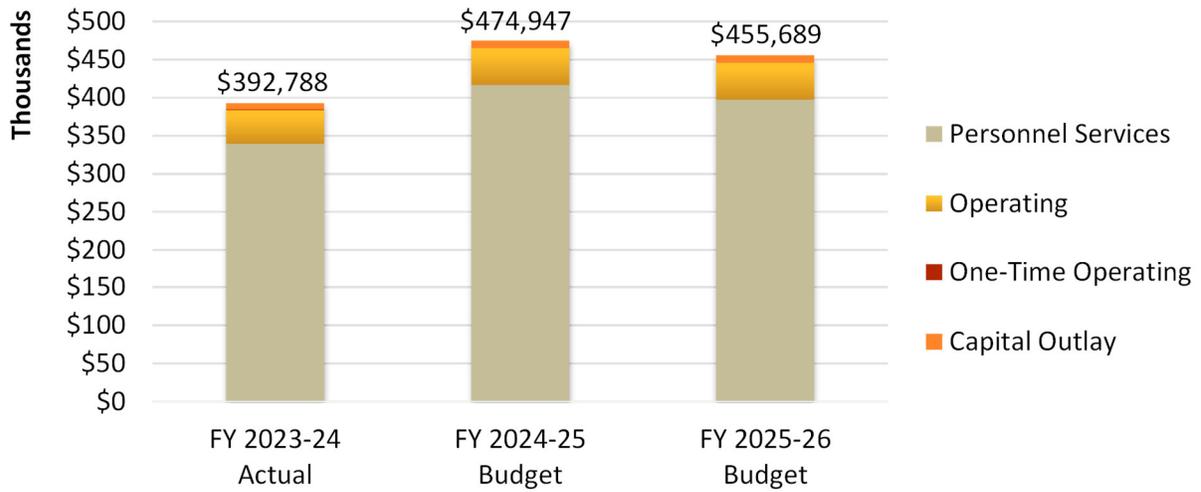
As the judicial branch of government, the mission of the Chino Valley Municipal Court is to provide an independent, accessible, fair, and effective system of justice on behalf of and for the citizens of Chino Valley and persons cited for violations occurring within the Town limits.

Program Descriptions



The Court has jurisdiction to process and adjudicate cases which arise within the Town limits of Chino Valley, including misdemeanor criminal complaints alleging a violation of Arizona law or Town ordinance, civil and criminal traffic matters, and petitions for an Order of Protection or an Injunction Against Harassment.

The Magistrate presides over a variety of court proceedings which include initial appearances, arraignments, pretrial disposition conferences, change of plea hearings, sentencing, petitions to revoke probation, order to show cause hearings, motion hearings, civil traffic hearings, jury and non-jury trials, restitution hearings, payment review hearings, and all other hearings as may be required.



FY 2025-26 Change Summary

- **Personnel** reflects a decrease of 4.6% due to:
 - Reduction in pro-tem budget to reflect more accurate utilizationOffset by:
 - 2% COLA
 - 0-2% Merit
 - Slight increase in health insurance premiums
- **On-Going Operating** reflects a 0% change
- **One-Time Operating:**
 - None
- **Capital:**
 - Court Computers and Printers - \$6,000
 - Maintenance - \$4,000



Municipal Court Department Summary

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
Personnel Services					
Salaries and Wages	258,247	310,738	315,255	4,517	
Benefits	81,155	105,759	81,984	(23,775)	
Total Personnel	339,402	416,497	397,239	(19,258)	-4.6%
Operating					
Cellular Phones	1,200	1,200	1,200	-	
Contract and Support Services	165	400	400	-	
Maintenance - Office Equipment	2,462	2,400	2,400	-	
Operating Supplies	4,579	5,000	5,000	-	
Professional Services	32,300	34,950	34,950	-	
Subscriptions & Memberships	837	1,000	1,000	-	
Travel/Training/Seminars	1,775	2,550	2,550	-	
Uniforms	635	750	750	-	
Utilities	172	200	200	-	
Total Operating	44,125	48,450	48,450	-	0.0%
One-Time Operating	1,062	-	-	-	
Capital	8,199	10,000	10,000	-	
Total Expenditures by Category	\$ 392,788	\$ 474,947	\$ 455,689	\$ (19,258)	-4.1%

Municipal Court Funding Summary

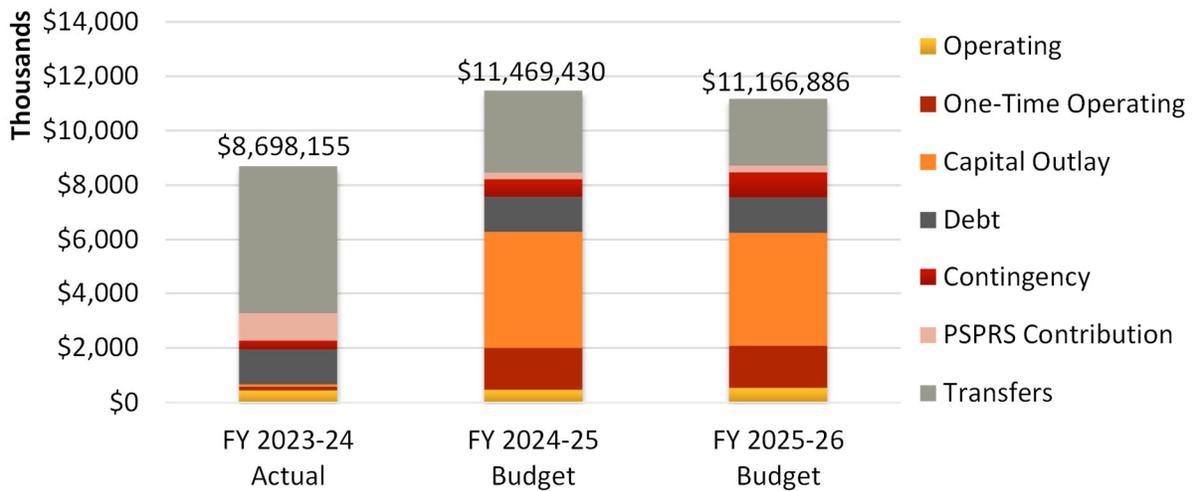
Expenditures by Fund	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
General Fund	374,260	457,747	438,489	(19,258)	-4.2%
Grant Fund	1,062	-	-	-	0.0%
Court Fund	17,466	17,200	17,200	-	0.0%
Total Expenditures by Fund	\$ 392,788	\$ 474,947	\$ 455,689	\$ (19,258)	-4.1%



Municipal Court Authorized FTEs

Position	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
Magistrate	1.00	1.00	1.00	-	
Court Administrator	1.00	1.00	1.00	-	
Court Security Officer	0.50	0.50	0.50	-	
Court Clerk	2.00	2.00	2.00	-	
Court Clerk (Temporary)	-	0.50	0.50	-	
Total Authorized FTEs	4.50	5.00	5.00	-	0.0%





FY 2025-26 Change Summary

- **On-Going Operating** reflects an increase of 13.8% due to:
 - Insurance premium increase – \$45,000
 - Yavapai Regional Transit addition – \$17,000
 - Yavapai Family Advocacy Center increase – \$3,424
 - Street Lighting and Maintenance Improvement District increases – \$450
- **One-Time Operating:**
 - Miscellaneous Grants – \$1,500,000
 - Old Home Manor Strategic Plan – \$35,000
 - *This item will be held until Council collectively decides to move forward*
- **Capital:**
 - Miscellaneous Grants – \$2,000,000
 - Misc Projects at Old Home Manor – \$2,000,000
 - Stabilization of Del Rio Springs Property – \$168,798
 - Old Home Manor Strategic Plan – \$35,000



- **Contingency** reflects an increase of \$284,000
- **PSPRS Unfunded Liability Payment** reflects a 0% change
- **Transfers** reflect a decrease of \$557,747 with transfers for FY 2025-26 including:
 - Transfer To Debt Service Fund – \$1,293,732
 - Transfer To Streets Capital Improvement Fund – \$1,000,000
 - Transfer To Water Capital Improvement Fund – \$60,000
 - Transfer To Sewer Capital Improvement Fund – \$90,000

Non-Departmental Summary

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
Operating					
ADOR Annual Fee	46,004	50,000	49,500	(500)	
Chamber of Commerce	60,000	60,000	60,000	-	
Chino Valley Historical Society	3,000	-	-	-	
CYMPO	3,373	1,000	1,000	-	
Greater Chino Valley Collaborative	-	5,000	3,000	(2,000)	
Insurance Liability/Property	291,721	303,000	348,000	45,000	
League of AZ Cities Dues	12,190	12,200	12,700	500	
Legal Services	207,222	201,000	201,000	-	
Maintenance	-	2,600	2,750	150	
NACOG-EDA/Rural Trans. Asmt	2,773	3,500	3,000	(500)	
Postage	4,852	9,000	9,000	-	
Utilities	4,344	4,350	4,650	300	
Yavapai County Emergency Mgmt IGA	4,651	5,000	7,500	2,500	
Yavapai Family Advocacy Center	-	9,100	12,524	3,424	
Yavapai Regional Transit	-	-	17,000	17,000	
Interfund Transfer from W/WW	(190,000)	(190,000)	(190,000)	-	
Total Operating	450,130	475,750	541,624	65,874	13.8%
One-Time Operating	131,298	1,525,722	1,535,000	9,278	
Capital	82,681	4,285,000	4,168,798	(116,202)	
Debt	1,276,252	1,281,479	1,293,732	12,253	
Contingency	329,794	650,000	934,000	284,000	
PSPRS Contribution	1,000,000	250,000	250,000	-	
Transfers	5,428,000	3,001,479	2,443,732	(557,747)	
Total Expenditures by Category	\$ 8,698,155	\$ 11,469,430	\$ 11,166,886	\$ (302,544)	-2.6%



Non-Departmental Funding Summary

Expenditures by Fund	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
General Fund	5,150,781	1,504,522	1,753,224	248,702	16.5%
General Capital Improvement	2,260,680	5,186,479	4,612,530	(573,949)	-11.1%
Debt Fund	1,276,252	1,281,479	1,293,732	12,253	1.0%
Grant Fund	6,098	3,490,000	3,500,000	10,000	0.0%
CVSLID	4,344	4,350	4,650	300	6.9%
MID	-	2,600	2,750	150	5.8%
Total Expenditures by Fund	\$ 8,698,155	\$ 11,469,430	\$ 11,166,886	\$ (302,544)	-2.6%



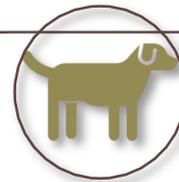
Councilmember Perkins, Councilmember Schacherer, Mayor Armstrong, and Councilmember McCafferty getting ready for the Light Parade



Public Safety



Traffic Enforcement



Animal Control

Police Department

Mission

The mission of the Chino Valley Police Department is to protect the lives, property and constitutional rights of the citizens of Chino Valley through fair and impartial enforcement of the laws of the state. We are committed to establishing close working relationships with our citizens, businesses and visitors to resolve problems and issues. Serving the citizens of Chino Valley is a privilege, not a right. The citizen is the most important person in our department; not an interruption of work, but the purpose of it. The department's successes are attributed to the high ethics, professionalism, integrity, courage, and efficiency displayed by our personnel.

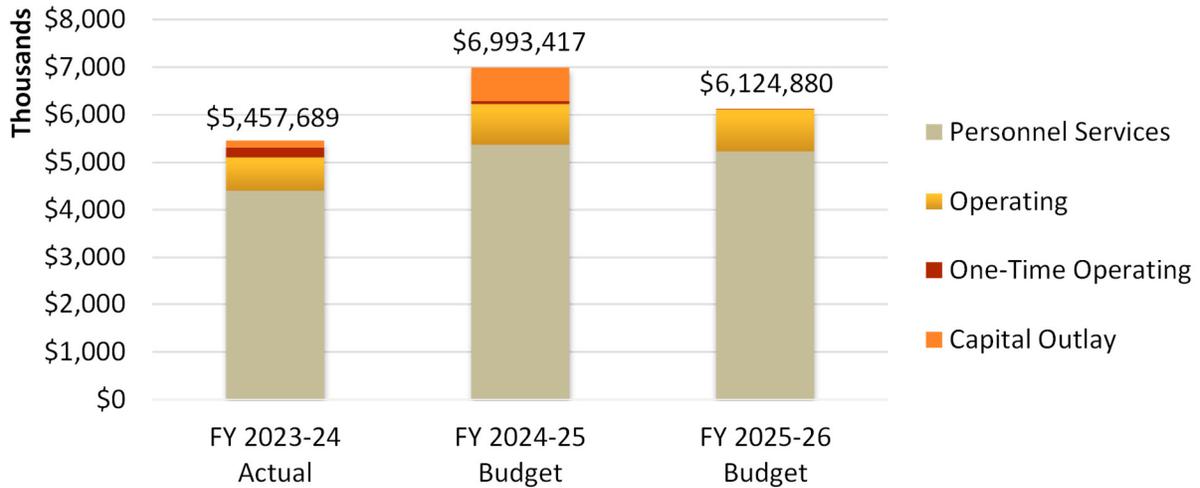
Program Descriptions



Police: Utilizing state of the art policing methods the police department is able to proactively patrol and enforce criminal, traffic and town laws and ordinances. The department has utilized staff to provide ideas, methods and solutions by “thinking outside the box”. This approach has allowed the department to stretch the limited operating budget and provide the highest level of policing service to the public. The production, dedication and enthusiasm provided by the department allows us to maximize resources to ensure success of the department’s mission. Police Department staff have donated time and expertise to assure outside funding and resources, such as the Federal 1033 program, RICO funds and collaboration with private organizations, are obtained and utilized to increase training capabilities of the department and

town. We have a facility and location to train our staff, as well as those around us, which enables our staff to obtain the latest and greatest training in the profession. The ability of the department to tap internal resources to ensure the training facility is operational, functional and capable of providing the training needed is like none seen anywhere else in this profession.

Animal Control: Animal Control is responsible for enforcing town code and state statute relating to animal issues (primarily dogs) within the town limits. Animal Control also operates the Animal Shelter and is responsible for selling dog licenses and ensuring dogs have been properly vaccinated for rabies. Animal Control responds to calls from the public as well as visual observation of dogs running at large, cruelty and neglect cases and nuisance barking complaints.



FY 2025-26 Change Summary

- **Personnel** reflects a decrease of 2.6% due to:
 - 8% decrease in PSPRS rates
 - Reduced overtime budget to match actual utilization
 Offset by:
 - 2% COLA
 - 0-2% Merit
 - Slight increase in health insurance premiums
 - New PANT Officer Position (1.0 FTE – Grant funded)

- **On-Going Operating** reflects an increase of 3.1% due to:
 - Axon Body Cameras/Tasers and redaction software increase – \$53,140
 - Axon Fleet 3 increase – \$33,403
 - Radios increase – \$15,000
 - Evidence Management System – \$12,000
 - PANT Officer Equipment – \$3,420 (Grant funded)
(Including: Uniform: \$2,000; Training: \$1,000; Taser Cartridges, Ammo, OC Spray: \$420)
 Offset by:
 - Reallocation of facilities maintenance costs to Public Works – \$77,920
 - Reallocation of pre-employment testing costs to Human Resources – \$12,000

- **One-Time Operating:**
 - PANT Officer Equipment – \$11,815 (Grant funded)
(Including: Radio & accessories: \$3,700; Taser & holder: \$1,880; Rifle & mags: \$1,410; Handgun & mags: \$1,120; Ballistic vest: \$1,100; Rifle plate vest: \$800; Body cam mount: \$700; Medical supplies: \$400; Badges: \$380; Keys, traffic vest, ID card, fingerprint pad, citation/warning book, flashlight: \$325)

- **Capital:**
 - None



Police Department Summary

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
Personnel Services					
Salaries and Wages	2,889,218	3,499,518	3,546,323	46,805	
Benefits	1,515,259	1,867,440	1,683,180	(184,260)	
Total Personnel	4,404,477	5,366,958	5,229,503	(137,455)	-2.6%
Operating					
Ammunition/Reloading Supplies	10,091	20,420	20,420	-	
Animal Food	1,551	700	1,700	1,000	
Cellular Phones	20,710	23,800	23,800	-	
Clothing and Uniforms	67,361	98,250	100,250	2,000	
Community Relations	9,822	10,000	10,000	-	
Computer Software Purchases	-	7,500	19,722	12,222	
Contract and Support Services	183,962	188,600	193,271	4,671	
Fleet Cameras	9,979	27,019	60,422	33,403	
K-9 Program Costs	2,495	2,500	2,500	-	
Law Enforcement Range Expenses	10,500	14,200	7,780	(6,420)	
License Plate Readers	-	18,000	18,000	-	
Licenses/Fees	930	600	600	-	
Maintenance - Machinery/Equip.	22,587	27,220	27,751	531	
Maintenance - Office Equipment	5,944	8,100	6,100	(2,000)	
Maintenance - Town Facilities	-	5,000	5,000	-	
Medical	4,189	11,000	6,335	(4,665)	
Operating Supplies	51,256	51,000	53,000	2,000	
Professional Services	117,179	153,655	65,319	(88,336)	
Radios	29,215	24,000	39,000	15,000	
Small Tools/Equipment	29,221	33,920	34,340	420	
Spay and Neuter Felines	1,443	1,500	1,500	-	
Subscriptions and Memberships	4,121	5,000	5,912	912	
Taser/Body Cameras	64,671	59,300	112,440	53,140	
Travel/Training/Seminars	37,983	52,000	53,000	1,000	
Utilities - Water	776	1,400	1,400	-	
Vet and Supplies	14,977	12,000	14,000	2,000	
Total Operating	700,963	856,684	883,562	26,878	3.1%
One-Time Operating	207,140	59,675	11,815	(47,860)	
Capital	145,109	710,100	-	(710,100)	
Total Expenditures by Category	\$ 5,457,689	\$ 6,993,417	\$ 6,124,880	\$ (868,537)	-12.4%

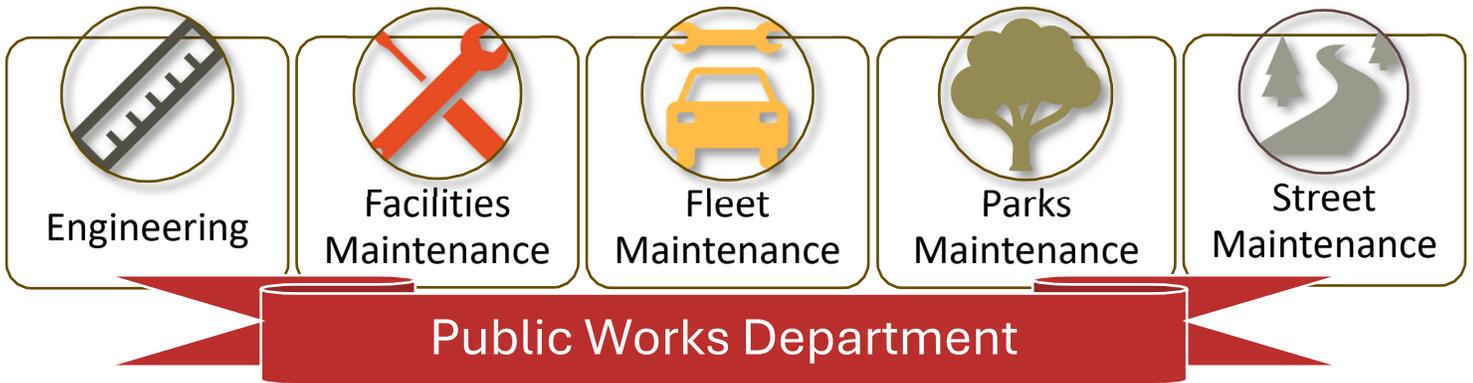


Police Funding Summary

Expenditures by Fund	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
General Fund	5,144,559	6,522,205	5,983,855	(538,350)	-8.3%
General Capital Improvement	40,169	-	-	-	0.0%
Grant Fund	207,140	10,000	136,025	126,025	1260.3%
Capital Asset Replacement	65,821	456,212	-	(456,212)	-100.0%
Police Impoundment Fund	-	5,000	5,000	-	0.0%
Total Expenditures by Fund	\$ 5,457,689	\$ 6,993,417	\$ 6,124,880	\$ (868,537)	-12.4%

Police Authorized FTEs

Position	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
Chief of Police	1.00	1.00	1.00	-	
Deputy Chief of Police	1.00	-	-	-	
Police Lieutenant	1.00	2.00	2.00	-	
Police Sergeant	5.00	5.00	5.00	-	
Police Officer	24.00	26.00	26.00	-	
Police Officer - GRANT FUNDED	-	-	1.00	1.00	
Police Civilian Operations Supervisor	1.00	1.00	1.00	-	
Police Services Specialist	4.00	4.50	4.50	-	
Property & Evidence/Crime Scene Tech.	1.00	1.00	1.00	-	
Animal Control Officer	2.00	2.00	2.00	-	
Adoption Spec./Shelter Tech., Senior	1.00	1.00	1.00	-	
Adoption Specialist/Shelter Tech.	1.00	1.00	1.00	-	
Total Authorized FTEs	42.00	44.50	45.50	1.00	2.2%



Mission

Our mission is to enhance the quality of life in the Town of Chino Valley by providing efficient, reliable, and responsive services that support a safe, welcoming, and thriving community. We are dedicated to maintaining parks and facilities that encourage healthy lifestyles and community engagement, ensuring the safety and functionality of Town facilities, and delivering high-quality fleet services to all departments. Through collaboration with citizens and developers, we aim to preserve the Town’s natural beauty, history, and western culture, while delivering essential services that prioritize public health, safety, and fiscal responsibility.

Program Descriptions



The **Parks Maintenance Division** is responsible for creating and maintaining parks for the citizens of the Town of Chino Valley. Each facility requires the maintenance of turf, foliage, shrubs, trees, aggregate, playground equipment, irrigation systems, and other park amenities, to provide a safe and convenient recreation experience for both adults and children participating in organized sports or just a casual location for the family seeking to experience the beauty of Chino Valley.

The **Facilities Maintenance Division** is responsible for maintenance services including scheduled and preventive maintenance, in-house remodeling projects and divisional moves. The Facilities Department is responsible for all janitorial services, which include 30 public restrooms, cleaning and vacuuming all floors, trash removal, lighting, alarm systems, HVAC repair, roofing, painting, carpentry, plumbing, pest control, monthly and annual fire extinguisher inspection and monthly filter changes in all HVAC units. The Facilities Department is on call 24 hours a day.

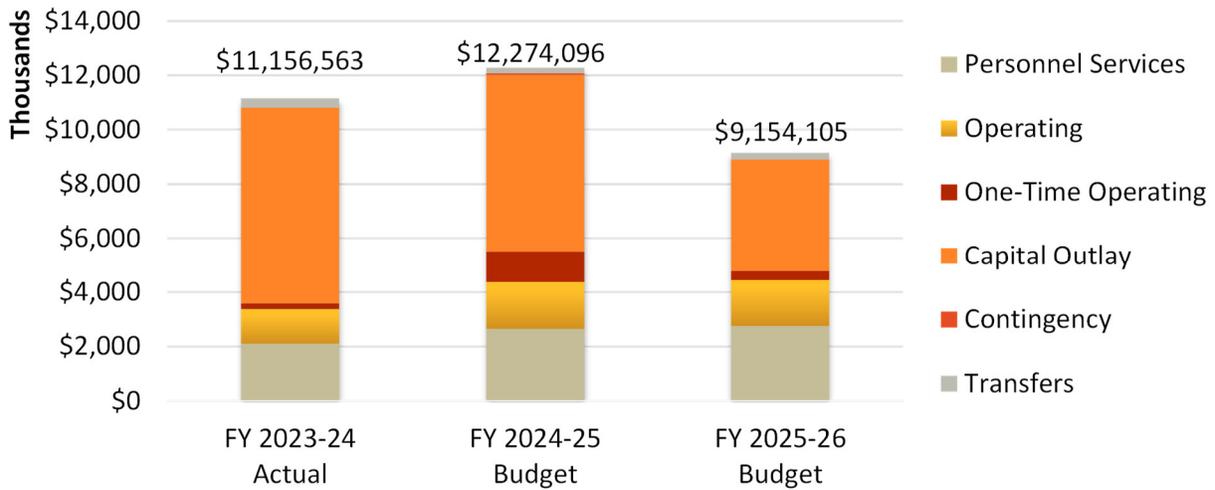
The **Fleet Maintenance Division** provides maintenance and repair services to the Town of Chino Valley Fleet assets. Fleet Maintenance provides services to Police Department, Senior Center, Recreation Aquatics, Roads Department, Facilities Group, Public Works and Engineering, Library, MIS, Development Services, and Town Hall. Assets range from small engines and UTV’s to motor graders and heavy trucks.

The **Engineering Division** provides administrative oversight and support to the Streets, Fleet Maintenance, Parks Maintenance, Facilities Maintenance, and Utilities Divisions. The Engineering Division provides professional engineering services for all public improvements within the Town of Chino Valley and provides engineering advice to the Town Council. They are responsible for the delivery of the capital improvement program, review, and oversight of private and public



development / construction projects. In addition, this department represents the Town of Chino Valley on various regional technical committees such as the Central Yavapai Metropolitan Planning Organization (CYMPO), and the Regional Utility Coordinating Committee (RUCC).

The **Streets Division** takes a proactive stance to citizens needs by maintaining 158 miles of paved, chip sealed or dirt streets including, pothole repair, culvert and drainage maintenance, road grading, mowing, trash pickup. The Streets Division also performs tree trimming along the Town right of way, repair and replacement of Town signage, and light construction of new streets.



FY 2025-26 Change Summary

- **Personnel** reflects an increase of 4.0% due to:
 - 2% COLA
 - 0-2% Merit
 - Slight increase in health insurance premiums
- **On-Going Operating** reflects a decrease of 2.0% due to:
 - Reduction of engineering and surveying services to better match actual utilization - \$116,000
 Offset by:
 - Reallocation of facilities maintenance costs from Police – \$77,920
- **One-Time Operating:**
 - Integrated Utility Master Plan – \$189,643 (*Rollover from FY 2024-25*)
 - Engineering Code Changes – \$150,000



- **Capital:**
 - Chip Seal Projects – \$3,000,000
 - Yavapai Drainage Projects – \$450,000
 - Parking Lot Maintenance – \$175,000 *(Partial rollover from FY 2024-25 of \$75,000)*
 - Skid Steer with Milling/Profiler Head – \$150,000
 - Dump Truck – \$140,000
 - Asphalt Recycler – \$110,000
 - Annual Roofing Program – \$30,000
 - Annual HVAC Replacements – \$30,000
 - Fleet Building Remodel – \$18,000
 - Surge Protection Program – \$15,000
 - Library Tile/Blinds – \$10,000

- **Transfers:**
 - Transfer from HURF to Streets Capital Improvement – \$250,000



North Road 1 East Street Improvements



Public Works Department Summary

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
Personnel Services					
Salaries and Wages	1,473,598	1,844,121	1,881,974	37,853	
Benefits	626,968	811,722	879,568	67,846	
Total Personnel	2,100,566	2,655,843	2,761,542	105,699	4.0%
Operating					
Building Materials and Supplies	33,136	33,700	35,000	1,300	
Cellular Phones	11,253	13,265	13,165	(100)	
Clothing and Uniforms	13,217	18,000	18,700	700	
Contract and Support Services	22,125	108,650	153,020	44,370	
Gas/Oil	131,569	172,800	172,800	-	
HWY 89 Maintenance	100,128	61,700	111,800	50,100	
Janitorial/Sanitation Supplies	31,049	50,000	48,000	(2,000)	
Maintenance	266,516	193,200	236,050	42,850	
Operating Supplies	10,002	12,500	11,600	(900)	
Professional Services	11,659	149,000	50,000	(99,000)	
Recurring Fence Maintenance	9,607	20,000	20,000	-	
Rent - Machinery and Equipment	14,015	15,000	10,000	(5,000)	
Right-of-Way Acquisitions	-	3,000	3,000	-	
Road Materials	109,630	200,000	150,000	(50,000)	
Road Signs	5,210	20,000	20,000	-	
Safety Supplies	3,113	4,400	5,400	1,000	
Sanitation/Refuse	8,994	34,500	12,800	(21,700)	
Shop Supplies	6,183	3,000	3,000	-	
Small Tools/Equipment/Furniture	30,459	52,035	48,035	(4,000)	
Subscriptions and Memberships	2,840	9,500	9,500	-	
Travel/Training/Seminars	14,571	33,350	41,650	8,300	
Utilities	479,380	541,400	541,400	-	
Water Resources Consultant	57,368	60,000	60,000	-	
Interfund Transfer from W/WW	(100,000)	(100,000)	(100,000)	-	
Total Operating	1,272,024	1,709,000	1,674,920	(34,080)	-2.0%
One-Time Operating	217,676	1,146,655	339,643	(807,012)	
Capital	7,216,928	6,502,598	4,128,000	(2,374,598)	
Contingency	-	60,000	-	(60,000)	
Transfers	349,369	200,000	250,000	50,000	
Total Expenditures by Category	\$ 11,156,563	\$ 12,274,096	\$ 9,154,105	\$ (3,119,991)	-25.4%



Public Works Funding Summary

Expenditures by Fund	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
General Fund	2,700,661	3,953,580	3,666,947	(286,633)	-7.2%
General Capital Improvement	294,301	2,224,455	639,643	(1,584,812)	0.0%
HURF	1,806,742	2,308,791	1,838,215	(470,576)	-20.4%
Streets Capital Improvement	2,770,375	3,099,206	3,000,000	(99,206)	-3.2%
SLFRF	3,356,196	500,000	-	(500,000)	0.0%
Capital Asset Replacement	225,588	178,764	-	(178,764)	-100.0%
Cemetery Fund	2,700	9,300	9,300	-	0.0%
Total Expenditures by Fund	\$ 11,156,563	\$ 12,274,096	\$ 9,154,105	\$ (3,119,991)	-25.4%



Graffiti Removal



Public Works Authorized FTEs

Position	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
Public Works Director/Town Engineer	1.00	1.00	1.00	-	
Assistant Town Engineer	1.00	1.00	1.00	-	
Capital Project Manager	1.00	1.00	1.00	-	
Facilities and Parks Manager	1.00	1.00	1.00	-	
Fleet Manager	1.00	1.00	1.00	-	
PW Management Analyst	1.00	1.00	1.00	-	
Public Works Inspector	-	1.00	1.00	-	
Fleet Mechanic, Senior	-	-	1.00	1.00	
Facilities/Pool Maint. Worker, Senior	1.00	1.00	1.00	-	
Fleet Mechanic	2.00	2.00	1.00	(1.00)	
Administrative Technician, Senior	-	-	1.00	1.00	
Parks Maintenance Worker, Senior	2.00	2.00	2.00	-	
Facilities Maintenance Worker, Senior	1.00	1.00	1.00	-	
Parks Maintenance Worker	3.00	4.00	4.00	-	
Facilities Maintenance Worker	1.00	1.00	1.00	-	
Administrative Technician	1.00	1.00	-	(1.00)	
Seasonal Parks Maintenance Worker	0.50	-	-	-	
Custodian	3.00	2.00	2.00	-	
HURF					
Streets Manager	1.00	1.00	1.00	-	
Streets Foreman	1.00	1.00	1.00	-	
Public Works Inspector	1.00	-	-	-	
Streets Maintenance Worker, Senior	2.00	2.00	2.00	-	
Streets Maintenance Worker	4.00	3.00	3.00	-	
Streets Maintenance Worker (Non-CDL)	-	2.00	2.00	-	
Total Authorized FTEs	29.50	30.00	30.00	-	0.0%



Mission

The **Water Division** and its employees are committed to delivering the highest quality water that meets or exceeds all federal and state requirements to every customer at fair and reasonable rates. We remain vigilant in meeting the challenges of protecting our sole water source that is the heart of our community, our way of life and our children’s future. And securing the water resources necessary to serve the community into the future.

The Town of Chino Valley **Wastewater** Collection and Treatment facility (WWTP) is dedicated to collecting and treating wastewater within the Town of Chino Valley in a manner that meets or exceeds federal and state regulations while placing the highest priority on courteously serving the public and protecting the environment.

Program Descriptions

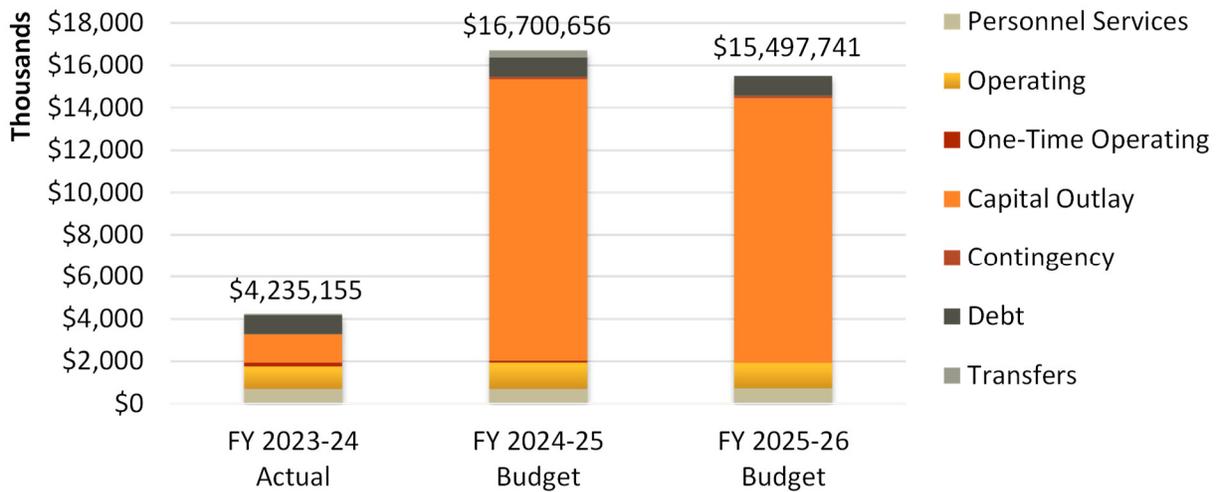
The **Water Division** is responsible for the day-to-day operations of public water in Chino Valley which includes customer service, administration, operations and maintenance, project planning and implementation, and policy development, while ensuring the Town of Chino Valley is compliant with State and Federal regulations. The Town has two water tanks and has the capacity to store over one million gallons of water for fire protection. The predominate area for water service (demand) is the Road 2 North corridor along with the Bright Star and Highlands Ranch subdivisions. The Town has 1,194 metered accounts for water service. The Town is responsible for maintaining the water supply and distribution system for its water customers. The Town operates 2 active wells and has 22.8 miles of water mains. The Town is not the only provider of water in the community. Currently, 6 other water companies provide services to the citizens of Chino Valley.

The **Wastewater Division** conducts utility location services, system flushing, and inspections and maintenance for the wastewater collection system and wastewater treatment plant. The Town took over the operation of the one half million gallon per day wastewater treatment plant on April 1, 2015.





The Town has 2,601 active wastewater accounts and maintains approximately 38 miles of wastewater collection lines to service those accounts. The current plant has the capacity to treat over 500,000 gallons of wastewater per day for recharge. The predominant area for sewer service is the Road 2 North corridor along with the Chino Meadows, Bright Star, and Highlands Ranch subdivisions.



FY 2025-26 Change Summary

- **Personnel** reflects an increase of 4.7% due to:
 - 2% COLA
 - 0-2% Merit
 - Slight increase in health insurance premiums
- **On-Going Operating** reflects a decrease of 4.0% due to:
 - Reduction of contract and support services for the removal of external GIS services – \$50,000
- **One-Time Operating:**
 - None
- **Capital:**
 - Plant Expansion – \$9,174,755
 - New Well and Pump - Design – \$2,000,000
 - Vactor Truck – \$600,000
 - Plant Expansion Engineering – \$530,686 (*Rollover from FY 2024-25*)
 - Fill Station Improvements – \$175,000
 - Lift Station Crane/Pump Guide Rails – \$40,000
- **Transfers:**
 - None



Public Works - Utilities Department Summary

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
Personnel Services					
Salaries and Wages	475,361	486,010	517,693	31,683	
Benefits	224,646	212,668	213,743	1,075	
Total Personnel	700,007	698,678	731,436	32,758	4.7%
Operating					
ADWR Annual Water User Fee	9,722	13,000	13,000	-	
Bad Debt Expense	(1,546)	400	400	-	
Cellular Phones	4,740	4,200	4,200	-	
Chemicals	46,034	39,200	39,200	-	
Clothing and Uniforms	5,263	7,000	7,000	-	
Compliance Monitoring/Testing	37,022	75,000	75,000	-	
Contract and Support Services	75,792	101,500	50,500	(51,000)	
Equipment	36,184	93,000	93,000	-	
Gas/Oil	14,552	16,500	16,500	-	
Interfund Transfer to General Fund	290,000	290,000	290,000	-	
Maintenance	93,260	122,200	124,000	1,800	
Merchant Bank Card Fees	21,078	12,000	12,000	-	
NAMUA	2,888	3,000	3,000	-	
Operating Supplies	4,659	4,500	4,500	-	
Professional Services	17,280	14,400	15,000	600	
Rent - Machinery and Equipment	2,058	3,000	2,500	(500)	
Sanitation/Refuse	2,275	5,000	5,000	-	
Sludge Disposal Fees	59,425	78,000	78,000	-	
Small Tools/Equipment/Furniture	14,195	14,000	14,000	-	
Subscriptions and Memberships	1,361	1,000	1,000	-	
System Maintenance and Repair	71,194	96,000	96,000	-	
Travel/Training/Seminars	18,547	19,400	19,400	-	
Utilities	233,913	234,900	234,000	(900)	
Total Operating	1,059,896	1,247,200	1,197,200	(50,000)	-4.0%
One-Time Operating	175,895	86,707	-	(86,707)	
Capital	1,342,367	13,305,699	12,520,441	(785,258)	
Contingency	-	115,000	129,000	14,000	
Debt Service	906,990	922,372	919,664	(2,708)	
Transfers	50,000	325,000	-	(325,000)	
Total Expenditures by Category	\$ 4,235,155	\$ 16,700,656	\$ 15,497,741	\$ (1,202,915)	-7.2%



Public Works - Utilities Funding Summary

Expenditures by Fund	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
Water Fund	843,052	1,320,044	824,736	(495,308)	-37.5%
Water Capital Improvement	129,164	2,400,000	2,175,000	(225,000)	-9.4%
Wastewater Fund	2,059,752	2,885,367	2,792,564	(92,803)	-3.2%
Wastewater Capital Improvement	1,203,187	10,095,245	9,705,441	(389,804)	-3.9%
Total Expenditures by Fund	\$ 4,235,155	\$ 16,700,656	\$ 15,497,741	\$ (1,202,915)	-7.2%



Sewer Main Deflection Testing Mandrel

Public Works - Utilities Authorized FTEs

Position	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
Utilities Manager	1.00	1.00	1.00	-	
Utilities Operator	1.00	1.00	1.00	-	
WWTP Operator	1.00	1.00	1.00	-	
Utilities Maintenance Mechanic	2.00	2.00	2.00	-	
Utilities Maintenance Tech., Senior	1.00	1.00	1.00	-	
Utilities Maintenance Technician	1.00	1.00	1.00	-	
Total Authorized FTEs	7.00	7.00	7.00	-	0.0%



Records



Business Licenses



Elections

Town Clerk Department

Mission

The Town Clerk's Office looks forward to the future and treasures the past of the Town of Chino Valley by accurately recording the actions and proceedings of the Town Council, maintaining and preserving the Town's official records, conducting fair and impartial Town elections, and serving internal and external customers with big-town efficiency and small-town friendliness.

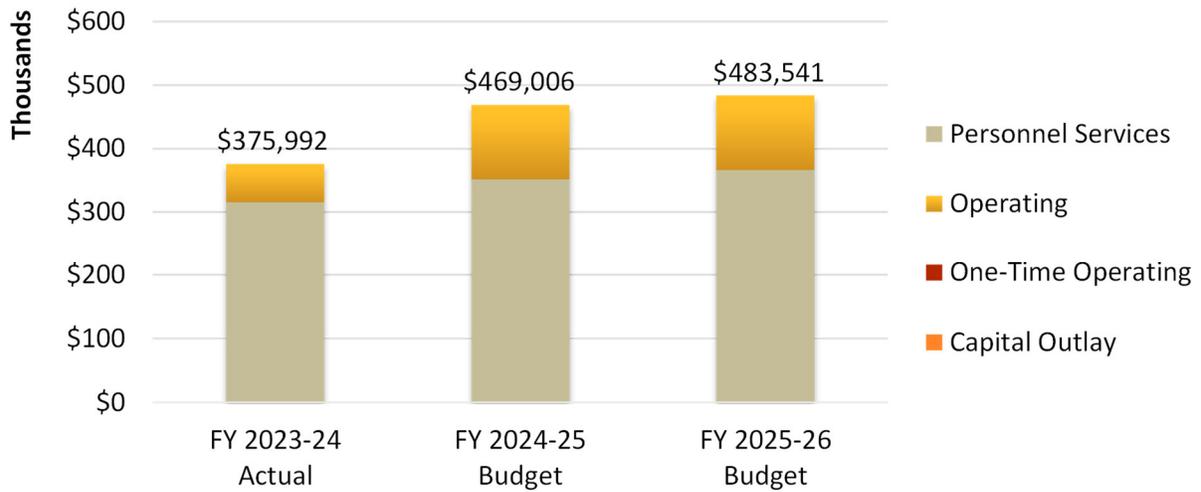
Program Descriptions

The Town Clerk's Office provides the following services for the Town:

- Keeps a true and correct record of all business transacted by the Town Council and Council-appointed commissions, boards, committees, and subcommittees.
- Prepares meetings, agenda packets, and minutes, and administers the Town's compliance under the Open Meeting Laws.
- Administers all election-related services in accordance with state and federal law.
- Administers public records and the Town's records management program.
- Provides support services for Town staff and the public related to public information, Town Codes, liquor licenses, business licenses, public records requests, citizen complaints, local legislation, web pages, and notary services.



Town Clerk's Office receives proclamation from Mayor Armstrong for Professional Municipal Clerks Week



FY 2025-26 Change Summary

- **Personnel** reflects an increase of 4.1% due to:
 - 2% COLA
 - 0-2% Merit
 - Slight increase in health insurance premiums
- **On-Going Operating** reflects a 0% change
- **One-Time Operating:**
 - None
- **Capital:**
 - None



Town Clerk Department Summary

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
Personnel Services					
Salaries and Wages	219,757	243,321	257,183	13,862	
Benefits	96,033	108,435	109,108	673	
Total Personnel	315,790	351,756	366,291	14,535	4.1%
Operating					
Advertising/Printing & Binding	6,701	10,000	10,000	-	
Cellular Phones	600	600	600	-	
Clothing and Uniforms	648	1,000	1,000	-	
Election Costs	27,542	35,000	35,000	-	
Maintenance - Office Equipment	4,097	4,400	4,400	-	
Operating Supplies	4,914	6,000	6,000	-	
Professional Services	4,791	45,340	40,025	(5,315)	
Records Management	1,257	1,300	1,300	-	
Rent/Lease	-	1,360	1,425	65	
Small Tools/Equipment/Furniture	4,660	5,050	5,050	-	
Subscriptions & Memberships	680	700	950	250	
Travel/Training/Seminars	4,312	6,500	11,500	5,000	
Total Operating	60,202	117,250	117,250	-	0.0%
One-Time Operating	-	-	-	-	
Capital	-	-	-	-	
Total Expenditures by Category	\$ 375,992	\$ 469,006	\$ 483,541	\$ 14,535	3.1%

Town Clerk Funding Summary

Expenditures by Fund	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
General Fund	375,992	469,006	483,541	14,535	3.1%
Total Expenditures by Fund	\$ 375,992	\$ 469,006	\$ 483,541	\$ 14,535	3.1%



Town Clerk Authorized FTEs

Position	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
Town Clerk	1.00	1.00	1.00	-	
Deputy Town Clerk/Records Technician	1.00	1.00	1.00	-	
Records Technician, Senior	1.00	1.00	1.00	-	
Administrative Technician	0.80	1.00	1.00	-	
Total Authorized FTEs	3.80	4.00	4.00	-	0.0%



Town Clerk Erin Deskins leading the first annual potential Council candidate open house



Town Administration



Public Information



Economic Development

Town Manager Department

Mission

The Mission of the Town Manager’s Department is to administer the goals, policies and objectives established by the Town Council in order to provide exceptional public service to the citizens of Chino Valley, in the most cost effective, efficient means possible that cherishes and preserves its historic rural lifestyle and supporting Economic Development for the betterment of our community.

Program Descriptions

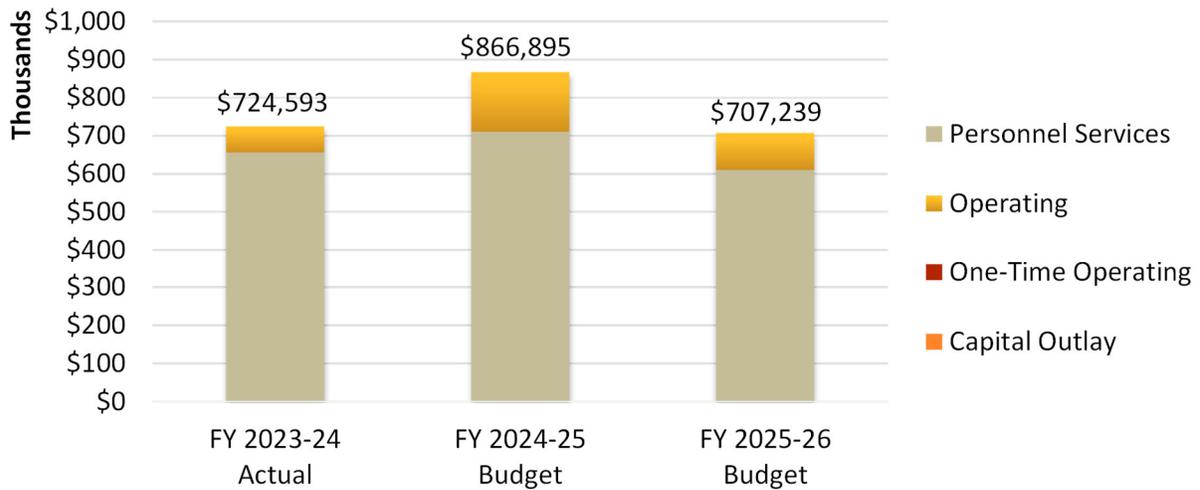
The Town Manager is the head of the administrative branch of the Town government and as the Chief Operating and Administrative Officer of the Town, has overall responsibility for the proper conduct of all procedures, policies and operations of all Town departments, as well as the effective and efficient operation and provision of services and products to the community.

The Town Manager’s office:

- Assures that all laws, regulations, codes and guidelines are adhered to relating to Town government and services, budget and expenditure control.
- Performs liaison duties between Town Council and the operating and administrative departments.
- Coordinates with the Town Council to develop and implement short- and long-range goals for the Town.
- Coordinates with the Town Council, Finance Director and Departments to develop and administer the Budget.
- Is responsible for economic and community development.
- Represents the Town in dealing with other governmental jurisdictions, agencies, private firms, professional groups, community stakeholders, the media and general public.



Town Manager Terri Denemy



FY 2025-26 Change Summary

- **Personnel** reflects a 14.2% decrease due to:
 - Removal of budget for Assistant Town Manager
 - Change of the Assistant to the Town Manager to the Executive Analyst
 - Change of the Senior Administrative Technician to the Executive Assistant
- **Offset by:**
 - 2% COLA
 - 0-2% Merit
 - Slight increase in health insurance premiums
- **On-Going Operating** reflects 37.8% decrease due to:
 - Contract Public Information Officer decrease – \$52,000
 - Economic Development travel and training decrease – \$7,000
- **One-Time Operating:**
 - None
- **Capital:**
 - None



Town Manager Department Summary

Expenditures by Category	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
Personnel Services					
Salaries and Wages	498,988	536,195	467,594	(68,601)	
Benefits	156,927	174,500	142,445	(32,055)	
Total Personnel	655,915	710,695	610,039	(100,656)	-14.2%
Operating					
Advertising	12,591	16,000	16,000	-	
Cellular Phones	2,385	2,700	2,700	-	
Maintenance - Office Equipment	6,454	5,000	5,000	-	
Operating Supplies	2,659	4,000	4,000	-	
Professional Services	14,712	72,000	10,000	(62,000)	
Public Relations	7,246	13,000	23,000	10,000	
Small Tools/Equipment/Furniture	809	3,000	3,000	-	
Subscriptions & Memberships	3,339	6,500	6,500	-	
Travel/Training/Seminars	18,483	34,000	27,000	(7,000)	
Total Operating	68,678	156,200	97,200	(59,000)	-37.8%
One-Time Operating	-	-	-	-	
Capital	-	-	-	-	
Total Expenditures by Category	\$ 724,593	\$ 866,895	\$ 707,239	\$ (159,656)	-18.4%

Town Manager Funding Summary

Expenditures by Fund	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
General Fund	724,593	866,895	707,239	(159,656)	-18.4%
Total Expenditures by Fund	\$ 724,593	\$ 866,895	\$ 707,239	\$ (159,656)	-18.4%



Town Manager Authorized FTEs

Position	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Increase (Decrease)	% Increase (Decrease)
Town Manager	1.00	1.00	1.00	-	
Economic Dev./ Intergov. Manager	1.00	1.00	1.00	-	
Assistant to the Town Manager	1.00	1.00	-	(1.00)	
Executive Analyst	-	-	1.00	1.00	
Executive Assistant	-	-	1.00	1.00	
Administrative Technician, Senior	1.00	1.00	-	(1.00)	
Total Authorized FTEs	5.00	4.00	4.00	-	0.0%



Mayor Armstrong and Economic Development and Intergov Manager Maggie Holmberg celebrating the 2025 Economic Developer of the Year Award for Small Communities



Debt Obligations

Issuing Debt

The issuance of short-term debt is restricted to projects or assets that cannot be initially financed through long-term debt. Long-term debt is reserved for capital projects and assets that the Town cannot fund through current revenues or available resources. The repayment period of each debt issuance will be aligned, whenever possible, with the estimated useful life of the associated capital project or asset.

Long-term debt financing will be considered when non-recurring capital improvements are needed, especially when future residents will benefit from the improvement. In utilizing long-term debt, the Town is committed to sound financial management by conservatively projecting the revenue sources for debt repayment, setting the financing term to not exceed the asset's useful life, and ensuring a positive cost-benefit for the project, inclusive of all interest expenses.

Amount of Debt Issuances

The Town will adhere to debt limitations established by Arizona State statutes and bond ordinances. Under the Arizona Constitution, a municipality may issue general obligation bonds up to 6% of assessed property valuation for general municipal purposes. Additional general obligation bonds, up to 20% of assessed valuation, are permitted for specific purposes, including water and sewer infrastructure, recreational facilities, and open space initiatives.

For statutory purposes, the Town's outstanding bonds are not classified as general obligation bonds subject to these limits, as they are secured by excise taxes rather than property taxes. This distinction allows the Town to meet its funding needs while remaining in compliance with statutory debt limitations.

Legal Debt Calculation

	General Obligation Bonds	
	All Other Purposes	Water/Sewer, Lights, Open Space and Parks
Constitutional Debt Limitation	6%	20%
FY 2024-25 Net Secondary Assessed Valuation	\$223,668,859	\$223,668,859
Legal Debt Limit	\$12,909,530	\$44,733,772
Less Outstanding Debt	0	0
Available Borrowing Capacity	\$13,420,132	\$44,733,772

Note: Currently, the Town cannot issue general obligation debt as it does not have a property tax which would require approval of the Town voters to implement.



Bond Ratings

Bond Issue	Moody's Investors Services	S&P Global Ratings	Fitch Investors Service, Inc.
Pledged Rev Rfdg Oblig Series 2021	-	AA-/Stable	-
Pledged Rev Rfdg Oblig Series 2021 (Police Building)	-	AA-/Stable	-

Total Debt Obligations
(Includes Principal and Interest)



Current Bond Obligations

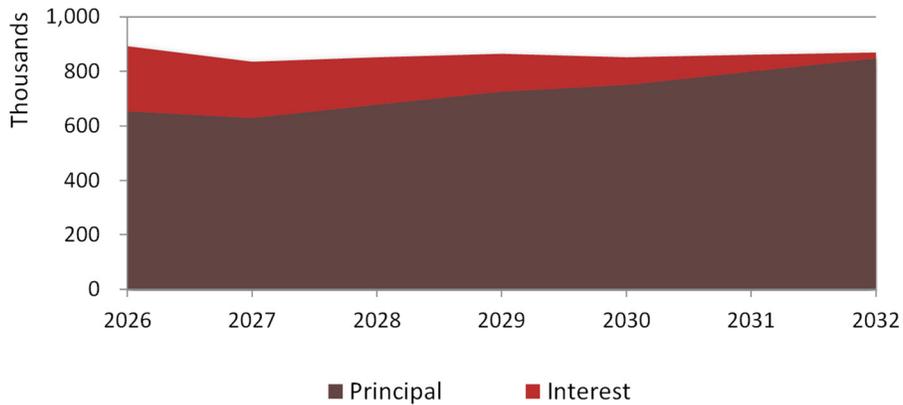
Type of Bond Issue	Term	Beginning Principal 7/1/2025	Principal Payments	Interest Payments	Ending Principal 6/30/2026	Funding Source
Governmental Funds						
Refunding Obligations 2021	Jul-31	\$ 5,086,233	\$ 653,944	\$ 237,963	\$ 4,432,289	Excise Tax
Police Building 2021	Jul-46	\$ 5,730,000	\$ 175,000	\$ 226,825	\$ 5,555,000	Excise Tax
Total Governmental Funds		10,816,233	828,944	464,788	9,987,289	
Enterprise Funds						
Refunding Obligations 2021	Jul-31	163,767	21,056	7,662	142,711	Water User Fees
WIFA Loan 2007	Jul-26	207,298	102,239	4,307	105,059	Wastewater User Fees
WIFA Loan 2008	Jul-27	985,985	319,584	23,249	666,401	Wastewater User Fees
WIFA Loan 2014	Jul-34	1,628,798	148,684	31,244	1,480,114	Wastewater User Fees
WIFA Loan 2015	Jul-37	2,943,393	177,027	66,919	2,766,366	Wastewater User Fees
WIFA Loan 2017	Jul-37	196,761	13,097	4,596	183,664	Wastewater User Fees
Total Enterprise Funds		6,126,002	781,687	137,977	5,344,315	
Total Debt Service		\$ 16,942,235	\$ 1,610,631	\$ 602,765	\$ 15,331,604	



Governmental Funds Debt Schedules

Purpose: This revenue bond was to refund the Series 2010, Series 2010 Refunding, and Series 2016 bonds.

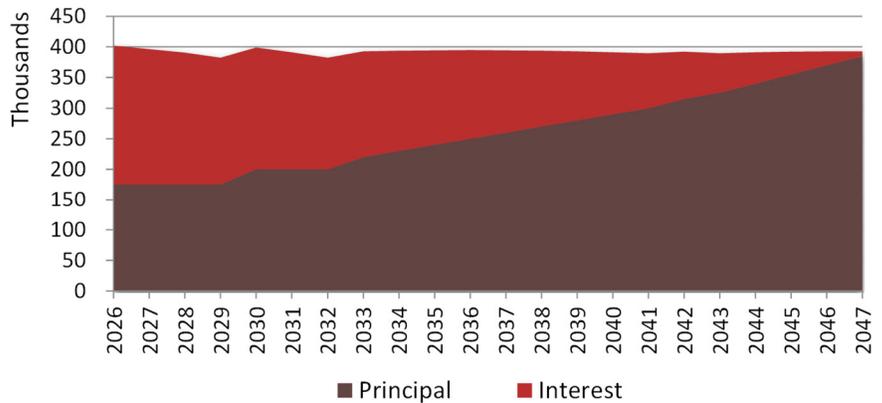
Refunding Obligations 2021			
Date	Principal	Interest	Total
Jul-25	653,944	127,156	781,100
Jan-26		110,807	110,807
Jul-26	629,724	110,807	740,531
Jan-27		95,064	95,064
Jul-27	678,164	95,064	773,228
Jan-28		78,110	78,110
Jul-28	726,605	78,110	804,715
Jan-29		59,945	59,945
Jul-29	750,825	59,945	810,770
Jan-30		41,174	41,174
Jul-30	799,265	41,174	840,439
Jan-31		21,193	21,193
Jul-31	847,706	21,193	868,899
Total	5,086,233	939,742	6,025,975





Purpose: This revenue bond was to finance the new police building.

Police Building 2021			
Date	Principal	Interest	Total
Jul-25	175,000	114,725	289,725
Jan-26		112,100	112,100
Jul-26	175,000	112,100	287,100
Jan-27		109,475	109,475
Jul-27	175,000	109,475	284,475
Jan-28		105,975	105,975
Jul-28	175,000	105,975	280,975
Jan-29		101,600	101,600
Jul-29	200,000	101,600	301,600
Jan-30		97,600	97,600
Jul-30	200,000	97,600	297,600
Jan-31		93,600	93,600
Jul-31	200,000	93,600	293,600
Jan-32		88,600	88,600
Jul-32	220,000	88,600	308,600
Jan-33		84,200	84,200
Jul-33	230,000	84,200	314,200
Jan-34		79,600	79,600
Jul-34	240,000	79,600	319,600
Jan-35		74,800	74,800
Jul-35	250,000	74,800	324,800
Jan-36		69,800	69,800
Jul-36	260,000	69,800	329,800
Jan-37		64,600	64,600
Jul-37	270,000	64,600	334,600
Jan-38		59,200	59,200
Jul-38	280,000	59,200	339,200
Jan-39		53,600	53,600
Jul-39	290,000	53,600	343,600
Jan-40		47,800	47,800
Jul-40	300,000	47,800	347,800
Jan-41		41,800	41,800
Jul-41	315,000	41,800	356,800
Jan-42		35,500	35,500
Jul-42	325,000	35,500	360,500
Jan-43		29,000	29,000
Jul-43	340,000	29,000	369,000
Jan-44		22,200	22,200
Jul-44	355,000	22,200	377,200
Jan-45		15,100	15,100
Jul-45	370,000	15,100	385,100
Jan-46		7,700	7,700
Jul-46	385,000	7,700	392,700
Total	5,730,000	2,902,425	8,632,425



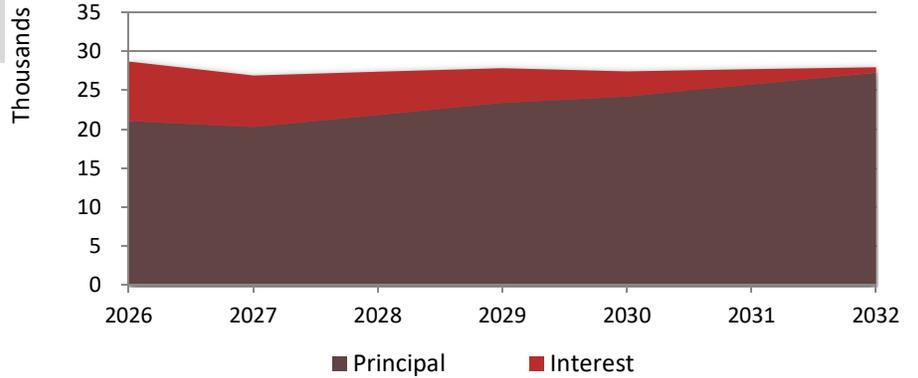


Enterprise Funds Debt Schedules

Purpose: This revenue bond was to refinance prior bonds related to the water system.

Refunding Obligations 2021

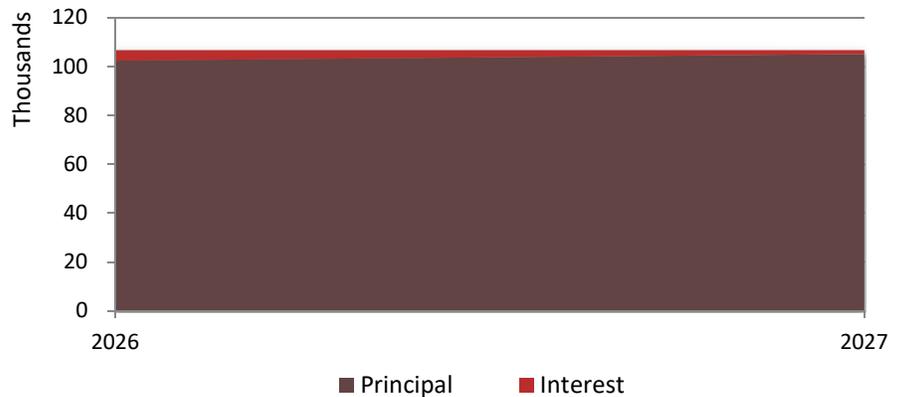
Date	Principal	Interest	Total
Jul-25	21,056	4,094	25,150
Jan-26		3,568	3,568
Jul-26	20,276	3,568	23,844
Jan-27		3,061	3,061
Jul-27	21,836	3,061	24,897
Jan-28		2,515	2,515
Jul-28	23,395	2,515	25,910
Jan-29		1,930	1,930
Jul-29	24,175	1,930	26,105
Jan-30		1,326	1,326
Jul-30	25,735	1,326	27,061
Jan-31		682	682
Jul-31	27,294	682	27,976
Total	163,767	30,258	194,025



Purpose: This loan from the Water Infrastructure Finance Authority of Arizona (WIFA) was for improvements to the sewer system.

WIFA Loan 2007

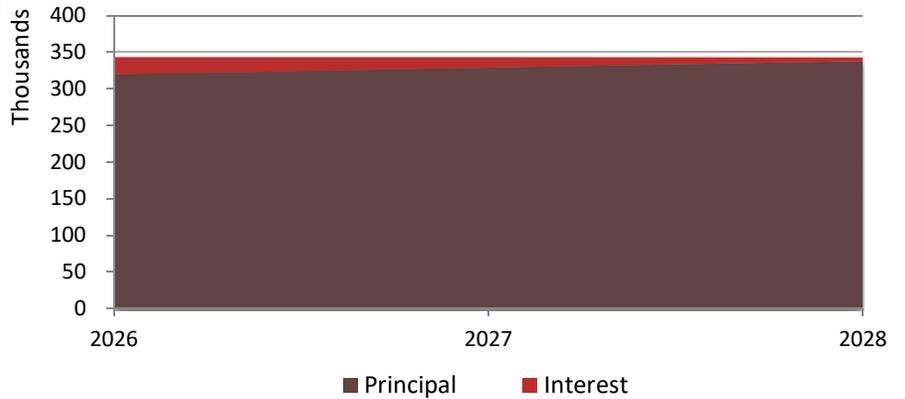
Date	Principal	Interest	Total
Jul-25	102,239	2,858	105,097
Jan-26		1,449	1,449
Jul-26	105,059	1,449	106,508
Total	207,298	5,756	213,054





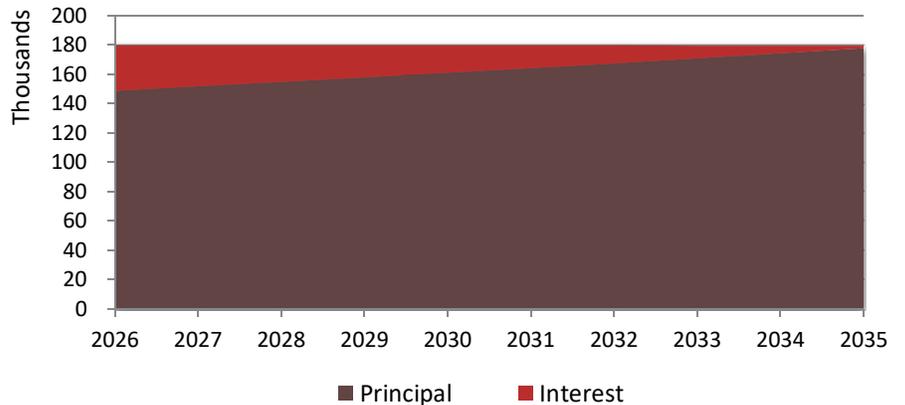
Purpose: This loan from WIFA was for improvements to the sewer system.

WIFA Loan 2008			
Date	Principal	Interest	Total
Jul-25	319,584	13,873	333,457
Jan-26		9,376	9,376
Jul-26	328,577	9,376	337,953
Jan-27		4,753	4,753
Jul-27	337,824	4,754	342,578
Total	985,985	42,132	1,028,117



Purpose: This loan from WIFA was for improvements to the sewer system.

WIFA Loan 2014			
Date	Principal	Interest	Total
Jul-25	148,684	16,369	165,053
Jan-26		14,875	14,875
Jul-26	151,673	14,875	166,548
Jan-27		13,351	13,351
Jul-27	154,722	13,351	168,073
Jan-28		11,796	11,796
Jul-28	157,832	11,796	169,628
Jan-29		10,210	10,210
Jul-29	161,004	10,210	171,214
Jan-30		8,592	8,592
Jul-30	164,240	8,592	172,832
Jan-31		6,941	6,941
Jul-31	167,541	6,941	174,482
Jan-32		5,257	5,257
Jul-32	170,909	5,257	176,166
Jan-33		3,540	3,540
Jul-33	174,344	3,540	177,884
Jan-34		1,787	1,787
Jul-34	177,849	1,787	179,636
Total	1,628,798	169,067	1,797,865

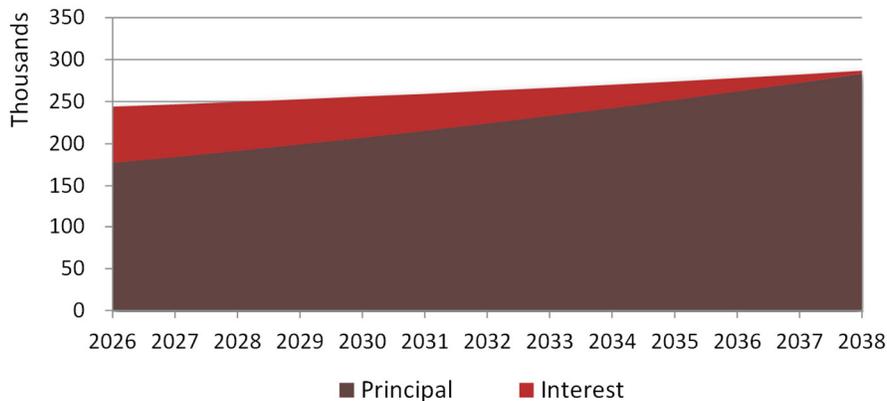


Debt Obligations



Purpose: This loan from WIFA was for a sewer line extension and refinancing of the USDA loan.

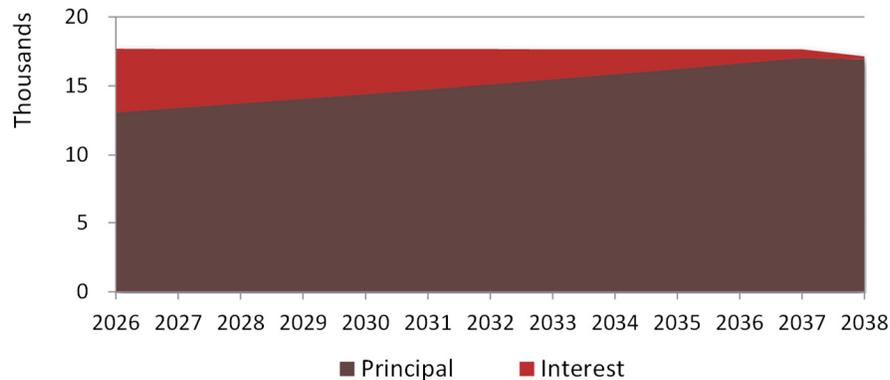
WIFA Loan 2015			
Date	Principal	Interest	Total
Jul-25	177,027	34,497	211,524
Jan-26		32,422	32,422
Jul-26	184,108	32,422	216,530
Jan-27		30,264	30,264
Jul-27	191,472	30,264	221,736
Jan-28		28,020	28,020
Jul-28	199,131	28,020	227,151
Jan-29		25,686	25,686
Jul-29	207,096	25,686	232,782
Jan-30		23,259	23,259
Jul-30	215,380	23,259	238,639
Jan-31		20,735	20,735
Jul-31	223,995	20,735	244,730
Jan-32		18,109	18,109
Jul-32	232,955	18,109	251,064
Jan-33		15,379	15,379
Jul-33	242,273	15,379	257,652
Jan-34		12,540	12,540
Jul-34	251,964	12,540	264,504
Jan-35		9,587	9,587
Jul-35	262,043	9,587	271,630
Jan-36		6,516	6,516
Jul-36	272,524	6,516	279,040
Jan-37		3,322	3,322
Jul-37	283,425	3,322	286,747
Total	2,943,393	486,175	3,429,568





Purpose: This loan from WIFA was for a sewer line extension.

WIFA Loan 2017			
Date	Principal	Interest	Total
Jul-25	13,097	2,377	15,474
Jan-26		2,219	2,219
Jul-26	13,414	2,219	15,633
Jan-27		2,056	2,056
Jul-27	13,738	2,056	15,794
Jan-28		1,891	1,891
Jul-28	14,070	1,891	15,961
Jan-29		1,721	1,721
Jul-29	14,410	1,721	16,131
Jan-30		1,547	1,547
Jul-30	14,758	1,547	16,305
Jan-31		1,368	1,368
Jul-31	15,114	1,368	16,482
Jan-32		1,186	1,186
Jul-32	15,479	1,186	16,665
Jan-33		999	999
Jul-33	15,853	999	16,852
Jan-34		807	807
Jul-34	16,236	807	17,043
Jan-35		611	611
Jul-35	16,629	611	17,240
Jan-36		410	410
Jul-36	17,031	410	17,441
Jan-37		204	204
Jul-37	16,932	205	17,137
Total	196,761	32,416	229,177





Capital Improvement Plan

Overview

The Capital Improvement Plan (CIP) outlines the Town’s long-term capital investments over a five-year planning period. This process identifies essential facilities and infrastructure upgrades required to support the Town’s operations and deliver expected public services. Capital improvements generally include structures, buildings, site enhancements, equipment, or other significant assets with a useful life of at least five (5) years that serve public purposes.

The Town defines capital expenditures as projects valued at \$50,000 or more, focused on creating new infrastructure or enhancing the capacity, efficiency, or lifespan of existing assets. While the expenditures planned for the first year are incorporated into the annual budget as the capital budget, the CIP process itself is ongoing. It plays a critical role in the Town’s overall management strategy, ensuring that capital planning aligns with community needs and long-term goals.

This section begins with an overview of the project selection, followed by the following:

- **Capital Program:**
 - **Minor projects, vehicles, equipment:** A summarized list by fund, detailing minor projects totaling \$3,358,000 for FY 2025-26.
 - **Major projects 5-year schedule:** A schedule outlining major projects, listed by fund and project, with projected costs for a five-year period, totaling \$65,245,441.
- **Operating Impact:** A summary by project, presenting the five-year operating impact of major projects.
- **Project Details:** Detailed information on each major project included in the five-year schedule, including narrative descriptions, cost estimates, and anticipated operating costs or savings.

Process of Project Selection



Project Identification and Funding Process:

The Town’s Capital Improvement Plan (CIP) is developed through a collaborative process to identify, prioritize, and fund key capital projects that align with community needs and strategic objectives. Projects are identified by Town departments based on infrastructure needs, anticipated growth, and long-term service goals. Each department assesses potential projects according to factors such as public safety, operational efficiency, environmental impact, and regulatory requirements.



Citizen Involvement and Prioritization:

The Citizens’ Capital Improvement Program Advisory Committee (CIPCAC) plays an integral role in the CIP process. Comprising local residents, the CIPCAC reviews proposed projects and assists in prioritizing them based on criteria such as community benefit, urgency, and alignment with the Town’s goals. This committee offers a critical community perspective, ensuring that the Town’s capital priorities reflect resident values and needs.



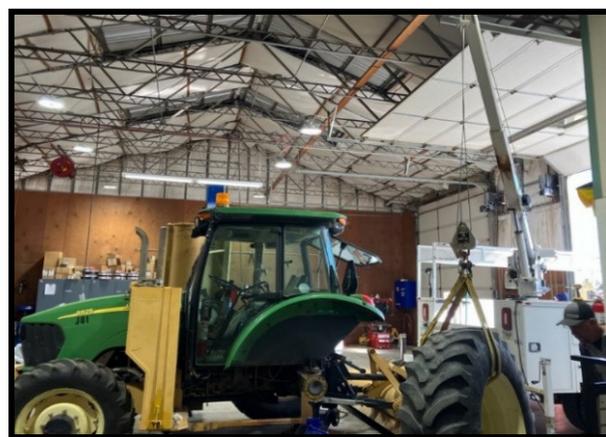
Funding Sources and Allocation:

Once projects are identified and prioritized, funding sources are evaluated. Potential funding options include the Town’s general fund, bonds, grants, and other sources such as state and federal programs. The selection of funding sources depends on project scale, urgency, and feasibility, with larger initiatives often requiring a combination of funding streams. By aligning funding strategies with project timelines and goals, the Town ensures fiscal responsibility and sustainability in its capital investments.



Capital Program - Minor Projects, Vehicles, Equipment

Fund	Project	FY 25-26
Court Improvement Fund	Court Improvements	10,000
General Fund	Annual Parking Lot Repairs	175,000
General Fund	Replacement Virtual Host Server	30,000
General Fund	Annual Roofing Program	30,000
General Fund	Annual HVAC Program	30,000
General Fund	Surge Protection Program	15,000
General Fund	Library Tile and Blinds	10,000
General Fund	Fleet Shop Access Improvements	10,000
General Fund	Fleet Spill Storage and Spill Containment	8,000
Grant Fund	Miscellaneous Grants	2,000,000
Highway User Revenue Fund	Skid Steer with Milling/Profiler Head	150,000
Highway User Revenue Fund	Dump Truck	140,000
Highway User Revenue Fund	Asphalt Recycler	110,000
Total Governmental Funds	Total Governmental Funds	2,718,000
Wastewater Fund	Vactor Truck	600,000
Wastewater Fund	Lift Station Crane/Pump Guiderails	40,000
Total Enterprise Funds	Total Enterprise Funds	640,000
Total All Funds	Total All Funds	\$ 3,358,000



Equipment Repairs



Capital Program - Major Projects 5 Year Schedule

Fund	Project	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Total
General CI Fund	Misc Projects at Old Home Manor	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
General CI Fund	Yavapai County Drainage Projects	450,000	160,000	160,000	160,000	160,000	1,090,000
General CI Fund	Pool Deck Resurfacing	250,000	-	-	-	-	250,000
General CI Fund	Park Improvements - Phase I	250,000	600,000	-	-	-	850,000
General CI Fund	Field Lighting (Field 4/Playground)	-	1,500,000	-	-	-	1,500,000
General CI Fund	Parks Maintenance Building	-	300,000	2,000,000	-	-	2,300,000
General CI Fund	Northern Peavine Trail Alignment	-	100,000	-	-	-	100,000
General CI Fund	Town Hall Building	-	-	-	-	15,000,000	15,000,000
Grant Fund	Shooting Range Bathroom	-	275,000	-	-	-	275,000
Streets CI Fund	Street Improvements	3,000,000	2,000,000	2,000,000	2,000,000	2,000,000	11,000,000
Total Governmental Funds		5,950,000	6,935,000	6,160,000	4,160,000	19,160,000	42,365,000
Water CI Fund	Fill Station Improvements	175,000	-	-	-	-	175,000
Water CI Fund	New Well/Pump/Tank Engineering	2,000,000	10,000,000	-	-	-	12,000,000
Wastewater CI Fund	WRF Water Quality Improvements	9,174,755	-	-	-	-	9,174,755
Wastewater CI Fund	WRF Engineering	530,686	-	-	-	-	530,686
Water CI Fund	Utility Line Extension	-	500,000	-	-	-	500,000
Wastewater CI Fund		-	500,000	-	-	-	500,000
Total Enterprise Funds		11,880,441	11,000,000	-	-	-	22,880,441
Total All Funds		\$ 17,830,441	\$ 17,935,000	\$ 6,160,000	\$ 4,160,000	\$ 19,160,000	\$ 65,245,441



Paving Work on Reed Road



Operating Impact

All capital improvements have impact on the Town’s operating budget, either positively or negatively. Many CIP projects will incur ongoing costs, influencing available resources for future budgets. Typical annual costs include personnel, utilities, and maintenance. Conversely, some capital projects may positively affect the budget by generating new revenue, reducing utility consumption, or streamlining Town services through automation. Operating impacts for each project are estimated using historical data from similar assets and any project-specific details. The table below presents the major CIP projects with anticipated effects on future operating budgets. On each major project’s detail page in the following section, the expenses or savings are listed by type.

Capital Program - Major Projects Operating Impact

Fund	Project	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Total
General CI Fund	Yavapai County Drainage Projects	-	(10,000)	(10,000)	(10,000)	(10,000)	(40,000)
General CI Fund	Pool Deck Resurfacing	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(15,000)
General CI Fund	Park Improvements - Phase I	-	2,700	4,200	2,700	9,200	18,800
General CI Fund	Field Lighting (Field 4/Playground)	-	20,500	26,000	26,000	26,000	98,500
General CI Fund	Parks Maintenance Building	-	-	-	90,000	90,000	180,000
General CI Fund	Northern Peavine Trail Alignment	-	-	2,500	2,500	2,500	7,500
Grant Fund	Shooting Range Bathroom	-	-	6,580	6,580	6,580	19,740
Streets CI Fund	Street Improvements	-	(36,000)	(24,000)	(24,000)	(24,000)	(108,000)
Total Governmental Funds		(3,000)	(25,800)	2,280	90,780	97,280	161,540
Water CI Fund	Fill Station Improvements	(35,000)	(2,500)	(2,500)	(2,500)	15,000	(27,500)
Water CI Fund	New Well/Pump/Tank Engineering	-	-	17,000	17,250	18,000	52,250
Wastewater CI Fund	WRF Water Quality Improvements	-	65,000	65,000	65,000	65,000	260,000
Water CI Fund	Utility Line Extension	-	-	1,300	1,500	1,500	4,300
Wastewater CI Fund		-	-	1,950	2,000	2,000	5,950
Total Enterprise Funds		(35,000)	62,500	82,750	83,250	101,500	295,000
Total All Funds		\$ (38,000)	\$ 36,700	\$ 85,030	\$ 174,030	\$ 198,780	\$ 456,540

Capital Improvement Plan – Project Details



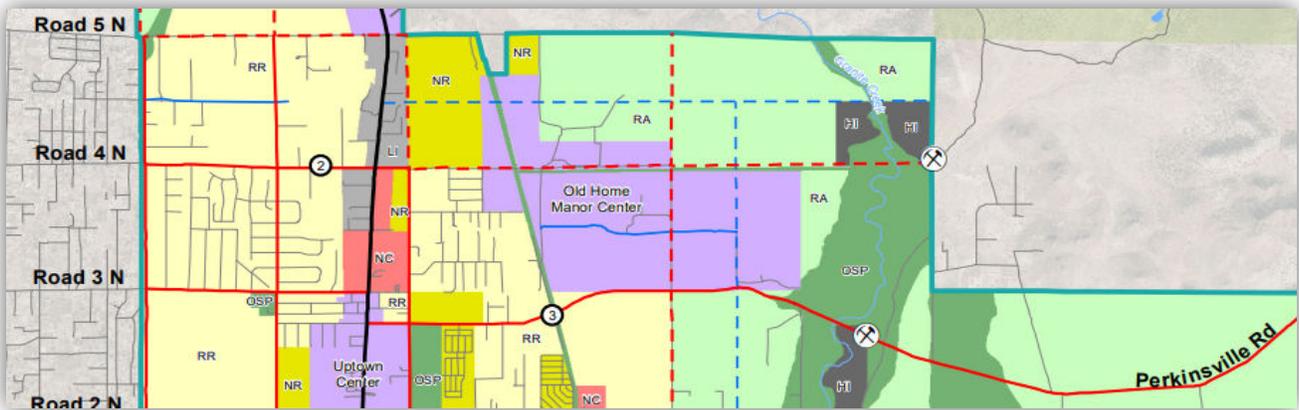
Department	Non-Departmental	Request Purpose	Enhance service levels
Division			

Title	Miscellaneous Projects at Old Home Manor
Type	<i>Special Revenue/Project - only moves forward if matching revenues are identified</i>

Justification

This is a budget placeholder for miscellaneous capital projects at Old Home Manor that may arise during the fiscal year. This allocation is intended to provide flexibility in addressing unforeseen needs or opportunities in capital improvement that are not currently anticipated. It is important to note that while this placeholder allows us to be responsive and agile, any projects initiated under this allocation will need to demonstrate a potential for revenue generation or cost recovery. We anticipate these projects will be centered around Old Home Manor where there may be land sales or development that provides revenue for expansion of utilities or other improvements.

This approach ensures that while we are prepared to invest in necessary capital projects that enhance our infrastructure or services, we also maintain a focus on financial sustainability. By requiring that these projects have a revenue-generating component, we ensure that our investments are economically viable and contribute to the long-term financial health of our organization. This strategic allocation will be monitored closely to ensure that it aligns with our broader fiscal policies and community goals.



Estimated Expenses						
Description	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Total
Miscellaneous projects	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
						-
<i>Other Estimated Costs (Savings):</i>						-
<i>To be determined if projects identified</i>						-
					Net Impact	10,000,000



Department	Public Works	Request Purpose	Enhance service levels
Division	Engineering/Streets		

Title	Yavapai Drainage Projects
Type	Special Revenue/Project - only moves forward if matching revenues are identified

Justification

This item is for general drainage improvement projects within our jurisdiction. These projects are crucial for managing stormwater effectively, preventing flooding, and ensuring the safety and longevity of our infrastructure. Funding for these initiatives will be sourced from an allocation provided to the Town by Yavapai County, collected through property taxes from the residents in our jurisdiction.

One identified project that would potentially occur with \$100,000 of these funds is a ROW acquisition. The County has sponsored an NRCS grant for flood protection and prevention in the Granite Creek Water Shed. The two major project sites are a bridge crossing of Granite Creek on Perkinsville Road and a diversion channel of Cemetery Draw along Juniper Dr. ROW acquisition must be carried out and paid for by the sponsoring agencies. While donations are expected, there may still be some legal expenses associated with the acquisition. These include Title Searches, Environmental Assessments, and legal fees.



Estimated Expenses						
Description	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Total
Drainage projects	450,000	160,000	160,000	160,000	160,000	1,090,000
						-
<i>Other Estimated Costs (Savings):</i>						-
Annual Maintenance		(10,000)	(10,000)	(10,000)	(10,000)	(40,000)
						-
					Net Impact	1,050,000

Capital Improvement Plan – Project Details



Department	Community Services	Request Purpose	Maintain existing service levels
Division	Recreation		

Title	Pool Deck Surfacing
Type	Funded through existing fund balance

Justification The pool deck, constructed in 2005, has experienced significant wear and tear over the years due to regular use and exposure to harsh environmental conditions. The current state of the deck poses several safety hazards to pool patrons and staff. In light of these findings, resurfacing the deck is critical to ensuring the continued safety of all individuals who utilize the pool facility. The deck has developed visible cracks and chips in multiple areas. These imperfections create trip hazards, particularly for individuals who may be distracted or unaware of the uneven surface. The current deck surface has become increasingly smooth and worn over time, leading to a lack of traction, especially when wet. The high moisture levels around the pool make the deck prone to becoming slippery, increasing the likelihood of slips and falls. This poses a significant risk to patrons, particularly children, the elderly, and those with mobility challenges. This was originally requested for FY 2024-25 but was moved to FY 2025-26.



Estimated Expenses						
Description	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Total
Pool Deck Resurfacing	250,000					250,000
						-
<i>Other Estimated Costs (Savings):</i>						-
<i>Surface Cleaning and Minor Repairs</i>		(1,500)	(1,500)	(1,500)	(1,500)	(6,000)
<i>Crack and Patch Repairs</i>		(500)	(500)	(500)	(500)	(2,000)
<i>Repainting and Sealants</i>		(1,000)	(1,000)	(1,000)	(1,000)	(4,000)
						Net Impact
						238,000



Department	Community Services	Request Purpose	Enhance service levels
Division	Recreation		

Title	Park Improvements - Phase I
Type	Funded through existing fund balance for FY 25-26, future year funding still to be determined

Justification

In 2018, the Recreation Department converted the town's only full-size basketball courts into four dual-purpose pickleball courts. While these courts were intended for both basketball and pickleball, the overwhelming use by the pickleball community has made it challenging for the general public to use them for basketball. Given the high demand and sustained interest from the pickleball community, which has long advocated for additional facilities, there is a clear need for more dedicated courts. The Chino Valley Pickleball Association is committed to partnering with the town to build, maintain, and facilitate the expansion of pickleball facilities.

In FY 2024-25 this item was put in the budget, but was contingent on grant funding and contributions which didn't materialize. This year, dedicated funds are being allocated to help initiate the process. Future year funding is still to be determined.



Estimated Expenses						
Description	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Total
Park Improvements - Phase I	250,000	600,000				850,000
						-
<i>Other Estimated Costs (Savings):</i>						-
<i>Annual Maintenance</i>		2,000	2,000	2,000	2,000	8,000
<i>Line Repainting</i>		700	700	700	700	2,800
<i>Resurfacing</i>					5,000	5,000
<i>Equipment Replacement</i>			1,500		1,500	3,000
					Net Impact	868,800



Department	Police	Request Purpose	Maintain existing service levels
Division			

Title	Shooting Range Bathroom
Type	Funding source to be determined

Justification Our police shooting range is one of the most used facilities in town each year. We are currently using one port-a-potty for those using the range. This becomes tricky during times of trainings as there are frequently 10+ people using them, and several times a year we host classes with up to 40+ people in attendance. We would like to put in a brick and mortar bathroom with both a women's and men's space. The building would last a longer amount of time than alternative restrooms and would be easier to maintain. We have looked for grants and other alternative funding methods, but so far none have been identified.



Estimated Expenses						
Description	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Total
Shooting Range Bathroom		275,000				275,000
						-
						-
<i>Other Estimated Costs (Savings):</i>						-
Annual Maintenance			5,000	5,000	5,000	15,000
Utilities			3,500	3,500	3,500	10,500
Rental of Portable Bathrooms			(1,920)	(1,920)	(1,920)	(5,760)
						Net Impact
						294,740



Department	Public Works	Request Purpose	Maintain existing service levels
Division	Streets		

Title Street Improvements

Justification As part of the ongoing pavement management program, the FY 2025-26 Improvements include approximately 5 to 10% for Crack Filling and Seal Coating various town streets. The remainder shall be spent on the program to pulverize, prepare, and apply a double chip seal coating to a prioritized list of streets.



Estimated Expenses						
Description	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Total
Various local streets	3,000,000	2,000,000	2,000,000	2,000,000	2,000,000	11,000,000
						-
<i>Other Estimated Costs (Savings):</i>						-
<i>Annual Maintenance</i>		(36,000)	(24,000)	(24,000)	(24,000)	(108,000)
						-
					Net Impact	10,892,000



Department	Public Works	Request Purpose	Maintain existing service levels
Division	Water		

Title	New Well/Pump/Tank
Type	Bond/loan/grant funded project - only moves forward if matching revenues are identified

Justification

The Town needs a second major production facility. This design would provide plans and cost estimates to seek funding for an approximate \$10,000,000 construction of a new well and tank at Old Home Manor. This would provide a full capacity back up facility to Bright Star and allow for the ability to provide water to other systems in Town if needed.

The \$2,000,000 for design is being provided by WIFA for a grant/loan split. The next phase of the project for actual construction would not move forward until a future year when funding can be identified.



Estimated Expenses						
Description	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Total
New Well/Pump/Tank - Engineering	2,000,000					2,000,000
New Well/Pump/Tank - Construction		10,000,000				10,000,000
						-
						-
<i>Other Estimated Costs (Savings):</i>						-
<i>Annual Maintenance</i>			2,500	2,500	2,500	7,500
<i>Minor Repairs</i>			500	750	1,000	2,250
<i>Pump Servicing</i>			1,500	1,500	2,000	5,000
<i>Water Quality Testing</i>			2,500	2,500	2,500	7,500
<i>Electricity</i>			10,000	10,000	10,000	30,000
						Net Impact
						12,052,250



Department	Public Works	Request Purpose	Enhance service levels
Division	Water/Wastewater		

Title	Utility Line Extension (Road 1 East to Roadrunner)
Type	Bond/loan/grant funded project - only moves forward if matching revenues are identified

Justification This is a placeholder for the extension of water and sewer lines along Road 1 East to the Roadrunner Trailer Park, contingent upon the development of the Craftsman Court Subdivision. This utility line extension is crucial as it will enable the connection of approximately 45 spaces at the Roadrunner Trailer Park to the Town’s water and sewer utilities. The proposed extension covers a quarter-mile and is essential for providing reliable municipal water and sewer services to the residents of the trailer park. This infrastructure upgrade will enhance both the quality of water service and the efficiency of wastewater management within this community, aligning with health, safety, and environmental standards. Furthermore, this project supports broader community growth and development initiatives. Funding for this dual utility extension will be sought through municipal bonds or other financing options available to the Town, ensuring that the financial impact on current resources is minimized while facilitating essential infrastructure growth. Establishing this budget placeholder is a strategic step in preparing for the potential expansion and ensures that we are ready to proceed with the water and sewer line extension if the subdivision development is confirmed.



Estimated Expenses						
Description	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Total
Utility Line Extension (Water)		500,000				500,000
Utility Line Extension (Wastewater)		500,000				500,000
						-
<i>Other Estimated Costs (Savings):</i>						-
Annual Maintenance			2,500	2,500	2,500	7,500
Minor Repairs			750	1,000	1,000	2,750
					Net Impact	1,010,250



Personnel Schedules

Overview

This section provides a detailed overview of the Town’s personnel resources, including new positions and departmental staffing plans. First, additional staff that have been added for the fiscal year are highlighted to support critical services and address emerging needs across departments. This information is followed by several schedules and tables, including:

- **Personnel Schedule and Ranges:** Comprehensive personnel schedule, outlining position counts and salary ranges by department and position for Fiscal Years 2023-24 (actual), 2024-25 (budgeted), and 2025-26 (budgeted), offering a clear view of staffing changes and salary adjustments over time.
- **General Employee Salary Schedule:** Table listing positions by pay grade, including both active and inactive positions. Inactive positions are retained in this table to illustrate potential career advancement opportunities within the Town.
- **Police Employee Salary Schedule:** A dedicated table presenting sworn positions within the Police Department, categorized by grade, to provide further details regarding the department’s staffing structure.

This section supports a complete view of the Town’s personnel investments and workforce planning strategies.

FY 2025-26 Staffing Changes			
Department	Position	Reasoning	Added FTEs
Community Services	Technical Services Librarian	To provide staff capacity for cataloguing that is essential for Library operations	1.00
Community Services	Library Assistant	Reduced to help offset the addition of the Librarian position	-1.25
Development Services	GIS Specialist	To provide up-to-date mapping and enhance services for planning, public works, emergency response, and economic development	1.00
Police	Police Officer	To have the staffing to provide a detective to PANT (partially funded through PANT)	1.00
Total			1.75

In FY 2025-26 the Town will be adding 1.75 FTEs.



Personnel Schedule and Ranges						
Department/Position	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Pay Grade	Range Minimum	Range Maximum
Mayor and Council						
Mayor	1.00	1.00	1.00		<i>Elected Officials</i>	
Vice Mayor	1.00	1.00	1.00		<i>Elected Officials</i>	
Council Members	5.00	5.00	5.00		<i>Elected Officials</i>	
Total	7.00	7.00	7.00			
Community Services						
Community Services Director	1.00	1.00	1.00	36	99,340.80	136,510.40
Library Director/Special Projects Manager	1.00	-	-	35	94,598.40	130,020.80
Library Manager	1.00	1.00	1.00	26	60,985.60	83,824.00
Librarian, Youth Services	1.00	1.00	1.00	21	47,777.60	65,665.60
Librarian, Technical Services	-	-	1.00	21	47,777.60	65,665.60
Recreation/Events Coordinator, Senior	1.00	1.00	1.00	20	45,489.60	62,545.60
Recreation/Events Coordinator	1.00	1.00	1.00	17	39,312.00	54,038.40
Cook	1.00	1.00	1.00	14	33,966.40	46,675.20
Library Assistant	2.25	3.75	2.50	14	33,966.40	46,675.20
Assistant Cook	1.00	1.00	1.00	11	31,449.60	40,331.20
Administrative Aide	0.50	0.50	0.50	11	31,449.60	40,331.20
Kitchen Assistant	0.75	0.75	0.75	10	31,449.60	38,313.60
Seasonal Aquatics Staff	4.50	4.50	4.50	10	31,449.60	38,313.60
Total	16.00	16.50	16.25			
Development Services						
Development Services Director	1.00	1.00	1.00	41	126,755.20	174,241.60
Assistant Development Services Director	1.00	1.00	1.00	36	99,340.80	136,510.40
Chief Building Official	1.00	1.00	1.00	31	77,833.60	106,974.40
Planner, Senior	1.00	1.00	1.00	30	74,110.40	101,878.40
GIS Specialist	-	-	1.00	27	64,022.40	88,004.80
Building Inspector, Senior	1.00	1.00	1.00	25	58,073.60	79,830.40
Plans Examiner	1.00	1.00	1.00	24	55,307.20	76,024.00
Code Enforcement Officer	2.00	2.00	2.00	23	52,665.60	72,404.80
Processing Coordinator, Senior	1.00	1.00	1.00	23	52,665.60	72,404.80
Permit Technician	2.00	1.00	1.00	20	45,489.60	62,545.60
Total	11.00	10.00	11.00			
Finance						
Finance Director	1.00	1.00	1.00	41	126,755.20	174,241.60
Finance Manager	1.00	1.00	1.00	32	81,723.20	112,320.00
Accountant	1.00	1.00	1.00	25	58,073.60	79,830.40
Accounting Technician, Senior	1.00	1.00	1.00	20	45,489.60	62,545.60
Total	4.00	4.00	4.00			



Personnel Schedule and Ranges

Department/Position	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Pay Grade	Range Minimum	Range Maximum
Human Resources						
Human Resources Director	1.00	1.00	1.00	38	109,491.20	150,508.80
Human Resources Analyst, Senior	1.00	1.00	1.00	28	67,225.60	92,414.40
Paralegal	1.00	1.00	1.00	23	52,665.60	72,404.80
Total	3.00	3.00	3.00			
Information Technology Services						
Information Technology Manager	1.00	1.00	1.00	32	81,723.20	112,320.00
IT Support Technician	2.00	2.00	2.00	23	52,665.60	72,404.80
Total	3.00	3.00	3.00			
Municipal Court						
Magistrate	1.00	1.00	1.00	<i>Contract Based</i>		
Court Administrator	1.00	1.00	1.00	28	67,225.60	92,414.40
Court Security Officer	0.50	0.50	0.50	18	41,267.20	56,742.40
Court Clerk	2.00	2.00	2.00	18	41,267.20	56,742.40
Court Clerk (Temporary)	-	0.50	0.50	18	41,267.20	56,742.40
Total	4.50	5.00	5.00			
Police						
Chief of Police	1.00	1.00	1.00	PD18	125,507.20	172,515.20
Deputy Chief of Police	1.00	-	-	PD16	108,180.80	148,699.20
Police Lieutenant	1.00	2.00	2.00	PD14	98,342.40	135,179.20
Police Sergeant	5.00	5.00	5.00	PD10	80,912.00	111,217.60
Police Officer	24.00	26.00	27.00	PD4	63,398.40	87,152.00
Police Civilian Operations Supervisor	1.00	1.00	1.00	27	64,022.40	88,004.80
Police Services Specialist	4.00	4.50	4.50	20	45,489.60	62,545.60
Property & Evidence/Crime Scene Tech.	1.00	1.00	1.00	20	45,489.60	62,545.60
Animal Control Officer	2.00	2.00	2.00	19	43,326.40	59,571.20
Adoption Specialist/Shelter Tech., Senior	1.00	1.00	1.00	16	37,440.00	51,459.20
Adoption Specialist/Shelter Technician	1.00	1.00	1.00	13	32,344.00	44,449.60
Total	42.00	44.50	45.50			
Public Works						
Public Works Director/Town Engineer	1.00	1.00	1.00	41	126,755.20	174,241.60
Assistant Town Engineer	1.00	1.00	1.00	35	94,598.40	130,020.80
Capital Project Manager	1.00	1.00	1.00	33	85,800.00	117,936.00
Facilities and Parks Manager	1.00	1.00	1.00	29	70,595.20	97,011.20
Fleet Manager	1.00	1.00	1.00	27	64,022.40	88,004.80
PW Management Analyst	1.00	1.00	1.00	27	64,022.40	88,004.80
Public Works Inspector	-	1.00	1.00	24	55,307.20	76,024.00
Fleet Mechanic, Senior	-	-	1.00	23	52,665.60	72,404.80
Facilities/Pool Maint. Worker, Senior	1.00	1.00	1.00	22	50,169.60	68,972.80
Fleet Mechanic	2.00	2.00	1.00	21	47,777.60	65,665.60



Personnel Schedule and Ranges

Department/Position	FY 2023-24 Actual	FY 2024-25 Budget	FY 2025-26 Budget	Pay Grade	Range Minimum	Range Maximum
Administrative Technician, Senior	-	-	1.00	20	45,489.60	62,545.60
Parks Maintenance Worker, Senior	2.00	2.00	2.00	20	45,489.60	62,545.60
Facilities Maintenance Worker, Senior	1.00	1.00	1.00	20	45,489.60	62,545.60
Parks Maintenance Worker	3.00	4.00	4.00	17	39,312.00	54,038.40
Facilities Maintenance Worker	1.00	1.00	1.00	17	39,312.00	54,038.40
Administrative Technician	1.00	1.00	-	17	39,312.00	54,038.40
Seasonal Parks Maintenance Worker	0.50	-	-	17	39,312.00	54,038.40
Custodian	3.00	2.00	2.00	13	32,344.00	44,449.60
HURF						
Streets Manager	1.00	1.00	1.00	29	70,595.20	97,011.20
Streets Foreman	1.00	1.00	1.00	25	58,073.60	79,830.40
Public Works Inspector	1.00	-	-	24	55,307.20	76,024.00
Streets Maintenance Worker, Senior	2.00	2.00	2.00	20	45,489.60	62,545.60
Streets Maintenance Worker	4.00	3.00	3.00	18	41,267.20	56,742.40
Streets Maintenance Worker (Non-CDL)	-	2.00	2.00	17	39,312.00	54,038.40
Utilities						
Utilities Manager	1.00	1.00	1.00	32	81,723.20	112,320.00
Utilities Operator	1.00	1.00	1.00	27	64,022.40	88,004.80
WWTP Operator	1.00	1.00	1.00	27	64,022.40	88,004.80
Utilities Maintenance Mechanic	2.00	2.00	2.00	24	55,307.20	76,024.00
Utilities Maintenance Tech., Senior	1.00	1.00	1.00	22	50,169.60	68,972.80
Utilities Maintenance Technician	1.00	1.00	1.00	19	43,326.40	59,571.20
Total	36.50	37.00	37.00			
Town Clerk						
Town Clerk	1.00	1.00	1.00	34	90,105.60	123,843.20
Deputy Town Clerk/Records Technician	1.00	1.00	1.00	22	50,169.60	68,972.80
Records Technician, Senior	1.00	1.00	1.00	20	45,489.60	62,545.60
Administrative Technician	0.80	1.00	1.00	17	39,312.00	54,038.40
Total	3.80	4.00	4.00			
Town Manager						
Town Manager	1.00	1.00	1.00	45	154,086.40	211,806.40
Economic Dev./ Intergov. Manager	1.00	1.00	1.00	32	81,723.20	112,320.00
Assistant to the Town Manager	1.00	1.00	-	32	81,723.20	112,320.00
Executive Analyst	-	-	1.00	32	81,723.20	112,320.00
Executive Assistant	-	-	1.00	20	45,489.60	62,545.60
Administrative Technician, Senior	1.00	1.00	-	20	45,489.60	62,545.60
Total	4.00	4.00	4.00			
Grand Total	134.80	138.00	139.75			



General Employee Salary Schedule				
Pay Grade	Range Minimum	Range Midpoint	Range Maximum	Position
10	31,449.60	33,924.80	38,313.60	Kitchen Assistant Seasonal Aquatics Staff
11	31,449.60	33,924.80	40,331.20	Administrative Aide Assistant Cook
12	31,449.60	33,924.80	42,328.00	
13	32,344.00	38,396.80	44,449.60	Adoption Specialist/Shelter Technician Custodian
14	33,966.40	40,331.20	46,675.20	Cook Library Assistant
15	35,651.20	42,328.00	49,004.80	
16	37,440.00	44,449.60	51,459.20	Adoption Specialist/Shelter Tech., Senior
17	39,312.00	46,654.40	54,038.40	Administrative Technician Facilities Maintenance Worker Parks Maintenance Worker Recreation/Events Coordinator Seasonal Parks Maintenance Worker Streets Maintenance Worker (Non-CDL)
18	41,267.20	49,004.80	56,742.40	Accounting Technician Court Clerk Court Security Officer Records Technician Streets Maintenance Worker
19	43,326.40	51,438.40	59,571.20	Animal Control Officer Utilities Maintenance Technician
20	45,489.60	54,017.60	62,545.60	Accounting Technician, Senior Administrative Technician, Senior Court Clerk, Senior Executive Assistant - Town Manager's Office Facilities Maintenance Worker, Senior Parks Maintenance Worker, Senior Permit Technician Planning Technician Police Services Specialist Processing Coordinator Property & Evidence/Crime Scene Tech. Records Technician, Senior Recreation/Events Coordinator, Senior Streets Maintenance Worker, Senior



General Employee Salary Schedule

Pay Grade	Range Minimum	Range Midpoint	Range Maximum	Position
21	47,777.60	56,721.60	65,665.60	Fleet Mechanic Librarian, Technical Services Librarian, Youth Services
22	50,169.60	59,550.40	68,972.80	Deputy Town Clerk/Records Technician Facilities/Pool Maintenance Worker, Senior Utilities Maintenance Technician, Senior
23	52,665.60	62,545.60	72,404.80	Assistant Planner Building Inspector Code Enforcement Officer Fleet Mechanic, Senior IT Support Technician Paralegal Permit Technician, Senior Processing Coordinator, Senior
24	55,307.20	65,665.60	76,024.00	Plans Examiner Public Works Inspector Utilities Maintenance Mechanic
25	58,073.60	68,931.20	79,830.40	Accountant Building Inspector, Senior Code Enforcement Officer, Senior Mechanic Foreman Streets Foreman
26	60,985.60	72,404.80	83,824.00	Human Resources Analyst IT Support Technician, Senior Library Manager Planner, Associate
27	64,022.40	76,024.00	88,004.80	Fleet Manager GIS Specialist Police Civilian Operations Supervisor PW Management Analyst Utilities Maintenance Mechanic, Senior Utilities Operator WWTP Operator
28	67,225.60	79,830.40	92,414.40	Accountant, Senior Court Administrator Human Resources Analyst, Senior
29	70,595.20	83,803.20	97,011.20	Facilities and Parks Manager Streets Manager
30	74,110.40	88,004.80	101,878.40	Planner, Senior



General Employee Salary Schedule				
Pay Grade	Range Minimum	Range Midpoint	Range Maximum	Position
31	77,833.60	92,393.60	106,974.40	Chief Building Official Streets Superintendent
32	81,723.20	97,011.20	112,320.00	Executive Analyst - Town Manager's Office Economic Dev./ Intergov. Manager Finance Manager Information Technology Manager Project Engineer Utilities Manager
33	85,800.00	101,857.60	117,936.00	Capital Project Manager
34	90,105.60	106,974.40	123,843.20	Town Clerk
35	94,598.40	112,320.00	130,020.80	Assistant Town Engineer Library Director and Special Projects Manager
36	99,340.80	117,915.20	136,510.40	Assistant Development Services Director Community Services Director Public Affairs Director
37	104,291.20	123,822.40	143,353.60	
38	109,491.20	130,000.00	150,508.80	Assistant Public Works Director/Assistant Town Engineer Human Resources Director Town Engineer
39	114,982.40	136,510.40	158,038.40	
40	120,723.20	143,332.80	165,963.20	
41	126,755.20	150,508.80	174,241.60	Development Services Director Finance Director Public Works Director/Town Engineer
42	133,099.20	158,038.40	182,956.80	
43	139,755.20	165,942.40	192,108.80	Assistant Town Manager
44	146,744.00	174,220.80	201,718.40	
45	154,086.40	182,936.00	211,806.40	Town Manager



Police Employee Salary Schedule

Position	Pay Grade	Range Minimum	Range Midpoint	Range Maximum	Position
Cadet	PD1	63,398.40	63,398.40	63,398.40	Cadet
Police Officer	PD4	63,398.40	75,275.20	87,152.00	Police Officer
Sergeant	PD10	80,912.00	96,075.20	111,217.60	Sergeant
Lieutenant	PD14	98,342.40	116,771.20	135,179.20	Lieutenant
Deputy Chief of Police	PD16	108,180.80	128,419.20	148,699.20	Deputy Chief of Police
Chief of Police	PD18	125,507.20	149,032.00	172,515.20	Chief of Police



Glossary

Accrual Basis – An accounting method where revenues and expenses are recorded when they are earned or incurred, regardless of cash flow, providing a complete view of financial activities.

Actuals – Revenues or expenditures that have been realized during a specific period, as opposed to budgeted or projected amounts.

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 an appropriation resolution or ordinance, including estimated revenues, reserves, transfers, and other authorized adjustments.

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

Audit – An independent examination of financial records to ensure accuracy, compliance, and transparency in reporting.

Balanced Budget – Each fund in the budget must be in balance; total anticipated revenues plus beginning undesignated fund balance (all resources) must equal total expenditure appropriations for the upcoming fiscal year.

Bonds – A financial instrument through which the Town commits to repay borrowed funds with interest by specified maturity dates. Common types include general obligation and revenue bonds, often used for large projects like buildings, streets, and water systems. Bonds typically have longer terms and greater formality than notes.

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 – The accounting method used for budget purposes, typically aligned with GAAP, though with certain exclusions like depreciation for Enterprise Funds and encumbrances counted as expenditures.

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.

Capital – Tangible assets having a long life (generally over one year) obtained or controlled as a result of past transactions, events or circumstances. Capital assets include buildings, equipment, improvements other than buildings, and land that are greater than \$50,000.



Capital Projects Fund – Fund type used to account for financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Capital Improvement Plan (CIP) – This 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.

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

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

Debt Service Fund – Governmental fund type used to account for accumulations of resources that are restricted, committed or assigned to expenditure for principal and interest.

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 capital assets, due to normal wear, deterioration, environmental elements, passage of time, and obsolescence. The portion of the cost of a capital 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.

Division – A group of homogeneous cost centers within a department with specific responsibilities and functions, i.e., Aquatics division within Community Services department is responsible for the operation of the swimming pool and all pool-related activities.

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 operational costs through user fees.

Expenditures – Decreases in net financial resources in accordance with budgeted appropriations.

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.

Expenses – Decreases in net financial resources in accordance with budgeted appropriations, terminology used only in the enterprise funds.

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

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 2,080 hours per year, or a full value of one for a full-time position.



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 – One of five governmental fund types, this fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources not accounted for in some other fund.

General Obligation Bonds – Bonds that finance 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.

Governmental Funds – Funds generally used to account for tax-supported activities. There are five different types of governmental funds: general funds, special revenue funds, debt service funds, capital projects funds, and permanent funds.

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

Intergovernmental Revenue – Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

Levy – To impose taxes for the support of government activities.

Long-Term Debt – Debt with a maturity of more than one year after the date of issuance.

Major Fund – Governmental fund or enterprise fund which revenues or expenditures, excluding other financing sources and uses, constitutes more than 10% of the revenues or expenditures of the appropriated budget.

Modified Accrual Basis – A government accounting method where revenues are recorded when measurable and available, and expenses are recognized when incurred, excluding long-term assets and liabilities.

Nonmajor Fund – Governmental fund or enterprise fund that does not meet major fund criteria.

One-Time Operating Expenditure – Operating expenditures infrequent in occurrence and not expected to occur again within the next five years.

Operating Budget – Plan of current expenditures and the prepared means to finance them. The budget associated with providing ongoing services to citizens. It 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.

Performance Measures – Measurable means of evaluating the effectiveness of a cost center in accomplishing its defined objectives.

Permanent Fund – A government fund where the principal amount is kept intact and only the investment earnings are used to support public programs.

Personnel Services – Costs related to compensating employees, including wages, insurance, payroll taxes, retirement contributions, and other benefits.



Program – A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.

Projected Revenue – The amount of estimated revenue to be collected during the fiscal year.

Proprietary Fund – A type of government fund used for activities that operate like a business, where services are paid for by user fees (e.g., water or sewer services).

Reserve/Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

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.

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 wastewater. 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.

Revenue Neutral – A policy or action that does not result in an increase or decrease in total revenues.

Short-Term Debt – Debt with a maturity of one year or less after the date of issuance.

Sources of Revenue – Revenues are classified according to their source or point of origin.

Special Revenue Fund – Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations or other governments.

State-Shared Revenue – Includes the Town's portion of the State sales tax revenues, state income tax receipts, and 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.

Transfers In/Out – Authorized transfers of funds from one budget area to another, ensuring resources are available for planned expenditures.

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.

Zero-Based Budgeting – A budgeting method where all expenses must be justified and approved for each new period, starting from a "zero base."



Acronyms			
Term	Stands for	Term	Stands for
ACP	Asphalt Concrete Pavement	IT	Information Technology
ARS	Arizona Revised Statutes	ITS	Information Technology Services
CDBG	Community Development Block Grant	IBC	International Building Code
CIP	Capital Improvement Plan	MID	Maintenance Improvement District
CIPCAC	Capital Improvement Plan Citizen's Advisory Committee	MBR	Membrane Bioreactor
COLA	Cost-of-Living Adjustment	NTU	Nephelometric Turbidity Units
CVPD	Chino Valley Police Department	PFAS	Per- and Polyfluoroalkyl Substances
CVSLID	Chino Valley Street Lighting Improvement District	PSPRS	Public Safety Personnel Retirement System
CYMPO	Central Yavapai Metropolitan Planning Organization	RICO	Racketeer Influenced and Corrupt Organizations Act
FTE	Full-Time Equivalent	RUCC	Regional Utility Coordinating Committee
FWM	Full-Width Milling	SLFRF	State and Local Fiscal Recovery Funds
FY	Fiscal Year	SCADA	Supervisory Control and Data Acquisition
GAAP	Generally Accepted Accounting Principles	TPT	Transaction Privilege Tax
GFOA	Government Finance Officers Association of the United States and Canada	UDO	Unified Development Ordinance
GIS	Geographic Information System	UVRWPC	Upper Verde River Watershed Protection Coalition
GOHS	Governor's Office of Highway Safety	WRF	Water Reclamation Facility
HURF	Highway User Revenue Fund	WWTP	Wastewater Collection and Treatment Facility
HVAC	Heating, Ventilation & Air Conditioning	WIFA	Water Infrastructure Finance Authority

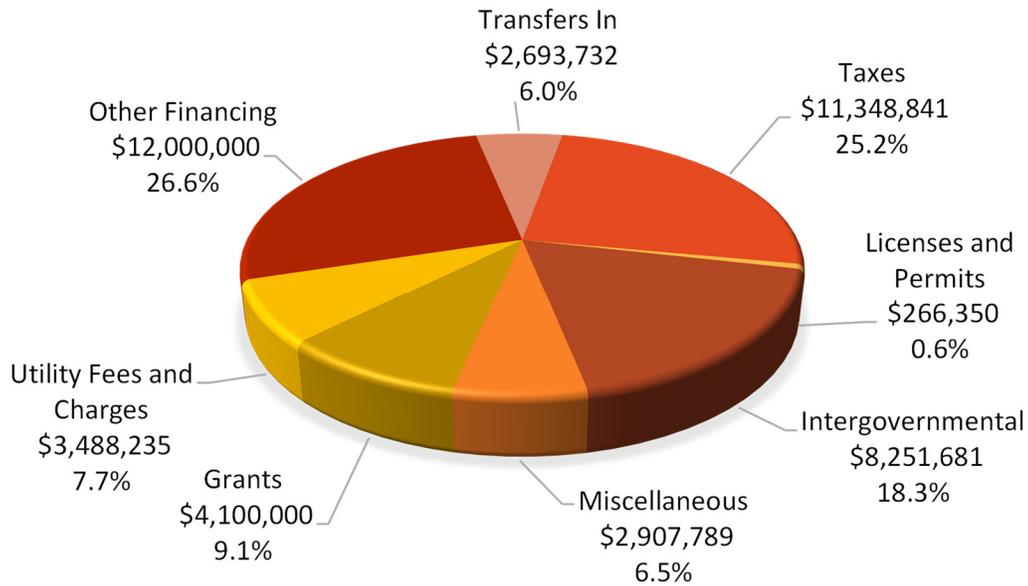




FY 2025-26 BUDGET IN BRIEF

REVENUES: \$45,056,628

The Town receives money from various sources, such as transaction privilege tax, intergovernmental revenues from the State of Arizona and Yavapai County, utility fees and charges, grant revenues, other financing sources (bonds and loans), and transfers.



Revenue Summary	
Revenues and Other Financing Sources	FY 2025-26 Budget
Taxes	\$11,348,841
Licenses and Permits	266,350
Intergovernmental	8,251,681
Miscellaneous:	
Charges for Services	133,174
Fines and Forfeitures	200,500
Other	2,574,115
Grants	4,100,000
Utility Fees and Charges	3,488,235
Subtotal Revenues	30,362,896
Other Financing	12,000,000
Transfers In	2,693,732
Total Revenues and Other Sources	\$45,056,628
Increase/(Decrease) in Fund Balance Reserves	(4,353,293)

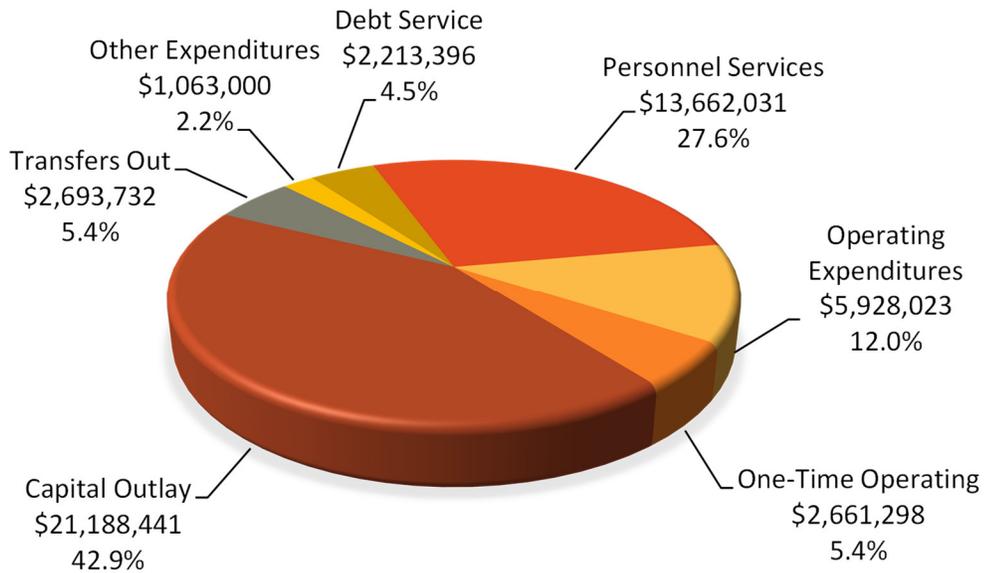
The full budget for the Town can be viewed online at www.chinoaz.net/198/Financial-Reports or you can contact the Finance Department at (928) 636-2646.



FY 2025-26 BUDGET IN BRIEF

EXPENDITURES: \$49,409,921

The Town manages several funds to provide essential services to residents, including public safety, parks and recreation, library services, streets, planning and zoning, and general administrative support. Additional funds are allocated for capital projects, debt service, and transfers.



Expenditure Summary	
Expenditures and Other Financing Uses	FY 2025-26 Budget
Personnel Services	\$13,662,031
Operating Expenditures	5,928,023
One-Time Operating	2,661,298
Other Expenditures	1,063,000
Capital Outlay	21,188,441
Debt Service	2,213,396
Subtotal Expenditures	46,716,189
Transfers Out	2,693,732
Total Expenditures and Other Uses	\$49,409,921

Major Capital Projects for FY 2025-26

Pool Deck Resurfacing
 Fill Station Improvements
 Wastewater Treatment Plant Improvements

Community Center Park Improvements – Phase I
 Chip Seal – Various Streets
 New Well/Pump/Tank Engineering