

Town of Chino Valley, Arizona

Annual Budget

For Fiscal Year Ending June 30, 2022

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The budget document serves a myriad of purposes. Most important is its use as a communications device. The budget presents the public an opportunity to review the types of services and level of service provided within the financial constraints of the community. The allocation of financial resources translates into what services will be provided to the community. As community needs and demands for service change, the allocation of resources should respond accordingly. Therefore, this document attempts to communicate financial information clearly and concisely to our community.

Budget Message, Town Manager - The Town Manager presents a budget message to the community. The Town Manager's message provides readers with a summary of the resource allocation priorities established by the Town Council. The message provides a synopsis of the key policy issues, priorities and strategies which shaped the budget, the budget process fiscal policies, revenue assumptions and expenditure highlights.

Budget Process – This section reviews the process the Town undertakes to develop the budget. Included are the Town's fund structure, the budget calendar, basis of accounting, and definition of funds.

Town Financial Policies - This section provides information on policies the Town uses to guide the preparation of the annual budget. They include the Operating Management Policies, Capital Management Policies, Debt Management Policies, Contingency and Reserve Policies and Financial Reporting Policies.

Financial Overview - These schedules consolidate the major financial information and operating data elements. Several schedules also serve to meet state statutory reporting requirements. The expenditure summaries are used primarily for operational purposes; e.g., monitoring expenditures at a fund level and at a category level, and maintaining accountability at a department level.

Expenditure Detail - Each operating Department Summary within each fund provides a Mission, Program Description, financial information and narrative on significant budget changes.

Capital Improvements Program- The current year portion of the five-year capital improvement programs is listed for the General Fund, HURF Fund, Water and Sewer Funds, along with the projected funding sources.

For additional information, please call the Finance Department directly at (928) 636-2646. This budget document may also be viewed in Adobe Acrobat format on the Town of Chino Valley website, www.chinoaz.net under the Finance Department, Financial Reports section.

The Mayor and six council members are elected at large by the voters in the Town of Chino Valley. The Mayor serves a two-year term. Council members serve staggered four year terms.

Mayor and Council Members

Jack Miller, Mayor

Cory Mendoza, Vice Mayor

Tom Armstrong, Council Member

Eric Granillo, Council Member

Cloyce Kelly, Council Member

Annie Perkins, Council Member

Lon Turner, Council Member

Honorable Mayor, Town Council, Staff and Community:

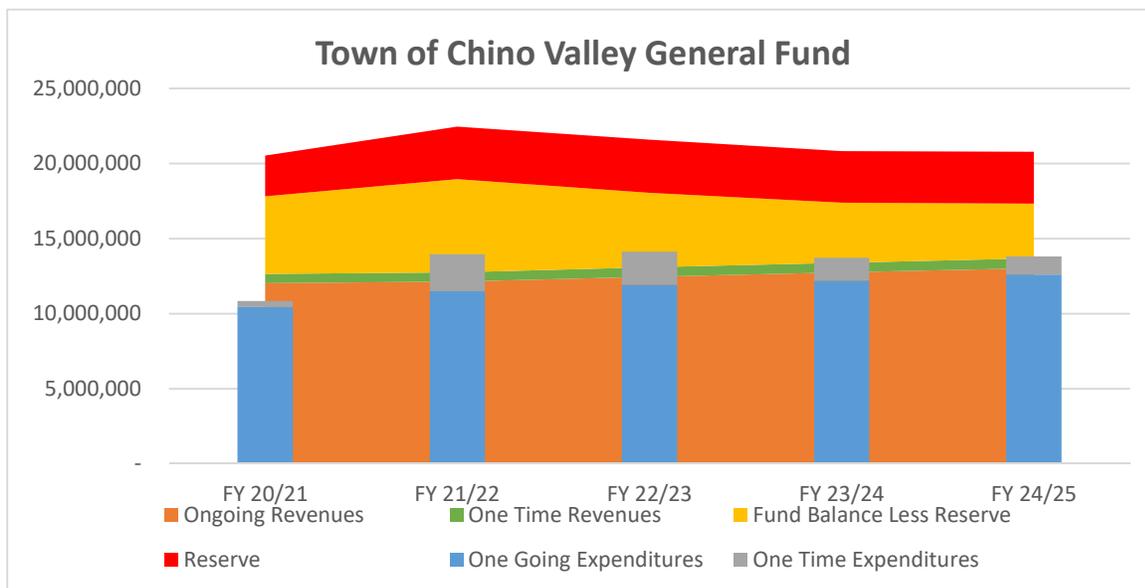
I am proud to present a structurally balanced budget for the Town of Chino Valley for Fiscal Year 2021/2022.

To begin, let me say how honored I am to become part of the Team and part of the Community here in Chino Valley. The Town has been so welcoming and I look forward to serving this Community I now call home.

As with Cities and Towns all across our nation, Chino Valley continued to face the challenges brought on by the global pandemic. Staff lived up to those challenges and continued to provide necessary services for our Community. Due to our strong financial position, the pandemic has had little impact on our overall revenue collections or our forecast for the future. As we move forward through the recovery phase, we will continue to provide outstanding service.



The Town is experiencing residential and commercial growth. With this growth comes an increased need for services. The Town must fund daily operating needs that meet the higher demand for service. Proper fiscal policies and planning have allowed us to add man power and additional resources to meet these demands. As is shown in the graphic below, the budget presented is structurally balanced, meaning our on-going revenues are sufficient to meet our on-going budgeted expenditures, while keeping a healthy fund balance along with required reserves.



In developing the budget staff focused on the areas Council set as priorities during the Budget Retreat. These include: Increasing Planning Efforts, Focusing on Infrastructure Needs, Improving Response Times, Updating Code Compliance Strategies and Continuing Quality of Life Programs for the Community. Providing the utmost in Customer Service in these areas and the other necessary services provided by the Town is the driving force behind the development of the FY2021/2022 budget. Resources were strategically allocated to ensure we are able move these priorities forward.

Formalizing the Towns Capital Improvement Plan for roads, water, and sewer projects was a major focus during the budget process. This will continue throughout the coming year(s) as we refine and improve the planning process. We have a very unique opportunity to expand and improve our water and sewer systems with the prospect of federal funds being made available to municipalities. When made available, Staff will make strategic project recommendations to build a strong sustainable system that works for current and future residents and businesses.

This year we will begin the process of updating our General Plan. This document will provide our community with a vision to guide future growth and development. This will be a collaborative effort between the Town, residents, business owners, land owners, school officials and other agencies. There are some very important projects scheduled for the coming year including construction of the new Police Department building, Reconstruction of W. Rd 2 North, Expansion of water & sewer infrastructure and Upgrades to the Wastewater Treatment Plant. We will also be busy planning for the Town's 50-year anniversary celebration, the 9/11 memorial ceremony and many other communities centered recreation activities.

I would like to thank Department Directors and their team members, led by our Finance Department, who exhibited impressive leadership in developing a fiscally sound budget, which allows the town to continue providing a high level of service to citizens, expands the Town's infrastructure, and works toward developing the Town into a growing, prospering community. Finally, I would like to thank the Mayor and City Council for providing the guidance and leadership necessary in establishing the vision for this great Town.

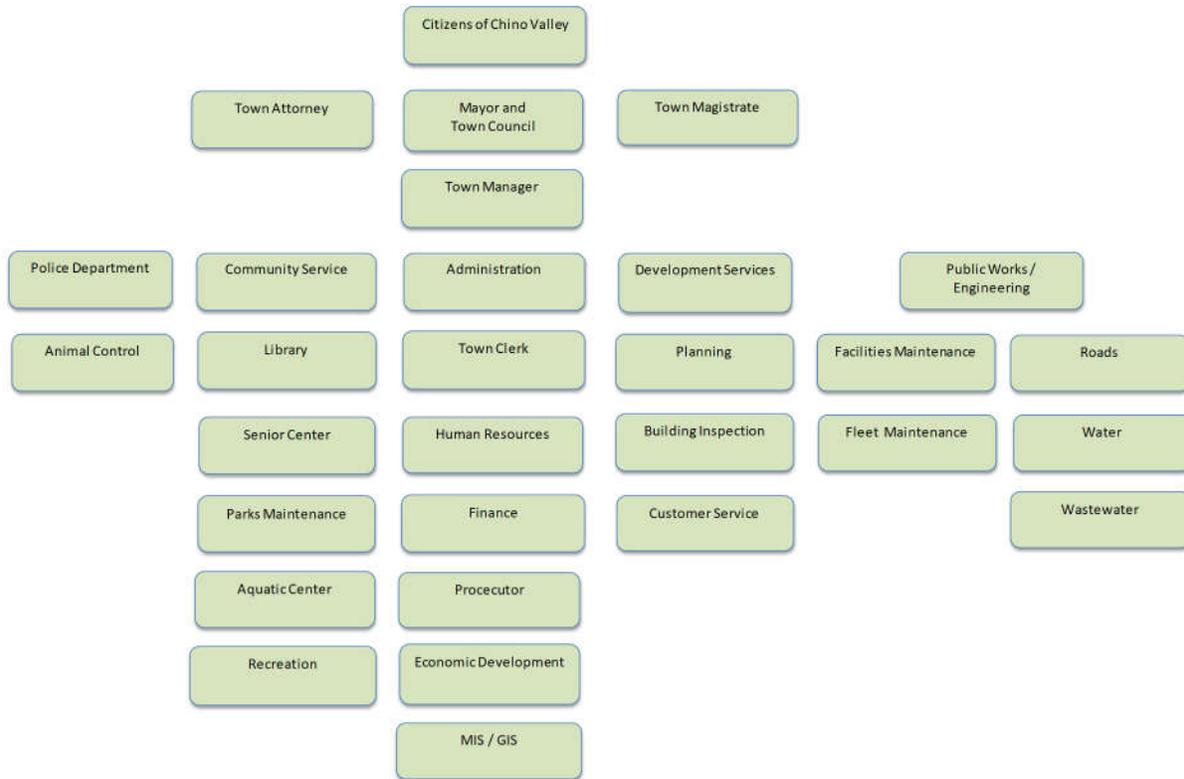
Sincerely,

Cindy Blackmore

Cindy Blackmore

Town Manager

TOWN ORGANIZATION CHART



The Mayor and Council of the Town of Chino Valley are accountable to the Citizens of the Town. The Town Attorney and Town Magistrate report directly to the Mayor and Town Council. The Town Manager reports directly to the Mayor and Town Council, and oversees five primary divisions:

- Administration
- Police Department
- Community Services Division
- Development Services Division
- Public Works / Engineering

The Town Manager also oversees the following departments:

- Prosecutor's Office
- Town Clerk
- Finance / Information Technologies / Management Information Services
- Human Resources

Note: Fire Protection is provided by the Chino Valley Fire District.

Cindy Blackmore, Town Manager

Frank Marbury, Public Works Director

Erin Deskins, Town Clerk

Joe Duffy, Administrative Service Director

Chuck Wynn, Chief of Police

Laura Kyriakakis, Human Resources Director

Scott Bruner, Community Services Director

Maggie Tidaback, Economic Development Project Manager

Mission Statement

“We exist to provide public services to the citizens of Chino Valley, an economically self-sustaining Town that cherishes and preserves its historic rural lifestyle. We support Economic Development for the betterment of our citizens.”

Community Vision

“The Town of Chino Valley is a forward-looking, diverse community which, true to its small town/rural values, treasures its historic and natural environments, enhances its economic vitality, protects its neighborhoods and its quality of life, values community-wide interest, and retains its family-friendly heritage.”

Corporate Vision

“The Town of Chino Valley is an employer of choice. We provide competitive salaries and benefits. We seek to hire and retain quality employees who work hard and efficiently. We are worthy of public trust and the respect and trust of fellow employees. We provide prompt and courteous service to all citizens. We efficiently utilize our resources.”

History

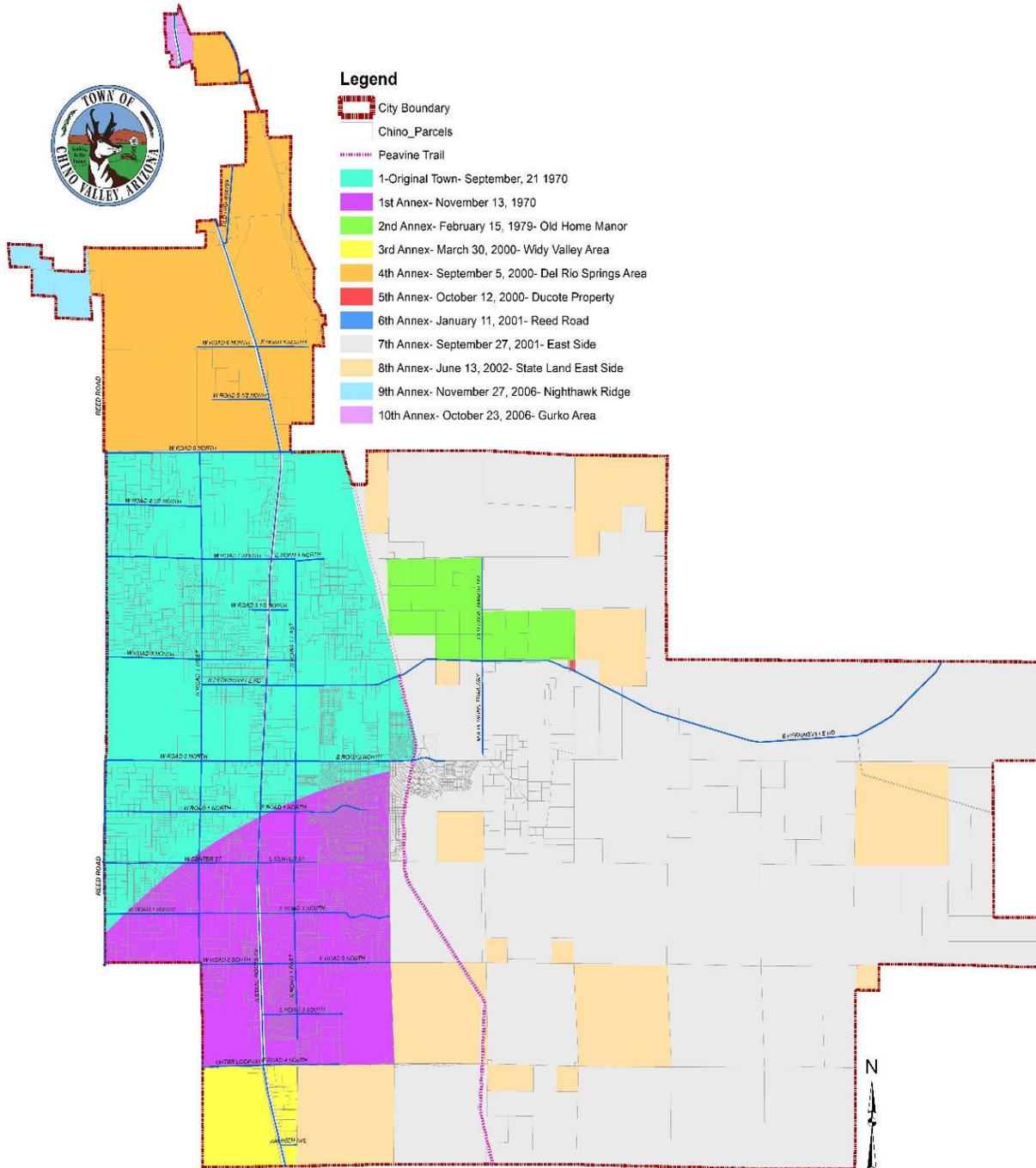
Incorporated in 1970, Chino Valley received its name in 1854 from U.S. Army Cavalry Lt. Amiel W. Whipple. He was traveling through the area and took note of the plentiful grama grass growing in the region. The Mexican word for this grass was “chino”—thus the community’s name. From January through May of 1864, the site of the first Territorial Capital of Arizona was established at Del Rio Springs in Chino Valley. Later that year, the Territorial Capital was moved to Prescott.

It was a railroad that brought much activity to Chino Valley. Jerome Junction was established in 1895, becoming a major center of goings-on from 1900 until 1925, when it was moved farther north. Afterward, from the 1920s to the late 1940s, most of the families of Chino Valley took up farming and ranching. In the 1950s and 1960s, dairy farming became a large source of revenue.

Chino Valley has experienced much growth since its early beginnings. Affordable housing, large plots of land and significant availability of services continue to draw residents and businesses to the area.

Currently 24,000 vehicles per day travel Highway 89 going through Chino Valley. The Town of Chino Valley, in conjunction with Yavapai County and Arizona Department of Transportation are in the process of planning improvements such as traffic control devices, frontage roads, widening and roundabouts on Highway 89, from Center Street to Road 5 South.

TOWN OF CHINO VALLEY MAP



Town of Chino Valley- Annexation Map
March 2018



TOWN OF CHINO VALLEY ASSESSED VALUE

Chino Valley does not assess a primary or secondary property tax. The Town's Assessed Values for the last 10 years are summarized below:

Town of Chino Valley Assessed Value History - Last 10 Years*

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Primary Value	\$74,109,132	\$66,970,381	\$66,507,361	\$68,650,602	\$68,900,296	\$71,703,530	\$76,175,661	\$81,468,659	\$87,437,075	\$94,119,722
% Change	-16%	-10%	-1%	3%	0%	4%	6%	7%	7%	8%
Secondary Value	\$74,322,200	\$67,121,326	\$66,893,394	\$78,892,362	\$80,357,855	\$83,930,432	\$91,475,023	\$104,330,919	\$122,115,077	\$137,938,692
% Change	-18%	-10%	0%	18%	2%	4%	9%	14%	17%	13%

Under Arizona Law there are two primary valuation bases: Primary and Secondary. The primary (limited) assessed valuation is used when levying for maintenance and operation of cities, towns, counties, school districts, community college districts, and the state. The secondary (full cash) assessed valuation is used when levying for debt retirement, voter-approved budget overrides, and maintenance and operation of special service districts.

* Source Yavapai County Assessor's Office

OVERLAPPING TAXING DISTRICTS

Chino Valley residents pay property taxes to the following overlapping taxing districts: Yavapai County, Yavapai County Community College District, Yavapai County Fire District, Chino Valley Library District, Yavapai County Library District, Yavapai County Flood Control District, Joint Technology Education District (JTED).

The Town of Chino Valley does not charge a Property Tax.

The Total Primary and Secondary Tax Rates assessed by these districts for three fiscal years are summarized below:

District		Chino Valley 2018/2019	Chino Valley 2019/2020	Chino Valley 2020/2021
Town of Chino Valley Primary	City	0.0000	0.0000	0.0000
Town of Chino Valley Secondary	City	0.0000	0.0000	0.0000
School Equalization	School	0.4741	0.4566	0.4426
School District Primary	School	4.2808	4.1000	3.9659
School District Secondary	School	0.0000	0.0000	0.0000
Total School District		4.7549	4.5566	4.4085
Fire Dist. Contribution	Fire	0.1000	0.1000	0.0937
Fire Districts	Fire	3.5986	3.5732	3.5466
Total Fire District		3.6986	3.6732	3.6403
Yavapai County	County	1.7788	2.0152	1.9255
Total Yavapai County		1.7788	2.0152	1.9255
Yavapai Community College	College	0.1892	0.1525	0.0760
Yavapai Community College	College	1.7584	1.6883	1.6131
Flood Control District	Flood	0.2188	0.2103	0.2006
YC Library District	Library	0.1720	0.1651	0.1577
Joint Tech. Education District	Education	0.0500	0.0500	0.0500
Total Other Districts		2.3884	2.2662	2.0974
Total All Districts		12.6207	12.5112	12.0717

BUDGET PROCESS

The development of the budget occurs throughout the year and is headed by the Town Manager, Administrative Services Director and the town's department heads. The budget is prepared to fulfill state requirements and follows the budget calendar, which includes the state's mandated deadlines. The budget calendar is reviewed with the department heads and Finance Committee.

The Budget kick off meeting is held with all department heads. The Finance Department prepares and distributes budget worksheets and instructions to each of the department heads. Along with the budget worksheets, form, instructions, and information regarding the preparation of the Five-Year Capital Improvement Plan are provided.

The Finance Department updates and prepares the Revenue Manual, which projects each revenue line item of the town and is used as the basis for the amount of resources available in the next fiscal year. A presentation of the revenue projections is presented to Council and a copy is published on the Town's website.

Budget meetings are held with the Town Manager, Administrative Services Director and department heads. Proposed budgets, capital requests, personnel requests and other issues are reviewed.

The Preliminary Budget is prepared and reviewed with Town Council at the Budget Hearing Meetings. The Preliminary Budget is published on the Town's website.

The Tentative Budget is adopted at a regular council meeting and published two times prior to its final adoption.

The key components of the budget development include:

Communication - Detailed information is provided to each department including instructions and submittal deadlines. Department's provide their mission statement, program description, current fiscal year accomplishments, next fiscal year's initiatives and goals, performance measures and financial information. The detailed financial information includes new personnel requests, operating expense information and capital requests.

Coordination – Each department plays a significant role in the budget process. Departments strive to meet the common objectives of the Town of Chino Valley knowing that it is critical to coordinate with other departments in the decision making process.

Forecasting – Forecasting is an essential part of each department in the decision-making process. Short and long range forecasts are used to project each department's ability to accomplish their goals and objectives.

Council – The Council's policies and goals set the direction for the development of the budget. The council determines the major initiatives that the departments use as a basis for developing their budget.

Town Manager – The Town Manager communicates the Council's goals and objectives to the department heads.

Preliminary Budget - The information gathered from each department is compiled with the other budget information and a Preliminary Budget is prepared. The Preliminary Budget is reviewed by the Town Manager and each department. Updates are made based on these reviews.

Budget Hearings – Special public meetings are held with council to review and discuss the various departments proposed budget expenditures along with their accomplishments, initiatives and performance measures.

Adoption of the Tentative Budget - The Town Manager submits the proposed budget to the Council for their adoption. Once the Tentative Budget is adopted the total budget amount cannot be increased. The Tentative Budget is published once a week for at least two consecutive weeks including the notice of public hearing stating the time and date of the final budget adoption. The Tentative Budget is also published on the town website.

Final Budget Adoption – After the public hearing to obtain taxpayer's comments the Final Budget is adopted by Council.

Amending the Budget – Control of the legally adopted annual budget is at the department level. The Town Manager may authorize the department to exceed the budget on one-line item as long as other line items are reduced by a like amount. If a department is projected to be over budget the Town Council may authorize a budget adjustment from one department to another or use contingency funds to cover the overage.

**Town of Chino Valley
Budget Calendar
Fiscal Year Ending June 30, 2022**

	Date
Modify/update budget database/format budget	January
Budget Calendar to departments	February 2, 2021
Complete first draft of Revenue Manual	March 1, 2021
Distribute budget materials to departments	March 1, 2021
Council Retreat to determine next year budget goals	March 16, 2021
Department Budget Worksheets due to Finance Director	3/17/2021
Revenue Manual Presentation To Council	March 23, 2021
Town Manager and Finance Director meeting with departments	3/22/2021 - 3/31/2021
Final Budget worksheets due from departments with performance measures	April 8, 2021
Final Departments budget meetings with Town Manager to review base budgets, capital budgets, new personnel requests and other	4/19/2021 - 4/22/2021
Council Budget Presentation	May 11, 2021
Council Budget Hearing #1	May 18, 2021
Council Budget Hearing #2 if needed	May 20, 2021
Adopt Tentative Budget Adopt CVSLID Resolution approving estimates, set public hearing	May 25, 2021
Tentative Budget posted on website (within 5 business days)	May 26, 2021
First publication of Tentative Budget	June 2, 2021
Second publication of Tentative Budget	June 9, 2021
Adopt Final Budget Public Hearing CVSLID, adopt resolution setting budget	June 22, 2021
Final Budget posted on website (within 7 business days)	June 23, 2021
Adopt CVSLID Resolution set tax rate	July 13, 2021

FUND STRUCTURE

The government environment differs from that of business enterprises; however, underlying accounting policies share many characteristics with private-sector accounting. The principles for financial accounting and reporting for municipalities are established by the Governmental Accounting Standards Board (GASB). The accounting of sources and uses is separated into various fund types. Each fund is a self-balancing accounting entity reporting the assets, liabilities, equity and performance of the fund.

To ensure legal compliance and financial management for the various restricted revenues and program expenditures, the Town's accounting and budget structure is segregated into various funds. The Town utilizes fund accounting, which is a method of tracking revenues and expenditures based on restrictions being placed on the revenues requiring that they be used for specific purposes only. All funds are included in the budget document and reported in the annually audited financial statements.

Governmental Funds – uses the modified accrual basis of accounting and budgeting.

- **General Fund**—The General Fund is the main operating fund of the Town of Chino Valley. It accounts for the majority of the departments within the Town. This fund is used to account for basic governmental services supported mainly by local sales taxes.
- **Special Revenue Funds**—Special Revenue Funds are separate accounting records used to track revenues and related expenditures that are legally restricted for specific purposes. The Town maintains eight (8) different Special Revenue Funds as follows:
 - Highway User Revenue Fund (HURF) - accounts for the Town's share of Arizona's highway user tax revenues and associated expenditures.
 - CDBG Grants Fund - accounts for grant funds received through the Community Development Block Grant program.
 - Special Revenue Fund - Court—accounts for funds received through fees/fines and collections that are usable only for court purposes.
 - Grants Fund - accounts for all grants received from outside entities except CDBG Grants.
 - Special Revenue Fund - Police - accounts for fees collected for vehicles impounded by the Police Department.
 - Capital Asset Replacement - accounts for funds used to acquire capital assets.
 - CVSLID Street Lighting Improvement Districts - accounts for funds received and disbursed for three lighting districts within the Town.

Capital Project Fund—Capital Project Funds account for the acquisition and construction of major capital facilities for General Government, HURF, Water Enterprise and Sewer Enterprise.

- **Debt Service Fund**—Debt Service Fund is used to account for the funding allocations and the payments of general long-term debt principal, interest and related costs.

Proprietary Funds – uses the accrual basis of accounting and budgeting, except that budgeted capital outlay items are treated as assets for accounting purposes and not reflected as expenditures. These expenses are recognized as depreciation over the useful life of the asset. The Town does not include depreciation expense in the budget. The Town budgets for the total debt service payments (principal and interest) in the budget.

- **Enterprise Funds** – These funds account for operations financed primarily by user fees and are operated in a manner similar to private business. The Town's two Proprietary Funds are the Water Fund and the Wastewater Fund.

Town of Chino Valley
Budgetary Funds

Governmental Funds

General Fund

Special Revenue Funds
Highway User Revenue
CDBG Grants Fund
Special Revenue Court Fund
Grants Fund
Special Revenue Fund Police
Capital Asset Replacement Fund
CVLID Lighting Improvement District

General Fund - CIP
HURF - CIP

Debt Service Fund

Proprietary funds

Enterprise Funds
Water Fund
Water CIP
Sewer Fund
Sewer - CIP

ACCOUNT STRUCTURE

The account structure for expenditures is used to determine the department for which the transaction is related, as well as the detailed type of transaction. It provides the detailed characteristics for each transaction.

The Town's accounts system account hierarchy for expenditures and revenues are as follows:

Fund	Department	Object Code
XX	XX	XXXX

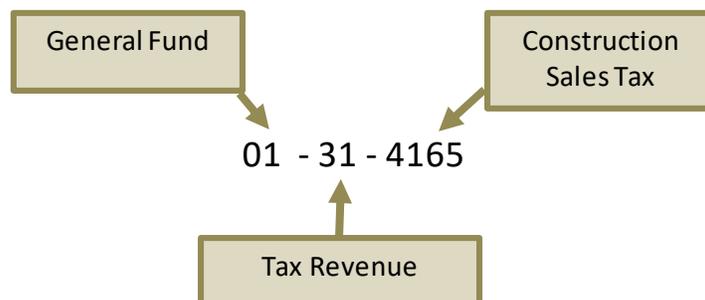
The expenditure account begins with the fund number such as 01 for the General Fund. The account is then segregated into departments for example 60 for the Police Department. Next the accounts are broken down to the Object Code for example 5350 for office supplies.

For example, the complete account code for office supplies in the Police Department is:



The revenue account begins with the fund number such as 01 for the General Fund. The account is then segregated into the basic activity like 31 for Tax Revenues. Next the account is broken down to the Object Code for example 4165 Construction Sales Tax.

For a revenue account, an example of the Construction Sales Tax in the General Fund:



For budget presentation the object code is included within each department's budget summary.

BASIS OF ACCOUNTING AND BUDGETING OF FUNDS

The Town of Chino Valley’s budget is prepared substantially consistent with generally accepted accounting principles (GAAP). Significant differences include:

- Encumbrances are treated as expenditures at fiscal year-end.
- Vacation and sick pay are not accrued at year end.
- Interest expense is not accrued in General Fund and HURF fund departments.
- Depreciation Expense is not budgeted for.
- Capital expenditures are recorded as an expenditure and an asset in GAAP.

The Town applies the following basis of accounting depending on the fund type:

- **Modified Accrual** – Revenues are recognized when measurable and available. The Town recognizes revenue received within 60 days of year end.
- **Accrual** – Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flow.

Town of Chino Valley Basis of Accounting and Budgeting by Fund Type

Fund	Basis of Accounting	Basis of Budgeting
General Fund	Modified Accrual	Modified Accrual
Special Revenue Funds		
Highway User Revenue Fund (HURF)	Modified Accrual	Modified Accrual
HURF - Capital Improvement	Modified Accrual	Modified Accrual
CDBG Grants Fund	Modified Accrual	Modified Accrual
Special Revenue Fund - Court Grants Fund	Modified Accrual	Modified Accrual
Special Revenue Fund - Police	Modified Accrual	Modified Accrual
CVSLID Street Lighting Improvement District	Modified Accrual	Modified Accrual
Capital Asset Replacement Fund	Modified Accrual	Modified Accrual
Capital Project Fund		
General Fund - Capital Improvement	Modified Accrual	Modified Accrual
Proprietary Funds		
Water Enterprise Fund	Accrual Basis	Accrual Basis
Sewer Enterprise Fund	Accrual Basis	Accrual Basis
Water Capital Improvement	Accrual Basis	Accrual Basis
Sewer Capital Improvement	Accrual Basis	Accrual Basis

BUDGET DEFINITION OF FUNDS

In the Budget the Town further defines each fund as a Major or Non-Major fund based on the resources and activity within each fund.

Town of Chino Valley 2021/2022 Budget \$41,300,000

Major Funds

General Fund \$11,990,600

Prosecutor
Town Clerk
Town Manager
Human Resources
Magistrate Court
Finance
Mgmt. Info Systems
Mayor and Council
Planning
Building Inspection
Police
Animal Control
Recreation
Library
Senior Center
Parks
Aquatic Center
Facilities Maintenance
Vehicle Maintenance
Public Works / Engineering
Customer Service
Non-Departmental
Contingency

HURF Fund \$5,450,500

Roads and Streets

Utility Fund \$6,021,500

Water Enterprise Fund
Sewer Enterprise Fund

Capital Improvement Fund \$10,333,500

Debt Service Fund \$991,500

Non Major Funds

Grants Fund \$3,500,000

Special Revenue Fund Court \$43,500

Special Revenue Fund Police Department \$12,000

Lighting Improvement Districts \$4,000

American Recovery Act \$2,952,900

TOWN FINANCIAL POLICIES

Adopted by Council Resolution No. 13-1010, May 28, 2013

OPERATING MANAGEMENT / BUDGET POLICIES

A budget calendar shall be prepared each year and will follow the specific dates set forth by the State of Arizona statute for completion of each of the tasks necessary to prepare and adopt the annual budget.

All departments will participate in the responsibility of meeting policy goals and ensuring long-term financial health. Future service plans and program initiatives will be developed to reflect current policy directives, projected resources and future service requirements. In order to ensure compliance with policy, sunset provisions will be required on all grant program initiatives and incorporated into other service plans, as appropriate.

The budget process is intended to weigh all competing requests for Town resources, within expected fiscal constraints. Requests for new, ongoing programs made outside the budget process will be discouraged.

Budget development will use strategic multi-year fiscal planning, conservative revenue forecasts, and modified zero-base expenditure analysis that requires every program to be justified annually in terms of meeting intended objectives and in terms of value received for dollars allocated. The process will include a diligent review of programs by staff and management.

A budget must be balanced for all funds. Total estimated expenditures for each of the governmental fund types must equal total anticipated revenues plus that portion of beginning of the year unreserved fund balance, in excess of the required fund balance reserve. Estimated expenses for enterprise fund types must equal total anticipated revenues and unreserved retained earnings.

Revenues are recognized when they become measurable and available, and expenditures are encumbered against the budget when they become measurable, or a liability has been incurred, and the liability will be liquidated with current resources. All outstanding expenditures are charged to the budget in the year initially incurred.

All budgeted expenditures not authorized by a purchase order lapse at year-end (June 30). Expenditures placed with an authorized purchase order before year-end must be received and invoiced by June 30 and must be paid within 60 calendar days of the close of the fiscal year. Expenditures not paid within this time frame are then charged against the next year's budget.

Special one-time revenue sources (e.g., sales tax audit revenue) will be used to purchase non-recurring items like capital goods. One-time revenues will not be used to support items that will have a long-term operational impact on future Town expenditures.

For those special revenue funds supported by intergovernmental revenues and special purpose taxes, expenditures are limited strictly to the mandates of the funding source. These resources are not to be used to subsidize other funds, except as required or permitted by program regulations.

Annual budgets are adopted for all funds except certain trust and agency funds. Controls for trust and agency funds are achieved through stipulations in the trust agreements, or by State or Federal agency requirements.

The annual budget shall be adopted at the fund level. Expenditures may not exceed the budgeted total of the fund without the Town Council's approval. The reallocation of operating expenditures within each fund requires the approval of the Town Manager. Reallocations of capital expenditures requires the approval of the Town Council

Addition of personnel will only be requested to meet program initiatives and policy directives; after service needs have been thoroughly examined and it is substantiated that additional staffing will result in increased revenue or enhanced operating efficiencies. To the extent feasible, personnel cost reductions will be achieved through attrition.

As a component of the budget process and when fiscal resources permit, the Town Council may allocate funds to Outside Agency Providers for business, social, recreational or economic development, or promotional services. All requests for funding must be submitted on the Town's Outside Agency request form and must meet the following criteria:

Provide a service consistent with an existing recognized Town need, policy, and goal or objective.

Have completed the application process, and the application has been determined to be accurate and complete.

Enterprise (Water and Sewer) user fees and charges will be examined biannually to ensure that they recover all direct and indirect costs of service and any change will be approved by the Town Council. Any unfavorable balances in cost recovery will be highlighted in budget documents. Rate adjustments for enterprise operations will be based on five-year fund plans.

All non-enterprise user fees and charges will be examined annually to determine the direct and indirect cost of service recovery rates. The acceptable recovery rate and any associated changes to user fees and charges will be approved by the Town Council, through the budget process.

Wherever possible, all user fees and charges will be automatically adjusted on an annual basis. The automatic adjustment will be tied to the ENR Index (Engineering News Record). Town Council will determine which fees and charges are subject to the automatic adjustment when changes are made to these fees.

Grant funding will be considered to leverage Town funds. Inconsistent and/or fluctuating grants should not be used to fund ongoing programs. Programs financed with grant monies will be budgeted in separate cost centers, and the service program will be adjusted to reflect the level of available funding. In the event of reduced grant funding, Town resources will be substituted only after all program priorities and alternatives are considered during the budget process.

Balanced revenue and expenditure forecasts will be prepared to examine the Town's ability to absorb operating costs due to changes in the economy, service demands, and capital improvements. The forecast will be updated annually, focus on a three-year horizon, but include a five-year outlook. The forecasts will be incorporated into the annual budget.

Alternative means of service delivery will be evaluated to ensure that quality services are provided to our citizens at the most competitive and economical cost. Departments, in cooperation with the Finance Department, will identify all activities that could be provided by another source and review options/alternatives to current service delivery. The review of service delivery alternatives and the need for the service will be performed annually or on an "opportunity" basis.

Cash and investment programs will be maintained in accordance with the Town Code and the adopted investment policy and will ensure that proper controls and safeguards are maintained. Town funds will be managed in a prudent and diligent manner with an emphasis on safety of principal, liquidity, and financial return on principal, in that order.

CAPITAL MANAGEMENT POLICIES

A five-year Capital Improvement Plan will be developed and updated annually, including anticipated funding sources. Capital improvement projects are defined as infrastructure or equipment purchases or construction which results in a capitalized asset costing more than \$50,000 and having a useful (depreciable) life of five years or more.

The Capital Improvement Plan will include, in addition to current operating maintenance expenditures, adequate funding to support repair and replacement of deteriorating infrastructure and avoidance of a significant unfunded liability.

- Proposed capital projects will be reviewed and prioritized by a cross-departmental team regarding accurate costing (design, capital, and operating) and overall consistency with the Town's goals and objectives. Financing sources will then be identified for the highest ranking projects. Capital projects and/or capital asset purchases will receive a higher priority if they meet some or most of the following criteria.
- Project/asset is mandatory.
- Project/asset is regulatory or environmentally driven.
- Project/asset spurs economic development.
- Project/asset improves efficiency.
- Project/asset provides a needed service.
- Project/asset will have a high usage.
- Project/asset will have a useful life of longer than five years.
- Project/asset will reduce operating and maintenance costs.

- Project/asset has available state/federal grants.
- Project/asset eliminates a hazard.
- Project/asset is a prior commitment.
- Project/asset improves the health, safety and welfare of the Town's residents.

Capital improvement costs will be coordinated with the development of the Operating Budget. Future operating, maintenance and replacement costs associated with new capital improvements will be forecast, matched to available resources and included in the Operating Budget. Capital project contract awards will include a fiscal impact statement disclosing the expected operating impact of the project and when such cost is expected to occur.

To the extent possible, pay-as-you-go financing will be utilized as the funding mechanism for the implementation of the elements of the Town's Capital Improvement Plan. Pay-as-you-go financing is defined as all sources of revenue other than Town debt issuance, i.e., fund balance contributions, developer contributions, grants, endowments, etc.

DEBT MANAGEMENT POLICIES

The Town will seek to maintain and, if possible, improve its current bond rating in order to minimize borrowing costs and preserve access to credit.

An analysis showing how the new issue combined with current debt impacts on the Town's debt capacity and conformance with Town debt policies will accompany every future bond issue proposal.

The Town will communicate, and, where appropriate, coordinate with all jurisdictions with which we share a common tax base concerning our collective plans for future debt issues.

General Obligation debt, which is supported by property tax revenues and grows in proportion to the Town's assessed valuation and/or property tax rate increases, will be utilized as authorized by voters. Other types of voter-approved debt (e.g., water, sewer, and HURF) may also be utilized when they are supported by dedicated revenue sources (e.g., fees and user charges).

Town Debt Service costs (Municipal Property Corporation, Revenue Bonds, General Obligation Bonds, HURF and Contractual Debt) should not exceed 25 percent of the Town's operating revenue in order to control fixed costs and ensure expenditure flexibility.

General Obligation debt issuances will be managed on an annual basis to match funds to Capital Improvement Plan cash flow requirements while being sensitive to the property tax burden on citizens. Careful management of bond issuances will allow the Town to not exceed \$150 property tax per \$100 assessed value.

Municipal Property Corporation and contractual debt, which is non-voter approved, will be utilized only when a dedicated revenue source (e.g., additional sales tax) can be identified to pay debt service expenses.

Debt financing should not exceed the useful life of the infrastructure improvement.

For Governmental Funds a ratio of current assets to current liabilities of at least 2/1 will be maintained to ensure the Town's ability to pay short-term obligations.

Bond interest earnings will be limited to funding changes to the bond financed Capital Improvement Plan, as approved by Town Council, or be applied to debt service payment on the bonds issued for construction of this plan.

CONTINGENCY POLICY

A contingency account equal to 5 percent of the combined expenditure budget of the General, HURF and Enterprise funds will be maintained annually and in the Funds budget. Contingency funds will be available to offset unanticipated revenue shortfalls and/or unexpected expenditure increases. Contingency funds may also be used for unanticipated and/or inadequately budgeted events threatening the public health or safety. Use of contingency funds should be utilized only after all budget sources have been examined for available funds, and is subject to Town Council approval.

RESERVE POLICIES

All fund designations and reserves will be evaluated annually for long-term adequacy and use requirements in conjunction with development of the Town's balanced five-year financial plan.

The Town will maintain a fund stabilization reserve of 25 percent of General government (General and HURF Funds) and Enterprise funds (Water and Wastewater) operating expenditures for unforeseen emergencies or catastrophic impacts to the Town. Reserve Funds in excess of 25 percent may be used for economic investment in the community when justified by the financial return to the Town to be evaluated by Council on a yearly basis.

All other funds must never incur a negative fund balance.

The Town will establish an equipment reserve fund and will appropriate funds as General Fund Revenues permit to it annually to provide for the timely replacement of equipment and vehicles. Operating departments will be charged for replacement costs spread over the useful life of the equipment and vehicles.

FINANCIAL REPORTING POLICIES

The Town's accounting and financial reporting systems will be maintained in conformance with all state and federal laws, generally accepted accounting principles (GAAP) and standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).

The Finance Department prepares monthly financial reports and delivers the same to the Town Manager, Town Council, and the department Directors no later than the 2nd Council meeting of each month. The reports will be available on the Town's website.

The Town Manager and Finance Director will notify the Town Council if the total revenues in the General Fund, HURF Fund, or Enterprise Funds are projected to decrease by an amount greater than 10% of budget during a fiscal year and if any expenditure within the General Fund, HURF Fund, or Enterprise Funds will cause the funds to be over budget.

An annual Financial Report is prepared for the State of Arizona and sent to the State Auditor's Office no later than October 30th and an oral and written presentation will be made to the Town Council. This report is available to the Town's Council, securities and bonding agencies, and citizens and will be available on the Town's website.

An annual audit will be performed by an independent public accounting firm and budgeted for in the general fund. The audit scope shall include the following:

- All general purpose, combining and individual fund, and account group statements and schedules shall be subject to a full scope audit.
- All Town departments are subject to audit for compliance with the laws and statutes of the State of Arizona.
- All state, federal and local grant funding are subject to a financial and compliance audit.

Every five years, the Finance Department will issue a request for banking services to all qualified banks located within the Town's geographic boundaries. The award of banking services will be made solely on the response to the request for proposal. After a depository is selected, a banking service contract will be approved by the Town Council.

Every five years the Finance Department will issue a request for professional auditing services. The award for auditing services will be made solely based on the response to the request for proposal. The Town Council will select and approve the contract for audit services.

Financial systems will maintain internal controls to monitor revenues, expenditures, and program performance on an ongoing basis. The internal controls will be sufficient as to prevent loss of Town assets. These controls will be documented and reviewed on a periodic basis. Any employee will be prosecuted to the extent of the law in any instance where the employee is proven to have committed an illegal act such as theft.

FINANCIAL OVERVIEW

BUDGET SUMMARY

We are pleased to present the budget for Fiscal Year 2021/2022. The Budget was prepared with the recognition that although the Town of Chino Valley's finances have stabilized, the Town still remains conservative in its budget approach. The Town is seeing signs of economic growth but will not include the impact until it is realized.

This budget continues to emphasize the Town's commitment to provide cost effective services to the community.

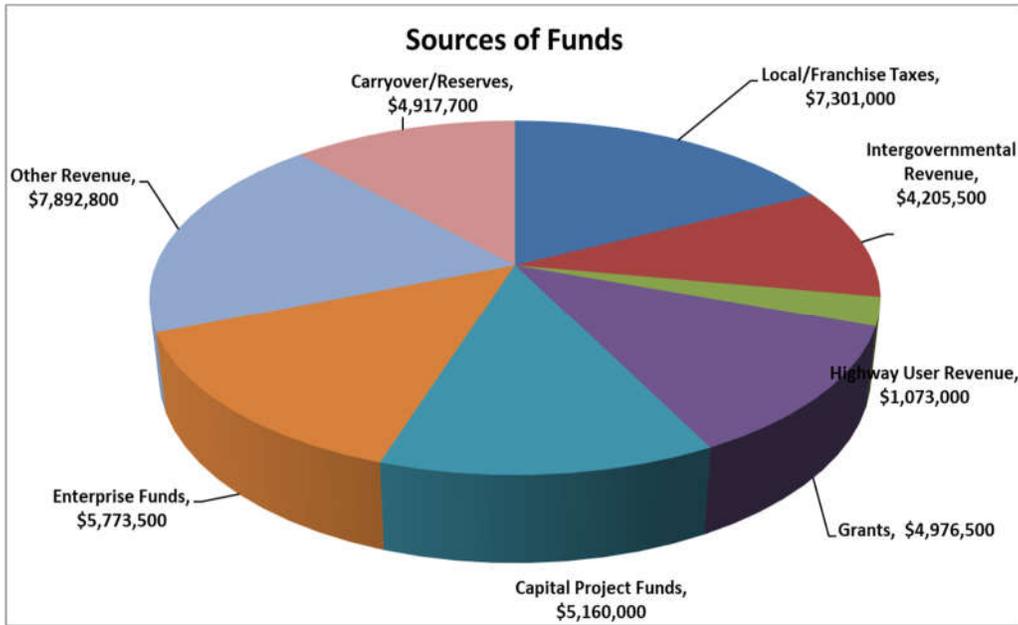
SOURCES AND USES OF FUNDS

The table below summarizes the budgeted total sources and use of funds:

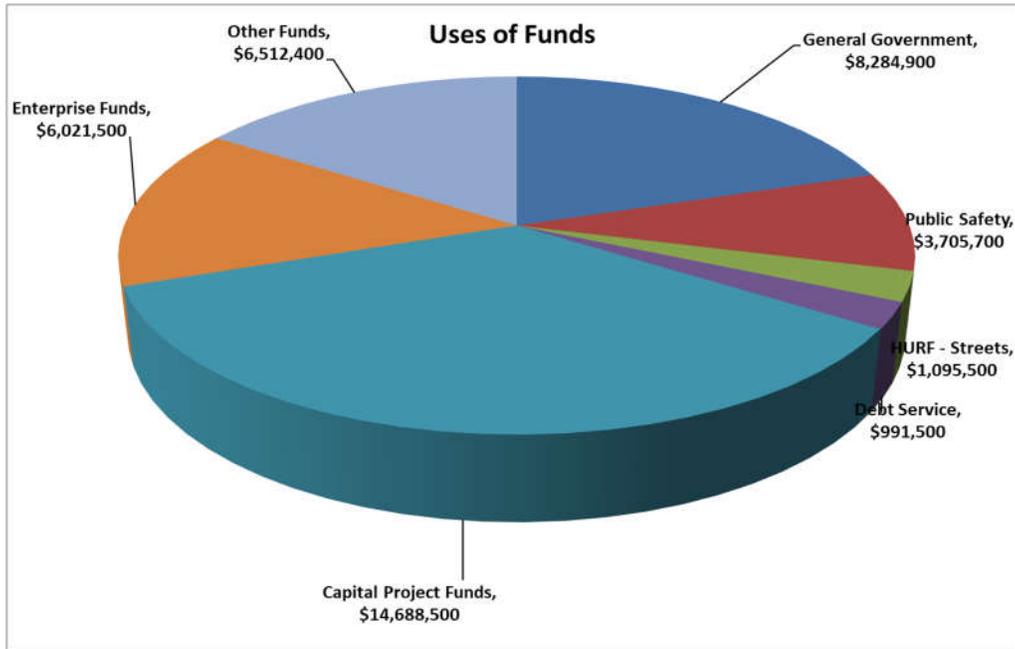
Town of Chino Valley				
Budgeted Total Sources and Uses by Fiscal Year				
	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22
Sources of Funds				
Local/Franchise Taxes	\$ 5,685,500	\$ 6,164,000	\$ 9,334,500	\$ 7,301,000
Intergovernmental Revenue	\$ 3,466,500	\$ 3,836,700	\$ 1,706,000	\$ 4,205,500
Highway User Revenue	\$ 977,500	\$ 1,117,000	\$ 1,706,000	\$ 1,073,000
Grants	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 4,976,500
Capital Project Funds	\$ 4,004,000	\$ 5,264,000	\$ 4,031,000	\$ 5,160,000
Enterprise Funds	\$ 5,279,000	\$ 5,882,000	\$ 3,139,000	\$ 5,773,500
Other Revenue	\$ 953,900	\$ 1,097,000	\$ 1,015,300	\$ 7,892,800
Carryover/Reserves	\$ 1,982,800	\$ 4,510,100	\$ 2,024,100	\$ 4,917,700
Total All Funding Sources	\$ 25,849,200	\$ 31,370,800	\$ 26,455,900	\$ 41,300,000
Uses of Funds				
General Government	\$ 6,674,000	\$ 8,919,600	\$ 7,924,200	\$ 8,284,900
Public Safety	\$ 3,547,800	\$ 3,689,800	\$ 3,616,300	\$ 3,705,700
HURF - Streets	\$ 1,322,700	\$ 1,417,500	\$ 1,706,000	\$ 1,095,500
Debt Service	\$ 849,100	\$ 891,300	\$ 973,000	\$ 991,500
Capital Project Funds	\$ 4,138,000	\$ 5,650,000	\$ 5,073,000	\$ 14,688,500
Enterprise Funds	\$ 5,335,100	\$ 5,800,100	\$ 3,551,900	\$ 6,021,500
Other Funds	\$ 3,982,500	\$ 5,002,500	\$ 3,611,500	\$ 6,512,400
	\$ 25,849,200	\$ 31,370,800	\$ 26,455,900	\$ 41,300,000

The following charts are representations of the Towns revenue and expenditure distribution for fiscal year 2021/2022:

Where the Money Comes From



Where the Money Goes



SUMMARY OF CHANGES IN FUND BALANCE BY FUND

The table below summarizes the net change in Fund Balance by Major Fund Type projected through Fiscal year 2025.

Town of Chino Valley									
Fund Balance by Fiscal Year									
	Total All Funds	General Fund	HURF Fund	Water Enterprise	Sewer Enterprise	CIP General Fund	CIP Roads	CIP Water	CIP Sewer
Fund Balance 6/30/20	24,962,663	7,884,259	837,786	4,389,576	7,823,193	2,976,407			
Fiscal Year 2020-21									
Revenues	24,713,217	12,645,800	3,254,590	986,235	2,268,156	2,575,206			
Expenditures	20,461,276	10,834,935	2,192,800	1,016,600	2,310,100	2,512,650			
Fund Balance 6/30/21	29,214,604	9,695,124	1,899,576	4,359,211	7,781,249	3,038,963	-	-	-
Fiscal Year 2021-22									
Revenues	42,428,800	12,757,000	1,073,000	939,000	2,142,000	11,646,000	4,355,000	2,355,000	1,037,500
Expenditures	47,346,500	13,964,600	1,995,500	822,800	2,242,400	12,846,500	4,355,000	2,355,000	1,037,500
Fund Balance 6/30/22	24,296,904	8,487,523	977,077	4,475,411	7,680,849	1,838,463	-	-	-
Fiscal Year 2022-23									
Revenues	37,520,900	13,088,200	1,105,000	957,500	2,189,000	4,731,000	2,275,000	5,580,000	2,600,000
Expenditures	37,782,431	14,134,131	1,302,660	771,156	1,860,384	5,088,800	1,575,000	5,580,000	2,600,000
Fund Balance 6/30/23	24,035,374	7,441,593	779,417	4,661,755	8,009,465	1,480,663	700,000	-	-
Fiscal Year 2023-24									
Revenues	33,816,300	13,381,000	1,138,000	977,000	2,237,000	4,817,000	2,220,000	3,200,000	800,000
Expenditures	32,483,552	13,717,743	1,267,347	750,893	2,420,069	4,037,500	1,420,000	3,200,000	800,000
Fund Balance 6/30/24	25,368,121	7,104,850	650,070	4,887,862	7,826,395	2,260,163	1,500,000	-	-
Fiscal Year 2024-25									
Revenues	41,499,000	13,677,500	1,172,000	997,000	2,285,000	4,907,000	2,015,000	3,050,000	7,950,000
Expenditures	39,980,666	13,797,853	1,244,067	766,864	1,984,584	4,749,900	1,215,000	3,050,000	7,950,000
Fund Balance 6/30/25	26,886,454	6,984,497	578,003	5,117,998	8,126,812	2,417,263	2,300,000	-	-

Fund Balance Continued

Town of Chino Valley									
Fund Balance by Fiscal Year									
	Total All Funds	Debt Service	Grants	CDBG Grants	Special Rev Court	Capital Asset	Cares Act	Special Rev Police	Lighting Dists
Fund Balance 6/30/20	24,962,663	457,464	73,372	-	70,407	389,082	-	60,890	227
Fiscal Year 2020-21									
Revenues	24,713,217	973,000	-	-	15,742	7,852	1,979,891	2,645	4,100
Expenditures	20,461,276	973,000	-	-	22,000	90,000	503,491	1,700	4,000
Fund Balance 6/30/21	29,214,604	457,464	73,372	-	64,149	306,934	1,476,400	61,835	327
Fiscal Year 2021-22									
Revenues	42,428,800	991,500	3,500,000	-	26,200	114,000	1,476,500	12,000	4,100
Expenditures	47,346,500	973,800	3,500,000	-	43,500	241,000	2,952,900	12,000	4,000
Fund Balance 6/30/22	24,296,904	475,164	73,372	-	46,849	179,934	-	61,835	427
Fiscal Year 2022-23									
Revenues	34,920,900	1,298,800	3,500,000	-	26,300	154,000	-	12,000	4,100
Expenditures	37,782,431	1,328,800	3,500,000	-	25,500	-	-	12,000	4,000
Fund Balance 6/30/23	21,435,374	445,164	73,372	-	47,649	333,934	-	61,835	527
Fiscal Year 2023-24									
Revenues	33,016,300	1,298,800	3,500,000	-	27,400	204,000	-	12,000	4,100
Expenditures	32,483,552	1,327,500	3,500,000	-	26,500	-	-	12,000	4,000
Fund Balance 6/30/24	21,968,121	416,465	73,372	-	48,549	537,934	-	61,835	627
Fiscal Year 2024-25									
Revenues	33,649,000	1,299,500	3,500,000	350,000	25,900	254,000	-	12,000	4,100
Expenditures	39,980,666	1,329,900	3,500,000	350,000	26,500	-	-	12,000	4,000
Fund Balance 6/30/25	15,636,454	386,064	73,372	-	47,949	791,934	-	61,835	727

The charts on the following pages detail each of the Town’s Major Funds Fund Balance projections from Fiscal Year 2020/2021 through Fiscal Year 2024/2025. The charts on the following pages detail the significant revenue and expense items each fiscal year and the required ending Fund Balance per Town Policy. A narrative is included to describe each item.

GENERAL FUND BALANCE

TOWN OF CHINO VALLEY			
GENERAL FUND			
	Budget 20-21	Estimate 20-21	Budget FY 21-22
REVENUES			
On Going Revenues	10,640,500	12,245,800	12,357,000
Transfers In - Capital Improvement Fund	400,000	400,000	400,000
Carry Over	-	-	-
TOTAL REVENUES	\$ 11,040,500	\$ 12,645,800	\$ 12,757,000
EXPENDITURES			
Department Expenditures	10,365,500	9,809,935	11,517,100
Contingencies	500,000	350,000	600,000
Transfer to Capital Improvement Fund	-	-	-
Transfers To HURF	675,000	675,000	-
Transfer to HURF - CIP			1,847,500
TOTAL EXPENDITURES	\$ 11,540,500	\$ 10,834,935	\$ 13,964,600
REVENUES (UNDER) OVER EXPENDITURES	(\$500,000)	\$1,810,865	(\$1,207,600)
BEGINNING FUND BALANCE	\$ 6,027,808	\$ 7,884,259	\$ 9,695,124
REVENUES (UNDER) OVER EXPENDITURES	(\$500,000)	\$1,810,865	(\$1,207,600)
ENDING FUND BALANCE	\$ 5,527,808	\$ 9,695,124	\$ 8,487,524
Minimum Reserve Requirement @ 25% of total expenditures	2,885,125	2,708,734	3,491,150

The General Fund Balance first met its required reserve level in Fiscal Year 2013/2014. The Town increased the amount transferred to the HURF fund to provide additional funds for road improvements. The contingency amount is set per Town Policy.

SPECIAL REVENUE FUND – HIGHWAY USER FUND (HURF)

TOWN OF CHINO VALLEY			
HURF FUND			
	Budget 20-21	Estimate 20-21	Budget FY 21-22
REVENUES			
On Going Revenues	1,031,000	2,579,590	1,073,000
Transfers In - General Fund	675,000	675,000	-
Carry Over	-	-	-
TOTAL REVENUES	\$ 1,706,000	\$ 3,254,590	\$ 1,073,000
EXPENDITURES			
Department Expenditures	661,000	558,000	819,500
Equipment	45,000	141,800	76,000
Road Material	1,000,000	1,493,000	1,100,000
TOTAL EXPENDITURES	\$ 1,706,000	\$ 2,192,800	\$ 1,995,500
REVENUES (UNDER) OVER EXPENDITURES	\$0	\$1,061,790	(\$922,500)
BEGINNING FUND BALANCE	\$ 738,039	\$ 837,786	\$ 1,899,576
REVENUES (UNDER) OVER EXPENDITURES	\$0	\$1,061,790	(\$922,500)
ENDING FUND BALANCE	\$ 738,039	\$ 1,899,576	\$ 977,076
Minimum Reserve Requirement @ 25% of department expenditures	426,500	548,200	498,875

Highway User Funds are restricted and must be used solely for street and highway purposes. At the end of Fiscal Year 2021 the Town is projecting a fund balance of \$1,899,576. The Town has increased the HURF budget over the last two fiscal years and used a portion of the fund balance to complete a significant amount of road maintenance work. The Town set up a CIP Fund to track major road improvements separate from the ongoing road maintenance expenses.

CAPITAL IMPROVEMENT FUND

TOWN OF CHINO VALLEY			
CAPITAL IMPROVEMENT FUND			
	Budget 20-21	Estimate 20-21	Budget FY 21-22
REVENUES			
On Going Revenues	1,887,000	2,435,206	2,506,000
Police Building Loan Proceeds		-	7,000,000
Transfers In from General Fund	-	-	
Bond Proceeds/Other	2,000,000	-	2,000,000
Yavapai Drainage District	130,000	140,000	140,000
TOTAL REVENUES	\$ 4,017,000	\$ 2,575,206	\$ 11,646,000
EXPENDITURES			
Department Expenditures	2,420,000	1,005,650	2,952,500
Yavapai Drainage District	130,000	134,000	140,000
Capital Projects From General Fund	1,000,000	-	-
Police Building			7,000,000
TFRS to General Fund	400,000	400,000	400,000
TFRS to Water - CIP			255,000
TFRS to Roads - CIP			1,107,500
TFRS To Debt Service Fund	973,000	973,000	991,500
TOTAL EXPENDITURES	\$ 4,923,000	\$ 2,512,650	\$ 12,846,500
REVENUES (UNDER) OVER EXPENDITURES	(\$906,000)	\$62,556	(\$1,200,500)
BEGINNING FUND BALANCE	\$ 2,665,621	\$ 2,976,407	\$ 3,038,963
REVENUES (UNDER) OVER EXPENDITURES	(\$906,000)	\$62,556	(\$1,200,500)
ENDING FUND BALANCE	\$ 1,759,621	\$ 3,038,963	\$ 1,838,463

The Capital Improvement Fund anticipates completion of several major projects this fiscal year.

The Capital Improvement Fund is projected to continue supporting the General Fund and Debt Service Fund next fiscal year. The transfers to the General Fund includes \$150,000 for the Aquatic Center and \$250,000 for the Police Department.

Per resolution number 04-711 adopted June 24, 2004 the funds from the 1% sales tax accounted for in the Capital Improvement Fund are to be used for water acquisition and extension, sewer extensions, park and pool improvements and additional police officers.

WATER ENTERPRISE FUND

TOWN OF CHINO VALLEY			
WATER FUND			
	Budget 20-21	Estimate 20-21	Budget FY 21-22
REVENUES			
On Going Revenues	784,000	986,235	939,000
Prescott IGA/Misc.	-	-	-
Water System Acquisition Funds	-	-	-
TOTAL REVENUES	\$ 784,000	\$ 986,235	\$ 939,000
EXPENDITURES			
Department Expenditures	680,700	946,100	749,800
Debt/Contingency	70,500	70,500	73,000
Water System Acquisition Expense	-	-	-
TOTAL EXPENDITURES	\$ 751,200	\$ 1,016,600	\$ 822,800
REVENUES (UNDER) OVER EXPENDITURES	\$32,800	(\$30,365)	\$116,200
BEGINNING FUND BALANCE	\$ 4,119,894	\$ 4,389,576	\$ 4,359,211
REVENUES (UNDER) OVER EXPENDITURES	\$32,800	(\$30,365)	\$116,200
ENDING FUND BALANCE	\$ 4,152,694	\$ 4,359,211	\$ 4,475,411
Minimum Reserve Requirement @ 25% of total department expenditures	187,800	254,150	205,700

The Town adopted a five-year water rate plan during Fiscal Year 2018. The effect of the rate increase has eliminated the subsidy the Water Fund received from the Capital Improvement Fund each year. The Town is seeing strong account user growth with additional housing units being added within the community.

SEWER ENTERPRISE FUND

TOWN OF CHINO VALLEY			
SEWER FUND			
	Budget 20-21	Estimate 20-21	Budget FY 21-22
REVENUES			
On Going Revenues	2,055,000	2,144,156	2,142,000
Bond Proceeds - WIFA	-	-	-
WIFA Reserve Funds	300,000	124,000	-
TOTAL REVENUES	\$ 2,355,000	\$ 2,268,156	\$ 2,142,000
EXPENDITURES			
Department Expenditures	1,449,600	1,429,000	1,364,300
WIFA Project	500,000	-	-
Debt/Contingency	881,100	881,100	878,100
TOTAL EXPENDITURES	\$ 2,830,700	\$ 2,310,100	\$ 2,242,400
REVENUES (UNDER) OVER EXPENDITURES	(\$475,700)	(\$41,944)	(\$100,400)
BEGINNING FUND BALANCE	\$ 7,910,454	\$ 7,823,193	\$ 7,781,249
REVENUES (UNDER) OVER EXPENDITURES	(\$475,700)	(\$41,944)	(\$100,400)
ENDING FUND BALANCE	\$ 7,434,754	\$ 7,781,249	\$ 7,680,849
Minimum Reserve Requirement @ 25% of total department expenditures	707,675	577,525	560,600

The Town froze the adopted sewer rates in 2015, and has reduced the rate each year since by 3%. The Town took over operations of the Waste Water Treatment plant in 2015. Strong customer growth has allowed the Sewer Fund to operate in the black for the first time in fiscal year 2018/2019.

INTERDEPARTMENTAL CHARGES

The Town of Chino Valley departments provide services and incur expenses assisting other departments with their programs and services. The Town has changed the focus of the Interdepartmental Charges to the fund level instead of the department level. This approach allows each fund to pay its proportionate share of the costs incurred by other funds and reduces the number of allocations within the General Fund. Management believes this approach also simplifies the process and will help make it easier to understand. The funds that provide services to other funds will charge the expenses through the Interdepartmental line item. The funds receiving the services record the expense through the Interdepartmental line item. The schedule below summarizes the net charges between the Town's departments and funds and the net change made this budget year.

Town of Chino Valley				
Interdepartmental Charges				
		Budget FY 21-22 Public Works	Budget FY 21-22 Customer Service	Net Effect FY 21-22
General Fund				
74 Engineering		(100,000)	-	
75 Customer Service			(190,000)	
Total General Fund		(100,000)	(190,000)	(290,000)
Total Water Fund				
		50,000	50,000	100,000
Total Sewer Fund				
		50,000	140,000	190,000
Net Interdepartmental by Fund				
		-	-	-

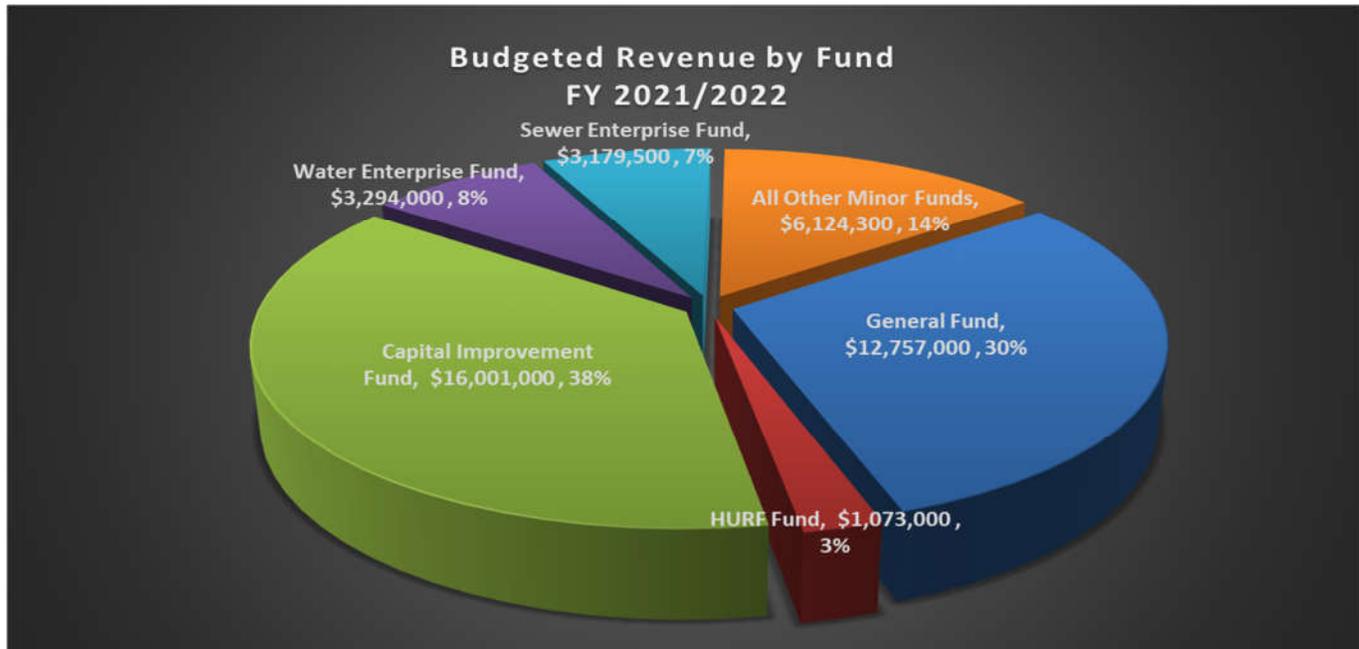
INTER FUND TRANSFERS SUMMARY

The Town transfer funds between funds each year. The table below summarizes the budgeted transfers between funds.

Town of Chino Valley		
Budget Transfer Summary		
	Transfer In	Transfer Out
General Fund	\$ 400,000	\$ 1,047,500
HURF Fund	\$ 1,847,500	\$ 900,000
Water Enterprise		\$ 100,000
Sewer Enterprise		\$ 345,000
CIP - General Fund		\$ 3,654,000
CIP - HURF	\$ 2,007,500	
CIP - Water	\$ 355,000	
CIP - Sewer	\$ 345,000	
DEBT Service	\$ 991,500	
Capital Asset Replacement	\$ 100,000	
	\$ 6,046,500	\$ 6,046,500

REVENUE DETAIL BY FUND

The following pages detail the Revenues by fund including detail and analysis of the major revenues within each Fund Type. Highlighted Revenues designate major revenues within each fund and transfers in from other funds. The individual charts for each major revenue show the current fiscal year's budget, the current fiscal year's projection and next fiscal year's budget projection.



Town of Chino Valley			
Total Revenue Summary			
	Budget FY 20-21	Estimate FY 20-21	Budget FY 21-22
General Fund	\$ 11,040,500	\$ 12,645,800	\$ 12,757,000
HURF Fund	\$ 1,706,000	\$ 3,254,590	\$ 1,073,000
Capital Improvement Fund	\$ 4,017,000	\$ 2,575,206	\$ 16,001,000
Water Enterprise	\$ 784,000	\$ 986,235	\$ 3,294,000
Sewer Enterprise	\$ 2,355,000	\$ 2,268,156	\$ 3,179,500
All Other Minor Funds	\$ 4,529,300	\$ 2,983,230	\$ 6,124,300
	\$ 24,431,800	\$ 24,713,217	\$ 42,428,800

REVENUE PROJECTION METHODOLOGY

The Town prepares estimates of current year and future year revenues for all revenue sources. The first step in the process is to prepare a Revenue Manual annually that itemizes each revenue on a monthly basis and then projects each revenue forward for future fiscal years. The projections are based on each revenues history, seasonality, and other information available at the time. The Town considers current economic conditions, legislative changes and other factors when preparing projections. For State Shared Revenues, the Town receives estimates prepared by the Arizona League of Cities and Town each year as a basis for the projections. The Revenue Manual is published on the Town's website at www.chinoaz.net, and is updated several times throughout the budget process. The Town projects revenue growth conservatively, usually 3% or less, unless other information is available to base the projection on.

Revenue projections for the next 5 years can be found later in the budget.

Town of Chino Valley			
Total Revenue Summary			
	Budget FY 20-21	Estimate FY 20-21	Budget FY 21-22
GENERAL FUND			
CABLE FRANCHISE FEES	54,000	49,994	54,000
WATER FRANCHISE FEES	10,000	12,593	10,500
GAS FRANCHISE FEES	44,000	36,475	45,000
ELECTRIC FRANCHISE FEES	21,000	22,401	22,500
TOWN SALES TAX-RETAIL	5,000,000	6,143,604	6,300,000
CONSTRUCTION SALES TAX 50%	550,000	760,114	775,000
BED TAX	92,000	91,505	94,000
BUILDING PERMITS 50%	265,000	315,388	320,000
BUSINESS LICENSES	57,500	48,816	58,000
PLAN CHECK FEES 50%	125,000	151,993	145,000
SIGN PERMITS	1,500	2,010	1,500
ZONING PERMITS	12,000	31,596	15,000
GRADING PERMITS	3,000	41,986	5,000
P.A.N.T.	5,000	5,878	5,000
VEHICLE LICENSE TAX	890,000	969,835	947,000
COUNTY LIBRARY FUNDS	98,000	93,419	95,000
SENIOR NUTRITION REVENUE	87,000	76,788	88,000
BULLET PROOF VEST PARTNERSHIP	2,500	1,597	2,500
STATE SHARED SALES TAX	1,275,000	1,363,333	1,453,000
STATE SHARED INCOME TAX	1,600,000	1,768,560	1,615,000
COPIER FEES	500	115	500
ENGINEERING SERVICES	-	20,292	1,000
PROGRAM INCOME	15,000	200	16,000
AQUATIC CENTER ENTRANCE FEES	48,000	25,920	49,000
AQUATIC CENTER CONCESSIONS	15,000	(186)	1,000
FACILITIES USE/UTILITY REIMBURSE	14,000	13,800	14,000
AQUATIC CTR PROGRAM FEES	15,000	12,761	15,500
FACILITIES USE-RECREATION	6,000	513	6,500
FACILITIES USE-SENIOR CENTER	2,000	-	2,000
FACILITIES USE-AQUATIC CENTER	6,000	-	6,500
FACILITIES USE-PARKS	5,000	2,338	5,000
S/C NUTRITION PROGRAM INCOME	5,000	2,149	5,000

General Fund – Continued

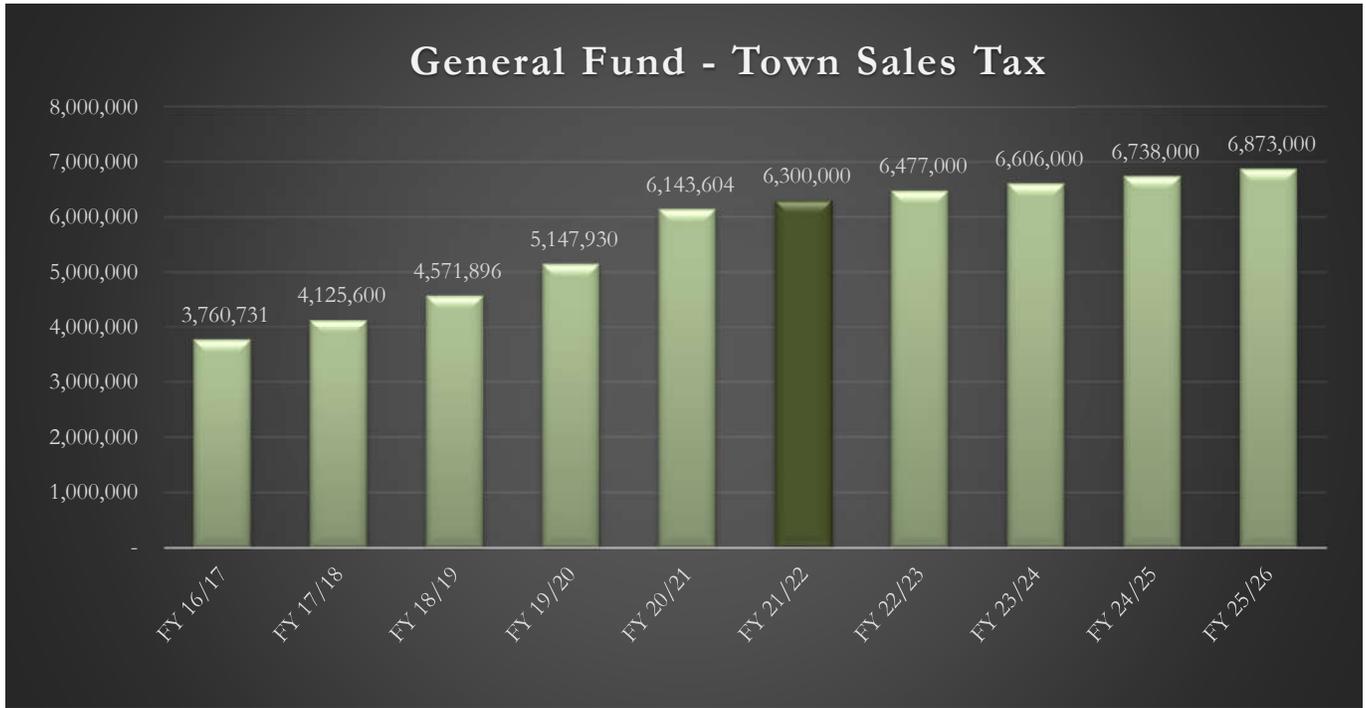
Town of Chino Valley			
Total Revenue Summary			
	Budget FY 20-21	Estimate FY 20-21	Budget FY 21-22
GENERAL FUND			
POLICE REPORTS	5,000	3,880	5,000
ANIMAL CONTROL FEES	29,000	26,949	28,000
LIBRARY FINES	2,500	1,542	2,000
TRAFFIC FINES	148,000	131,071	130,000
REIMBURSEMENT COURT ATTORNEY	2,500	2,491	2,500
RESTITUTION	1,000	828	4,000
ADMINISTRATIVE FEES-FINANCE	-	-	-
MISCELLANEOUS REVENUE	5,000	8,345	5,000
SALE OF FIXED ASSETS	1,000	103	1,000
SENIOR CTR THRIFT STORE	500	-	500
SR CTR PROGRAM INCOME	1,000	-	1,000
INTEREST INCOME	121,000	4,805	5,000
TFRS FROM CAPITAL IMPROVE FUND	400,000	400,000	400,000
TOTAL GENERAL FUND	11,040,500	12,645,800	12,757,000
		15%	16%

Individual General Fund Revenues are projected to increase by a conservative 3% unless additional information is available to justify a different amount. The Town anticipates a 16% increase in total General Fund Revenues next fiscal year.

General Fund Revenues have shown steady growth during fiscal year 2021. Tax Collections and State Shared Revenues are showing steady growth over last fiscal year. Construction related revenues exceeded the original projections and are projected to continue to be strong next fiscal year.

TOWN SALES TAX

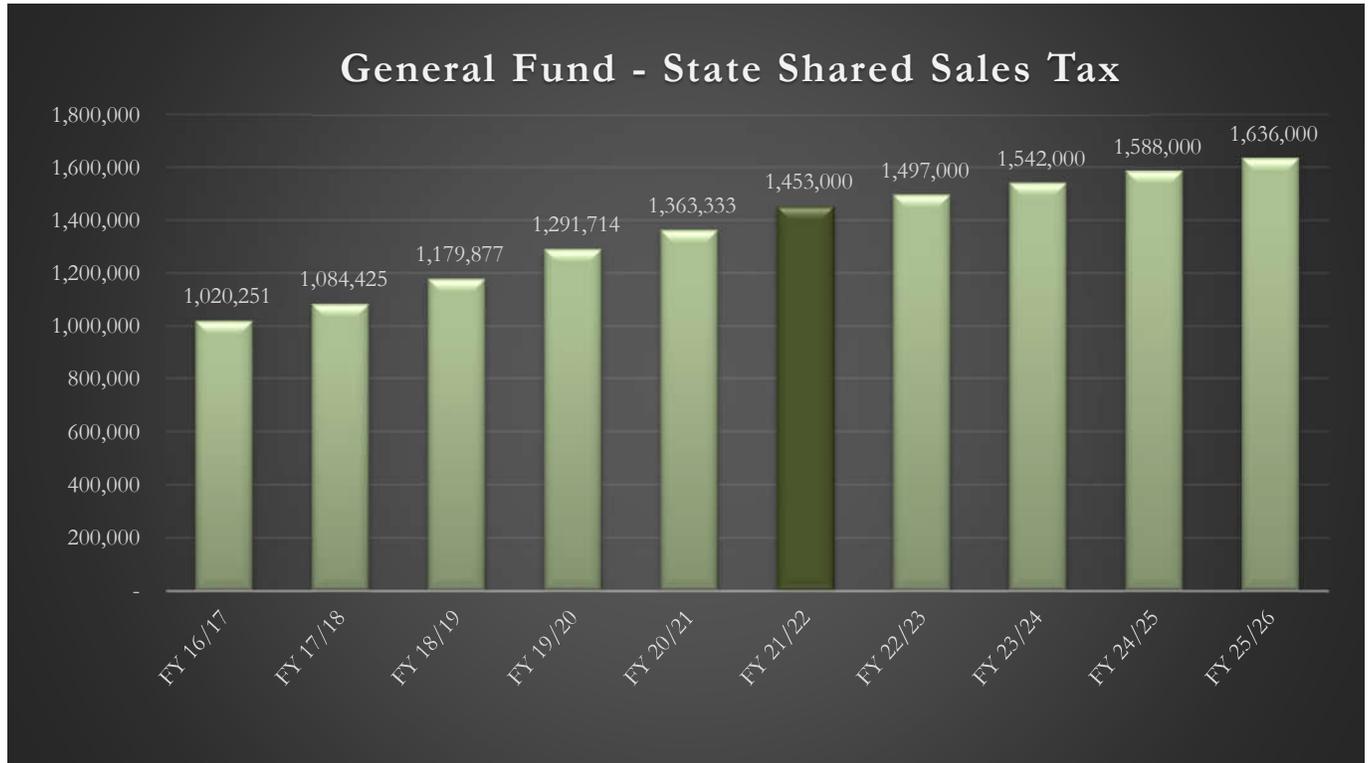
The Town of Chino Valley collects a transaction privilege tax (sales tax) of 4% on the gross receipts of business activities. 1% of the Town's sales tax collected is recorded in the Capital Improvement Fund.



The chart above summarizes the actual Town Sales Tax collections through fiscal year 2021 and the projected collections through fiscal year 2026. Fiscal year 2023 through 2026 are projected to increase at a conservative rate of 3% per year.

STATE SHARED SALES TAX

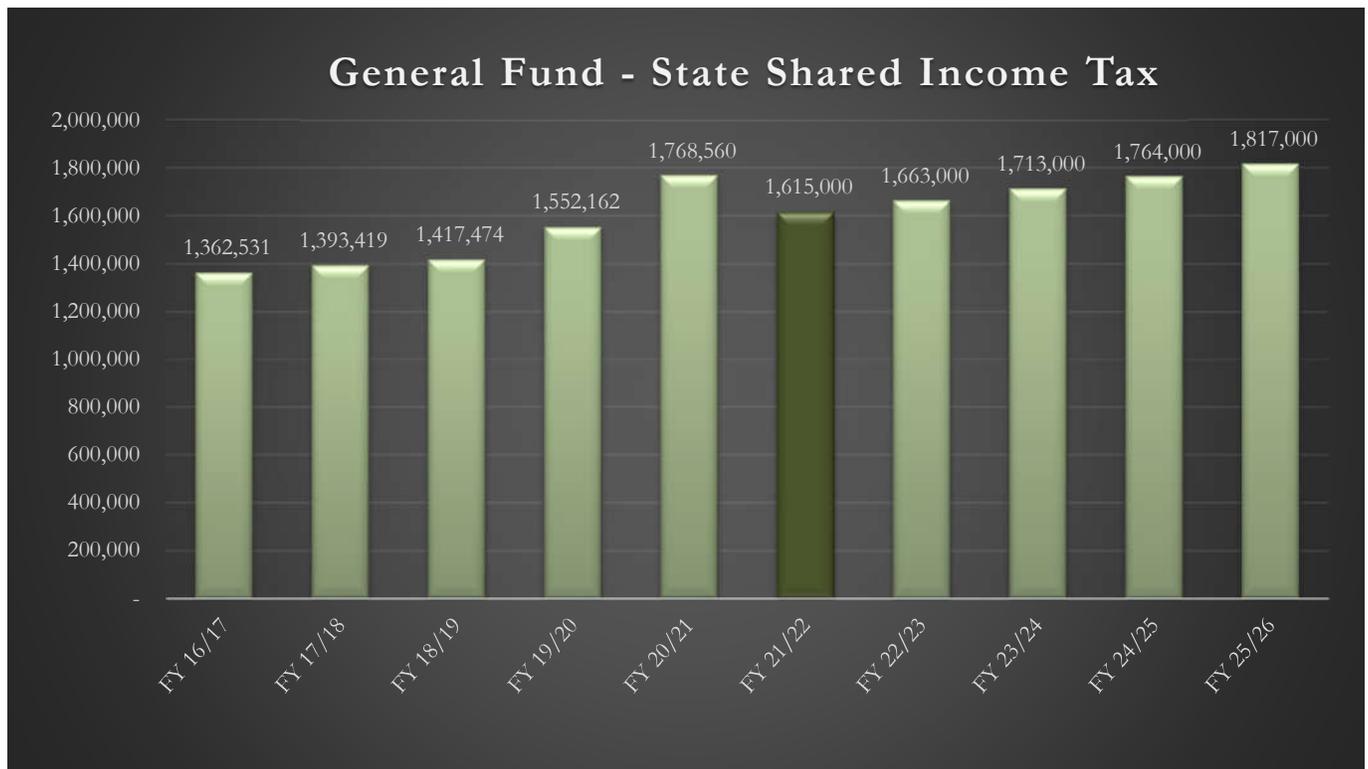
Arizona cities and towns share a portion of the total amount collected from State Sales Tax. The town's portion of the State Sales Tax is based on the relationship of its population to the total population of all cities and towns within the State.



The chart above summarizes the actual State Shared Sales Tax collections through fiscal year 2021 and the projected collections through fiscal year 2026. The fiscal year 2022 projection is based on an estimate provided by the Arizona Department of Revenue and the League of Arizona Cities and Towns. Fiscal year 2023 through 2026 are projected to increase at a conservative rate of 3% per year.

STATE SHARED INCOME TAX

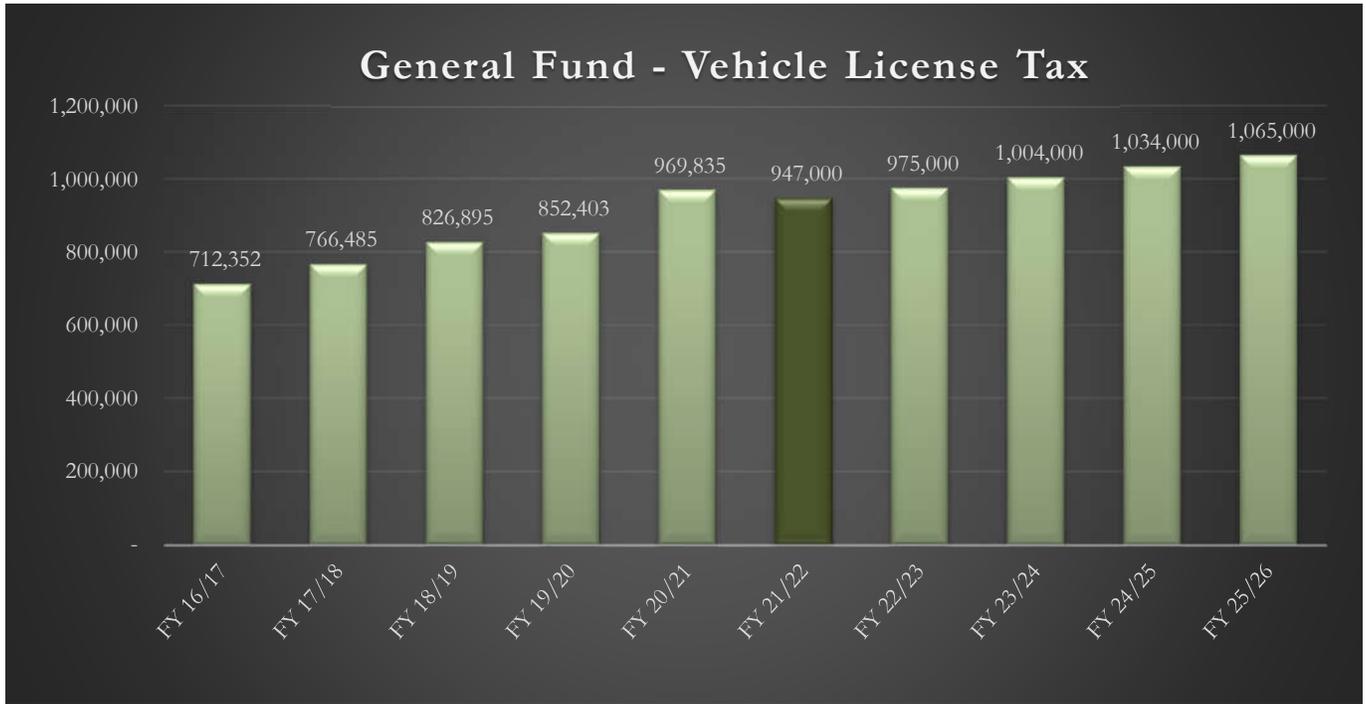
Arizona cities and towns share a portion of the total amount collected from the State Income Tax. A town's portion of the State Income Tax is based on the relationship of its population to the total population of all cities and towns within the state.



The chart above summarizes the actual State Income Tax collections through fiscal year 2021 and the projected collections through fiscal year 2026. The fiscal year 2022 projection is based on an estimate provided by the Arizona Department of Revenue and the League of Arizona Cities and Towns. Fiscal year 2023 through 2026 are projected to increase at a conservative rate of 3% per year. The revenues are disbursed by the State two years after collection by the Arizona Department of Revenue.

VEHICLE LICENSE TAX

Arizona cities receive a 25% share of the net revenue collected for the licensing of vehicles in their related county. Each town's share within their county is determined based on the town's population in relation to the county as a whole.



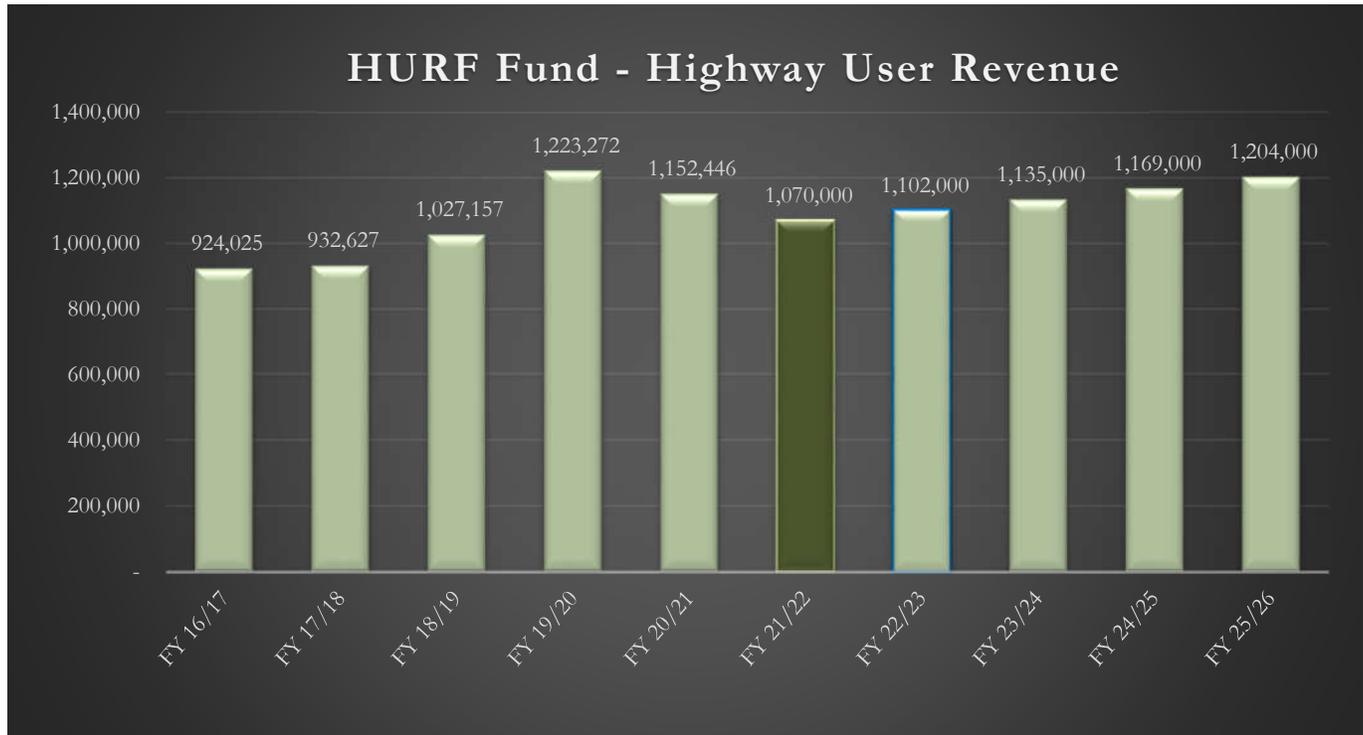
The chart above summarizes the actual Vehicle License Tax collections through fiscal year 2021 and the projected collections through fiscal year 2026. The fiscal year 2022 projection is based on an estimate provided by the League of Arizona Cities and Towns. Fiscal year 2023 through 2026 are projected to increase at a conservative rate of 3% per year.

SPECIAL REVENUE FUNDS – HIGHWAY USER REVENUE

HIGHWAY USER REVENUE

Town of Chino Valley			
Total Revenue Summary			
	Budget FY 20-21	Estimate FY 20-21	Budget FY 21-22
HIGHWAY USER REVENUE FUND			
RIGHT-OF-WAY PERMITS	1,000	1,581	1,000
DRIVEWAY PERMITS	1,000	1,470	1,000
MISCELLANEOUS REVENUE	-	2,834	-
INTEREST INCOME	5,000	528	1,000
HIGHWAY USER REVENUE	1,020,000	1,152,446	1,070,000
SALE OF FIXED ASSETS	4,000	-	-
TRANSFER FROM GF - CARES ACT		1,420,731	
TRANSFER FROM GENERAL FUND	675,000	675,000	-
TOTAL HIGHWAY USER REVENUE FUND	1,706,000	3,254,590	1,073,000
		91%	-37%

Arizona cities receive a share of State Motor Vehicle Fuel Taxes (Highway User Revenue Funds). The distribution formula is based on two separate calculations; the first half is based on the town’s population in relation to the State’s total population, the second half is based on the county in which the revenues were generated. These funds must be utilized for the construction and maintenance of streets and highways.



The chart above summarizes the actual Highway User Revenue collections through fiscal year 2021 and the projected collections through fiscal year 2026. Fiscal Year 2020 included a one-time distribution of \$198,000. The fiscal year 2023 projection is based on an estimate provided by the League of Arizona Cities and Towns. Fiscal year 2022 through 2026 are projected to increase at a conservative rate of 3% per year.

CAPITAL IMPROVEMENT FUND

Town of Chino Valley			
Total Revenue Summary			
	Budget FY 20-21	Estimate FY 20-21	Budget FY 21-22
CAPITAL IMPROVEMENT FUND			
1% TPT REVENUES-RETAIL/OTHER	1,675,000	2,126,035	2,201,000
1% CONSTRUCTION TPT REVENUES 50%	182,000	275,137	275,000
1% BED TAX REVENUES	30,000	34,035	30,000
MISC. CAPITAL PROJECTS	2,000,000	-	2,000,000
POLICE BUILDING LOAN FUNDS			7,000,000
YAVAPAI COUNTY DRAINAGE DISTRICT	130,000	139,999	140,000
TFRS IN FROM GENERAL FUND			
TOTAL CAPITAL IMPROVEMENT FUND	4,017,000	2,575,206	11,646,000
		-36%	190%

The major on-going revenue for the Capital Improvements Fund is 1% of the Retail Sales Tax. The Town also separates the construction and bed tax portion from the 1%.

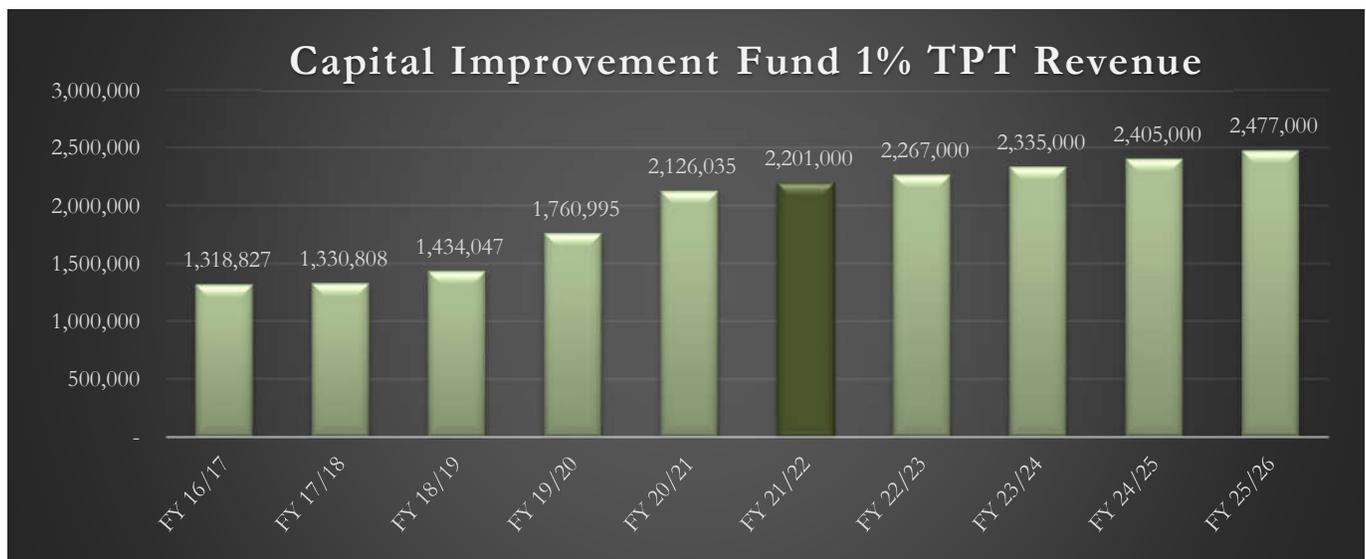
The Town Budgets \$2,000,000 as a buffer in order to be able to spend unanticipated revenues received during a fiscal year. These types of funds include FEMA emergency assistant funds, State of Arizona emergency assistant funds, or unanticipated capital improvement grant funds from Federal, State, County, or local sources.

The Town plans to borrow up to \$7,000,000 to construct a new police department.

The Town accounts for all of its Governmental Fund Capital Projects over \$50,000 and related funding in the Capital Projects fund.

1% TPT REVENUES – RETAIL/OTHER

The Major on-going revenue for the Capital Improvements Fund is 1% of the Transaction Privilege Tax (sale tax) collections.



The Chart above summarizes the actual 1% Transaction Privilege Tax collections through fiscal year 2021 and the projected collections through fiscal year 2026. Fiscal year 2023 through 2026 taxes are projected to increase at conservative rate of 3% per year.

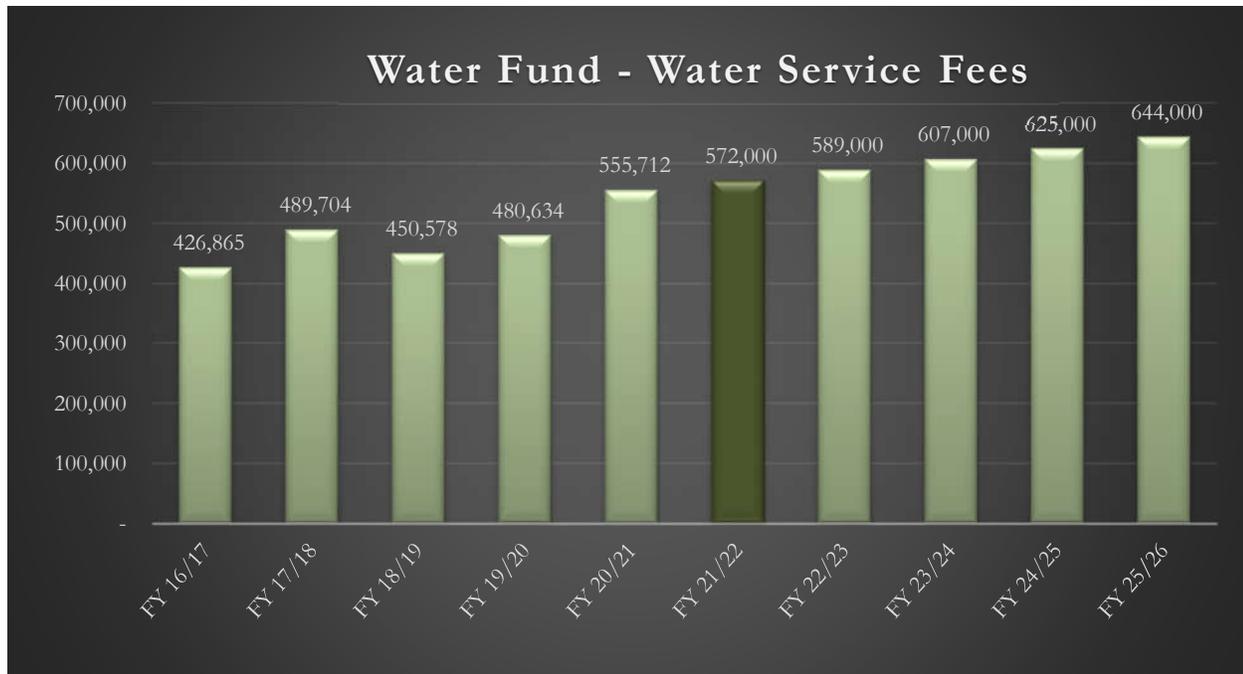
ENTERPRISE FUNDS – WATER

Town of Chino Valley Total Revenue Summary			
	Budget FY 20-21	Estimate FY 20-21	Budget FY 21-22
WATER ENTERPRISE FUND			
WATER SERVICE FEES	523,000	555,712	572,000
FILL STATION RECEIPTS		55,496	56,000
WATER SYSTEM BUY-IN FEES 50%	200,000	333,730	250,000
WATER METER FEES	25,000	32,664	25,000
SALE OF FIXED ASSETS	-	-	-
MISCELLANEOUS REVENUE	36,000	8,633	36,000
TOTAL WATER ENTERPRISE FUND	784,000	986,235	939,000
		26%	20%

Water Enterprise Fund Revenues reflect the effects of the adopted five-year rate increase in Fiscal Year 2018. Water rates increased by approximately 3% per year through Fiscal Year 2022.

WATER SERVICE FEES

Water Service Fees are user fees charged to residential, commercial and industrial customer for the distribution of water. These fees are for the maintenance and operation of the system, administration, billing, debt service and future capital improvements to the system.



The Chart above summarizes the actual Water Service Fees collected through fiscal year 2021 and the projected collections through fiscal year 2026. Fiscal year 2023 through 2026 are projected to increase based on minimal new customer growth or about 3%.

ENTERPRISE FUNDS – SEWER

Town of Chino Valley			
Total Revenue Summary			
	Budget FY 20-21	Estimate FY 20-21	Budget FY 21-22
SEWER ENTERPRISE FUND			
SEWER SERVICE FEES	1,677,000	1,708,007	1,749,000
SEWER SYSTEM BUY-IN FEES 50%	300,000	377,130	330,000
MISCELLANEOUS REVENUE	60,000	58,379	62,000
INTEREST INCOME	18,000	640	1,000
WIFA LOAN FUNDS			
WIFA RESERVE FUNDS	300,000	124,000	-
BOND PROCEEDS - WIFA	-	-	-
TOTAL SEWER ENTERPRISE FUND	2,355,000	2,268,156	2,142,000
		-4%	-9%

Sewer Enterprise Fund Revenues reflect the effects of the adopted rate decrease in Fiscal Year 2019/2020. Council has decreased the sewer services fees by 3% each of the last three fiscal years.

SEWER SERVICE FEES

Sewer Service Fees are user fees charged to residential, commercial and industrial customers for the collection and treatment of wastewater. The Town also charges Buy-in Fees for new construction.



The Chart above summarizes the actual Sewer Service Fees collected through fiscal year 2021 and the projected collections through fiscal year 2026. Fiscal year 2023 through 2026 are projected to increase based on 2% new customer growth.

DEBT SERVICE FUND

DEBT SERVICE 08			
	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
Description			
DEBT SVC 2010 BONDS - PRINCIPAL	280,000	280,000	310,000
DEBT SVC 2010 BONDS -- INTEREST	317,400	317,400	293,839
NATIONAL BANK GADA REFI - PRINCIPAL	326,000	326,000	331,000
NATIONAL BANK GADA REFI - INTEREST	46,400	46,400	36,461
FISCAL AGENT FEES	3,200	3,200	2,500
TOTAL EXPENDITURES	973,000	973,000	973,800

Debt Service Funds are used to make principal and interest payments on general government debt. Funds are transferred from the Capital Improvement Fund on an annual basis to make the required debt service payments.

OTHER FUNDS – NON MAJOR FUNDS

Revenues for Other Funds – Non Major Funds are detailed in each funds expenditure section of the budget.

Community Development Block Grant (CDBG) - The Town of Chino Valley receives funding from the U.S. Department of Housing and Urban Development for the Small Cities Community Development Block Grant Program. The Arizona Department of Housing (ADOH) is the state agency in Arizona responsible for administering the program. The funding is received every four years and projects are approved by Council after a public hearing process.

Grants – The Town receives funding from various Federal, State, County, local, and other agencies. These funds are restricted and can only be used for the purpose intended. A detailed schedule of the projected grants and disbursements can be found in the Grant Expenditure Section of the Budget.

Special Revenue Fund - Court -The Court Special Revenue Fund is a restricted fund. A portion of the funds can be used for Court improvements to enhance the technology, operation and security of the court. A portion can also be used to enhance the technology, operation, and security of the court collection program.

Capital Asset Replacement - The Town Operating Management Policy establishes the Capital Asset Fund to account for special one-time revenues received. Examples include sales tax audit revenue or insurance dividends. These funds are used to purchase non-recurring items like capital goods.

Special Revenue Fund - Police - The Police Department charges an administrative fee for the administrative and post storage hearing for vehicles impounded under ARS 28-3511. The funds are restricted and can only be used for traffic enforcement related expenses. The Town receives these funds when vehicles are released after an administrative hearing.

Chino Valley Street Lighting Improvement Districts (CVSLID) – The Town of Chino Valley administers three street lighting districts. The property owners within each district pay for the projected amount of electricity used through their property taxes each year. The funds are disbursed by the Yavapai County Treasurer, which the Town uses to pay the utility bills as received.

GENERAL FUND EXPENDITURE DETAIL BY DEPARTMENT

GENERAL FUND

The table below summarizes each department’s expenditures within the General Fund. The table compares the fiscal year 2021 adopted budget, fiscal year 2021 estimate, fiscal year 2022 adopted budget.

Town of Chino Valley				
Total Expenditure Summary by Department				
	Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
GENERAL FUND				
41	PROSECUTOR	127,800	125,150	133,700
42	TOWN CLERK	287,200	256,700	300,800
43	TOWN MANAGER	443,700	494,500	501,000
44	HUMAN RESOURCES	267,200	269,850	283,300
45	MUNICIPAL COURT	318,100	305,100	336,700
46	FINANCE	472,400	470,000	491,700
47	MGMT INFORMATION	314,300	280,250	391,300
50	MAYOR AND COUNCIL	51,200	48,200	51,200
55	PLANNING	260,800	189,300	337,700
56	BUILDING INSPECTION	323,500	300,850	400,500
60	POLICE	3,449,700	3,289,564	3,705,700
61	ANIMAL CONTROL	166,600	162,900	209,400
63	RECREATION	158,800	151,650	157,650
64	LIBRARY	385,300	356,200	400,500
66	SENIOR CENTER	333,200	315,400	346,400
68	PARKS MAINTENANCE	580,700	583,366	903,200
69	AQUATICS CENTER	293,700	155,600	343,800
71	FACILITIES MAINTENANCE	508,100	689,055	613,800
73	FLEET MAINTENANCE	277,400	237,800	290,150
74	ENGINEERING	487,000	479,600	533,700
75	CUSTOMER SERVICE	94,200	87,600	38,300
95	NON DEPARTMENTAL	1,939,600	1,586,300	3,194,100
TOTAL GENERAL FUND		11,540,500	10,834,935	13,964,600

The Town is projecting the General Fund expenditures to end fiscal year 2021 under budget. Overall the General Fund expenditures are projected to increase by 21% over last budget year primarily due to the one-time \$1,847,500 transfer to the HURF CIP Fund.

Mission

To prosecute criminal behavior on behalf of the people of Chino Valley by assuring justice is served, while balancing the issues of punishment for the offense, deterrent from future offenses, restitution to victims of crimes, and rehabilitation of offenders.

Program Description

The Prosecutor’s Officer 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.

Arizona State law requires that victims of crimes be contacted regarding a proposed disposition of a pending case. The Prosecutor’s Office is responsible for most of this contact. In order to accomplish this, letters are sent to every victim as soon as the defendant appears in court. Our office also has personal contact with as many victims as possible before determining the final resolution of the case.

In criminal law, the State has the burden of proving that a defendant is guilty of a crime beyond a reasonable doubt. Therefore, cases must be processed from the beginning with the goal of proving the charges at trial. This involves extensive contact with victims and witness interviews, motions, preparing exhibits, as well as preparation of direct examination, cross examination and argument.

2020-2021 Highlights

- Accomplished efficient disclosure and victim notification prior to or at the first Pre-trial Conference.
- Reviewed submitted reports from the Police Department and filed appropriate criminal charges in a timely matter.
- Resolved pending cases in a timely manner.
- Recovered efficiently from COVID closures and prosecuted all the cases before statutory deadlines.
- Facilitated DUI training for officers by arranging to have a DUI expert come to Chino Valley and conduct a training for all of the officers.

2021-2022 Objectives

- Accomplish disclosure prior to or at the first Pre-trial Conference.
- Maintain current knowledge of the latest legal standards and apply it in resolving pending cases.
- Contact all victims prior to the defendant’s first Court appearance.
- Capture performance data for the Police Department.
- Maintain an open relationship with the officers by attending meetings or conducting training for the department.

Financial Information

Expenditure by Type			
Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
Personnel	\$ 62,044	\$ 61,300	\$ 65,112
Benefits	\$ 22,056	\$ 22,400	\$ 22,688
Services and Supplies	\$ 43,700	\$ 41,450	\$ 45,900
Total	\$ 127,800	\$ 125,150	\$ 133,700

Narrative

Overall the department is projecting an increase of 5% in next year’s budget due to an increase in personnel costs.

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 Description

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, citizen complaints, local legislation, web pages, and notary services.

FY 2020-21 Highlights

Administered a Primary and General Election in accordance with state and federal law.

Completed training of Deputy Town Clerk and completed transition of new Town Clerk.

Hired and completed training of full time Administrative Technician for the front counter.

Selected vendor and began implementation of DocuSign electronic signature process for various departments. Completed Public Body recruitment to fill vacancies on PRAB, RSC, SCAB, BOA, IDA, and MPC.

FY 2021-22 Objectives

Continue implementation of OnBase, electronic document management system for paperless office.

Begin process of obtaining a new agenda management database that is compatible with OnBase.

Restructure permanent document retention in accordance with state law.

Administer Town wide document destruction per State Retention Schedules.

Begin 3 year Certified Municipal Clerk (CMC) designation process.

Financial Information

Expenditure by Type			
Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
Personnel	\$ 148,697	\$ 146,400	\$ 150,663
Benefits	\$ 58,503	\$ 52,000	\$ 58,936
Services and Supplies	\$ 80,000	\$ 58,300	\$ 91,200
Total	\$ 287,200	\$ 256,700	\$ 300,800
Number of Employees	3		3.0

Narrative

The department is projecting an increase of 5% in next year’s budget.

General Fund – Department 43

Cindy Blackmore
 Town Manager
cblackmore@chinoaz.net
 928-636-2646

Mission

The Mission of the Town Manager’s Department is to administer the goals, policies and objectives established by the Town Council in the most cost effective, efficient means possible.

Program Description

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 department includes the Town Manager, a Management Analyst, one part-time Administrative Technician and one part-time Senior Administrative Technician.

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 administration’s departments; coordinates with the Town Council to develop and implement short and long range goals for the Town; is responsible for economic and community development; and represents the Town in dealing with other governmental jurisdictions, private firms, professional groups, the media and general public.

Financial Information

Expenditure by Type			
Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
Personnel	\$ 283,533	\$ 335,000	\$ 293,769
Benefits	\$ 98,367	\$ 105,000	\$ 100,231
Services and Supplies	\$ 61,800	\$ 54,500	\$ 107,000
Capital	\$ -	\$ -	\$ -
Total	\$ 443,700	\$ 494,500	\$ 501,000
Number of Employees	3.25		3.00

Narrative

Service and Supplies are up due to increased activities by the Economic Development Director. Overall the department is projecting an increase of 13%.

Mission

Develop, implement and support programs and processes that add value to the Town of Chino Valley and its employees, leading to their improved well-being, empowerment, growth and retention, while simultaneously providing a continued commitment to key business strategies and employment law compliance.

Program Description

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.

FY 2020-21 Highlights

- COVID FFCRA Management
- Strategic staffing - Town Manager Recruitment
- Rolled out and managed Voluntary Retirement Incentive Program
- Rolled out four tiered health insurance program, enhancement of health insurance benefits and updated Wellness program to include Marquee Health and Tria Health
- Internal Grade and Salary adjustments review and implementation for Police Department and various Town positions
- Assessed needs for customer service training; designed and developed Customer Service Initiative

FY 2021-22 Objectives

- Implement Customer Service Training Initiative – One Town One Team, Proud to Serve and Enhance Spot Award Recognition Program
- Online Applicant Tracking System
- Restructure health insurance premiums without a cafeteria plan option
- Compensation and Classification Study for the Police Department
- Update Performance Management and Evaluation process

Financial Information

Expenditure by Type			
Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
Personnel	\$ 156,572	\$ 154,150	\$ 164,459
Benefits	\$ 50,728	\$ 51,000	\$ 52,341
Services and Supplies	\$ 59,900	\$ 64,700	\$ 66,500
Total	\$ 267,200	\$ 269,850	\$ 283,300
Number of Employees	2		2

Narrative

Overall the department is projecting an increase of 6% with no significant changes in costs.

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.

Program Description

The Court has jurisdiction to process and hear 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 2020-21 Highlights

- Welcome lunch and meeting with Honorable John Napper, Presiding Judge of Yavapai County
- CPR training from Life-Line Ambulance Service
- Celebration of retirement of Honorable Mary Hamm, an integral part of the Chino Valley Municipal Court
- Meet and Greet luncheon with Cindy Blackmore, Town Manager

FY 2021-22 Objectives

- Responded to the needs of every individual whose presence was required at the court during the COVID-19 pandemic
- Implemented the health screening protocols for court buildings
- Utilized resources from the Town and the County to cover the cost of the COVID sanitation and screening requirements
- Issued Administrative Order 2020-01 in the matter of Court Operational Measures
- Benefited from resources of Yavapai County Superior Court Security Office and Interpretation programs

Financial Information

Expenditure by Type			
Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
Personnel	\$ 223,740	\$ 213,000	\$ 233,349
Benefits	\$ 65,760	\$ 65,900	\$ 67,150
Services and Supplies	\$ 28,600	\$ 26,200	\$ 36,200
Total	\$ 318,100	\$ 305,100	\$ 336,700
Number of Employees	4.0		4.5

Narrative

Overall the department is projecting a slight increase of 6% next fiscal year.

General Fund – Department 46

Joe Duffy, CPA
 Administrative Services Director
jduffy@chinoaz.net
 928-636-2646

Mission

The Chino Valley Finance Department’s mission is to administer the financial affairs of the Town through sound financial management practices in order to provide timely, accurate and reliable information to the community.

Program Description

The Finance Department provides the following services for the Town:

- Creating and monitoring the annual budget.
- Preparing monthly and annual financial reports.
- Maintaining the Town’s bank accounts and investments.
- Accounts Payable.
- Payroll.
- Utility Billing.
- Fixed Assets.

FY 2020-21 Highlights

- Received an unqualified opinion on the Fiscal Year 2020 Annual Audit.
- Reformatted the Town’s Fiscal Year 2022 budget in conformity with the GFOA recommended practices.
- Submitted and received the Certificate of Achievement for Excellence in Financial Reporting.
- Completed the requirements for the Cares Act Funding

FY 2021-22 Objectives

- Increase the use of the Onbase data management program to increase the number of digitize records within the department.
- Prepare a Comprehensive Annual Financial Report (CAFR) for Fiscal Year 2021.
- Set up ACH vendor payment system for all vendors.
- Upgrade and integrate current fixed asset records with Town Clerks, Public Works, and Development Services new document management system.

Financial Information

Expenditure by Type			
Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
Personnel	\$ 278,487	\$ 276,500	\$ 294,560
Benefits	\$ 101,013	\$ 107,000	\$ 104,240
Services and Supplies	\$ 92,900	\$ 86,500	\$ 92,900
Total	\$ 472,400	\$ 470,000	\$ 491,700
Number of Employees	4		4

Narrative

Overall the department is projecting an increase of 4%.

Mission

The mission of Management Information Systems is to support, design, develop and enhance the Town’s information technology (IT), Web and audio visual systems.

Program Description

MIS provides various services to the Town to support the entire IT infrastructure. Foremost, MIS supports resources such as computer systems, networks and servers that allow the Town staff to effectively carry out their normal duties. MIS is additionally responsible for management and preservation of electronic information created during normal Town operations. MIS Maintains the vital communications avenues such as e-mail, phone and Internet access and implements new software, systems and applications to keep Town services running efficiently and maximize the Town’s IT investments. MIS 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 for the Chino Access Television Station. MIS 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, MIS manages expansion of the IT infrastructure and accommodating additional space and staff requirements. MIS helps to establish and maintain IT related policies and procedures by protecting the Town from liabilities inherent in the usage of technology. Lastly, MIS maintains documentation and licensing for the Town to ensure compliance with IT related legal regulations.

FY 2020-21 Highlights

- Expansion of software availability for remote workers and web meetings to allow operations to continue during the COVID 19 pandemic.
- Modifications to Library operations to allow continued, but limited operations for the public during the pandemic.
- Implementation of a new method of wide area network connectivity for the Recreation and Utilities facilities improve the stability of their connections.
- Wiring and setup of network for the new utilities building at the waste water facility.
- Recreation campus conduit restructuring and fiber optic line replacement.
- Decommissioning of Access TV station and reorganization and restructuring of the council chambers audio visual equipment.

FY 2021-22 Objectives

- Migration of the Town’s IP telecommunication system over to newer server infrastructure.
- Movement and expansion of the Police IT infrastructure into a new building.
- Continued Town-wide implementation of the electronic document management system and utilization of workflow capabilities.
- Facilitation of the request for proposals, vendor selection and initial implementation of a Town-wide municipal management system.
- Deployment and migration over to a new virtualization server.

Financial Information

Expenditure by Type			
Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
Personnel	\$ 116,314	\$ 116,400	\$ 122,179
Benefits	\$ 49,486	\$ 50,600	\$ 50,621
Services and Supplies	\$ 148,500	\$ 113,250	\$ 178,500
Capital	\$ -	\$ -	\$ 40,000
Total	\$ 314,300	\$ 280,250	\$ 391,300
Number of Employees	2.0		2.0

Narrative

Services and Supplies increased due to requested hardware and software needs from other departments and adding additional funds for training. Several Capital projects are also planned. Overall the department is projecting an increase of 24%.

General Fund – Department 50

Jack Miller

Mayor

jwmiller@chinoaz.net

928-636-2646

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 Description

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.

Financial Information

Expenditure by Type			
Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
Personnel	\$ 27,600	\$ 27,600	\$ 27,600
Benefits	\$ 2,600	\$ 2,600	\$ 2,600
Services and Supplies	\$ 21,000	\$ 18,000	\$ 21,000
Total	\$ 51,200	\$ 48,200	\$ 51,200

Narrative

Overall the department expenses are even with the prior fiscal year.

Mission

The mission of the Planning Department is to facilitate growth and development within the Town of Chino Valley. By following the General Plan and supporting Specific Area Plans, staff will assist in creating a community that provides employment, recreation, residential, and retail opportunities for all.

Program Description

The Planning Department provides detailed information regarding properties, land use, and zoning regulations. The department processes rezoning applications, provides technical review for development projects, administers the General Plan, and provides support to the Planning and Zoning Commission and Town Council.

As the economy continues to remain strong, development activities will continue to increase. The number of site plan reviews nearly doubled from 2016/2017 to 2017/2018 while the number of zone change requests has more than doubled. The significant increase in rezoning cases is a precursor to actual development that generally ensues within 12 months of the rezone. This indicates that plan review and additional planning related cases will remain strong into 2019.

FY 2020-21 Highlights

- Successfully transition from CitizenServe to IWorQs software.
- Took 20 properties through the rezoning process.
- Received preliminary plat approval for four new subdivision.
- Received final plat approval for two subdivision.
- Completed over 20 site plan reviews for potential developments within Town limits.

FY 2021-22 Objectives

- Begin the rewrite of the General Plan.
- Complete the rewrite of the section 3 (Zoning Districts) in the UDO by the end of first quarter.
- Complete the rewrite of section 4 (General Regulations) in the UDO by the end of third quarter.
- Continue to refine the review process for all subdivision and commercial submittals to ensure accurate and timely reviews.
- Work towards 100% paperless submittals by end of fourth quarter.

Financial Information

Expenditure by Type			
Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
Personnel	\$ 181,768	\$ 132,000	\$ 217,555
Benefits	\$ 67,832	\$ 50,000	\$ 75,044
Services and Supplies	\$ 11,200	\$ 7,300	\$ 45,100
Total	\$ 260,800	\$ 189,300	\$ 337,700
Number of Employees	3		3

Narrative

Services and Supplies are up due to an increase in professional services. Overall the department is projecting an increase of 29%.

Mission

The Town of Chino Valley Building and Code Enforcement Division’s mission is to provide the public with outstanding customer service through dedication and commitment to excellence throughout the entire process for building and code enforcement.

Program Description

The Building and Code Enforcement Division reviews all applications and building plans for compliance and issues building permits for all development projects, residential and commercial, in the town. The safety of residential and commercial structures is regulated by the enforcement of building codes adopted by the Town Council. These codes include the 2018 International Building, Residential, Mechanical, Plumbing, Fuel Gas, and Energy Codes, as well as the 2017 National Electrical Code. Additionally, to support the health and well-being of our citizens and local property values, all code enforcement activity whether it be complaints from our citizens or scheduled proactive inspections throughout the community, is enforced to the standards set forth in the Unified Development Ordinance (UDO) and the Town Code.

FY 2020-21 Highlights

- Worked to make IWorq’s function for the time being
- Acquired Blue Beam and implemented electronic commercial plan review
- Maintained customer service during COVID office closure
- Streamlined portal application/inspection process
- Several key code text amendments
- Town clean-up generated 76 Tons of disposed of garbage/junk from our neighborhood’s

FY 2021-22 Objectives

- Continue to improve customer service
- Roll out new town wide software
- Improve internal/external communications
- Proactive code enforcement
- Improve town clean-up campaign

Financial Information

Expenditure by Type			
Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
Personnel	\$ 202,025	\$ 187,500	\$ 230,805
Benefits	\$ 85,675	\$ 80,750	\$ 91,695
Services and Supplies	\$ 15,800	\$ 12,600	\$ 58,000
Capital	\$ 20,000	\$ 20,000	\$ 20,000
Total	\$ 323,500	\$ 300,850	\$ 400,500
Number of Employees	4		4

Narrative

Personnel and Services and Supplies are up due to Code Enforcement being moved to the department and adding additional funds for a contract building inspector for large commercial projects. Overall the department is projecting an increase of 24%.

General Fund – Department 60

Chuck Wynn

Chief of Police

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928-636-4223

Mission

Employees of the Chino Valley Police Department are dedicated to providing our community with the best professional services available within our resources. We are committed to establishing close working relationships with our citizens, businesses and visitors to resolve problems and issues.

Program Description

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 ensures we maximize resources to ensure success of the department’s mission.

Police Department staff have donated time and expertise to ensure 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 needed training is like none seen anywhere else in this profession.

FY 2020-21 Highlights

- Completed the 30% design phase for a new Police Department building
- Promoted a second Lieutenant position
- Complete transition to new Tasers
- Purchased an on-line training program to supplement in-person training
- Transitioning all Officers to 9mm handguns to save money on ammunition costs

FY 2021-22 Objectives

- Complete design and start construction of new Police building
- Set 2-3 mobile homes in tactical village at the training facility
- Begin digitalization of records
- Restart community engagement programs, which were paused due to Covid

Financial Information

Expenditure by Type			
Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
Personnel	\$ 1,887,718	\$ 1,890,000	\$ 2,015,421
Benefits	\$ 1,098,582	\$ 1,012,764	\$ 1,104,779
Services and Supplies	\$ 411,400	\$ 365,800	\$ 459,500
Capital	\$ 52,000	\$ 21,000	\$ 126,000
Total	\$ 3,449,700	\$ 3,289,564	\$ 3,705,700
Number of Employees	30.5		31.0

Narrative

Services and Supplies due to an increase in the Yavapai County Sheriffs contract and an overall increase in operating expenses. Overall the department is projecting a decrease of 7%.

General Fund – Department 61

Marrilee Easton
 Civilian Operation Supervisor
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 928-636-4223

Mission

Promote responsible pet ownership by enforcing town ordinances in regards to domestic animals. Provide quality care and find homes for abandoned animals with their best interests at heart.

Program Description

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 2020-21 Highlights

- Completed the new Animal Shelter Office Building
- Had our current fencing in the backyard repaired
- Made progress in the upcoming cat room (painted, new flooring, purchased kennels)

FY 2021-22 Objectives

- Excited to be servicing our community with cat adoptions
- Have a full time Adoption Specialist so the shelter hours can be extended to serve our community.

Financial Information

Expenditure by Type			
Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
Personnel	\$ 94,878	\$ 94,000	\$ 115,177
Benefits	\$ 34,122	\$ 39,000	\$ 52,324
Services and Supplies	\$ 32,600	\$ 24,900	\$ 41,900
Interdepartmental/Capital	\$ 5,000	\$ 5,000	\$ -
Total	\$ 166,600	\$ 162,900	\$ 209,400
Number of Employees	3.0		3.5

Narrative

Personnel and Benefits are up due to moving and existing part time position to full time while Services and Supplies are down. Overall the department is projecting an increase of 26%.

General Fund – Department 63

Scott Bruner
 Community Services Director
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 928-636-9780

Mission

The Recreation Department is committed to providing safe, welcoming parks, recreation facilities, programs and events that encourage a healthy lifestyle, citizen participation and a strong sense of community.

Program Description

The Recreation Department is responsible for creating and maintaining parks and recreational programs for the citizens of the Town of Chino Valley.

FY 2020-21 Highlights

- Continued recreational activities during COVID restrictions through virtual programming.
- Installation of Chino Valley’s first pickleball courts.
- Introducing first Virtual Talent Show.

FY 2021-22 Objectives

- Installation of a nine hole disc course.
- Installation of a separate staff entrance to the Community Center.
- Repurpose the use of the Community Center.
- Construction of dedicated pickleball courts bringing court total to eight.

Financial Information

Expenditure by Type			
Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
Personnel	\$ 70,231	\$ 69,000	\$ 73,766
Benefits	\$ 25,869	\$ 27,650	\$ 26,535
Services and Supplies	\$ 49,700	\$ 42,000	\$ 49,850
Capital	\$ 13,000	\$ 13,000	\$ 7,500
Total	\$ 158,800	\$ 151,650	\$ 157,650
Number of Employees	2.0		2.0

Narrative

Overall the department is projecting a decrease of 1%.

General Fund – Department 64

Scott Bruner
 Community Services Director
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 928-636-2687

Mission

The Chino Valley Public Library offers a vast variety of free educational materials and services to the public. The Library has over 40,000 books, 4,000 videos, 1,000 Audio's, 100 magazines, 8 local and national newspapers, with puzzles and CD's for the whole family. Over 200 educational and children's programs are available throughout the year.

In addition, the Library offers nine on-line computerized card catalogs, sixteen internet terminals (plus wireless) that also feature word-processing and spreadsheets. Internet computers are equipped with headphones with downloading capability and online access with full text research articles and electronic reference databases. There is also a children's computer room with seven educational computers offering a vast array of learning programs.

The Chino Valley Library is a member of the Yavapai Library Network giving Chino Valley citizens access to all 40 libraries in the County, and their holdings. Chino Valley citizens have access to over one million items which they can place holds on. Chino Valley patrons can access our web site from the comforts of their home, or wherever they may be in the world, and place holds, renew their books, videos, search our database or download e-books.

Children's programs are offered free to the public four times a week throughout the year. The Summer Reading Program is the most popular program in the Library.

FY 2020-21 Highlights

Hiring of new Children's Librarian: "Miss Rebecca."

Replacement of entire heating and cooling units that were over 30 years old.

Expanding the Spanish Language Collection over five times the size.

Completion of a yearlong Collection Development Program, weeding and back shifting entire Library collection.

FY 2021-22 Objectives

Returning to full-scale pre COVID in house Story Hour programing.

Returning The Summer Reading Program and Spring, Fall break programs.

Gradually remove all 6,378 video security cases.

Through a grant, install a water retention system on the outside Library facility.

Financial Information

Expenditure by Type			
Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
Personnel	\$ 258,023	\$ 251,000	\$ 270,652
Benefits	\$ 85,577	\$ 78,000	\$ 88,148
Services and Supplies	\$ 41,700	\$ 27,200	\$ 41,700
Capital	\$ -	\$ -	\$ -
Total	\$ 385,300	\$ 356,200	\$ 400,500
Number of Employees	5.5		6.0

Narrative

Personnel and Benefits are up slightly over the prior fiscal year. Services and Supplies and Capital remain flat. Overall the department is projecting an increase of 4%.

Mission

The Mission of Chino Valley Senior Services is to provide opportunities for participation with social interaction, education, recreation, nutrition, wellness, and referral information to enhance the quality of life for the adult population of Chino Valley.

Program Description

The Chino Valley Senior Center administers and supports 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 adult population. Additionally, many off campus programs and trips are planned each year. The center provides activity and meeting space for numerous community organizations and other Town departments.

Currently, Senior Services staff consists of an administrator, cook, an assistant cook and a part time kitchen assistant. Additionally, numerous volunteers are utilized as Meals-on-Wheels drivers, program drivers, program facilitators, facility hosts, kitchen help and thrift store operators.

Chosen and passed by Northern Arizona Council of Governments (NACOG) to be the Northern Arizona site to be inspected by the State of Arizona and the federal compliance officer for the Older Americans Act.

FY 2020-21 Highlights

Continuing senior services with COVID challenges.

Remodeled the Senior Center including, new paint, new chairs, new flooring and roof replaced.

FY 2021-22 Objectives

Complete kitchen remodel including: Stove, hood, counters, cabinets, and floor.

Replace refrigerated mobile salad bar.

Application/acceptance of NACOG grant funding.

Relocation of Assistant Community Services Director’s office from Senior Center to Community Center.

Financial Information

Expenditure by Type			
Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
Personnel	\$ 152,859	\$ 145,000	\$ 159,521
Benefits	\$ 74,641	\$ 70,000	\$ 75,979
Services and Supplies	\$ 105,700	\$ 100,400	\$ 110,900
Capital	\$ -	\$ -	\$ -
Total	\$ 333,200	\$ 315,400	\$ 346,400
Number of Employees	4.25		4.25

Narrative

Personnel and Benefits and Services and Supplies are up slightly. Overall the department is projecting an increase of 4%.

General Fund – Department 68

Scott Bruner
 Community Services Director
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 928-636-9780

Mission

The Parks and Recreation Department is committed to providing safe, welcoming parks, recreation facilities, and programs and events that encourage a healthy lifestyle, citizen participation and a strong sense of community.

Program Description

The Parks and Recreation Division is responsible for creating and maintaining parks and recreational programs for the citizens of the Town of Chino Valley. Each facility requires the maintenance of turf, foliage, shrubs, aggregate, playground equipment, irrigation systems, etc., necessary 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 beauties of Chino Valley.

FY 2020-21 Highlights

- Completion of new restrooms in Memory Park
- Improving Peavine Trail System with counters, signage, benches, tables, kiosks, historical timelines and informational trail plaques.
- Installation of historical time capsule in Memory Park.
- Automate park/fields watering system using hydrometer/baseline irrigation.
- Completion and restoration of Field 5 baseball field

FY 2021-22 Objectives

- Replace playground equipment in Community Center Park.
- Improve Dog Park with new ground cover and shade Ramada.
- Build maintenance building, install water and electrical lines.
- Hiring two additional park maintenance staff.

Financial Information

Expenditure by Type			
Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
Personnel	\$ 128,300	\$ 115,000	\$ 182,135
Benefits	\$ 62,400	\$ 53,000	\$ 84,565
Services and Supplies	\$ 320,000	\$ 371,366	\$ 313,500
Capital	\$ 70,000	\$ 44,000	\$ 323,000
Total	\$ 580,700	\$ 583,366	\$ 903,200
Number of Employees	3.0		4.5

Narrative

Personnel and Benefits are up due to adding one full time employee. Capital is up due to the department purchasing several new pieces of equipment and replacing the playground equipment at the community center park. Overall the department is projecting an increase of 55%.

General Fund – Department 69

Scott Bruner
 Community Services Director
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 928-636-9780

Mission

The Recreation Department oversees the Aquatic Center Operation and is committed to providing safe, welcoming parks, recreation facilities, programs and events that encourage a healthy lifestyle, citizen participation and a strong sense of community.

Program Description

The Recreation Department operates the Aquatics Center from May through August each year. During the season the Center offers swim lessons, water aerobics, public swim sessions, as well as renting the facility for special events.

FY 2020-21 Highlights

- Refurnish/painting pool lockers.
- Repaint offices, doors and meeting room.
- Replaced concession stand with vending machines.

FY 2021-22 Objectives

- Move post COVID shutdown and restrictions to full pool capacity.
- Get pool splash pad in operating order.
- Replace chlorinator, pool sweep.
- Install concession shade cover.
- Hire full-time seasonal Aquatics Manager

Financial Information

Expenditure by Type			
Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
Personnel	\$ 86,540	\$ 50,000	\$ 86,591
Benefits	\$ 8,660	\$ 5,000	\$ 8,709
Services and Supplies	\$ 128,500	\$ 100,600	\$ 128,500
Capital	\$ 70,000	\$ -	\$ 120,000
Total	\$ 293,700	\$ 155,600	\$ 343,800
Number of Employees	0.5		0.0

Narrative

Personnel reflects only the seasonal lifeguard expenses. The department also plans to re plaster the pool and install a new pool cover. Overall the department expenses are projected to increase by 17%.

Mission

The Facilities Maintenance Department is committed to maintaining the Town’s facilities in a manner to guarantee the safety of the facilities users while performing routine maintenance and repairs in a responsible manner.

Program Description

The Facilities Department 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.

FY 2020-21 Highlights

- Remodeled Public Works/Development Services including paint, flooring and new office construction
- Replaced the roof on the Senior Center
- Replaced the AC Units on the Library
- Implemented Covid cleaning protocols

FY 2021-22 Objectives

- Replace Flooring and Paint Town Hall
- Replace Roof on Community Center or Police Department
- Repair Portions of the Parking Lot at the North Campus

Financial Information

Expenditure by Type			
Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
Personnel	\$ 114,827	\$ 99,450	\$ 164,606
Benefits	\$ 54,773	\$ 54,000	\$ 75,794
Services and Supplies	\$ 218,500	\$ 199,700	\$ 220,900
Capital	\$ 120,000	\$ 335,905	\$ 152,500
Total	\$ 508,100	\$ 689,055	\$ 613,800
Number of Employees	3		4

Narrative

Personnel and Benefits are up slightly. The department plans to build new restrooms at Memory Park, install new flooring in the Public Works building and complete one new roof and replace one HVAC system. Overall the department is projecting a decrease of 34%.

Mission

To provide an efficient, comprehensive fleet management program, which responsibly fulfills the vehicle and equipment needs of the various Town Divisions through cost-effective practices and dedicated personal service.

Program Description

The Fleet/Vehicle Department of the Public Works Division provides the required operation and maintenance of all rolling stock that is owned by the Town of Chino Valley. This includes Police vehicles, all Town vehicles, heavy equipment, motor grader, chip spreader, 10 yard dump trucks, Vactor Truck, mowers and small power tools, trailers and generators.

FY 2020-21 Highlights

- Purchased New Police Vehicles
- Purchased New Utility Vehicle
- Purchased New Water Truck
- Completed Repairs and Maintenance of over 200 vehicles and pieces of equipment

FY 2021-22 Objectives

- Continue to Repair and Maintain Town Vehicles and Equipment
- Purchase New Vehicles as approved in the budget
- Update vehicle and equipment inventory systems
- Improve Work Order Response System

Financial Information

Expenditure by Type			
Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
Personnel	\$ 90,102	\$ 90,000	\$ 95,796
Benefits	\$ 39,198	\$ 40,000	\$ 40,504
Services and Supplies	\$ 148,100	\$ 107,800	\$ 153,850
Capital	\$ -	\$ -	\$ -
Total	\$ 277,400	\$ 237,800	\$ 290,150
Number of Employees	2		2

Narrative

Personnel and Benefits and Services and Supplies are up slightly this fiscal year. Overall the department is projecting an increase of 5%.

General Fund – Department 74

Frank Marbury
 Public Works Director
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 928-636-7140

Mission

The Public Works Department oversees the Public Works Division and provides professional engineering advice to the Town Council, while working with citizens and developers regarding completing goals of efficient cost delivery systems and public health/safety issues.

Program Description

The Public Works Department was combined with the Engineering Department. The Department provides administrative support to the Roads Department, Water and Sewer Enterprises Funds, and the several General Fund Departments including Parks Maintenance, Recreation, Aquatics, Facilities Maintenance, and Vehicle Maintenance. The Engineering function provides professional engineering services for all public improvements within the Town of Chino Valley. 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, and the Upper Verde Water Protection Coalition.

FY 2020-21 Highlights

- Designed and Constructed Flood Control Project in Appaloosa Meadows
- Designed and awarded Rodeo Drive Improvements
- Completed Integrated Water Master Plan at Old Home Manor
- Completed Physical Availability Study for the Town Service Area
- Completed over 300 Reviews for many residential, commercial, and subdivision developments

FY 2021-22 Objectives

- Begin Master Planning for Roads, Water, and Sewer
- Continue to provide development review for Development Services
- Continue Capital Improvement Plans for Old Home Manor
- Begin Design of Flood Control Project
- Design and award project for Waterline along Peavine Trail (using EPA grant funds)

Financial Information

Expenditure by Type			
Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
Personnel	\$ 332,052	\$ 360,000	\$ 329,167
Benefits	\$ 117,448	\$ 120,500	\$ 116,732
Services and Supplies	\$ 129,500	\$ 90,100	\$ 142,800
Capital			\$ 45,000
Interdepartmental	\$ (100,000)	\$ (100,000)	\$ (100,000)
Total	\$ 479,000	\$ 470,600	\$ 533,700
Number of Employees	4		4

Narrative

Overhead related to the Water and Sewer Enterprise funds will be allocated to those departments through interdepartmental charges. Services and Supplies is up due to updating the Towns Engineering Standards and contracting with a water resources consultant. Capital is up due to purchasing a new vehicle. Overall the department is projecting an increase of 11%.

General Fund – Department 75

Vacant
 Customer Service Supervisor
@chinoaz.net
 928-636-4427

Mission

The Chino Valley Customer Service Department’s mission is to meet the needs and requests of our citizens and internal users, giving them what they expect and a little bit more.

Program Description

The Customer Service Department is a department established to coordinate the personnel from Planning, Building, Public Works, Business License, with the goal of providing superior customer service to the community. Focusing on the town’s mission of Integrity, Team Work, Respectful Communications, Service, Leadership, and Innovation, while creating an atmosphere of cooperation with the users of the department.

FY 2020-21 Highlights

- Processed 44 Public Record Requests from July 2020-Current
- Continued to work with customers on the phone and assist customers during the Covid 19 pandemic.
- Issued 90 new Business Licenses during FY2021.
- Cross trained employees to ensure that all are able to provide quality customer assistance.

FY 2021-22 Objectives

- To perform an audit of all unexpired Business Licenses prior to the renewal period for 2022.
- To reduce in person applications by educating the public regarding our on-line programs.
- To continue to provide training for staff to have all the BEST (Building Excellence & Success through Teamwork) tools they need to succeed in their jobs.

Financial Information

Expenditure by Type			
Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
Personnel	\$ 174,488	\$ 170,000	\$ 117,241
Benefits	\$ 78,212	\$ 75,000	\$ 52,559
Services and Supplies	\$ 31,500	\$ 32,600	\$ 58,500
Interdepartmental	\$ (190,000)	\$ (190,000)	\$ (190,000)
Total	\$ 94,200	\$ 87,600	\$ 38,300
Number of Employees	4		4

Narrative

Customer Service provide services to the General Fund Departments and Water and Wastewater Enterprise Funds. The Enterprise Funds portions are charged to their respective departments through Interdepartmental Charges and the remaining costs stay in the General Fund. The department is projecting an increase of 5%.

Special Revenue Fund – Department 02-78

Mark Davis
 Street Superintendent
mdavis@chinoaz.net
 928-636-7140

Mission

To identify and implement roadway and other related transportation system solutions for the safe and efficient movement of goods, services and people to support a high quality of life in Chino Valley.

Program Description

The Roads Division takes a proactive stance to citizens needs by maintaining 153 miles of paved, chip sealed or dirt streets which include, repairing potholes, culvert and drainage maintenance, grading roads, mowing, trash pickup. The Roads Division also performs tree trimming along Town right of way, repair and replacement of Town signage and light construction of new streets.

The Roads Division utilizes the IWORQ software system to assist staff with maintenance schedules and work order tracking.

FY 2020-21 Highlights

- Slurry Sealed 20 Miles of neighborhood streets
- Chip Sealed 1.5 Miles of Road 2 North
- Designed and Awarded Road 2 North Reconstruction near Highway 89
- Hired new Street Superintendent
- Began new patching and paving techniques on local roads

FY 2021-22 Objectives

- Reconstruct Road 4 ½ North From Reed Road to Road 1 West
- Reconstruct Road 2 South from Highway 89 to Road 1 East
- Reconstruct Road 1 West From Road 1 North to Road 2 North
- Reconstruct at least one local road off Perkinsville Road West of Highway 89
- Continue Patching Roads, Mowing Roadsides, and Repairing Signs

Financial Information

Expenditure by Type			
Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
Personnel	\$ 310,027	\$ 290,000	\$ 404,211
Benefits	\$ 152,873	\$ 140,000	\$ 200,688
Services and Supplies	\$ 198,100	\$ 128,000	\$ 214,600
Interdepartmental/Capital	\$ 1,045,000	\$ 1,634,800	\$ 1,176,000
Total	\$ 1,706,000	\$ 2,192,800	\$ 1,995,500
Number of Employees	7		9

Narrative

Personnel and Benefits are up due to adding two full time positions. Overall the department is projecting an increase of 20%.

The Town of Chino Valley operates two Enterprise Funds:

The Water Enterprise Fund – The Water Fund has 826 connections a 3% increase over last fiscal year. The Town is responsible for maintaining the water supply and distribution system for its water customers. The Town operates 2 wells and has 19.5 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 Town of Chino Valley maintains approximately 8-9 miles of water pipes 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 Wastewater Enterprise Fund – The Wastewater Fund has 2,101 connections a 5% increase over last fiscal year. The Town took over the operation of the one half million gallon per day wastewater treatment plant on April 1, 2015.

The Town of Chino Valley maintains approximately 20 miles of wastewater collection lines and has the capacity to treat over 500,000 gallons of wastewater per day for recharge. The predominate area for sewer service is the Road 2 North corridor along with the Chino Meadows, Bright Star, and Highlands Ranch subdivisions.

The Town Council completed a Water and Wastewater Rate Study in 2018. The recommended 5-year rate plan was adopted by Council on March 27, 2018, and went into effect on July 1, 2018. Sewer rates were decreased by 3% each year for the last two years and will be reviewed annually.

Water and Sewer Rates are available on the Town's website at www.chinoaz.net.

Enterprise Fund – Department 04

Mike Bovee
 Utilities Supervisor
mbovee@chinoaz.net
 928-636-6084

Mission

The Water Department 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.

Program Description

The Water Department is responsible for the day to day operations of public water in Chino Valley which includes customer service, general administration, operations and general maintenance, project planning and implementation, and policy development, while ensuring the Town of Chino Valley is in compliance with State and Federal regulations.

FY 2020-21 Highlights

Rehab Country West Well
 Automated back-up Generator for Country West Wellsite

FY 2020-21 Objectives

Expand Yavapai College water system to include Equestrian, Roads and Utilities
 Upgrade water meter reading system
 Develop water flushing program
 Automate back-up Generator for Bright Star Well.

Financial Information

Expenditure by Type			
Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
Personnel	\$ 151,193	\$ 150,000	\$ 175,940
Benefits	\$ 57,507	\$ 63,000	\$ 67,959
Services and Supplies	\$ 263,000	\$ 250,100	\$ 265,900
Interdepartmental/Capital/Contingency	\$ 209,000	\$ 483,000	\$ 240,000
Debt Service	\$ 70,500	\$ 70,500	\$ 73,000
Total	\$ 751,200	\$ 1,016,600	\$ 822,800
Number of Employees	2.5		3.0

Narrative

Personnel and Benefits are up slightly over last fiscal year. System Maintenance has increased but is offset by other cost reductions in Services and Supplies. The Department is budgeting for completing a new building and installing the Bright Star Well backup generator. Overall the department is projecting a decrease of 18%.

Enterprise Fund – Department 06

Mike Bovee
 Utility Supervisor
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 928-636-6084

Mission

The Town of Chino Valley Wastewater Collection and Treatment facility (WWTP) is dedicated in its approach in 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 Description

The Wastewater Department conducts utility location services, system flushing, and inspections and maintenance for the wastewater collection system.

FY 2020-21 Highlights

- Performed collection system survey and cleaning
- Constructed a new Utility shop Building
- Replaced Head works screen #2 with new Rotomat

FY 2020-21 Objectives

- Repair aging and failing air process lines.
- Design and engineer a Flow EQ Basin
- Replace Belt Press with a new Screw Press
- Construct Drying Bed

Financial Information

Expenditure by Type				
Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget	% Change Adopted to Adopted
Personnel	\$ 151,193	\$ 150,000	\$ 175,940	
Benefits	\$ 57,507	\$ 63,000	\$ 67,959	
Services and Supplies	\$ 387,900	\$ 456,000	\$ 495,400	
Interdepartmental/Capital/Contingency	\$ 853,000	\$ 760,000	\$ 625,000	
Debt Service	\$ 1,381,100	\$ 881,100	\$ 878,100	
Total	\$ 2,830,700	\$ 2,310,100	\$ 2,242,400	-21%
Number of Employees	2.5		3.0	

Narrative

Personnel, Benefits, and Services and Supplies are even with last fiscal year. Capital projects planned for this year include a new building, drying bed construction, design of a flow equalization basin and the installation of a new belt press. The department also budgeted for additional sewer extensions. Overall the department is projecting a decrease of 2%.

NON MAJOR FUNDS

In addition to the Major Operating funds, the Town of Chino Valley oversees the following Non Major Funds:

- Community Development Block Grant (CDBG).
- Grants Fund.
- Special Revenue Fund – Court.
- Capital Asset Replacement.
- Special Revenue Fund – Police.
- CVSLID Lighting Improvement Districts.

The Town of Chino Valley receives funding from the U.S. Department of Housing and Urban Development for the Small Cities Community Development Block Grant Program (CDBG). The Arizona Department of Housing (ADOH) is the state agency in Arizona responsible for administering the program.

Community Development Block Grant funds don't require a match from the Town; however, the Town has historically contributed additional funding when needed to complete a project.

The Town receives a funding allocation every four years.

The Town was awarded funding of \$318,600 for fiscal year 2019/2020.

No grant will be received in fiscal year 2021/2022.

The Grants Fund accounts for the miscellaneous grants received throughout the fiscal year. The type and amount of grants received each fiscal year is not always known, therefore the Town estimates the amounts to be received by each department. Matching funds as required are accounted for within each department.

The table below summarizes the estimated grant receipts and expenditures for FY 2021 and the budget amount for FY 2022.

GRANTS 07			
Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
COURT GRANTS	25,000	-	25,000
PLANNING GRANTS	25,000	-	25,000
POLICE DEPARTMENT GRANTS	100,000	175,000	100,000
RECREATION GRANTS	25,000	2,000	25,000
LIBRARY GRANTS	50,000		50,000
SENIOR CENTER GRANTS	25,000	25,000	25,000
PARKS GRANTS	25,000	-	25,000
PUBLIC WORKS GRANTS	3,225,000	256,000	3,225,000
TOTAL GRANTS	3,500,000	458,000	3,500,000

The Court Special Revenue Fund is a restricted fund per Town Code.

The Town Code established the Special Revenue Fund, which determines how the funds are to be expended.

The Municipal Court Improvement Account shall be used exclusively to enhance the technological, operational, and security capabilities of the Municipal Court. The Municipal Court Improvement Account shall be established as an interest bearing account in accordance with town policies and procedures. The Municipal Court shall collect the court improvement fees as defined in this section and deposit them in the court improvement account on a monthly basis.

The Municipal Court Collection Account shall be used exclusively to enhance the technological, operational, and security capabilities of the Municipal Court collection program. The Court Collection Account shall be established as an interest bearing account in accordance with town policies and procedures. The Municipal Court shall collect probation client, Municipal Court time payment, warrant, suspension, and house arrest fees as defined in this section and deposit them in the court collection account on a monthly basis.

Financial Information

SPECIAL REVENUE COURT 09

Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
REVENUES			
COURT IMPROVEMENT FEES	22,000	11,807	22,000
COURT COLLECTION FEES	2,400	2,399	2,400
INTEREST INCOME-LGIP	1,700	44	1,800
TOTAL REVENUES	26,100	14,250	26,200
EXPENDITURES			
COURT COLLECTION EXPENSES	10,000	5,000	10,000
COURT COLLECTION TO GEN FUND	8,500	8,500	8,500
COURT IMPROVEMENTS	25,000	8,500	25,000
TOTAL EXPENDITURES	43,500	22,000	43,500
NET INC/DEC IN FUND BALANCE	(17,400)	(7,750)	(17,300)
FUND BALANCE SUMMARY			
COURT IMPROVEMENT FUND			
FUND BALANCE BEGINNING OF YEAR	19,220	19,220	22,571
NET CHANGE DURING YEAR	(1,300)	3,351	(1,200)
FUND BALANCE END OF YEAR	17,920	22,571	21,371
COURT COLLECTION FUND			
FUND BALANCE BEGINNING OF YEAR	51,187	51,187	40,086
NET CHANGE DURING YEAR	(16,100)	(11,101)	(16,100)
FUND BALANCE END OF YEAR	35,087	40,086	23,986
TOTAL FUND BALANCE			
FUND BALANCE BEGINNING OF YEAR	70,407	70,407	62,657
NET CHANGE DURING YEAR	(17,400)	(7,750)	(17,300)
FUND BALANCE END OF YEAR	53,007	62,657	45,357

In accordance with Town Policy, special one-time revenue sources (e.g., sales tax audit revenue, insurance dividends) will be used to purchase non-recurring items like capital goods. One-time revenues will not be used to support items that will have a long-term operational impact on future Town expenditures. The Town has established the Capital Asset Replacement Fund to account for these one-time revenues and expenditures.

CAPITAL ASSET REPLACEMENT FUND 10			
Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
REVENUES			
AARRP DIVIDEND	-		-
MISCELLANEOUSE INCOME	10,000	3,707	10,000
TRANSFER FROM GENERAL FUND			100,000
INTEREST INCOME-LGIP	4,000	261	4,000
TOTAL REVENUES	14,000	3,968	114,000
EXPENDITURES			
SALES TAX AUDIT EXPENDITURES	10,000		10,000
CAPITAL ASSET REPLACEMENTS	50,000		141,000
POLICE CARS	90,000	90,000	90,000
TOTAL EXPENDITURES	150,000	90,000	241,000
NET INC/DEC IN FUND BALANCE	(136,000)	(86,032)	(127,000)
ENDING FUND BALANCE	389,082	303,050	176,050

Special Revenue Fund 16

Per ARS 28-3513 the Police Department may charge an administrative charge not to exceed \$150.00 for an administrative or post storage hearing for vehicles impounded under ARS 28-3511. Administrative charges must be deposited in a special fund for the purpose implementation of this program and ARS 28-872. This charge is in addition to any other immobilization, impoundment or storage charges.

The Town receives these funds when vehicles are released after an administrative hearing.

SPECIAL REVENUE POLICE DEPARTMENT 16			
Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
REVENUES			
VEHICLE IMPOUND HEARING FEE	3,000	450	1,000
VEHICLE IMPOUND TOWING FEE	5,000	430	1,000
VEHICLE IMPOUND FEE REVENUE	4,000	105	200
TOTAL REVENUES	12,000	985	2,200
EXPENDITURES			
TOWING EXPENSES	4,000	200	1,000
TRAFFIC RELATED EQUIPMENT	20,000	1,500	10,000
VEHICLE IMPOUND FEE EXPENSE	10,000	-	1,000
TOTAL EXPENDITURES	34,000	1,700	12,000
NET INC/DEC IN FUND BALANCE	(22,000)	(715)	(9,800)
ENDING FUND BALANCE	57,137		47,337

The Town of Chino Valley administers three lighting districts. The property owners within each district pay for the projected amount of electricity used through their property taxes each year. The funds are disbursed by the Yavapai County Treasurer, which the Town uses to pay the utility bills as received.

The table below summarizes the annual assessment calculation for the Street Lighting Improvement District.

CVSLID 40			
Description	2020-21 Adopted Budget	2020-21 FY Estimate	2021-22 Adopted Budget
Total Revenues	4,200	-	4,200
CVSLID #1 UTILITIES - ELECTRIC	2,000	2,000	2,000
CVSLID #2 UTILITIES - ELECTRIC	1,000	1,000	1,000
CVSLID #3A UTILITIES - ELECTRIC	1,000	1,000	1,000
TOTAL EXPENDITURES	4,000	4,000	4,000

FY 2022 CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) for FY 2022 represents a 12.8 million-dollar investment of public funds in infrastructure and public facilities.

The Five-Year Capital Improvement Plan (multi-year, long-range study of construction and/or acquisition of high cost items with an extended useful life) is prepared as part of the Annual Budget.

FINANCING THE CAPITAL PLAN

The major sources of financing capital improvements in the upcoming fiscal year are:

Operating Funds

Debt Financing

Grants

The Town currently is financing its CIP out of operating funds. However, because of large funding requirements, debt financing still continues to be the major source of financing for capital improvements. A brief description of the major types of financing available and limitations as to use is presented below.

GENERAL OBLIGATION (G.O.) BONDS

Bonds issued as general obligations of the Town are secured by the full faith and credit of the Town through its power to tax. In order for bonds to be issued, voter authorization must be obtained. Debt service (payment of principal and interest) is to be paid from the proceeds of ad valorem taxes, i.e., property taxes. The Arizona Constitution and State Statutes limit the indebtedness that a jurisdiction may incur by the type of project constructed. The Town can issue G.O. bonds up to 20% of the secondary assessed valuation for projects involving water, sewer, artificial lighting, parks, open space, recreational facilities, public safety, law enforcement, fire and emergency services, and street and transportation facilities. For all other general-purpose improvements, the Town may issue up to 6% of its secondary assessed valuation.

HIGHWAY USER REVENUE (HURF) BOND

The State distributes a share of the motor vehicle fuel tax to cities and towns based partially on population (50% of allocation) and partially on jurisdiction of origin. This special revenue source can only be used for maintenance or construction of streets and highways. Special revenue bonds can be issued for construction of street projects, with the gas tax revenues pledged as a source of debt repayment. The annual total debt service, both principal and interest, cannot exceed 50% of the HURF distribution received for the most recent twelve-month period by the Town.

WATER AND SEWER REVENUE BONDS

In addition to water/sewer G.O. bonds, the Town can sell bonds that pledge utility revenues. Debt service requirements are paid from the net revenue derived by the Town from the operations of its water and sewer system after provision has been made for the payment from such revenues of the reasonable and necessary expenses of the operation and maintenance of such systems. Therefore, there is no legal limitation on indebtedness that can be incurred; rather, there is only the practical limitation imposed by what the utility rate structures will support.

SPECIAL IMPROVEMENTS/ASSESSMENT DISTRICTS

Special improvements/assessments are a means of financing services or capital improvements that benefit specific property owners more than the general public. Majority consent must be obtained from the property owners within the designated geographic assessment district. The property owners are then levied a supplemental property tax assessment for their share of the costs of the improvements.

MUNICIPAL PROPERTY'S CORPORATION (MPC) BONDS

The Municipal Property's Corporation, Inc. (MPC) is a not for profit corporation over which the Town exercises significant oversight authority. It was formed to assist the Town in acquiring land and constructing improvements thereon, constructing and acquiring improvements upon land owned by the Town, and in any other way incurring expenses to improve the use of presently owned facilities, or as they may be expanded in the future.

The Corporation finances various projects for the benefit of the Town by issuing MPC bonds. Bonds may be issued without voter approval and without limitation as to interest rate or amount. The Town enters into a rental lease agreement with the corporation sufficient to service the debt on the MPC bonds. The bonds are made marketable by assuring, prior to entering into any lease agreement with the MPC, the Town will maintain an excise, transaction privilege, and franchise tax base at least three times the maximum annual debt service.

Most municipalities in Arizona have utilized this method of financing to construct major public projects such as municipal complexes, civic centers, and sports complexes.

LEASE FINANCING

Under this type of debt financing, a governmental entity enters into a contractual arrangement with the issuer to construct or otherwise acquire facilities and/or equipment that is needed by the entity. Ordinarily, all operation and maintenance costs are the responsibility of the lessee (borrower).

The lease terms are generally structured such that the rental payments are sufficient to meet debt service costs as well as any administrative expenses. Usually a reserve fund is set aside at inception as security to obtain a competitive interest rate.

Typically, lease financing is used for acquisition of major capital equipment, e.g., computer systems, vehicles and equipment, which are very expensive and have useful life greater than five years but typically are not expected to have a useful life as long as the terms of bonds issued.

GRANTS

Grants are contributions of cash or other assets from another governmental entity to be used or expended for a specified purpose, activity, or facility. Grants can be either capital grants or operating grants. Capital grants are for the acquisition or construction of fixed assets and usually require some local effort match. All other grants are considered operating grants. Grants have specific compliance requirements including prescribing the activities allowed and not allowed, eligibility requirements, matching level of effort or earmarking requirements, reporting requirements, and special provisions to be taken into consideration.

INTERGOVERNMENTAL AGREEMENTS (IGA)

Infrastructure needs may, at times, overlap different jurisdictional boundaries. Jurisdictions then often enter into an IGA for the construction and proportionally shared payment of the project. One jurisdiction will act as primary lead agent for project management purposes. The Transportation Regional Plan and Storm Drainage Master Plan, in particular, may often require coordinated efforts between the Town, Arizona Department of Transportation (ADOT) and Yavapai County.

STATE REVOLVING LOAN FUND

Arizona has established a revolving fund empowered to accept Federal capitalization grants for publicly owned wastewater treatment projects pursuant to the Federal Water Pollution Control Act and Water Quality Act. In order to qualify for the Federal monies, the State must match a 20% contribution into the fund. The Water Infrastructure Finance Authority of Arizona (WIFA) that issues bonds that are then lent to different governmental entities to finance project manages Arizona's fund. Projects are submitted to WIFA for review, and prioritization. Based on this compilation, projects are then eligible for funding.

PAY AS YOU GO FINANCING

Projects funded on a pay as you go basis derive their financing from current revenue streams or prior savings that have been kept in fund balance. This method of financing eliminates the need for borrowing and thereby preserves debt capacity for other purposes. Costs are lower because non-debt financing does not incur interest costs. The major drawbacks of pay as you go financing include

inadequacy of funds available (taxes, reserves); erratic impact on rate structures (water/sewer rates); legislative approval (formation of improvement district); and political difficulties (impact fees or other exactions).

Capital improvements that are considered ongoing improvements and maintenance required expenditures are built into the rate structure of the two enterprise funds (Water and Wastewater Funds).

UNFUNDED PROJECTS

Projects that do not have a funding source are classified as unfunded Town capital projects. These projects are evaluated annually as changes in funding occur and estimates are revised, as well as changes in Town priorities.

The following pages provide a listing of the Capital Improvement projects.

GENERAL FUND - CAPITAL IMPROVEMENT FUND 05-90

Description	2020-21 Adopted	2020-21 FY Estimate	2021-22 Adopted
BEGINNING FUND BALANCE	2,665,621	2,976,407	3,038,963
1% TPT REVENUES-RETAIL/OTHER	1,675,000	2,126,035	2,201,000
1% CONSTRUCTION TPT REVENUES 50%	182,000	275,137	275,000
1% BED TAX REVENUES	30,000	34,035	30,000
MISC. CAPITAL PROJECTS	2,000,000	-	2,000,000
POLICE BUILDING LOAN FUNDS	-	-	7,000,000
YAVAPAI COUNTY DRAINAGE DISTRICT	130,000	139,999	140,000
TOTAL FUNDS AVAILABLE	6,682,621	5,551,613	14,684,963
MISC CAPITAL PROJECTS	2,000,000		2,000,000
YAVAPAI DRAINAGE PROJECTS	130,000	134,000	140,000
OLD HOME MANOR MASTER PLAN	135,000	308,000	
WINE GLASS RANCH NARGFM III & IV			62,500
PAD WATER FOR LAND OWNERS 660' FROM WSA			2,500
WATER AUTHORITY DISCUSSION WITH PRESCOTT			7,500
AF WATER CREDITS - WALLACE		90,250	
INTEGRATED UTILITY MASTER PLAN			500,000
GENERAL PLAN			250,000
1 NORTH SIGNAL	125,000	62,000	
WELCOME TO CHINO VALLEY SIGN	100,000		100,000
IMPACT FEE STUDY	60,000	30,000	30,000
OLD HOME MANOR IMPR. - GAS LINE	750,000		
POLICE DEPARTMENT CONSTRUCTION			7,000,000
TFRS TO GENERAL FUND - POLICE	250,000	250,000	250,000
TFRS TO GENERAL FUND - AQUATICS	150,000	150,000	150,000
TFRS TO DEBT SERVICE FUND	973,000	973,000	991,500
TFRS TO CIP - WATER			255,000
TFRS TO ROADS CIP			1,107,500
TOTAL EXPENDITURES	4,923,000	2,512,650	12,846,500
ENDING FUND BALANCE	1,759,621	3,038,963	1,838,463

CAPITAL IMPROVEMENT PROGRAM - ROADS

CAPITAL IMPROVEMENT FUND - ROADS 21			
Description	2021-22 Adopted Budget	2022-23 Projected	2023-24 Projected
BEGINNING FUND BALANCE	-	-	-
TRANSFER FROM GENERAL FUND	1,847,500	1,375,000	1,320,000
TRANSFER FROM CAPITAL IMPROV FUND	1,107,500	-	-
TRANSFER FROM HURF	900,000	200,000	100,000
OHM LAND SALES	500,000	-	-
TOTAL FUNDS AVAILABLE	4,355,000	1,575,000	1,420,000
PROJECTS			
Rodeo Drive @ OHM	1,600,000		-
Road 2 North	700,000		
W. Rd 4 1/2 N. from N. Reed Rd. to N. Rd 1 W. E. Rd 2 S. from St. Rt. 89 to S. Rd. 1 E. N. Rd. 1 W. from W. Rd 1 N. to W. Rd. 2 N.	1,205,000		
E Perkinsville Rd from SR 89 to Rd 1 E, Reconstruct Local Streets	500,000		
E. Rd. 1 S. from St. Rt. 89 to S. Rd. 1 E. S. Rd. 1 E. from E. Fletcher Ct. to E. Rd. 3 S.	250,000	450,000	350,000
Old Hwy 89 and Rimrock Rd. from St. Rt. 89 to TL	20,000	955,000	
E. Perkinsville Rd. from N. Jerome Junction to M.A. Perkins		20,000	900,000
E. Perkinsville Rd. from M.A. Perkins to EOP			20,000
Roads Yard	80,000	150,000	150,000
TOTAL PROJECTS	4,355,000	1,575,000	1,420,000
ENDING FUND BALANCE	-	-	-

CAPITAL IMPROVEMENT PROGRAM - WATER

CAPITAL IMPROVEMENT FUND - WATER 22			
Description	2021-22 Adopted Budget	2022-23 Projected	2023-24 Projected
Beginning Fund Balance	-	-	-
Transfers In From Capital Improvement Fund	255,000	230,000	
Transfers In From Water Enterprise Fund	100,000	-	-
OHM LAND SALES	2,000,000	5,350,000	3,200,000
Total Funds Available	2,355,000	5,580,000	3,200,000
Projects			
Rodeo Drive Water Line Ext. @ OHM		150,000	-
Recharge Facility Expansion		80,000	
New Fill Station	50,000		
OHM Capital Projects	2,000,000	3,350,000	1,700,000
Peavine trail 16" waterline		1,000,000	
New Well and Pump			1,500,000
16" water main on Perkinsville/89 to Rd 1 East	250,000		
12" water main on Rd 1 E from Fletcher Ct to Rd 3 S		1,000,000	
Head Start Water Main Extension	55,000		
Total Projects	2,355,000	5,580,000	3,200,000
Projected Ending Fund Balance	-	-	-

CAPITAL IMPROVEMENT PROGRAM – SEWER

CAPITAL IMPROVEMENT FUND - SEWER 23			
Description	2021-22 Adopted Budget	2022-23 Projected	2023-24 Projected
Beginning Fund Balance	-	-	-
Transfer in From Capital Improvement Fund			
Transfers In From Sewer Enterprise Fund	345,000		550,000
WIFA Reserve Fund	442,500	400,000	250,000
BOND PROCEEDS		1,200,000	
OHM Land Sales	250,000	1,000,000	
Total Funds Available	1,037,500	2,600,000	800,000
Projects			
Rodeo Drive Sewer Line Ext. @ OHM			
New Building aprons and fence	60,000		
Building Equipment(shelves, furniture, parts)	40,000		
WTP (EQ Basin)	100,000	1,200,000	
WTP (Air-lines)	200,000		
RotoMat Repair	70,000		
Drying Beds			250,000
Waste Holding tank		100,000	
Grit Seperator			250,000
MBR Filters			
UV replacment		300,000	
Screw Press	242,500		
Liftstation Crane	75,000		
Plant Expansion Engineering (MBR Basin's)			300,000
12" sewer main on Perkinsville/89 to Rd 1 East	250,000		
12" sewer main on Rd 1 E from Fletcher Ct to Rd 3 S		1,000,000	
Total Projects	1,037,500	2,600,000	800,000
Projected Ending Fund Balance	-	-	-

The total indebtedness for the Town is summarized below. The payments for General Government Debt are recorded and paid in the Debt Service Fund. The Town transfers the amount of money required to make the General Government Debt Service payments from the Capital Improvement Fund. The Enterprise funds account for their debt within each respective fund. Debt is maintained in accordance with the Debt Management Policy.

Town of Chino Valley					
Annual Debt Service Summary By Fund					
Fiscal Year Ended June 30, 2022					
Debt Issue	Date Issued	Original Amount	Outstanding Amount as of June 30, 2021	FY 2021 Principal	FY 2021 Interest
General Government					
National Bank GADA Refi	7/1/2016	\$ 3,346,000	\$ 2,071,000	\$ 331,000	\$ 36,461
US Bank Series 2010	12/15/2010	\$ 7,280,000	\$ 6,645,000	\$ 310,000	\$ 293,837
		\$ 10,626,000	\$ 8,716,000	\$ 641,000	\$ 330,298
Water Enterprise Fund					
US Bank Series 2010	12/15/2010	\$ 745,000	\$ 315,000	\$ 60,000	\$ 13,000
Sewer Enterprise Fund					
WIFA 2007	1/10/2007	\$ 1,580,000	\$ 589,541	\$ 91,697	\$ 13,731
WIFA 2008	1/11/2008	\$ 4,853,000	\$ 2,179,214	\$ 286,007	\$ 53,275
WIFA 2014	12/30/2014	\$ 2,963,671	\$ 2,194,811	\$ 137,308	\$ 41,356
WIFA 2015	11/23/2015	\$ 4,259,646	\$ 3,585,982	\$ 151,323	\$ 80,508
WIFA 2017	2/27/2017	\$ 292,659	\$ 246,132	\$ 11,904	\$ 5,659
		\$ 13,948,976	\$ 8,795,680	\$ 678,239	\$ 194,529
Total Town of Chino Valley Debt		\$ 25,319,976	\$ 17,826,680	\$ 1,379,239	\$ 537,827
General Government					
	Payment Date				
National Bank GADA Refi	7/1/2021			331,000	18,231
	1/1/2022	3,346,000	2,071,000	-	18,230
US Bank Series 2010	8/1/2021			310,000	146,919
	2/1/2022	7,280,000	6,645,000		146,918
		10,626,000	8,716,000	641,000	330,298
Water Enterprise Fund					
US Bank Series 2010	8/1/2021			60,000	6,500
	2/1/2022	745,000	315,000	-	6,500
Total Water Enterprise		745,000	315,000	60,000	13,000
Sewer Enterprise Fund					
WIFA 2007 910087-07	7/1/2021			91,697	6,866
	1/1/2022	1,580,000	589,541	-	6,865
WIFA 2008 910126-08	7/1/2021			286,007	26,638
	1/1/2022	4,853,000	2,179,214	-	26,637
WIFA 2014 910163-15	7/1/2021			137,308	20,678
	1/1/2022	2,963,671	2,194,811		20,678
WIFA 2015 910167-16	7/1/2021			151,323	40,254
	1/1/2022	4,259,646	3,585,982		40,254
WIFA 2017 910171-17	7/1/2021			11,904	2,830
	1/1/2022	292,659	246,132		2,829
Total Sewer Enterprise		13,948,976	8,795,680	678,239	194,529
Total Town of Chino Valley Debt		25,319,976	17,826,680	1,379,239	537,827

BONDED DEBT CAPACITY – GENERAL OBLIGATION BONDED DEBT

State Law limits the amount of General Obligation Bonded Debt that the Town of Chino Valley can issue. The debt authorization must be approved by the Town’s voters. The Town currently has no General Obligation Bonded Debt.

**TOWN OF CHINO VALLEY, ARIZONA
Fiscal Year 2020/2021 Direct General Obligation Bonded Debt,
Legal Limitation and Unused Borrowing Capacity**

6% General Municipal Purpose Bonds	20% Water, Light, Sewer, Open Space, Public Safety, Law Enforcement, Fire/Emergency Services, Streets/Transportation Facilities and Park Bonds
Secondary Assessed Valuation <u>\$137,938,692</u>	Secondary Assessed Valuation <u>\$137,938,692</u>
6% Limitation <u>\$8,276,322</u>	20% Limitation <u>\$27,587,738</u>
6% Direct General Obligation Bonds <u>0</u>	20% Direct General Obligation Bonds <u>0</u>
Unused 6% Borrowing Capacity <u>\$8,276,322</u>	Unused 20% Borrowing Capacity <u>\$27,587,738</u>

The schedules on the following pages detail the total principal and interest payment due each fiscal year for each outstanding debt issue.

	National Bank Refinance GADA 7/1/2016 Original Amount \$3,346,000			US Bank Series 2010 B Issued 12/15/2010 Original Amount \$7,280,000		
Fiscal Year	Pincipal	Interest	Total	Pincipal	Interest	Total
2022	331,000	36,461	367,461	310,000	293,838	603,838
2023	336,000	30,514	366,514	330,000	279,813	609,813
2024	341,000	23,865	364,865	345,000	265,150	610,150
2025	348,000	16,522	364,522	360,000	252,850	612,850
2026	353,000	8,579	361,579	380,000	233,700	613,700
2027	362,000	-	362,000	400,000	214,700	614,700
2028			-	820,000	175,750	995,750
2029			-	860,000	134,900	994,900
2030			-	905,000	91,913	996,913
2031				945,000	47,025	992,025
2032				990,000		990,000
2033						
2034						
2035						
2036						
2037						
2038						
2039						
	2,071,000	115,942	2,186,942	6,645,000	1,989,638	8,634,638

	US Bank Series 2010 C Issued 12/15/2010 Original Amount \$745,000			WIFA Issued 1/10/2007 Original Amount \$1,580,000		
Fiscal Year	Pincipal	Interest	Total	Pincipal	Interest	Total
2022	55,000	13,000	68,000	91,697	13,731	105,427
2023	60,000	10,000	70,000	94,226	11,132	105,358
2024	65,000	6,750	71,750	96,825	8,461	105,286
2025	65,000	3,500	68,500	99,495	5,717	105,212
2026	70,000		70,000	102,239	2,898	105,137
2027				105,059		105,059
2028						
2029						
2030						
2031						
2032						
2033						
2034						
2035						
2036						
2037						
2038						
2039						
	315,000	33,250	348,250	589,541	41,938	631,479

	WIFA Issued 1/11/2008 Original Amount \$4,853,000			WIFA 12/30/2014 Original Amount \$2,963,671		
Fiscal Year	Pincipal	Interest	Total	Pincipal	Interest	Total
2022	286,007	53,275	339,282	137,308	41,356	178,663
2023	294,055	45,000	339,055	140,068	38,540	178,608
2024	302,330	36,493	338,822	142,883	35,668	178,551
2025	310,837	27,746	338,583	145,755	32,738	178,493
2026	319,584	18,753	338,337	148,684	29,750	178,434
2027	328,577	9,506	338,084	151,673	26,700	178,373
2028	337,824		337,824	154,722	23,590	178,312
2029				157,832	20,419	178,251
2030				161,004	17,183	178,187
2031				164,240	13,882	178,122
2032				167,541	10,514	178,055
2033				170,909	7,079	177,988
2034				174,344	3,574	177,918
2035				177,849		177,849
2036				-	-	-
2037				-	-	-
2038				-	-	-
2039						
	2,179,214	190,772	2,369,986	2,194,811	300,994	2,495,805

	WIFA Issued 11/23/15 Original Amount \$4,259,646			WIFA Issued 2/27/17 Original Amount \$327,500		
Fiscal Year	Pincipal	Interest	Total	Pincipal	Interest	Total
2022	151,323	80,508	231,832	11,904	5,659	17,563
2023	157,376	76,820	234,196	12,192	5,364	17,556
2024	163,671	72,983	236,654	12,487	5,062	17,549
2025	170,218	68,993	239,211	12,788	4,753	17,541
2026	177,027	64,844	241,870	13,097	4,437	17,534
2027	184,108	60,528	244,636	13,414	4,113	17,527
2028	191,472	56,040	247,512	13,738	3,781	17,519
2029	199,131	51,372	250,503	14,070	3,442	17,512
2030	207,096	46,518	253,614	14,410	3,093	17,503
2031	215,380	41,470	256,850	14,758	2,736	17,494
2032	223,995	36,219	260,214	15,114	2,371	17,485
2033	232,955	30,759	263,714	15,480	1,998	17,478
2034	242,273	25,080	267,353	15,853	1,614	17,467
2035	251,964	19,174	271,138	16,237	1,222	17,459
2036	262,043	13,031	275,074	16,629	820	17,449
2037	272,524	6,643	279,168	17,031	408	17,439
2038	283,425		283,425	16,932		16,932
2039	-	-	-	-	-	-
	3,585,982	750,982	4,336,964	246,132	50,873	297,005

Total Town of Chino Valley Combined Debt Service All Debt Issues			
Fiscal Year	Pincipal	Interest	Total
2022	1,374,239	537,827	1,912,067
2023	1,423,917	497,182	1,921,099
2024	1,469,195	454,432	1,923,627
2025	1,512,094	412,819	1,924,912
2026	1,563,632	362,960	1,926,592
2027	1,544,831	315,548	1,860,378
2028	1,517,755	259,161	1,776,916
2029	1,231,032	210,134	1,441,166
2030	1,287,510	158,707	1,446,216
2031	1,339,378	105,113	1,444,491
2032	1,396,651	49,104	1,445,755
2033	419,344	39,836	459,179
2034	432,471	30,268	462,739
2035	446,049	20,396	466,445
2036	278,672	13,851	292,523
2037	289,555	7,051	296,606
2038	300,357	-	300,357
2039	-	-	-
	17,826,681	3,474,389	21,301,069

Employee Benefits

The town employee benefits package consists of the following items:

Health / Dental / Vision Insurance

Operations of the Yavapai Combined Trust are governed by a Trust Agreement executed by each of the participating entities; Yavapai County, the City of Prescott, Yavapai College and the Town of Chino Valley. The Town of Chino Valley has participated for over twelve years in the Trust. The Third-Party Administrator of our Health Care is Summit, and we utilize Blue Cross / Blue Shield's PPO. The Town provides 100% coverage (medical, dental, vision) for qualified employees, and subsidizes a portion of the cost for dependent coverage. The Town offers three types of medical coverage; a PPO 350, PPO 600 and High Deductible Health Plan 2800 with a Health Savings Account. The plans offer prescription services through Optum RX and Telemedicine through Teladoc.

The Trust also offers preventative and comprehensive Dental coverage options. Dental coverage operates differently than a PPO, allowing employees to choose the dentist of their choice, but benefits are capped, thus limiting each entity's exposure.

The Town also offers vision insurance. This coverage offers a maximum benefit of \$300.00 per year with a provider of your choice.

Healthcare costs generally increase every year, but through good stewardship from the Trust as well as the employees, the Trust experienced an average of 2.75% in increased premium costs over the last twelve fiscal years. In fiscal year 21/22 the Trust will be passing along an average 0.59% increase for benefits costs.

Life Insurance

The Town pays for group term life Insurance coverage amounting to 1½ times an employee's annual salary. Employees may also voluntarily purchase supplemental, spousal and dependent life insurance coverage for an additional premium.

Short Term Disability (STD)

The Town pays for STD benefits for qualified employees. This benefit provides temporary income replacement if the employee cannot work due to a non-occupational illness or injury. Employees who become totally disabled due to non-occupational injury or illness are eligible to receive monthly payments on the first day following 90 days of total disability.

Wellness Program

Through the YCT Wellness Program, members can get assistance in developing a tailored plan that focuses on employee health and wellness interests, and receive increased awareness of wellness through educational and ongoing support resources. Through the YCT Wellness Program members can also receive one-on-one counseling with a pharmacist to make sure medications are working as intended and members can afford them.

Arizona State Retirement System

The Town contributes to a cost-sharing multiple-employer defined benefit pension plan, health care plan, and long-term disability plan; all of which are administered by the Arizona State Retirement System (ASRS). The plan covers employees of the State of Arizona and participating political subdivisions and school districts. The ASRS (through its Retirement Fund) provides retirement, death, and survivor benefits; the Health Benefit Supplement Fund provides health insurance premium benefits and the Long-Term Disability Funds provides long-term disability benefits. Benefits are established by state statute.

ASRS Contribution Rates are summarized below:

	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22
Employee Contribution Rate	11.80%	11.94%	12.04%	12.41%
Employer Contribution Rate	11.80%	11.94%	12.04%	12.41%
Total Contribution Rate	23.60%	23.88%	24.08%	24.82%

Public Safety

Personnel Retirement System (PSPRS)

The Town contributes to the Public Safety Personnel Retirement System (PSPRS), an agency multiple-employer defined benefit pension plan/defined contribution plan, and benefit health insurance premium plan that covers public safety personnel who are regularly assigned hazardous duty in the employ of the State of Arizona or a political subdivision thereof.

PSPRS Defined Benefit (Pension) Rates are summarized below:

	Fiscal Year 2018-19		Fiscal Year 2019-20		Fiscal Year 2020-21	
Employee Contribution Rate	Tier 1&2	Tier 3	Tier 1&2	Tier 3	Tier 1&2	Tier 3
	7/20/2011		7/20/2011		7/20/2011	
	11.65%	9.94%	11.65%	9.94%	11.65%	9.94%
Employer Contribution Rate	Tier 1&2	Tier 3	Tier 1&2	Tier 3	Tier 1&2	Tier 3
	7/1/1968		7/1/1968		7/1/1968	
	34.82%	32.60%	30.82%	28.57%	30.27%	27.89%
Total Contribution Rate	Tier 1&2	Tier 3	Tier 1&2	Tier 3	Tier 1&2	Tier 3
	7/20/2011		7/20/2011		7/20/2011	
	46.47%	42.54%	42.47%	38.51%	41.92%	37.83%
	7/1/1968		7/1/1968		7/1/1968	
	42.47%		38.47%		37.92%	

PSPRS Defined Contribution Rates are summarized below:

	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22
Employee Contribution Rate	10.51%	10.51%	10.41%	9.88%
Employer Contribution Rate	33.17%	29.14%	28.36%	32.53%
Total Contribution Rate	43.68%	39.65%	38.77%	42.41%

Vacation

Vacation time is a traditional paid time-off benefit that will provide a restful break in the yearly work routine and support the Town’s goals to attract and retain quality employees. This applies to regular full-time and qualified part-time Town employees. The following schedule specifies the maximum amount of vacation a regular full-time employee earns for a corresponding period of continuous service. Qualified part-time employees are entitled to a pro-rated benefit:

Length of Service Completed	Maximum hours per pay period	Maximum hours per year
Less than two years	3.077	80
Two to five years	4.615	120
Five to ten years	5.539	144
Over ten years	6.154	160

Sick Leave

To provide income protection for employees who, because of illness or accident, are temporarily disabled and absent from work for limited periods.

Each full-time employee accrues up to 3.692 hours of sick leave per pay period (equal to a maximum 96 hours per year). Each qualified part-time employee earns a pro-rated sick leave benefit.

Holidays

This provides a competitive paid time-off benefit to recognize traditional holidays. The Town currently observes the following holidays:

- New Year’s Day
- Martin Luther King Jr. Day
- President’s Day
- Memorial Day
- Independence Day
- Labor Day
- Veteran’s Day
- Thanksgiving Day
- Day after Thanksgiving (Personal Holiday)
- Christmas Day

Employee Assistance Program (EAP)

The EAP provides counseling and referrals for up to six (6) free behavioral health (mental health and substance abuse) sessions.

Voluntary supplemental insurance

Voluntary insurance is offered at a group discount rate, for various plans, which provide benefits when a policyholder has a qualifying event.

PERSONNEL SUMMARY BY FUND

Fiscal Year 2021-22						
Staff Positions by Department with Prior Year Comparisons						
(Excludes temporary and seasonal employees)						
Department/Position	FTE 17-18	FTE 18-19	FTE 19-20	FTE 20-21	FTE 21-22	Net Change
PROSECUTOR 41						
PARALEGAL	1.00	1.00	1.00	1.00	1.00	
TOTAL	1.00	1.00	1.00	1.00	1.00	0%
TOWN CLERK 42						
TOWN CLERK	1.00	1.00	1.00	1.00	1.00	
TOWN CLERK ASSISTANT/RECORDS TECH	1.00	1.00	1.00	1.00	1.00	
TOWN CLERK TEMP RECORDS CLERK				0.50	1.00	
TOTAL	2.00	2.00	2.00	2.50	3.00	0%
TOWN MANAGER 43						
TOWN MANAGER	1.00	1.00	1.00	1.00	1.00	
ECONOMIC DEVELOPMENT PM	1.00	1.00	1.00	1.00	1.00	
SR ADMINISTRATIVE TECH	0.75	0.75	0.75	0.75	1.00	
ADMINISTRATIVE TECH/IT	0.50	0.50	0.50	0.50	-	
TOTAL	3.25	3.25	3.25	3.25	3.00	0%
HUMAN RESOURCES 44						
HR DIRECTOR	1.00	1.00	1.00	1.00	1.00	
HR ANALYST	1.00	1.00	1.00	1.00	1.00	
TOTAL	2.00	2.00	2.00	2.00	2.00	0%
MUNICIPAL COURT 45						
MAGISTRATE	1.00	1.00	1.00	1.00	1.00	
DEPUTY CLERK OF COURT	2.00	2.00	2.00	2.00	2.00	
BAILIFF					0.50	
COURT ADMINISTRATOR	1.00	1.00	1.00	1.00	1.00	
TOTAL	4.00	4.00	4.00	4.00	4.50	0%
FINANCE 46						
FINANCE DIRECTOR	1.00	1.00	1.00	1.00	1.00	
SENIOR ACCOUNTANT	1.00	1.00	1.00	1.00	1.00	
ACCOUNTING CLERK	1.00	1.00	1.00	1.00	1.00	
ADMINISTRATIVE TECHNICIAN			1.00	1.00	1.00	
TOTAL	3.00	3.00	4.00	4.00	4.00	0%
MIS 47						
IT TECHNICIAN	1.00	1.00	1.00	1.00	1.00	
ADMINISTRATIVE TECH/IT	1.00	1.00	1.00	1.00	1.00	
TOTAL	2.00	2.00	2.00	2.00	2.00	0%
PLANNING 55						
DEVELOPMENT SERVICES DIRECTOR	1.00	1.00	1.00	1.00	1.00	
PLANNER					1.00	
ASSOCIATE PLANNER	1.00	1.00	1.00	1.00	-	
GIS/CAD TECHNICIAN				0.50	1.00	
TOTAL	2.00	2.00	2.00	2.00	3.00	0%
BUILDING INSPECTION 56						
BUILDING OFFICIAL	1.00	1.00	1.00	1.00	1.00	
PLANS EXAMINER/INSPECTOR	1.00	1.00	1.00	1.00	1.00	
GIS/CAD TECHNICIAN				0.50	-	
CODE ENFORCEMENT	-	-	-	1.00	2.00	
TOTAL	2.00	2.00	2.00	3.50	4.00	0%
POLICE 60						
CHIEF OF POLICE	1.00	1.00	1.00	1.00	1.00	
LIEUTENANT	1.00	1.00	1.00	1.00	1.00	
DETECTIVE	3.00	3.00	3.00	3.00	3.00	
SERGEANT	4.00	4.00	4.00	4.00	4.00	
OFFICER	16.00	16.00	16.50	16.50	17.00	
TOTAL	25.00	25.00	25.50	25.50	26.00	0%

Fiscal Year 2021-22						
Staff Positions by Department with Prior Year Comparisons						
(Excludes temporary and seasonal employees)						
Department/Position	FTE 17-18	FTE 18-19	FTE 19-20	FTE 20-21	FTE 21-22	Net Change
NON-SWORN STAFF						
CIVILIAN OFFICER	3.00	3.00	3.00	3.00	3.00	
MANAGEMENT ASSISTANT	1.00	1.00	1.00	1.00	1.00	
PROPERTY EVIDENCE	1.00	1.00	1.00	1.00	1.00	
TOTAL	5.00	5.00	5.00	5.00	5.00	0%
ANIMAL CONTROL 61						
ANIMAL CONTROL OFFICER	1.00	1.00	1.00	1.00	2.00	
ADOPTION SPECIALIST / SHELTER TECHNICAL	1.00	1.00	1.00	1.00	1.50	
PT ANIMAL CONTROL OFFICER	0.50	0.50	1.00	1.00	-	
TOTAL	2.50	2.50	3.00	3.00	3.50	0%
RECREATION 63						
RECREATION COORDINATOR	1.00	1.00	1.00	1.00	1.00	
RECREATION LEAD					1.00	
RECREATION AIDE	0.50	0.50	0.50	0.50	-	
TOTAL	1.50	1.50	1.50	1.50	2.00	0%
LIBRARY 64						
LIBRARY DIRECTOR	1.00	1.00	1.00	1.00	1.00	
CHILDRENS LIBRARIAN	1.00	1.00	1.00	1.00	1.00	
TECHNICAL SRV LIBRARY	1.00	1.00	1.00	1.00	1.00	
CATALOGER	1.00	1.00	1.00	1.00	1.00	
PART TIME CIRCULATION	1.50	1.50	1.50	1.50	2.00	
TOTAL	5.50	5.50	5.50	5.50	6.00	0%
SENIOR CENTER 66						
SENIOR CENTER SUPERVISOR	1.00	1.00	1.00	1.00	1.00	
SR. CENTER COOK	1.00	1.00	1.00	1.00	1.00	
ASSISTANT COOK	1.75	1.75	1.75	1.75	1.75	
ADMIN ASSISTANT	0.50	0.50	0.50	0.50	0.50	
TOTAL	4.25	4.25	4.25	4.25	4.25	0%
PARKS MAINTENANCE 68						
PARKS MAINTENANCE WORKER	2.00	2.00	2.00	2.00	3.50	0%
PARKS MAINTENANCE SUPERVISOR		1.00	1.00	1.00	1.00	0%
TOTAL	2.00	3.00	3.00	3.00	4.50	0%
AQUATIC CENTER 69						
RECREATION	0.50	0.50	0.50	0.50	-	0%
TOTAL	0.50	0.50	0.50	0.50	-	0%
FACILITIES MAINTENANCE 71						
FACILITIES MAINTENANCE WORKER, LEAD	1.00	1.00	1.00	1.00	1.00	0%
FACILITIES MAINTENANCE WORKER	1.00	1.00	1.00	1.00	2.00	0%
CUSTODIAN	1.00	1.00	1.00	1.00	1.00	0%
TOTAL	3.00	3.00	3.00	3.00	4.00	0%
FLEET MAINTENANCE 73						
FLEET MECHANIC	2.00	2.00	2.00	2.00	2.00	0%
TOTAL	2.00	2.00	2.00	2.00	2.00	0%
ENGINEERING 74						
PW DIRECTOR	1.00	1.00	1.00	1.00	1.00	0%
EXEC ASSISTANT	1.00	1.00	1.00	1.00	1.00	0%
PW SUPERVISOR	1.00	1.00	1.00	1.00	1.00	0%
ENGINEER	1.00	1.00	1.00	1.00	1.00	0%
TOTAL	4.00	4.00	4.00	4.00	4.00	0%

Fiscal Year 2021-22

Staff Positions by Department with Prior Year Comparisons

(Excludes temporary and seasonal employees)

Department/Position	FTE 17-18	FTE 18-19	FTE 19-20	FTE 20-21	FTE 21-22	Net Change
CUSTOMER SERVICE 75						
CUSTOMER SERVICE SUPERVISOR	1.00	1.00	1.00	1.00	1.00	0%
ADMIN CLERK II	2.00	2.00	1.00	1.00	1.00	-50%
ADMINISTRATIVE TECHNICIAN	1.00	1.00	1.00	1.00	1.00	0%
GIS/CAD TECHNICIAN	1.00	1.00	1.00	1.00	1.00	0%
CODE COMPLIANCE OFFICER	1.00	2.00	2.00	-	-	0%
TOTAL	6.00	7.00	6.00	4.00	4.00	-14%
ROADS MAINTENANCE 02-78						
PW INSPECTOR	1.00	1.00	1.00	1.00	1.00	0%
HEAVY EQUIP. OPERATOR	2.00	2.00	2.00	2.00	2.00	0%
LABORER II	1.00	1.00	1.00	1.00	1.00	0%
MED. EQUIP. OPERATOR	2.00	2.00	2.00	2.00	2.00	0%
ROADS MAINTENANCE WORKER	1.00	1.00	1.00	1.00	3.00	0%
TOTAL	7.00	7.00	7.00	7.00	9.00	0%
UTILITIES- WATER						
UTILITIES SUPERVISOR	0.50	0.50	0.50	0.50	0.50	0%
UTILITIES TECH II	1.00	1.00	1.00	1.00	1.00	0%
UTILITIES MAINT TECH	1.00	1.00	1.00	1.00	1.50	0%
TOTAL	2.50	2.50	2.50	2.50	3.00	0%
SEWER ENTERPRISE						
UTILITIES SUPERVISOR	0.50	0.50	0.50	0.50	0.50	0%
PLANT OPERATOR	1.00	1.00	1.00	1.00	1.00	0%
UTILITIES TECH II	1.00	1.00	1.00	1.00	1.50	0%
UTILITIES MAINT TECH	1.00	-	-	-	-	0%
TOTAL	3.50	2.50	2.50	2.50	3.00	0%
TOTAL	95.50	96.50	97.50	97.50	106.75	1%

Fiscal Year 2021-2022							
Staff Positions by Fund with Prior Year Comparisons							
(Excludes temporary and seasonal employees)							
Department	FTE 17-18	FTE 18-19	FTE 19-20	FTE 20-21	FTE 21-22	Net Change	
GENERAL FUND							
PROSECUTOR 41	1.00	1.00	1.00	1.00	1.00	0%	-
TOWN CLERK 42	2.00	2.00	2.00	2.50	3.00	17%	0.50
TOWN MANAGER 43	3.25	3.25	3.25	3.25	3.00	-8%	(0.25)
HUMAN RESOURCES 44	2.00	2.00	2.00	2.00	2.00	0%	-
MUNICIPAL COURT 45	4.00	4.00	4.00	4.00	4.50	11%	0.50
FINANCE 46	3.00	3.00	4.00	4.00	4.00	0%	-
MIS 47	2.00	2.00	2.00	2.00	2.00	0%	-
PLANNING 55	2.00	2.00	2.00	2.50	3.00	17%	0.50
BUILDING INSPECTION 56	2.00	2.00	2.00	3.50	4.00	13%	0.50
POLICE 60	25.00	25.00	25.50	25.50	26.00	2%	0.50
NON-SWORN STAFF	5.00	5.00	5.00	5.00	5.00	0%	-
ANIMAL CONTROL 61	2.50	2.50	3.00	3.00	3.50	14%	0.50
RECREATION 63	1.50	1.50	1.50	2.00	2.00	0%	-
LIBRARY 64	5.50	5.50	5.50	5.50	6.00	8%	0.50
SENIOR CENTER 66	4.25	4.25	4.25	4.25	4.25	0%	-
PARKS MAINTENANCE 68	2.00	3.00	3.00	3.00	4.50	33%	1.50
AQUATIC CENTER 69	0.50	0.50	0.50			0%	-
FACILITIES MAINTENANCE 71	3.00	3.00	3.00	3.00	4.00	25%	1.00
FLEET MAINTENANCE 73	2.00	2.00	2.00	2.00	2.00	0%	-
ENGINEERING 74	4.00	4.00	4.00	4.00	4.00	0%	-
CUSTOMER SERVICE 75	6.00	7.00	6.00	4.00	4.00	0%	-
TOTAL GENERAL FUND	82.50	84.50	85.50	86.00	91.75	6%	5.75
HURF FUND							
TOTAL HURF FUND	7.00	7.00	7.00	7.00	9.00	22%	2.00
WATER ENTERPRISE							
TOTAL WATER ENTERPRISE	2.50	2.50	2.50	2.50	3.00	17%	0.50
SEWER ENTERPRISE							
TOTAL SEWER ENTERPRISE	3.50	2.50	2.50	2.50	3.00	17%	0.50
TOTAL	95.50	96.50	97.50	98.00	106.75	8%	8.75

Personnel Summary By Position

Position Code	Job Class Title	Grade	Min	Midpoint	Max
4301	Tow n Manager	44	\$131,749	\$152,308	\$172,866
		43	\$125,476	\$145,055	\$164,635
4001	Assistant Tow n Manager	42	\$119,500	\$138,148	\$156,795
		41	\$113,810	\$131,569	\$149,328
	Administrative Services Director	40	\$108,390	\$125,304	\$142,217
		39	\$103,229	\$119,337	\$135,446
3802	Finance Director	38	\$98,313	\$113,655	\$128,996
3804	General Services Director	38	\$98,313	\$113,655	\$128,996
3803	Public Works Director	38	\$98,313	\$113,655	\$128,996
		37	\$93,632	\$108,242	\$122,853
	Assistant Public Works Director/Assistant Tow n Engineer	36	\$89,173	\$103,088	\$117,002
	Tow n Engineer	36	\$89,173	\$103,088	\$117,002
3505	Community Services Director	35	\$84,927	\$98,179	\$111,432
3501	Development Services Director	35	\$84,927	\$98,179	\$111,432
3502	Human Resources Director	35	\$84,927	\$98,179	\$111,432
3503	Presiding Magistrate	35	\$84,927	\$98,179	\$111,432
3504	Protém Judge	35	\$84,927	\$98,179	\$111,432
3402	Assistant Tow n Engineer	34	\$80,883	\$93,504	\$106,125
		33	\$77,031	\$89,051	\$101,072
		32	\$73,363	\$84,811	\$96,259
3002	Tow n Clerk	31	\$69,869	\$80,772	\$91,674
2708	Economic Development Project Manager	31	\$69,869	\$80,772	\$91,675
3001	Library Director	30	\$66,542	\$76,926	\$87,309
		29	\$63,374	\$73,263	\$83,151
2701	Chief Building Official	28	\$60,356	\$69,774	\$79,192
2601	Information Technology Manager	28	\$60,356	\$69,774	\$79,192
2705	Utilities Manager	28	\$60,356	\$69,774	\$79,192
2409	Assistant Community Services Director	27	\$57,482	\$66,451	\$75,421
2401	Court Administrator	27	\$57,482	\$66,451	\$75,421
2706	Customer Service Manager	27	\$57,482	\$66,451	\$75,421
2702	Planner, Senior	27	\$57,482	\$66,451	\$75,421
2703	Public Works Manager	27	\$57,482	\$66,451	\$75,421
2502	Planner	26	\$54,745	\$63,287	\$71,830
2407	Accountant, Senior	25	\$52,138	\$60,273	\$68,409
2501	Planner, Associate	25	\$52,138	\$60,273	\$68,409
2403	Fleet Supervisor	24	\$49,655	\$57,403	\$65,152
2405	Police Civilian Operations Supervisor	24	\$49,655	\$57,403	\$65,152
2406	Public Works Inspector	24	\$49,655	\$57,403	\$65,152
2411	Roads Foreman	24	\$49,655	\$57,403	\$65,152
2408	Utilities Operations Specialist - Wastew ater	24	\$49,655	\$57,403	\$65,152
2408.2	Utilities Operations Specialist - Water	24	\$49,655	\$57,403	\$65,152
2410	Water Resources Associate Planner	24	\$49,655	\$57,403	\$65,152
2301	Building Inspector	23	\$47,290	\$54,669	\$62,049
2303	Human Resources Analyst	23	\$47,290	\$54,669	\$62,049
2103	Library Manager	23	\$47,290	\$54,669	\$62,049
2101	Paralegal	23	\$47,290	\$54,669	\$62,049
2302	Plans Examiner/Inspector	23	\$47,290	\$54,669	\$62,049

Position Code	Job Class Title	Grade	Min	Midpoint	Max
22	Information Technology Support Technician, Senior (new)	22	\$45,038	\$52,066	\$59,094
	Assistant Planner	22	\$45,039	\$52,067	\$59,094
2104	Parks Supervisor	21	\$42,894	\$49,587	\$56,280
2102	Senior Services Administrator	21	\$42,894	\$49,587	\$56,280
2001	Accounting Technician II	20	\$40,851	\$47,226	\$53,600
2002	Code Compliance Officer	20	\$40,851	\$47,226	\$53,600
1807	Information Technology Support Technician	20	\$40,851	\$47,226	\$53,600
1801	Property & Evidence/Crime Scene Technician	20	\$40,851	\$47,226	\$53,600
1901	Customer Service Supervisor	19	\$38,906	\$44,977	\$51,048
1902	Recreation Specialist Aquatics Supervisor	19	\$38,906	\$44,977	\$51,048
1903	Roads Maintenance Worker, Senior	19	\$38,906	\$44,977	\$51,048
1904	Utilities Maintenance Mechanic	19	\$38,906	\$44,977	\$51,048
1905	Utilities Maintenance Technician, Senior	19	\$38,906	\$44,977	\$51,048
18	Fleet Mechanic / Services Coordinator	19	\$38,906	\$44,977	\$51,048
1808	Administrative GIS Technician	18	\$37,053	\$42,835	\$48,617
1805	Administrative Technician, Senior - Assistant Town Manager	18	\$37,053	\$42,835	\$48,617
1805.2	Administrative Technician, Senior - Public Works	18	\$37,053	\$42,835	\$48,617
1809	Bailiff	18	\$37,053	\$42,835	\$48,617
1800	Civilian / Training Officer	18	\$37,053	\$42,835	\$48,617
1802	Fleet Mechanic	18	\$37,053	\$42,835	\$48,617
1804	Planning Assistant	18	\$37,053	\$42,835	\$48,617
1806	Permit Technician	18	\$37,053	\$42,835	\$48,617
1701	Civilian Officer	17	\$35,289	\$40,796	\$46,302
1702	Court Clerk	17	\$35,289	\$40,796	\$46,302
1703	Deputy Town Clerk/Records Technician	17	\$35,289	\$40,796	\$46,302
1602	Facilities Maintenance Worker, Senior	17	\$35,289	\$40,796	\$46,302
1605	Recreation Lead	17	\$35,289	\$40,796	\$46,302
1300	Animal Control Officer	16	\$33,608	\$38,853	\$44,097
1503	Librarian, Technical Services	16	\$33,608	\$38,853	\$44,097
15	Librarian, Children's	16	\$33,608	\$38,853	\$44,097
1603	Parks Maintenance Worker, Senior	16	\$33,608	\$38,853	\$44,097
1604	Utilities Maintenance Technician	16	\$33,608	\$38,853	\$44,097
1501	Administrative Technician - Various	15	\$32,008	\$37,003	\$41,998
1501.2	Administrative Technician, Customer Service	15	\$32,008	\$37,003	\$41,998
1502	Roads Maintenance Worker	15	\$32,008	\$37,003	\$41,998
1303	Facilities Maintenance Worker	14	\$30,484	\$35,240	\$39,997
	Lead Range Safety Officer	14	\$30,484	\$35,240	\$39,997
1401	Recreation Coordinator	14	\$30,484	\$35,240	\$39,997
1302	Cook	13	\$29,032	\$33,562	\$38,093
1304	Parks Maintenance Worker	13	\$29,032	\$33,562	\$38,093
1202	Administrative Technician Town Hall PT	12	\$27,650	\$31,964	\$36,279
1201	Library Clerk	12	\$27,650	\$31,964	\$36,279
1101	Adoption Specialist/Shelter Technician	11	\$26,333	\$30,442	\$34,551
1102	Pool Manager	11	\$26,333	\$30,442	\$34,551
902	Custodian	10	\$25,210	\$29,058	\$32,906
903	Aquatics Instructor	9	\$24,960	\$27,995	\$31,029
901	Assistant Cook	9	\$24,960	\$27,995	\$31,029
501	Cashier	8	\$24,960	\$27,256	\$29,552
802	Head Life Guard	8	\$24,960	\$27,256	\$29,552
801	Kitchen Assistant	8	\$24,960	\$27,256	\$29,552
	Range Safety Officer	8	\$24,960	\$27,256	\$29,552
702	Administrative Aide- PT Senior Center	7	\$24,960	\$26,552	\$28,144
701	Lifeguard	7	\$24,960	\$26,552	\$28,144

Job Family	Position Code	Min	Midpoint	Max
Cadet	PD1	\$44,593	\$51,551	\$58,509
	PD2			
Police Officer	PD3	\$49,164	\$56,835	\$64,506
	PD4			
	PD5			
	PD6			
	PD7			
Sergeant	PD8			
	PD9	\$65,883	\$76,164	\$86,445
	PD10			
LT	PD11			
	PD12	\$76,269	\$88,170	\$100,071
	PD13			
	PD14			
	PD15			
Chief of Police	PD16			
	PD17	\$97,340	\$112,529	\$127,719
	PD18			
	PD19			
<u>Hourly Rate</u>	<u>Step</u>			
<u>Title</u>	<u>Grade</u>			
Cadet	PD1	\$21.44	\$24.78	\$28.13
	PD2			
Police Officer	PD3	\$23.64	\$27.32	\$31.01
	PD4			
	PD5			
	PD6			
	PD7			
Sergeant	PD8			
	PD9	\$31.67	\$36.62	\$41.56
	PD10			
LT	PD11			
	PD12	\$36.67	\$42.39	\$48.11
	PD13			
	PD14			
	PD15			
Chief of Police	PD16			
	PD17	\$46.80	\$54.10	\$61.40
	PD18			
	PD19			

REVENUE PROJECTIONS – 5 YEAR

The Town prepares estimates of current year and future year revenues from all revenue sources. The first step in the process is to prepare a Revenue Manual annually that itemizes each revenue on a monthly basis and then projects each revenue forward for future fiscal years. The projections are based on each revenues history, seasonality, and other information available at the time. The Town considers current economic conditions, legislative changes and other factors when preparing projections. For State Shared Revenues, the Town receives estimates prepared by the Arizona League of Cities and Town each year as a basis for the projections.

The Tables on the following pages summarizes each revenue for the current budget year and four subsequent years. The highlighted revenues designate major revenues for each fund.

Town of Chino Valley
Total Revenue Summary

	Budget FY 21-22	Budget FY 22-23	Budget FY 23 - 24	Budget FY 24 - 25	Budget FY 25-26
GENERAL FUND					
CABLE FRANCHISE FEES	54,000	55,000	56,000	57,000	58,000
WATER FRANCHISE FEES	10,500	10,500	10,500	10,500	11,000
GAS FRANCHISE FEES	45,000	46,000	47,000	48,000	49,000
ELECTRIC FRANCHISE FEES	22,500	23,000	23,500	24,000	24,500
TOWN SALES TAX-RETAIL	6,300,000	6,477,000	6,606,000	6,738,000	6,873,000
CONSTRUCTION SALES TAX 50%	775,000	790,000	806,000	822,000	838,000
BED TAX	94,000	97,000	100,000	103,000	105,000
BUILDING PERMITS 50%	320,000	323,200	326,000	329,000	332,000
BUSINESS LICENSES	58,000	58,500	59,000	59,500	60,000
PLAN CHECK FEES 50%	145,000	146,000	147,000	148,000	149,000
SIGN PERMITS	1,500	1,500	1,500	1,500	1,500
ZONING PERMITS	15,000	16,000	17,000	18,000	19,000
GRADING PERMITS	5,000	5,000	5,000	5,000	5,000
P.A.N.T.	5,000	5,000	5,000	5,000	5,000
VEHICLE LICENSE TAX	947,000	975,000	1,004,000	1,034,000	1,065,000
COUNTY LIBRARY FUNDS	95,000	96,000	97,000	98,000	99,000
SENIOR NUTRITION REVENUE	88,000	89,000	90,000	91,000	92,000
BULLET PROOF VEST PARTNERSHIP	2,500	2,500	2,500	2,500	2,500
STATE SHARED SALES TAX	1,453,000	1,497,000	1,542,000	1,588,000	1,636,000
STATE SHARED INCOME TAX	1,615,000	1,663,000	1,713,000	1,764,000	1,817,000
COPIER FEES	500	500	500	500	500
ENGINEERING SERVICES	1,000	1,000	1,000	1,000	1,000
PROGRAM INCOME	16,000	17,000	18,000	19,000	20,000
AQUATIC CENTER ENTRANCE FEES	49,000	50,000	51,000	52,000	53,000
AQUATIC CENTER CONCESSIONS	1,000	1,000	1,000	1,000	1,000
FACILITIES USE/UTILITY REIMBURSE	14,000	14,000	15,000	15,000	15,000
AQUATIC CTR PROGRAM FEES	15,500	16,000	16,500	17,000	17,500
FACILITIES USE-RECREATION	6,500	7,000	7,500	8,000	8,500
FACILITIES USE-SENIOR CENTER	2,000	2,000	2,000	2,000	2,000
FACILITIES USE-AQUATIC CENTER	6,500	7,000	7,500	8,000	8,500
FACILITIES USE-PARKS	5,000	5,000	6,000	6,000	6,000
S/C NUTRITION PROGRAM INCOME	5,000	5,000	5,000	5,000	5,000
POLICE REPORTS	5,000	5,000	5,500	5,500	5,500
ANIMAL CONTROL FEES	28,000	29,000	30,000	31,000	32,000
LIBRARY FINES	2,000	2,500	2,500	2,500	2,500
TRAFFIC FINES	130,000	134,000	138,000	142,000	146,000
REIMBURSEMENT COURT ATTORNEY	2,500	2,500	2,500	2,500	2,500
RESTITUTION	4,000	1,000	1,000	1,000	1,000
ADMINISTRATIVE FEES-FINANCE	-	-	-	-	-
MISCELLANEOUS REVENUE	5,000	5,000	5,000	5,000	5,000
SALE OF FIXED ASSETS	1,000	1,000	1,000	1,000	1,000
SENIOR CTR THRIFT STORE	500	500	500	500	500
SR CTR PROGRAM INCOME	1,000	1,000	1,000	1,000	1,000
INTEREST INCOME	5,000	5,000	5,000	5,000	5,000
TFRS FROM CAPITAL IMPROVE FUND	400,000	400,000	400,000	400,000	400,000
TOTAL GENERAL FUND	12,757,000	13,088,200	13,381,000	13,677,500	13,621,500
	16%	3%	2%	2%	0%

**Town of Chino Valley
Total Revenue Summary**

	Budget FY 21-22	Budget FY 22-23	Budget FY 23 - 24	Budget FY 24 - 25	Budget FY 25-26
GENERAL FUND					
CABLE FRANCHISE FEES	54,000	55,000	56,000	57,000	58,000
WATER FRANCHISE FEES	10,500	10,500	10,500	10,500	11,000
GAS FRANCHISE FEES	45,000	46,000	47,000	48,000	49,000
ELECTRIC FRANCHISE FEES	22,500	23,000	23,500	24,000	24,500
TOWN SALES TAX-RETAIL	6,300,000	6,477,000	6,606,000	6,738,000	6,873,000
CONSTRUCTION SALES TAX 50%	775,000	790,000	806,000	822,000	838,000
BED TAX	94,000	97,000	100,000	103,000	105,000
BUILDING PERMITS 50%	320,000	323,200	326,000	329,000	332,000
BUSINESS LICENSES	58,000	58,500	59,000	59,500	60,000
PLAN CHECK FEES 50%	145,000	146,000	147,000	148,000	149,000
SIGN PERMITS	1,500	1,500	1,500	1,500	1,500
ZONING PERMITS	15,000	16,000	17,000	18,000	19,000
GRADING PERMITS	5,000	5,000	5,000	5,000	5,000
P.A.N.T.	5,000	5,000	5,000	5,000	5,000
HIGHWAY USER REVENUE FUND					
RIGHT-OF-WAY PERMITS	1,000	1,000	1,000	1,000	1,000
DRIVEWAY PERMITS	1,000	1,000	1,000	1,000	1,000
MISCELLANEOUS REVENUE	-	-	-	-	-
INTEREST INCOME	1,000	1,000	1,000	1,000	1,000
HIGHWAY USER REVENUE	1,070,000	1,102,000	1,135,000	1,169,000	1,204,000
SALE OF FIXED ASSETS	-	-	-	-	-
TRANSFER FROM GF - CARES ACT	-	-	-	-	-
TRANSFER FROM GENERAL FUND	-	-	-	-	-
TOTAL HIGHWAY USER REVENUE FUND	1,073,000	1,105,000	1,138,000	1,172,000	1,207,000
	-37%	3%	3%	3%	
CDBG GRANT					
CDBG GRANTS	-	-	-	350,000	-
	-	-	-	350,000	-
WATER ENTERPRISE FUND					
WATER SERVICE FEES	572,000	589,000	607,000	625,000	644,000
FILL STATION RECEIPTS	56,000	57,500	59,000	61,000	63,000
WATER SYSTEM BUY-IN FEES 50%	250,000	250,000	250,000	250,000	250,000
WATER METER FEES	25,000	25,000	25,000	25,000	25,000
SALE OF FIXED ASSETS	-	-	-	-	-
MISCELLANEOUS REVENUE	36,000	36,000	36,000	36,000	36,000
TOTAL WATER ENTERPRISE FUND	939,000	957,500	977,000	997,000	1,018,000
	20%	2%	2%	2%	
CAPITAL IMPROVEMENT FUND					
1% TPT REVENUES-RETAIL/OTHER	2,201,000	2,267,000	2,335,000	2,405,000	2,477,000
1% CONSTRUCTION TPT REVENUES 50%	275,000	283,000	291,000	300,000	309,000
1% BED TAX REVENUES	30,000	31,000	31,000	32,000	33,000
MISC. CAPITAL PROJECTS	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
POLICE BUILDING LOAN FUNDS	7,000,000				
YAVAPAI COUNTY DRAINAGE DISTRICT	140,000	150,000	160,000	170,000	170,000
TFRS IN FROM GENERAL FUND					
TOTAL CAPITAL IMPROVEMENT FUND	11,646,000	4,731,000	4,817,000	4,907,000	4,989,000
	190%	-59%	2%	2%	
SEWER ENTERPRISE FUND					
SEWER SERVICE FEES	1,749,000	1,784,000	1,820,000	1,856,000	1,893,000
SEWER SYSTEM BUY-IN FEES 50%	330,000	340,000	350,000	360,000	370,000
MISCELLANEOUS REVENUE	62,000	64,000	66,000	68,000	70,000
INTEREST INCOME	1,000	1,000	1,000	1,000	1,000
WIFA LOAN FUNDS	-	-	-	-	-
WIFA RESERVE FUNDS	-	-	-	-	-
BOND PROCEEDS - WIFA	-	-	-	-	-
TOTAL SEWER ENTERPRISE FUND	2,142,000	2,189,000	2,237,000	2,285,000	2,334,000
	-9%	2%	2%	2%	
GRANTS FUND					
TOTAL GRANTS FUND	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
	0%	0%	0%	0%	
DEBT SERVICE FUND					
TFRS FROM CAPITAL IMPROVE FUND	991,500	1,298,800	1,298,800	1,299,500	1,304,900
TOTAL DEBT SERVICE FUND	991,500	1,298,800	1,298,800	1,299,500	1,304,900
	2%	31%	0%	0%	0%

Town of Chino Valley
Total Revenue Summary

	Budget FY 21-22	Budget FY 22-23	Budget FY 23 - 24	Budget FY 24 - 25	Budget FY 25-26
SPECIAL REVENUE FUND - COURT					
COURT IMPROVEMENT FEES	22,000	22,000	23,000	23,000	23,000
COURT COLLECTION FEES	2,400	2,400	2,400	2,400	2,400
INTEREST INCOME-LGIP	1,800	1,900	2,000	500	500
TOTAL SPECIAL REVENUE FUND	26,200	26,300	27,400	25,900	25,900
	0%	0%	4%	-5%	
CAPITAL ASSET REPLACEMENT FUND					
MISCELLANEOUS REVENUE	10,000				
TRANSFER FROM GENERAL FUND	100,000	150,000	200,000	250,000	300,000
INTEREST INCOME LGIP	4,000	4,000	4,000	4,000	4,000
TOTAL CAPITAL ASSET REPLACEMENT FUND	114,000	154,000	204,000	254,000	304,000
	714%	35%	32%	25%	
CARES ACT FUNDING					
CARES ACT REVENUE					
TOTAL CARES ACT REVENUE	1,476,500	-	-	-	-
CIF - ROADS					
TRANSFER FROM GENERAL FUND	1,847,500	1,375,000	1,320,000	1,115,000	1,170,000
TRANSFER FROM CAPITAL IMPROV FUND	1,107,500	-	-	-	-
TRANSFER FROM HURF	900,000	900,000	900,000	900,000	900,000
OLD HOME MANOR LAND SALES	500,000				
TOTAL ROADS CIP	4,355,000	2,275,000	2,220,000	2,015,000	2,070,000
CIF - WATER					
TRANSFER FROM CAPITAL IMP FUND	255,000	230,000	-	-	-
TRANSFER FROM WATER ENTERPRISE	100,000	-	-	-	-
OHM LAND SALES	2,000,000	5,350,000	3,200,000	3,050,000	
TOTAL WATER CIP	2,355,000	5,580,000	3,200,000	3,050,000	-
CIF - SEWER					
TRANSFER FROM GENERAL FUND					
TRANSFER FROM SEWER ENTERPRISE	345,000		550,000	100,000	
WIFA RESERVE AND REPLACEMENT	442,500	400,000	250,000	350,000	
OHM LAND SALES	250,000				
BOND PROCEEDS		1,200,000		7,500,000	7,500,000
TOTAL SEWER CIP	1,037,500	2,600,000	800,000	7,950,000	7,500,000
SPECIAL REVENUE FUND - PD					
VEHICLE HEARING FEE REVENUE	3,000	3,000	3,000	3,000	3,000
VEHICLE TOWING FEE	5,000	5,000	5,000	5,000	5,000
VEHICLE IMPOUND FEE REVENUE	4,000	4,000	4,000	4,000	4,000
TOTAL SPECIAL REVENUE FUND -PD	12,000	12,000	12,000	12,000	12,000
	0%	0%	0%	0%	
LIGHTING IMPROVEMENT DISTRICTS					
CVSLID #1 TAX REVENUES	2,000	2,000	2,000	2,000	2,000
CVSLID #2 TAX REVENUES	1,000	1,000	1,000	1,000	1,000
CVSLID #3A TAX REVENUES	1,100	1,100	1,100	1,100	1,100
TOTAL LIGHTING IMPROVEMENT DISTRICTS	4,100	4,100	4,100	4,100	4,100
TOTAL REVENUE PLUS TRANSFERS, GRANT & DEBT					
	42,428,800	37,520,900	33,816,300	41,499,000	37,890,400
	74%	-12%	-10%	23%	

EXPENDITURE PROJECTIONS – 5 YEAR

The Town prepares estimates of current year and future year expenses for each department. The Town projected Salaries and Fringe Benefits to increase 2% each year. Operating Expenses are projected to increase between 2 and 3% each year unless other information is available to base the projection on. Capital is based on the actual item or planned project for future fiscal years. The Table below summarizes each department by fund for the current budget year and four subsequent years.

Town of Chino Valley						
Total Expenditure Summary by Department						
	Description	2021-22 Adopted Budget	2022-23 Projected	2023-24 Projected	2024-25 Projected	2025-26 Projected
GENERAL FUND						
	41 PROSECUTOR	133,700	135,311	139,075	142,943	146,914
	42 TOWN CLERK	300,800	308,752	286,920	329,906	301,509
	43 TOWN MANAGER	501,000	520,163	535,036	550,322	565,518
	44 HUMAN RESOURCES	283,300	299,035	308,278	317,231	326,792
	45 MUNICIPAL COURT	336,700	338,230	348,570	366,720	369,080
	46 FINANCE	491,700	508,279	524,076	540,290	556,923
	47 MGMT INFORMATION	391,300	351,910	350,727	367,749	394,879
	50 MAYOR AND COUNCIL	51,200	51,600	51,600	51,600	51,600
	55 PLANNING	337,700	347,490	356,518	366,487	376,097
	56 BUILDING INSPECTION	400,500	427,044	438,019	448,427	460,468
	60 POLICE	3,705,700	3,826,418	3,923,855	4,032,117	4,145,406
	61 ANIMAL CONTROL	209,400	210,656	215,945	221,671	227,233
	63 RECREATION	157,650	355,476	163,756	172,040	180,427
	64 LIBRARY	400,500	419,256	431,826	444,209	457,508
	66 SENIOR CENTER	346,400	505,940	366,187	377,642	388,504
	68 PARKS MAINTENANCE	903,200	1,019,680	766,628	686,647	621,939
	69 AQUATICS CENTER	343,800	265,703	231,606	236,809	242,912
	71 FACILITIES MAINTENANCE	613,800	570,124	590,112	601,365	581,886
	73 FLEET MAINTENANCE	290,150	318,261	326,077	341,000	350,029
	74 ENGINEERING	533,700	495,192	480,081	450,366	471,048
	75 CUSTOMER SERVICE	38,300	44,413	49,651	32,013	37,595
	95 NON DEPARTMENTAL	3,194,100	2,815,200	2,833,200	2,720,300	2,894,300
	TOTAL GENERAL FUND	13,964,600	14,134,131	13,717,743	13,797,853	14,148,568
HIGHWAY USER REVENUE FUND						
	278 ROAD MAINTENANCE	1,995,500	1,302,660	1,267,347	1,244,067	1,325,022
CDBG GRANTS						
	390 CDBG PROJECTS	-	-	-	350,000	-

Town of Chino Valley

Total Expenditure Summary by Department

	Description	2021-22 Adopted Budget	2022-23 Projected	2023-24 Projected	2024-25 Projected	2025-26 Projected
WATER ENTERPRISE FUND						
	482 WATER UTILITY OPERATION	749,800	696,156	679,143	693,364	711,818
	495 WATER ENTERPRISE FUND EXP	73,000	75,000	71,750	73,500	-
		822,800	771,156	750,893	766,864	711,818
CAPITAL IMPROVEMENT FUND						
	590 MISC CAPITAL PROJECTS	12,846,500	5,088,800	4,037,500	4,749,900	3,907,800
SEWER ENTERPRISE FUND						
	683 SEWER	1,364,300	985,617	1,543,153	1,105,516	1,019,011
	695 CAP/DEBT CONTINGENCIES	878,100	874,768	876,916	879,068	881,323
		2,242,400	1,860,384	2,420,069	1,984,584	1,900,334
GRANTS FUND						
	7 GRANTS	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
DEBT SERVICE FUND						
	8 DEBT SERVICE	973,800	1,328,800	1,327,500	1,329,900	1,327,800
SPECIAL REVENUE FUND COURT						
	9 SPECIAL REV FUND	43,500	25,500	26,500	26,500	26,500
CAPITAL ASSET REPLACEMENT						
	10 ASSET REPLACEMENT EXPEN	241,000	-	-	-	-
SPECIAL REVENUE FUND PD						
	16 VEHICLE IMPOUND EXPEND	12,000	12,000	12,000	12,000	12,000
CARES ACT FUNDING						
	17 ARIZONA CARES ACT FUNDING	2,952,900	-	-	-	-
CIP - ROADS						
	21 ROADS CIP	4,355,000	1,575,000	1,420,000	1,215,000	1,170,000
CIP - WATER						
	22 WATER CIP	2,355,000	5,580,000	3,200,000	3,050,000	-
CIP - SEWER						
	23 SEWER CIP	1,037,500	2,600,000	800,000	7,950,000	7,500,000
LIGHTING IMPROVEMENT DISTRICTS						
	40 CVSLID	4,000	4,000	4,000	4,000	4,000
TOTAL EXPENDITURES		47,346,500	37,782,431	32,483,553	39,980,667	35,533,843

STATE BUDGET FORMS

Town of Chino Valley
 Summary Schedule of Estimated Revenues and Expenditures/Expenses
 Fiscal Year 2022

Fiscal Year	S c h	FUNDS								
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds	
2021	Adopted/Adjusted Budgeted Expenditures/Expenses*	E 1	10,865,500	5,287,500	973,000	3,700,000	0	3,581,900	0	24,407,900
2021	Actual Expenditures/Expenses**	E 2	10,834,935	2,723,991	973,000	2,602,650	0	3,326,700	0	20,461,276
2022	Fund Balance/Net Position at July 1***	3	9,695,124	3,575,659	457,464	3,345,897		12,140,460		29,214,604
2022	Primary Property Tax Levy	B 4	0							0
2022	Secondary Property Tax Levy	B 5								0
2022	Estimated Revenues Other than Property Taxes	C 6	12,357,000	6,091,800	0	5,160,000	0	5,773,500	0	29,382,300
2022	Other Financing Sources	D 7	0	0	0	7,000,000	0	0	0	7,000,000
2022	Other Financing (Uses)	D 8	0	0	0	7,000,000	0	0	0	7,000,000
2022	Interfund Transfers In	D 9	400,000	3,855,000	991,500	100,000	0	700,000	0	6,046,500
2022	Interfund Transfers (Out)	D 10	1,047,500	900,000	0	3,654,000	0	445,000	0	6,046,500
2022	Reduction for Amounts Not Available:	11								
LESS:	Amounts for Future Debt Retirement:									0
	Future Capital Projects									0
	Maintained Fund Balance for Financial Stability									0
										0
										0
2022	Total Financial Resources Available	12	21,404,624	12,622,459	1,448,964	4,951,897	0	18,168,960	0	58,596,904
2022	Budgeted Expenditures/Expenses	E 13	11,990,600	11,962,900	991,500	3,333,500	0	6,021,500	0	34,300,000

EXPENDITURE LIMITATION COMPARISON

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

	2021	2022
1	\$ 24,407,900	\$ 41,300,000
2		
3	24,407,900	41,300,000
4		
5	\$ 24,407,900	\$ 41,300,000
6	\$	\$

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

**Town of Chino Valley
Tax Levy and Tax Rate Information
Fiscal Year 2022**

	2021	2022
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	\$ _____	\$ _____
B. Secondary property taxes	\$ _____	\$ _____
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	_____	_____
(2) Secondary property tax rate	_____	_____
(3) Total city/town tax rate	_____	_____
B. Special assessment district tax rates		
Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating <u>3</u> special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town.		

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

**Town of Chino Valley
Revenues Other Than Property Taxes
Fiscal Year 2022**

SOURCE OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
GENERAL FUND			
Local taxes			
Sales Taxes	\$ 5,642,000	\$ 6,995,222	\$ 7,169,000
Franchise Taxes	129,000	121,463	132,000
Licenses and permits			
Building Permits	265,000	315,388	320,000
Business Licenses	57,500	48,816	58,000
Plan Check Fees	125,000	151,993	145,000
Other Licenses and Permits	16,500	75,592	21,500
Intergovernmental			
State Shared Sales Tax	1,275,000	1,363,333	1,453,000
State Shared Income Tax	1,600,000	1,768,560	1,615,000
Vehicle License Tax	890,000	969,835	947,000
Yavapai County Library Funds	98,000	93,419	95,000
Police Dept Grants	7,500	7,475	7,500
Senior Nutrition Grant	87,000	76,788	88,000
Charges for services			
Engineering Fees		20,292	1,000
Senior Nutrition Program Fees	5,000	2,149	5,000
Facility Use Fees	19,000	2,851	20,000
Police Report Fees	5,000	3,880	5,000
Aquatic Center Fees	92,000	52,295	79,500
Other Charges for Services	26,000	12,082	30,000
Fines and forfeits			
Animal Control Fees	29,000	26,949	28,000
Library Fines	2,500	1,542	2,000
Court Fines and Forfeitures	148,000	131,071	130,000
Interest on investments			
Interest	121,000	4,805	5,000
Contributions			
Senior Center Thrift Store	500		500
Miscellaneous			
Other Revenues			
Total General Fund	\$ 10,640,500	\$ 12,245,800	\$ 12,357,000

* 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 2022**

SOURCE OF REVENUES	ESTIMATED REVENUES 2021	ACTUAL REVENUES* 2021	ESTIMATED REVENUES 2022
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund	\$	\$	\$
Highway User Revenue	1,020,000	1,152,446	1,070,000
Interest	5,000	528	1,000
Miscellaneous	6,000	5,885	2,000
	<u>\$ 1,031,000</u>	<u>\$ 1,158,859</u>	<u>\$ 1,073,000</u>
Miscellaneous Grants	\$ 3,500,000	\$	\$ 3,500,000
Cares Act Funding		1,979,891	1,476,500
	<u>\$ 3,500,000</u>	<u>\$ 1,979,891</u>	<u>\$ 4,976,500</u>
Special Revenue Fund-Court	\$ 26,100	\$ 15,742	\$ 26,200
Special Revenue Fund-PD	12,000	2,645	12,000
Lighting Improvement Districts #1, #2, #3	4,200	4,100	4,100
	<u>\$ 42,300</u>	<u>\$ 22,487</u>	<u>\$ 42,300</u>
Total Special Revenue Funds	<u>\$ 4,573,300</u>	<u>\$ 3,161,237</u>	<u>\$ 6,091,800</u>
DEBT SERVICE FUNDS			
CAPITAL PROJECTS FUNDS			
	\$	\$	\$
Capital Improvements Fund - General Fund	4,017,000	2,575,206	4,646,000
Capital Improvements Fund - Roads			500,000
Asset Replacement Fund	14,000	7,852	14,000
	<u>\$ 4,031,000</u>	<u>\$ 2,583,058</u>	<u>\$ 5,160,000</u>
Total Capital Projects Funds	<u>\$ 4,031,000</u>	<u>\$ 2,583,058</u>	<u>\$ 5,160,000</u>
ENTERPRISE FUNDS			
Water Enterprise Fund	\$ 784,000	\$ 986,235	\$ 939,000
Capital Improvement Fund - Water			2,000,000
Sewer Enterprise Fund	2,355,000	2,268,156	2,142,000
Capital Improvement Fund - Sewer			692,500
	<u>\$ 3,139,000</u>	<u>\$ 3,254,391</u>	<u>\$ 5,773,500</u>
Total Enterprise Funds	<u>\$ 3,139,000</u>	<u>\$ 3,254,391</u>	<u>\$ 5,773,500</u>
TOTAL ALL FUNDS	<u>\$ 22,383,800</u>	<u>\$ 21,244,486</u>	<u>\$ 29,382,300</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.

* 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 2022

FUND	OTHER FINANCING 2022		INTERFUND TRANSFERS 2022	
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
Trans from Capital Improv Fund	\$	\$	\$ 400,000	\$
Trans to Capital Asset Replacement				100,000
Trans to CIF - Roads				947,500
Total General Fund	\$	\$	\$ 400,000	\$ 1,047,500
SPECIAL REVENUE FUNDS				
Roads - CIF Trans from General Fund	\$	\$	\$ 1,847,500	\$
HURF - Transfer To Roads CIF				900,000
Roads - CIF Trans from Gen - CIF			2,007,500	
Total Special Revenue Funds	\$	\$	\$ 3,855,000	\$ 900,000
DEBT SERVICE FUNDS				
Trans From Capital Improvement	\$	\$	\$ 991,500	\$
Total Debt Service Funds	\$	\$	\$ 991,500	\$
CAPITAL PROJECTS FUNDS				
Debt Financing	\$ 7,000,000	\$ 7,000,000	\$	\$
Trans to General Fund				400,000
Trans to Debt Service				991,500
Trans From General Fund			100,000	
Trans From CIF to Roads CIF				2,007,500
Transfer to Water				255,000
Total Capital Projects Funds	\$ 7,000,000	\$ 7,000,000	\$ 100,000	\$ 3,654,000
ENTERPRISE FUNDS				
Water CIF	\$	\$	\$ 355,000	\$
Water Ent Fund to Water CIF				100,000
Sewer CIF			345,000	
Sewer Ent Fund to Sewer CIF				345,000
Total Enterprise Funds	\$	\$	\$ 700,000	\$ 445,000
TOTAL ALL FUNDS	\$ 7,000,000	\$ 7,000,000	\$ 6,046,500	\$ 6,046,500

**Town of Chino Valley
Expenditures/Expenses by Fund
Fiscal Year 2022**

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2021	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2021	ACTUAL EXPENDITURES/ EXPENSES* 2021	BUDGETED EXPENDITURES/ EXPENSES 2022
GENERAL FUND				
Prosecutor	\$ 127,800	\$	\$ 125,150	\$ 133,700
Town Clerk	287,200		256,700	300,800
Town Manager	443,700		494,500	501,000
Human Resources	267,200		269,850	283,300
Magistrate Court	318,100		305,100	336,700
Finance	472,400		470,000	491,700
Mgmt Info Systems	314,300		280,250	391,300
Mayor & Council	51,200		48,200	51,200
Planning	260,800		189,300	337,700
Building Inspection	323,500		300,850	400,500
Police	3,449,700		3,289,564	3,705,700
Animal Control	166,600		162,900	209,400
Recreation	158,800		151,650	157,650
Library	385,300		356,200	400,500
Senior Center	333,200		315,400	346,400
Parks	580,700		583,366	876,700
Aquatic Center	293,700		155,600	343,800
Facilities Maintenance	508,100		689,055	613,800
Fleet Maintenance	277,400		237,800	290,150
Engineering	487,000		479,600	533,700
Customer Service	94,200		87,600	38,300
Non-Departmental	764,600		1,086,300	646,600
Contingency	500,000		500,000	600,000
Total General Fund	\$ 10,865,500	\$	\$ 10,834,935	\$ 11,990,600
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ 1,706,000	\$	\$ 2,192,800	\$ 1,095,500
Roads - CIF				4,355,000
Miscellaneous Grants Fund	3,500,000			3,500,000
Special Revenue Fund -- Court	43,500		22,000	43,500
Special Revenue Fund -- PD	34,000		1,700	12,000
Lighting Improvement Districts	4,000		4,000	4,000
Cares Act Funding			503,491	2,952,900
Total Special Revenue Funds	\$ 5,287,500	\$	\$ 2,723,991	\$ 11,962,900
DEBT SERVICE FUNDS				
Debt Service Fund	\$ 973,000	\$	\$ 973,000	\$ 991,500
Total Debt Service Funds	\$ 973,000	\$	\$ 973,000	\$ 991,500
CAPITAL PROJECTS FUNDS				
General Fund CIF	\$ 3,550,000	\$	\$ 2,512,650	\$ 3,092,500
Asset Replacement Fund	150,000		90,000	241,000
Total Capital Projects Funds	\$ 3,700,000	\$	\$ 2,602,650	\$ 3,333,500
ENTERPRISE FUNDS				
Water Enterprise Fund	\$ 751,200	\$	\$ 1,016,600	\$ 720,300
Water CIF				2,355,000
Sewer Enterprise Fund	2,830,700		2,310,100	1,908,700
Sewer CIF				1,037,500
Total Enterprise Funds	\$ 3,581,900	\$	\$ 3,326,700	\$ 6,021,500
TOTAL ALL FUNDS	\$ 24,407,900	\$	\$ 20,461,276	\$ 34,300,000

* 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 2022**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2021	2021	2021	2022
Prosecutor				
General Fund	\$ 127,800	\$ 125,150	\$	\$ 133,700
Department Total	\$ 127,800	\$ 125,150	\$	\$ 133,700
Town Clerk				
General Fund	\$ 287,200	\$ 256,700	\$	\$ 300,800
Department Total	\$ 287,200	\$ 256,700	\$	\$ 300,800
Town Manager				
General Fund	\$ 443,700	\$ 494,500	\$	\$ 501,000
Department Total	\$ 443,700	\$ 494,500	\$	\$ 501,000
Human Resources				
General Fund	\$ 267,200	\$ 269,850	\$	\$ 283,300
Department Total	\$ 267,200	\$ 269,850	\$	\$ 283,300
Municipal Court				
General Fund	318,100	305,100	\$	336,700
Special Revenue Fund	\$ 43,500	\$ 22,000	\$	\$ 43,500
Department Total	\$ 361,600	\$ 327,100	\$	\$ 380,200
Finance				
General Fund	\$ 472,400	\$ 470,000	\$	\$ 491,700
Department Total	\$ 472,400	\$ 470,000	\$	\$ 491,700
Mgmt Info Systems				
General Fund	\$ 314,300	\$ 280,250	\$	\$ 391,300
Department Total	\$ 314,300	\$ 280,250	\$	\$ 391,300
Mayor and Council				
General Fund	\$ 51,200	\$ 48,200	\$	\$ 51,200
Department Total	\$ 51,200	\$ 48,200	\$	\$ 51,200
Planning				
General Fund	\$ 260,800	\$ 189,300	\$	\$ 337,700
Department Total	\$ 260,800	\$ 189,300	\$	\$ 337,700
Building Inspection				
General Fund	\$ 323,500	\$ 300,850	\$	\$ 400,500
Department Total	\$ 323,500	\$ 300,850	\$	\$ 400,500
Police				
General Fund	3,449,700	3,289,564	\$	3,705,700
Special Revenue Fund	34,000	1,700	\$	12,000
Department Total	\$ 3,483,700	\$ 3,291,264	\$	\$ 3,717,700
Animal Control				
General Fund	\$ 166,600	\$ 162,900	\$	\$ 209,400
Department Total	\$ 166,600	\$ 162,900	\$	\$ 209,400
Recreation				
General Fund	\$ 158,800	\$ 151,650	\$	\$ 157,650
Department Total	\$ 158,800	\$ 151,650	\$	\$ 157,650
Library				
General Fund	\$ 385,300	\$ 356,200	\$	\$ 400,500
Department Total	\$ 385,300	\$ 356,200	\$	\$ 400,500

**Town of Chino Valley
Expenditures/Expenses by Department
Fiscal Year 2022**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2021	2021	2021	2022
Senior Center				
General Fund	\$ 333,200	\$ 315,400	\$	\$ 346,400
Department Total	\$ 333,200	\$ 315,400	\$	\$ 346,400
Parks Maintenance				
General Fund	\$ 580,700	\$ 583,366	\$	\$ 876,700
Department Total	\$ 580,700	\$ 583,366	\$	\$ 876,700
Aquatics Center				
General Fund	\$ 293,700	\$ 155,600	\$	\$ 343,800
Department Total	\$ 293,700	\$ 155,600	\$	\$ 343,800
Facilities Maintenance				
General Fund	\$ 508,100	\$ 689,055	\$	\$ 613,800
Department Total	\$ 508,100	\$ 689,055	\$	\$ 613,800
Fleet Maintenance				
General Fund	\$ 277,400	\$ 237,800	\$	\$ 290,150
Department Total	\$ 277,400	\$ 237,800	\$	\$ 290,150
Engineering				
General Fund	\$ 487,000	\$ 479,600	\$	\$ 533,700
Department Total	\$ 487,000	\$ 479,600	\$	\$ 533,700
Customer Service				
General Fund	\$ 94,200	\$ 87,600	\$	\$ 38,300
Department Total	\$ 94,200	\$ 87,600	\$	\$ 38,300
Non-Departmental				
General Fund	\$ 1,264,600	\$ 911,300	\$	\$ 2,146,600
Debt Service Fund	973,000	973,000	\$	991,500
Capital Improvement Fund	3,550,000	1,139,650	\$	9,192,500
Grant Fund	3,500,000	\$	\$	3,500,000
AZ Cares Act /ARP	\$	503,491	\$	2,952,900
Asset Replacement Fund	150,000	90,000	\$	241,000
Department Total	\$ 9,437,600	\$ 3,617,441	\$	\$ 19,024,500
Water Utilities				
Water Enterprise Fund	\$ 751,200	\$ 1,016,600	\$	720,300
WATER CIP	\$	\$	\$	2,355,000
Department Total	\$ 751,200	\$ 1,016,600	\$	\$ 3,075,300
Sewer Utilities				
Sewer Enterprise Fund	\$ 2,830,700	\$ 2,310,100	\$	\$ 1,908,700
Sewer CIP	\$	\$	\$	1,037,500
Department Total	\$ 2,830,700	\$ 2,310,100	\$	\$ 2,946,200
Roads				
HURF	\$ 1,706,000	\$ 2,192,800	\$	\$ 1,095,500
Roads CIP	\$	\$	\$	\$ 4,355,000
Department Total	\$ 1,706,000	\$ 2,192,800	\$	\$ 5,450,500
Street Lighting Improvement District				
SLID Fund	\$ 4,000	\$ 4,000	\$	\$ 4,000
Department Total	\$ 4,000	\$ 4,000	\$	\$ 4,000
TOTAL ALL DEPARTMENTS	\$ 24,407,900	\$ 18,413,276	\$	\$ 41,300,000

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 2022

FUND	Full-Time Equivalent (FTE) 2022	Employee Salaries and Hourly Costs 2022	Retirement Costs 2022	Healthcare Costs 2022	Other Benefit Costs 2022	Total Estimated Personnel Compensation 2022
GENERAL FUND	92	\$ 5,410,129	\$ 923,955	\$ 926,574	\$ 501,672	\$ 7,762,330
SPECIAL REVENUE FUNDS						
Highway User Revenue	9	\$ 404,213	\$ 49,395	\$ 88,883	\$ 62,409	\$ 604,901
Total Special Revenue Funds	9	\$ 404,213	\$ 49,395	\$ 88,883	\$ 62,409	\$ 604,901
ENTERPRISE FUNDS						
Water Enterprise	3	\$ 175,940	\$ 21,500	\$ 27,959	\$ 18,491	\$ 243,890
Sewer Enterprise	3	\$ 175,940	\$ 21,500	\$ 27,959	\$ 18,491	\$ 243,890
Total Enterprise Funds	6	\$ 351,880	\$ 43,000	\$ 55,918	\$ 36,982	\$ 487,780
TOTAL ALL FUNDS	107	\$ 6,166,222	\$ 1,016,350	\$ 1,071,375	\$ 601,063	\$ 8,855,011

RESOLUTION NO. 2021-1181

A RESOLUTION OF THE MAYOR AND COMMON COUNCIL OF THE TOWN OF CHINO VALLEY, ARIZONA, ADOPTING A TENTATIVE BUDGET FOR THE FISCAL YEAR 2021/2022; PROPOSING AN EXPENDITURE LIMITATION FOR THE SAME YEAR; AND SETTING A DATE FOR PUBLIC HEARING ON THE TENTATIVE BUDGET AND ADOPTION OF A FINAL BUDGET; PROVIDING FOR REPEAL OF CONFLICTING RESOLUTIONS; PROVIDING FOR SEVERABILITY; AND PROVIDING THAT THIS RESOLUTION SHALL BE EFFECTIVE FROM AND AFTER ITS PASSAGE AND APPROVAL ACCORDING TO THE LAW.

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

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

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

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

WHEREAS, the Town Council desires now to establish a tentative expenditure limitation and budget expenditures for Fiscal Year 2021-2022.

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

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

SECTION 2. The tentative expenditure limitation to govern the Town of Chino Valley budget for Fiscal Year 2021/2022 is hereby proposed in an amount not to exceed \$41,300,000.

SECTION 3. The estimates of revenues and expenditures shown in the schedules attached hereto as Exhibit A and incorporated herein by reference are hereby adopted as the tentative budget of the Town of Chino Valley for Fiscal Year 2021/2022.

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

Resolution 2021-1181
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May 25, 2021

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

SECTION 5. A public hearing on the tentative budget shall be held on June 22, 2021, during the regularly-scheduled Town Council meeting.

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

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

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

PASSED AND ADOPTED by the Mayor and Common Council of the Town of Chino Valley, Arizona this 25th day of May, 2021.



Jack W. Miller, Mayor

ATTEST:



Erin N. Deskins, Town Clerk

APPROVED AS TO FORM:



Andrew J. McGuire, Town Attorney
Gust Rosenfeld, PLC

I hereby certify the above foregoing Resolution No. 2021-1181 was duly passed by the Council of the Town of Chino Valley, Arizona, at a regular meeting held on May 25, 2021, and that quorum was present thereat and that the vote thereon was 7 ayes and 0 nays and 0 abstentions. 0 Council members were absent or excused.



Erin N. Deskins, Town Clerk

RESOLUTION NO. 2021-1183

A RESOLUTION OF THE MAYOR AND COMMON OF THE TOWN OF CHINO VALLEY, ARIZONA, ADOPTING THE FINAL BUDGET FOR THE FISCAL YEAR 2021/2022; 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, pursuant to Article 9, Section 20(9) of the Arizona Constitution, and Arizona Revised Statutes ("A.R.S.") Sections 41-563.03(C), (E) and (G), the qualified voters of the Town of Chino Valley, on August 30, 2016, approved Proposition 436, adopting an Alternative Expenditure Limitation for the Town; and

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

WHEREAS, in accordance with 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, 2021, and ending June 30, 2022; and

WHEREAS, on May 25, 2021, the Town Council approved Resolution 2021-1181, adopting (i) an expenditure limitation and (ii) the statement of estimates and expenses for the fiscal year beginning July 1, 2021 and ending June 30, 2022; and

WHEREAS, Resolution 2021-1181 also directed the Town Clerk to (i) make available the tentative budget for inspection, not later than seven days after the date of Resolution 2021-1181, 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.

WHEREAS, due notice has been given by the Town Clerk as required by law that the Town Council would meet on June 22, 2021, at the Town Council Chambers for the purposes of (i) hearing taxpayers on the proposed estimates, expenses, and tax levies as set forth in said statement of estimates and expenses and (ii) adopting the tentative budget as final; and

WHEREAS, on June 22, 2021, 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 2021/2022 do not exceed the estimates and expenses shown on the published tentative budget.

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 2021/2022 is hereby approved in an amount not to exceed \$41,300,000.

SECTION 3. The estimates of revenues and expenditures shown in the schedules attached hereto as Exhibit A and incorporated herein by reference are hereby formally adopted as the official final budget of the Town for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

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 22nd day of June, 2021.



Jack W. Miller, Mayor

ATTEST:



Erin N. Deskins, Town Clerk

APPROVED AS TO FORM:



Andrew J. McGuire, Town Attorney
Gust Rosenfeld, PLC

I hereby certify the above foregoing Resolution No. 2021-1183 was duly passed by the Council of the Town of Chino Valley, Arizona, at a regular meeting held on June 22, 2021, and that quorum was present thereat and that the vote thereon was 10 ayes and 0 nays and 0 abstentions. 1 Council members were absent or excused.



Erin N. Deskins, Town Clerk

Alternative Expenditure Limitation - A voter approved alternative to the state imposed annual expenditure limitation. The alternative to the state plan is effective for a four-year period. This alternative allows local government to establish its own spending cap each year.

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

Arizona Department of Transportation (ADOT) - A State of Arizona agency responsible for the administration of state highways, transportation and aeronautics. ADOT administers and funds various road, transit and airport grants.

Arizona Revised Statutes - Laws governing the State of Arizona, as amended by the state legislature.

Base Budget - Cost of continuing the existing levels of service in the current budget year.

Bonds - A written instrument to pay a sum of money at a specified interest rate, on a specific date or dates in the future, called maturity dates. The interest payments and the repayment of the principal are detailed in a bond resolution or ordinance. Two common types of bonds are general obligation and revenue bonds which are most commonly used for construction of large capital projects such as buildings, streets and sewers.

Budget - A plan of financial operation representing an estimate of Final expenditures and the Final 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 goals and objectives.

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

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

Capital Projects Fund - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by propriety funds and fiduciary funds).

Carryover – The amount of fund balance from the prior fiscal year used in the current fiscal year.

Classification Plan - Employee positions, which are authorized in the Final budget, to be filled during the year.

Community Development Block Grant (CDBG) - A grant program administered through the state's Department of Commerce focusing on neighborhood rehabilitation and other community based needs.

Comprehensive Annual Financial Report (CAFR) - The official annual audited financial report of the town.

Consumer Price Index (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

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

Cost-of-living Adjustment (COLA) - An increase in salaries to offset the adverse effect of inflation on compensation.

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

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

Debt Service Fund - A fund organized to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deficit - The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

Department - The basic organizational unit of government which is functionally unique in its delivery of services.

Designated Reserves - Those portions of fund balance that are not appropriable for expenditure or that are legally segregated for a specific future use.

Employee Benefit Trust Fund - Accounts for the Town's partially self-funded health and accident insurance program for the Town's employees and their dependents.

Enterprise Fund - A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The governing body's intention is to finance or recover operation costs through user fees.

Expenditure - Decreases in net financial resources in accordance with budgeted appropriations. Expenditures include operating expenses such as the acquisition of assets or goods and services.

Fiduciary Funds - Funds used to account for assets held by a government unit in a trustee capacity (i.e., Alternative Pension and Benefits Plan Fund, Employee Benefit Trust Fund).

Fines and Forfeitures - Income received through the assessments of fines and penalties through the municipal court.

Fiscal Year - A time period designated by the Town signifying the beginning and ending period for recording financial transactions. The Town of Chino Valley has a fiscal year beginning July 1 and ending June 30.

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

Full-time Equivalent Position (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of 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 fiduciary funds.

Greater Arizona Development Authority - Created by the Arizona Legislature to assist local and tribal governments and special districts with the development of public infrastructure. Housed in the Arizona Department of Commerce, this \$20 million bond authority leverages funding for infrastructure projects, helping accelerate project development and lower costs of financing.

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

General Obligation Bonds - Bonds that finance a variety of public projects and require voter approval. These bonds are backed by the full faith and credit of the city. Limitations for bonding capacity are set by State Statute.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting.

Governmental Funds - Funds used to account for the acquisition, use and balances of expendable financial resources and related current liabilities, except those accounted for in propriety funds and fiduciary funds (i.e., General Fund, Special Revenue Fund, Debt Service Fund, Capital Projects Fund).

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

Indirect Cost - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure - The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

Intergovernmental Revenue - Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Fund - A fund used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis.

Line-item Budget - A budget prepared along departmental lines that focuses on what is to be bought.

Local Transportation Assistance Fund - A state fund established and funded by lottery proceeds to provide grants for local transit systems, parks and other open space needs, and street maintenance and improvements.

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

Municipal Property Corporation - A component unit of the Town established for the purposes of providing funding for capital projects which directly benefit the Town.

Objective - Something to be accomplished in specific, well-defined, and measurable terms and that is achievable with a specific time frame.

Obligations - Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Budget - Plan of current expenditures and the prepared means to finance them. This budget, associated with providing on-going services to citizens, includes general expenditures such as personal services, contractual services, operating supplies and operating capital items. The budget is the primary measure of controlling financing, acquisition, spending and delivering of services of the entity.

Operating Expenses - The cost for personnel, materials and equipment required for a department to function.

Operating Revenue - Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-today services.

Proprietary Funds - Funds used to account for a government's ongoing activities that are similar to those often found in the private sector (i.e., Water & Wastewater Enterprise Funds).

Public Hearing - A hearing, publically advertised to promote public input into the annual budget process, held each year prior to the adoption of the Final budget.

Reserve - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution - A special or temporary order of a legislative body; an 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 - Sources of income financing the operations of government.

Revenue Bonds - Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

Service Level - Specific quantitative and qualitative measures of work performed as an objective of specific departments or programs.

Special Revenue Fund - A fund used to finance distinct activities and is created out of receipts of specific revenues.

Unreserved Fund Balance - Undesignated monies available for appropriations.

ACRONYMS

AC - Animal Control	GPU - General Plan Update
ACO - Animal Control Officer	HR - Human Resources
ADOH - Arizona Department of Housing	HURF - Highway User Revenue Fund
ADOT – Arizona Department of Transportation	HVAC - Heating Ventilation and Air Conditioning
ADWR - Arizona Department of Water Resource	ID - Improvement District
AMRRP - Arizona Municipal Risk Retention Pool	IGA - Intergovernmental Agreement
ARS - Arizona Revised Statutes	ISP - Internet Service Provider
ASRS - Arizona State Retirement System	JCEF - Judicial Collection Enhancement Fund
ASSMT - Assessment	JTED - Joint Technology Education District
AV - Audio Visual	LGIP - Local Government Investment Pool
AZ - Arizona	LTAf - Local Transportation Assistance Fund
CAFR - Comprehensive Annual Financial Report	MGPA - Minor General Plan Amendment
CD - Compact Disc	MIS - Management Information Systems
CDBG - Community Development Block Grant	MPC - Municipal Property Corporation
CIP - Capital Improvement Plan	MUTCD - Manual of Uniform Traffic Control Devices
COC - Chamber of Commerce	NACOG - Northern Arizona Council of Governments
COLA - Cost of Living Adjustment	NAMUA - Northern Arizona Water Users Association Officer
COP - Citizens on Patrol	OSHA - Occupational Safety & Health Administration
CPI - Consumer Price Index	PAD - Planned Area of Development
CTR - Center	PANT - (P.A.N.T.) Prescott Area Narcotics Taskforce
CUP - Conditional Use Permit	PD - Police Department
CVSLID - Chino Valley Street Lighting Improvement District	PPO - Preferred Provider Organization
CWRF - Clean Water Revolving Fund	PSPRS - Public Safety Personnel Retirement System
CYMPO - Central Yavapai Metropolitan Planning Organization	PT - Part-time
DPS GITM - Department of Public Safety Gang Intervention Team	PVEDF - Prescott Valley Economic Development Foundation
DUI - Driving Under the Influence	PW - Public Works
DWRF - Drinking Water Revolving Fund	R&R - Reserve and Replacement
EAP - Employee Assistant Program	RFID - Radio Frequency
EDF - Economic Development Fund	RFP - Request for Proposal
EECBG - Energy Efficiency and Conservation Block Grant	RFQ - Request for Qualifications
EEOC - Equal Employment Opportunity Compliance	S/C - Senior Center
ENR - Engineering News Record	SVCS - Services
FEMA - Federal Emergency Management Administration	TFR - Transfer
FTE – Full-Time Equivalent	TPT - Transaction Privilege Tax
FY - Fiscal Year	UDO - Unified Development Ordinance
GAAP - Generally Accepted Accounting Principles	US - United States
GADA - Greater Arizona Development Authority	USDA - United States Department of Agriculture
GASB - Government Accounting Standards Board	WC - Workers Compensation
GFOA - Government Finance Officers Association	WIFA - Water Infrastructure Finance Authority
GIITEM - Gang and Immigration Intelligence Team	YC - Yavapai County
GIS - Graphical Information Systems	YCT - Yavapai County Trust
GO Bond - General Obligation Bond	
GOHS - Governor's Office of Highway Safety	