

Town of Chino Valley Arizona



**Annual Budget
for Fiscal Year Ending
June 30, 2023**

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GUIDE TO THE BUDGET DOCUMENT

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.

TOWN OF CHINO VALLEY ELECTED OFFICIALS

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

Annie Perkins, Vice Mayor

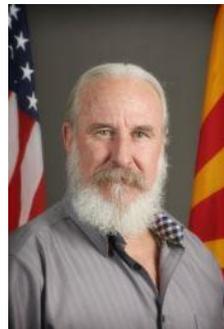
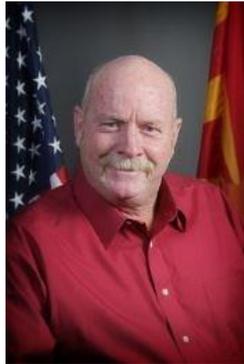
Tom Armstrong, Council Member

Eric Granillo, Council Member

Cloyce Kelly, Council Member

John McCafferty, Council Member

Lon Turner, Council Member



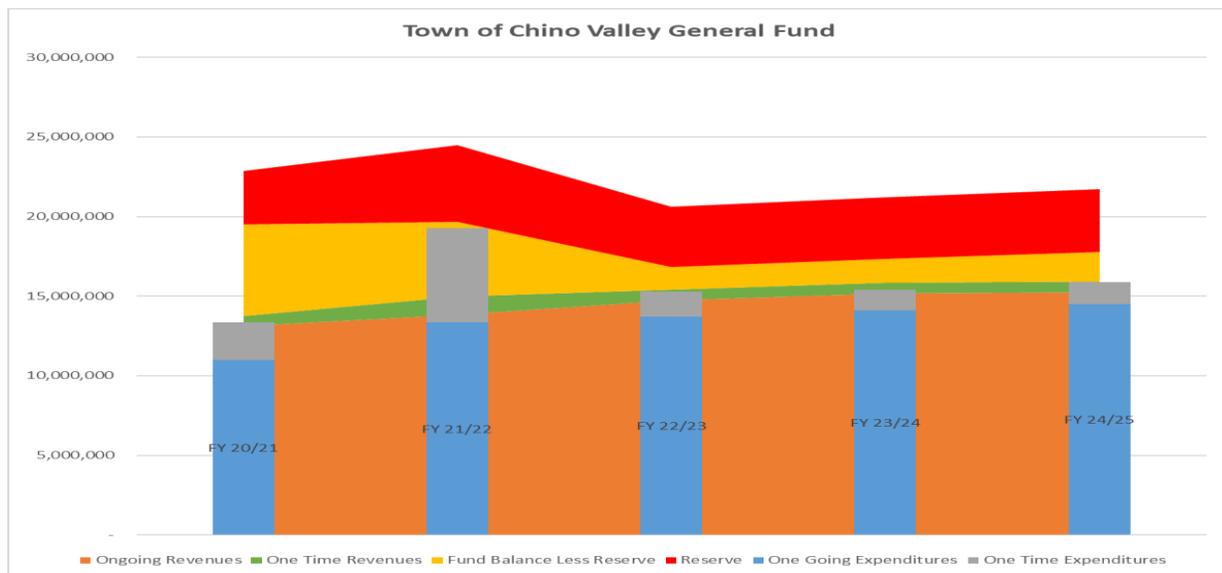
Honorable Mayor, Town Council, Staff and Community:

I am proud to present a structurally balanced budget for the Town of Chino Valley for Fiscal Year 2022/2023.

As I embark on my second year in Chino Valley, I continue to be impressed by the expertise, dedication and commitment of Mayor, Council and staff. 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 their 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 FY2022/2023 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.

The motto on our Town Seal reads, "Looking to the Future." Never has that been more relevant then it is now. We have retained the services of a professional firm to lead our General Plan Rewrite. The document will provide our community with a vision and a "road map" 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 community 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.

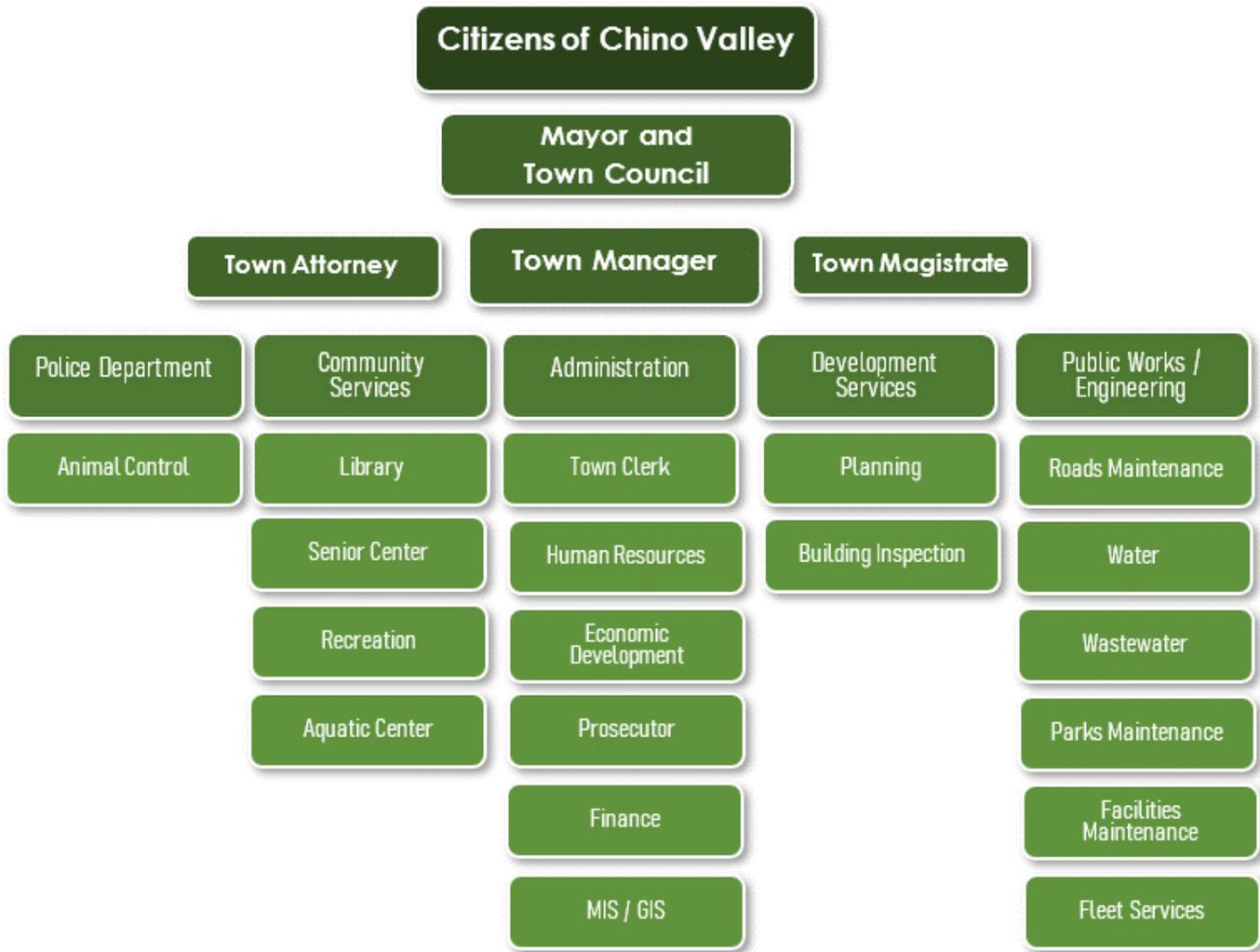
Sincerely,

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 Manager, 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
- Development Services
- Public Works / Engineering

Each of the five primary divisions in turn have oversight for the wide variety of internal and external service providing divisions assuring efficient and effective delivery of essential and quality of life services to Town residents, businesses and visitors.

Cindy Blackmore, Town Manager

Andrew McGuire (Gust Rosenfeld), Town Attorney

Joan Dwyer, Town Magistrate

Terri Denemy, Assistant to the 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

Laurie Lineberry, Development Services Director

Scott Bruner, Library Director / Special Projects Manager

Cyndi Thomas, Community Services Manager

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.”

Environment & Community Spirit

Situated just northwest of Prescott and surrounded by sandy-colored Gama Grasses and rolling hills, Chino Valley is a place where people come to escape the big-city lifestyle and experience outdoor adventure, amazing restaurants, our local micro-brewery, vineyard and more. From anywhere in Chino Valley you can look up at the night sky and see brilliant constellations and bright stars. With so much wide-open space, it's not unusual to see locals out riding on horseback and off-roading down Perkinsville to enjoy and explore all that the high desert has to offer. At an elevation of 5,300 ft, we offer cooler summers and moderate winters with an occasional snowfall. Proud of our rural character, this quiet community is a place where people learn and love to relax. We relish our nearby hiking trails, swimming holes, and secret spots that offer endless opportunities for any outdoor enthusiast. Lesser known treasures in Chino Valley include an amazing 9/11 Memorial, the Chino Valley Equestrian Center, the Peavine Trail, our own shooting range, and an RC Flying Field.

Our local school system consists of two elementary schools, a middle school and a high school and is deeply connected to the community and proud of their sports programs. Chino Valley is also home to Yavapai College Chino Valley Agribusiness & Science Technology Center offering courses in agriculture technology, horticulture, animal care, canine care, service dog, equine care, linework and construction. The campus has a Commercial Driving Program and an ADOT authorized CDL testing site.

History

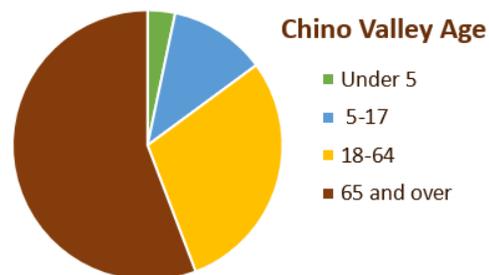
Chino Valley's history began with the declaration of Arizona as a United States Territory on Feb. 24 1863. The Post of Fort Whipple, the site of the first Territorial government, was set up in Chino Valley near Del Rio Springs on December 23, 1863. In May 1864 it moved closer to Prescott. Within months settlers homesteaded the land and the long story of farming and ranching in Chino Valley began. In 1909 the Atchison, Topeka & Santa Fe Railroad and the Fred Harvey organization continued the farming tradition when they purchased the farm to supply the Fred Harvey Houses along the Santa Fe Railroad with milk, eggs, meat and produce.

The coming of the railroad signaled a new era for Chino Valley. Jerome Junction was created to provide a transfer point between the narrow gauge coming over from Jerome, AZ and the Santa Fe railroad going from Prescott to the main line at Ash Fork. The center of activity now moved there. It became a major railroad junction complete with stockyards, Wells Fargo office, Post Office, school and a hotel. In May 1920 the railroad line from Jerome was moved further north.

Jerome Junction remained a stop on the Santé Fe but most of the activity of the area moved west along Highway 89. Many of the buildings were moved there too. From 1920's through the late 1940's most families were engaged in farming, ranching. Dairy farms took on a new impetus from the mid 1950's through 1965. The increasing costs for electricity and water for irrigating soon made it unprofitable for farmers to farm their land. While the farm dollar decreased, the land values increased and many made the choice of selling their land for new homes and businesses.

Demographics - 2020 US Census

POPULATION: 13,020
TOTAL HOUSING UNITS: 5,037
MEDIAN FAMILY INCOME: \$46,857
MEDIAN HOME VALUE: \$400,800

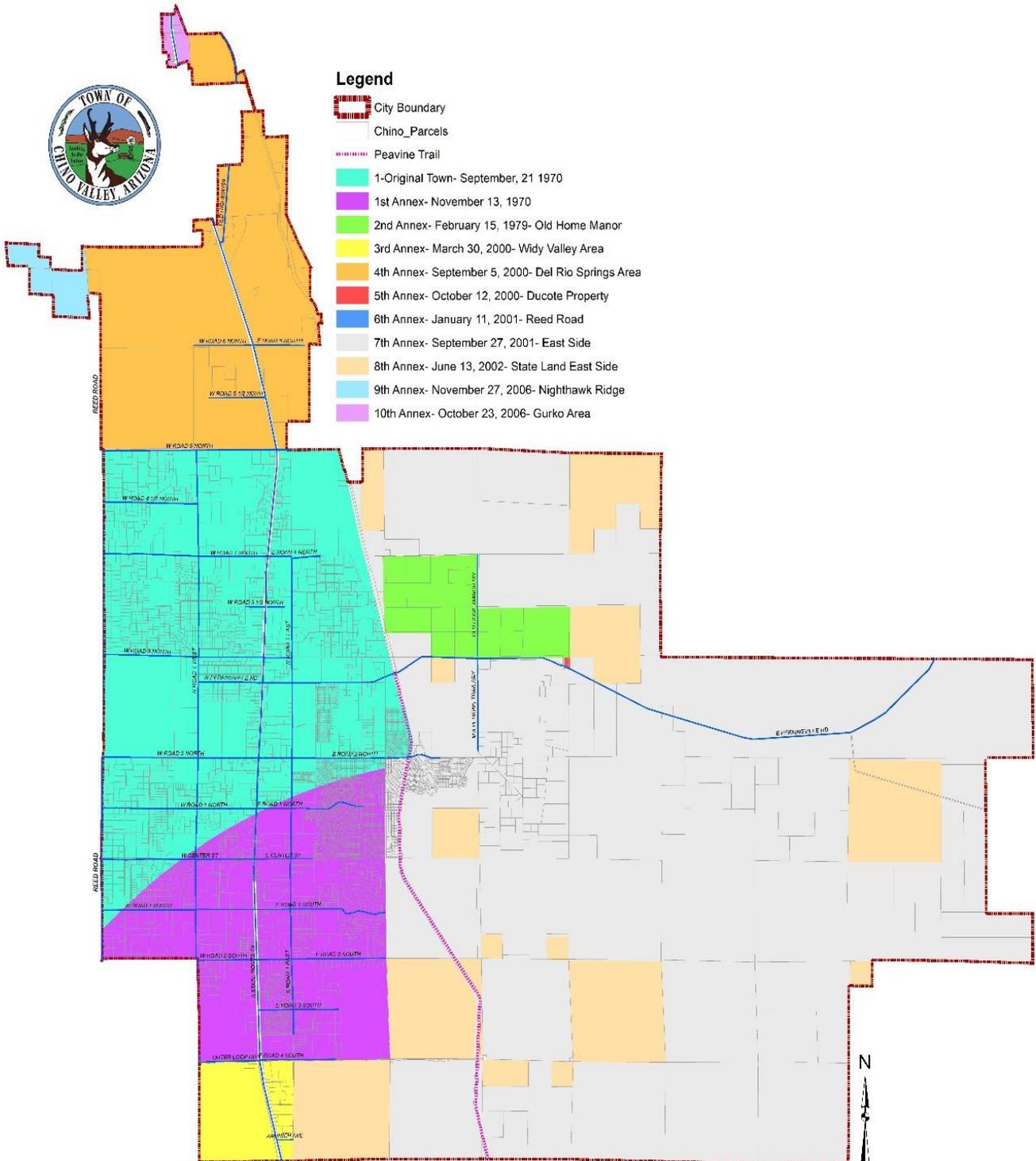


TOWN OF CHINO VALLEY MAP



Legend

- City Boundary
- Chino_Parcels
- Peavine Trail
- 1-Original Town- September, 21 1970
- 1st Annex- November 13, 1970
- 2nd Annex- February 15, 1979- Old Home Manor
- 3rd Annex- March 30, 2000- Widy Valley Area
- 4th Annex- September 5, 2000- Del Rio Springs Area
- 5th Annex- October 12, 2000- Ducote Property
- 6th Annex- January 11, 2001- Reed Road
- 7th Annex- September 27, 2001- East Side
- 8th Annex- June 13, 2002- State Land East Side
- 9th Annex- November 27, 2006- Nighthawk Ridge
- 10th Annex- October 23, 2006- Gurko Area



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*

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Primary Value	\$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	\$99,980,268
% Change	-10%	-1%	3%	0%	4%	6%	7%	7%	8%	6%
Secondary Value	\$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	\$139,710,711
% Change	-10%	0%	18%	2%	4%	9%	14%	17%	13%	1%

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:

Town of Chino Valley Primary and Secondary Property Combined Tax Worksheet

District		Chino Valley 2019/2020	Chino Valley 2020/2021	Chino Valley 2021/2022
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	0.4566	0.4426	0.4263
School District Primary	School	4.1000	3.9659	3.9497
School District Secondary	School	0.0000	0.0000	0.0000
Total School District		4.5566	4.4085	4.3760
Fire Dist. Contribution	Fire	0.1000	0.0937	0.0890
Fire Districts	Fire	3.5732	3.5466	3.5346
Total Fire District		3.6732	3.6403	3.6236
Yavapai County	County	2.0152	1.9255	1.8570
Total Yavapai County		2.0152	1.9255	1.8570
Yavapai Community College	College	0.1525	0.0760	0.0131
Yavapai Community College	College	1.6883	1.6131	1.5557
Flood Control District	Flood	0.2103	0.2006	0.1916
YC Library District	Library	0.1651	0.1577	0.1521
Joint Tech. Education District	Education	0.0500	0.0500	0.0500
Total Other Districts		2.2662	2.0974	1.9625
Total All Districts		12.5112	12.0717	11.8191

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, 2023**

	Date
Modify/update budget database/format budget	January
Leadership Retreat to determine next year budget goals	January 25, 2022
Budget calendar and budget materials to departments	February 1, 2022
Council Budget Retreat	February 23, 2022
Complete first draft of Revenue Projections	March 1, 2022
Department Budget Worksheets due to Finance Director	March 1, 2022
Town Manager and Finance Director meeting with departments	3/14/2022 - 3/31/2022
Final Budget worksheets due from departments with performance measures	April 7, 2022
Final Departments budget meetings with Town Manager to review base budgets, capital budgets, new personnel requests and other	4/18/2022 - 4/22/2022
Council Budget Hearing #1	May 17, 2022
Council Budget Hearing #2 if needed	May 19, 2022
Adopt Tentative Budget Adopt CVSLID Resolution approving estimates, set public hearing	May 24, 2022
Tentative Budget posted on website (within 5 business days)	May 25, 2022
First publication of Tentative Budget	June 3, 2022
Second publication of Tentative Budget	June 10, 2022
Adopt Final Budget Public Hearing CVSLID, adopt resolution setting budget	June 28, 2022
Final Budget posted on website (within 7 business days)	June 29, 2022
Adopt CVSLID Resolution set tax rate	July 12, 2022

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

Proprietary funds

General Fund

Enterprise Funds

Water Fund
Water CIP
Sewer Fund
Sewer - CIP

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

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

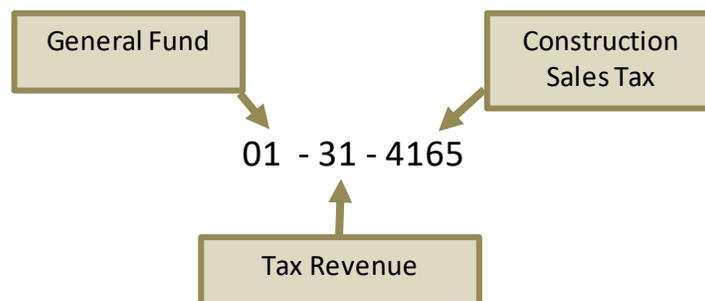
The expenditure account begins with the fund number such as 01 for the General Fund. The account is then segregated into departments for example 60 for the Police Department. Next the accounts are broken down to the Object Code for example 5350 for office supplies.

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 2022/2023 \$46,544,100

Major Funds

General Fund \$14,425,900

- 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 \$4,000,500

- Roads and Streets
- Roads CIP

Utility Fund \$9,401,200

- Water Enterprise Fund
- Water CIP
- Sewer Enterprise Fund
- Sewer CIP

General Fund CIP \$7,806,000

Debt Service Fund \$1,384,500

Non Major Funds

Grants Fund \$3,500,000

Special Revenue Fund Court \$17,000

Special Revenue Fund Police Department \$12,000

Lighting Improvement Districts \$4,000

Covid State and Local Federal Relief Funds \$5,400,000

CDBG Grant Fund \$348,000

Asset Replacement Fund \$245,000

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.

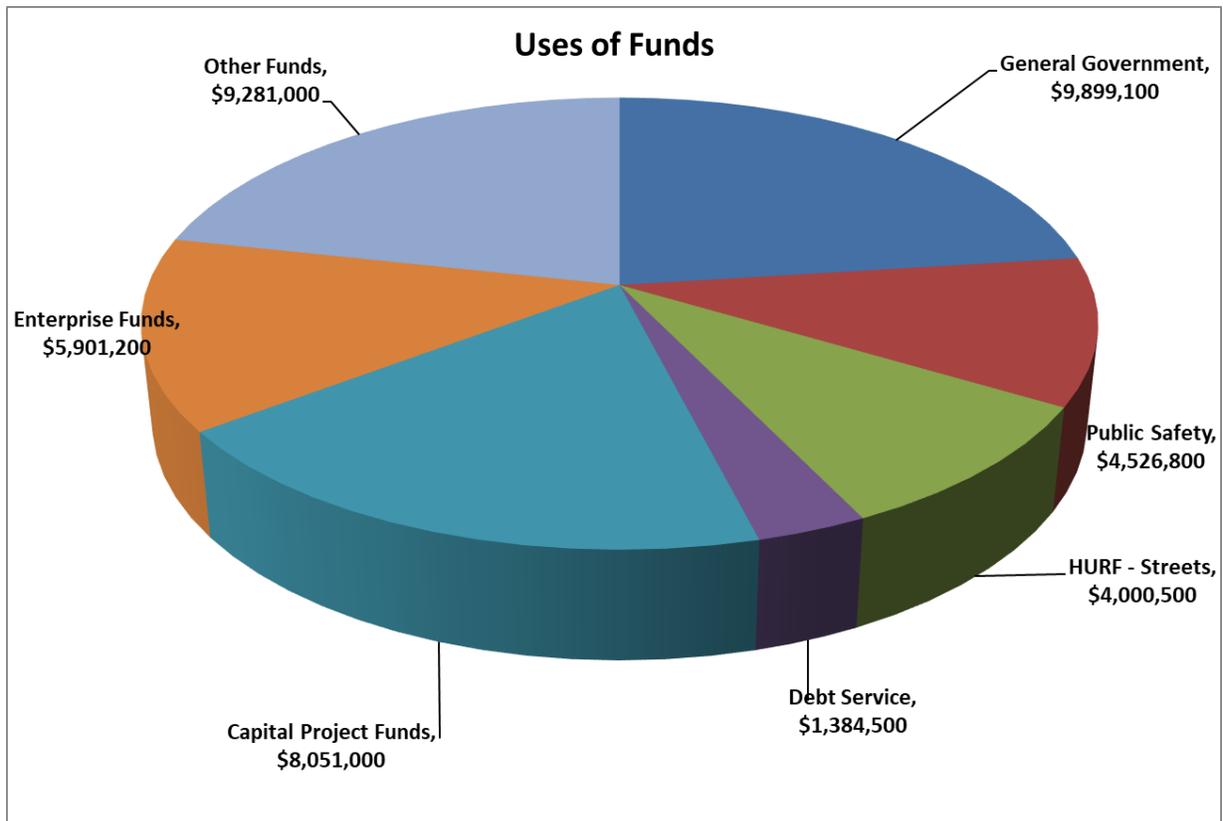
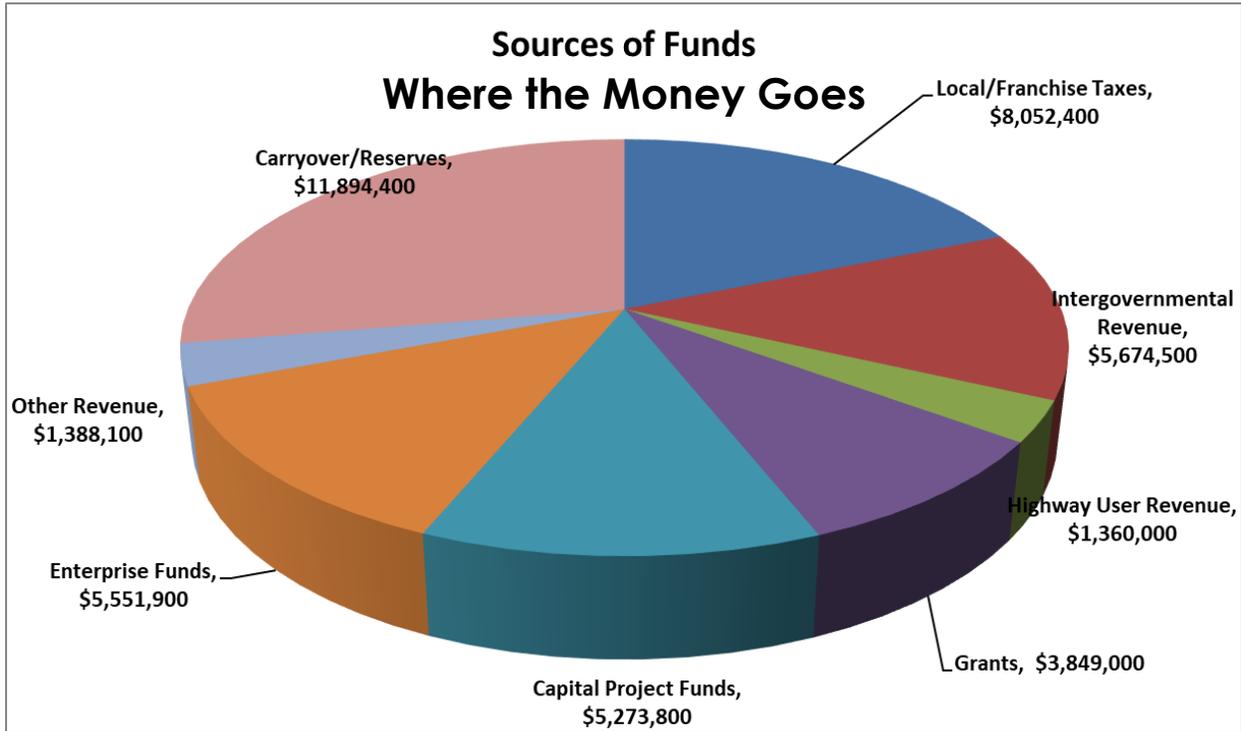
SOURCES AND USES OF FUNDS

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 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23
Sources of Funds				
Local/Franchise Taxes	\$ 6,164,000	\$ 9,334,500	\$ 7,301,000	\$ 8,052,400
Intergovernmental Revenue	\$ 3,836,700	\$ 1,706,000	\$ 4,205,500	\$ 5,674,500
Highway User Revenue	\$ 1,117,000	\$ 1,706,000	\$ 1,073,000	\$ 1,360,000
Grants	\$ 3,500,000	\$ 3,500,000	\$ 4,976,500	\$ 3,849,000
Capital Project Funds	\$ 5,264,000	\$ 4,031,000	\$ 5,160,000	\$ 5,273,800
Enterprise Funds	\$ 5,882,000	\$ 3,139,000	\$ 5,773,500	\$ 5,551,900
Other Revenue	\$ 1,097,000	\$ 1,015,300	\$ 7,892,800	\$ 1,388,100
Carryover/Reserves	\$ 4,510,100	\$ 2,024,100	\$ 4,917,700	\$ 11,894,400
Total All Funding Sources	\$ 31,370,800	\$ 26,455,900	\$ 41,300,000	\$ 43,044,100
Uses of Funds				
General Government	\$ 8,919,600	\$ 7,924,200	\$ 8,284,900	\$ 9,899,100
Public Safety	\$ 3,689,800	\$ 3,616,300	\$ 3,705,700	\$ 4,526,800
HURF - Streets	\$ 1,417,500	\$ 1,706,000	\$ 1,095,500	\$ 4,000,500
Debt Service	\$ 891,300	\$ 973,000	\$ 991,500	\$ 1,384,500
Capital Project Funds	\$ 5,650,000	\$ 5,073,000	\$ 14,688,500	\$ 8,051,000
Enterprise Funds	\$ 5,800,100	\$ 3,551,900	\$ 6,021,500	\$ 5,901,200
Other Funds	\$ 5,002,500	\$ 3,611,500	\$ 6,512,400	\$ 9,281,000
	\$ 31,370,800	\$ 26,455,900	\$ 41,300,000	\$ 43,044,100

The following charts are representations of the Towns revenue and expenditure distribution for fiscal year 2022/2023:

Where the Money Comes From



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 2026.

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 6/30/21	30,070,706	9,091,132	2,278,747	4,747,034	7,739,774	3,056,538			
Fiscal Year 2021-22									
Revenues	44,648,865	13,761,709	1,228,093	899,430	2,230,430	9,682,700	3,855,000	355,000	1,045,000
Expenditures	41,012,185	13,342,156	1,826,379	659,669	2,364,334	7,526,700	4,407,712	55,000	870,270
Fund Balance 6/30/22	33,707,386	9,510,686	1,680,461	4,986,795	7,605,870	5,212,538	(552,712)	300,000	174,730
Fiscal Year 2022-23									
Revenues	41,684,200	14,985,900	1,363,500	1,017,400	2,134,500	5,269,800	3,400,000	2,350,000	4,150,000
Expenditures	53,728,600	19,275,900	1,700,500	973,300	2,260,900	9,590,500	2,500,000	2,202,000	4,315,000
Fund Balance 6/30/23	21,662,987	5,220,686	1,343,461	5,030,895	7,479,470	891,838	347,288	448,000	9,730
Fiscal Year 2023-24									
Revenues	42,037,800	15,411,900	1,390,700	1,038,500	2,163,900	4,959,400	1,400,000	2,100,000	8,500,000
Expenditures	40,464,900	15,278,900	1,233,300	743,900	1,950,200	5,032,800	1,350,000	2,150,000	7,700,000
Fund Balance 6/30/24	23,235,887	5,353,686	1,500,861	5,325,495	7,693,170	818,438	397,288	398,000	809,730
Fiscal Year 2024-25									
Revenues	43,233,300	15,848,000	1,418,400	1,060,200	2,193,500	5,051,200	1,500,000	3,600,000	7,500,000
Expenditures	40,133,100	15,407,600	1,254,100	762,800	1,968,600	3,916,000	1,300,000	3,200,000	7,280,000
Fund Balance 6/30/25	26,336,086	5,794,085	1,665,161	5,622,895	7,918,070	1,953,638	597,288	798,000	1,029,730
Fiscal Year 2025-26									
Revenues	47,906,200	15,934,900	1,446,700	1,082,500	2,223,200	20,145,600	1,500,000	100,000	-
Expenditures	45,123,300	15,883,100	1,177,100	777,800	1,987,700	18,827,300	1,350,000	-	100,000
Fund Balance 6/30/26	29,118,986	5,845,885	1,934,761	5,927,595	8,153,570	3,271,938	747,288	898,000	929,730

Fund Balance Continued

Town of Chino Valley									
Fund Balance by Fiscal Year									
	Debt Service	Grants	CDBG Grants	Special Rev Court	Capital Asset	Covid SLFRF	Special Rev Police	Lighting Dists	Total Non Major Funds
Fund Balance 6/30/21	473,817	115,087	-	87,292	350,972	2,066,502	63,169	642	617,162
Fiscal Year 2021-22									
Revenues	9,380,328	-	-	27,611	101,617	2,066,502	11,345	4,100	144,673
Expenditures	9,584,265	-	1,000	20,000	142,000	206,800	1,900	4,000	168,900
Fund Balance 6/30/22	269,880	115,087	(1,000)	94,903	310,589	3,926,204	72,614	742	592,935
Fiscal Year 2022-23									
Revenues	1,384,500	3,500,000	349,000	24,500	254,000	1,485,000	12,000	4,100	4,143,600
Expenditures	1,384,500	3,500,000	348,000	17,000	245,000	5,400,000	12,000	4,000	4,126,000
Fund Balance 6/30/23	269,880	115,087	-	102,403	319,589	11,204	72,614	842	610,535
Fiscal Year 2023-24									
Revenues	1,277,800	3,500,000	-	25,500	254,000	-	12,000	4,100	3,795,600
Expenditures	1,277,800	3,500,000	-	17,000	215,000		12,000	4,000	3,748,000
Fund Balance 6/30/24	269,880	115,087	-	110,903	358,589	11,204	72,614	942	658,135
Fiscal Year 2024-25									
Revenues	1,266,000	3,500,000	-	25,900	254,000	-	12,000	4,100	3,796,000
Expenditures	1,266,000	3,500,000	-	17,000	245,000		12,000	4,000	3,778,000
Fund Balance 6/30/25	269,880	115,087	-	119,803	367,589	11,204	72,614	1,042	676,135
Fiscal Year 2025-26									
Revenues	1,277,300	3,500,000	350,000	25,900	304,000	-	12,000	4,100	4,196,000
Expenditures	1,277,300	3,500,000	-	17,000	215,000		7,000	4,000	3,743,000
Fund Balance 6/30/26	269,880	115,087	350,000	128,703	456,589	11,204	77,614	1,142	1,129,135

The charts on the following pages detail each of the Town's Major Funds Fund Balance projections from Fiscal Year 2021/2022 through Fiscal Year 2025/2026. 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 21-22	Estimate 21-22	Budget FY 22-23
REVENUES			
On Going Revenues	12,357,000	13,361,709	14,585,900
Transfers In - Capital Improvement Fund	400,000	400,000	400,000
TOTAL REVENUES	\$ 12,757,000	\$ 13,761,709	\$ 14,985,900
EXPENDITURES			
Department Expenditures	11,517,100	10,894,656	13,825,900
Contingencies	600,000	500,000	600,000
Transfer to Capital Asset Replacement	-	100,000	250,000
Transfer to General Fund CIP	-	-	500,000
Transfer to HURF - CIP	1,847,500	1,847,500	3,100,000
Transfer to Covid State and Local Relief Fund			1,000,000
TOTAL EXPENDITURES	\$ 13,964,600	\$ 13,342,156	\$ 19,275,900
REVENUES (UNDER) OVER EXPENDITURES	(\$1,207,600)	\$419,553	(\$4,290,000)
BEGINNING FUND BALANCE	\$ 9,695,124	\$ 9,091,132	\$ 9,510,685
REVENUES (UNDER) OVER EXPENDITURES	(\$1,207,600)	\$419,553	(\$4,290,000)
ENDING FUND BALANCE	\$ 8,487,524	\$ 9,510,685	\$ 5,220,685
Minimum Reserve Requirement @ 25% of total expenditures	2,879,275	2,723,664	3,456,475

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 21-22	Estimate 21-22	Budget FY 22-23
REVENUES			
On Going Revenues	1,073,000	1,228,093	1,363,500
TOTAL REVENUES	\$ 1,073,000	\$ 1,228,093	\$ 1,363,500
EXPENDITURES			
Department Expenditures	819,500	851,500	1,125,500
Equipment	76,000	74,879	375,000
Transfer to CIP Roads	1,100,000	900,000	200,000
TOTAL EXPENDITURES	\$ 1,995,500	\$ 1,826,379	\$ 1,700,500
REVENUES (UNDER) OVER EXPENDITURES	(\$922,500)	(\$598,286)	(\$337,000)
BEGINNING FUND BALANCE	\$ 1,899,576	\$ 2,278,747	\$ 1,680,461
REVENUES (UNDER) OVER EXPENDITURES	(\$922,500)	(\$598,286)	(\$337,000)
ENDING FUND BALANCE	\$ 977,076	\$ 1,680,461	\$ 1,343,461
Minimum Reserve Requirement @ 25% of department expenditures	498,875	456,595	425,125

Highway User Funds are restricted and must be used solely for street and highway purposes. At the end of Fiscal Year 2022 the Town is projecting a fund balance of \$1,680,461. 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 Roads 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 21-22	Estimate 21-22	Budget FY 22-23
REVENUES			
On Going Revenues	2,506,000	2,572,700	2,649,800
Police Building Loan Proceeds	7,000,000	7,000,000	-
Transfers In from General Fund	-	-	500,000
Bond Proceeds/Other	2,000,000	-	2,000,000
Yavapai Drainage District	140,000	110,000	120,000
TOTAL REVENUES	\$ 11,646,000	\$ 9,682,700	\$ 5,269,800
EXPENDITURES			
Department Expenditures	2,952,500	662,700	2,986,000
Yavapai Drainage District	140,000	110,000	120,000
Capital Projects From General Fund	-	-	-
Police Building	7,000,000	4,000,000	4,700,000
TFRS to General Fund	400,000	400,000	400,000
TFRS to Water - CIP	255,000	255,000	-
TFRS to Roads - CIP	1,107,500	1,107,500	-
TFRS To Debt Service Fund	991,500	991,500	1,384,500
TOTAL EXPENDITURES	\$ 12,846,500	\$ 7,526,700	\$ 9,590,500
REVENUES (UNDER) OVER EXPENDITURES	(\$1,200,500)	\$2,156,000	(\$4,320,700)
BEGINNING FUND BALANCE	\$ 3,038,963	\$ 3,056,538	\$ 5,212,538
REVENUES (UNDER) OVER EXPENDITURES	(\$1,200,500)	\$2,156,000	(\$4,320,700)
ENDING FUND BALANCE	\$ 1,838,463	\$ 5,212,538	\$ 891,838

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 include \$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 21-22	Estimate 21-22	Budget FY 22-23
REVENUES			
On Going Revenues	939,000	899,430	1,017,400
Water System Acquisition Funds	-		-
TOTAL REVENUES	\$ 939,000	\$ 899,430	\$ 1,017,400
EXPENDITURES			
Department Expenditures	749,800	638,288	936,100
Debt/Contingency	73,000	21,381	37,200
TOTAL EXPENDITURES	\$ 822,800	\$ 659,669	\$ 973,300
REVENUES (UNDER) OVER EXPENDITURES	\$116,200	\$239,761	\$44,100
BEGINNING FUND BALANCE	\$ 4,359,211	\$ 4,747,034	\$ 4,986,795
REVENUES (UNDER) OVER EXPENDITURES	\$116,200	\$239,761	\$44,100
ENDING FUND BALANCE	\$ 4,475,411	\$ 4,986,795	\$ 5,030,895
Minimum Reserve Requirement @ 25% of total department expenditures	205,700	164,917	243,325

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 21-22	Estimate 21-22	Budget FY 22-23
REVENUES			
On Going Revenues	2,142,000	2,230,430	2,134,500
TOTAL REVENUES	\$ 2,142,000	\$ 2,230,430	\$ 2,134,500
EXPENDITURES			
Department Expenditures	1,364,300	1,486,234	1,386,100
Debt/Contingency	878,100	878,100	874,800
TOTAL EXPENDITURES	\$ 2,242,400	\$ 2,364,334	\$ 2,260,900
REVENUES (UNDER) OVER EXPENDITURES	(\$100,400)	(\$133,904)	(\$126,400)
BEGINNING FUND BALANCE	\$ 7,781,249	\$ 7,739,774	\$ 7,605,870
REVENUES (UNDER) OVER EXPENDITURES	(\$100,400)	(\$133,904)	(\$126,400)
ENDING FUND BALANCE	\$ 7,680,849	\$ 7,605,870	\$ 7,479,470
Minimum Reserve Requirement @ 25% of total department expenditures	560,600	591,084	565,225

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 22-23	Budget FY 22-23	
		Public Works	Customer Service	Net Effect FY 22-23
General Fund				
	74 Engineering	(100,000)	-	
	95 Non Departmenta		(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	-	-	-
	Total Water Customers	821	27%	51,027
	Total Sewer Customers	2,236	73%	138,973
	Total Customers	\$ 3,057	100%	190,000

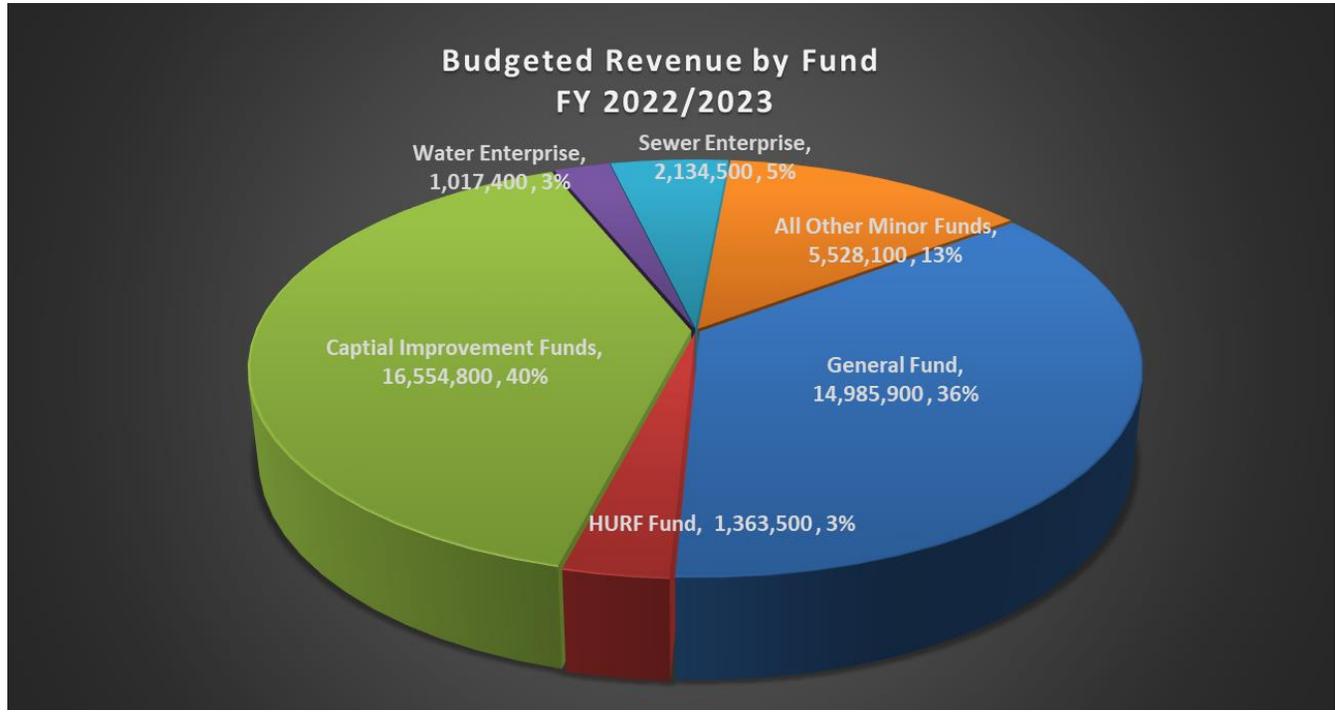
INTER FUND TRANSFERS SUMMARY

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

Town of Chino Valley		
Budget Transfer Summary		
2022/2023 Budget		
	Transfer In	Transfer Out
General Fund	\$ 400,000	\$ 4,850,000
HURF Fund		\$ 200,000
Water Enterprise		\$ 100,000
Sewer Enterprise		\$ 250,000
CIP - General Fund	\$ 500,000	\$ 1,784,500
CIP - HURF	\$ 3,300,000	
CIP - Water	\$ 100,000	
CIP - Sewer	\$ 250,000	
DEBT Service	\$ 1,384,500	
CSLFRF	\$ 1,000,000	
Capital Asset Replacement	\$ 250,000	
	\$ 7,184,500	\$ 7,184,500

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.



	Budget FY 21-22	Estimate FY 21-22	Budget FY 22-23
Total Revenues By Fund			
General Fund	12,757,000	13,761,709	14,985,900
HURF Fund	1,073,000	1,228,093	1,363,500
Captial Improvement Funds	13,870,000	17,004,202	16,554,800
Water Enterprise	939,000	899,430	1,017,400
Sewer Enterprise	2,142,000	2,230,430	2,134,500
All Other Minor Funds	4,647,800	9,525,001	5,528,100
	35,428,800	44,648,865	41,584,200

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 revenue 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 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.

GENERAL FUND

Town of Chino Valley			
Total Revenue Summary			
	Budget FY 21-22	Estimate FY 21-22	Budget FY 22-23
GENERAL FUND			
CABLE FRANCHISE FEES	54,000	50,127	51,000
WATER FRANCHISE FEES	10,500	12,168	12,500
GAS FRANCHISE FEES	45,000	55,042	53,000
ELECTRIC FRANCHISE FEES	22,500	25,117	25,000
TOWN SALES TAX-RETAIL	6,300,000	6,732,370	6,934,300
CONSTRUCTION SALES TAX 50%	775,000	813,600	838,000
BED TAX	94,000	134,600	138,600
BUILDING PERMITS 50%	320,000	357,916	325,000
BUSINESS LICENSES	58,000	64,254	65,000
PLAN CHECK FEES 50%	145,000	154,730	150,000
SIGN PERMITS	1,500	1,000	1,500
ZONING PERMITS	15,000	14,595	16,000
GRADING PERMITS	5,000	2,658	5,000
P.A.N.T.	5,000	6,550	5,000
VEHICLE LICENSE TAX	947,000	973,100	1,079,000
COUNTY LIBRARY FUNDS	95,000	95,173	96,000
SENIOR NUTRITION REVENUE	88,000	106,814	115,000
BULLET PROOF VEST PARTNERSHIP	2,500	1,500	2,500
STATE SHARED SALES TAX	1,453,000	1,771,000	1,864,000
STATE SHARED INCOME TAX \$500,000	1,615,000	1,700,000	2,513,000
AZ CARES ACT FUNDING			
COPIER FEES	500	10	500
ENGINEERING SERVICES	1,000	3,182	1,000
PROGRAM INCOME	16,000	1,116	17,000
AQUATIC CENTER ENTRANCE FEES	49,000	40,614	50,000
AQUATIC CENTER CONCESSIONS	1,000	-	-
FACILITIES USE/UTILITY REIMBURSE	14,000	19,950	20,000
AQUATIC CTR PROGRAM FEES	15,500	15,098	16,000
FACILITIES USE-RECREATION	6,500	2,551	2,000
FACILITIES USE-SENIOR CENTER	2,000	-	-
FACILITIES USE-AQUATIC CENTER	6,500	3,822	4,000
FACILITIES USE-PARKS	5,000	2,238	5,000
S/C NUTRITION PROGRAM INCOME	5,000	1,813	5,000
POLICE REPORTS	5,000	4,261	4,000
ANIMAL CONTROL FEES	28,000	24,727	27,000
LIBRARY FINES	2,000	2,119	2,000
TRAFFIC FINES	130,000	120,233	130,000
REIMBURSEMENT COURT ATTORNEY	2,500	1,816	2,500
RESTITUTION	4,000	1,875	1,000
ADMINISTRATIVE FEES-FINANCE	-	-	-
MISCELLANEOUS REVENUE	5,000	40,260	5,000
SALE OF FIXED ASSETS	1,000	2,851	1,000
SENIOR CTR THRIFT STORE	500	-	500
SR CTR PROGRAM INCOME	1,000	-	1,000
INTEREST INCOME	5,000	860	2,000
TFRS FROM CAPITAL IMPROVE FUND	400,000	400,000	400,000
TOTAL GENERAL FUND	12,757,000	13,761,709	14,985,900
		8%	17%

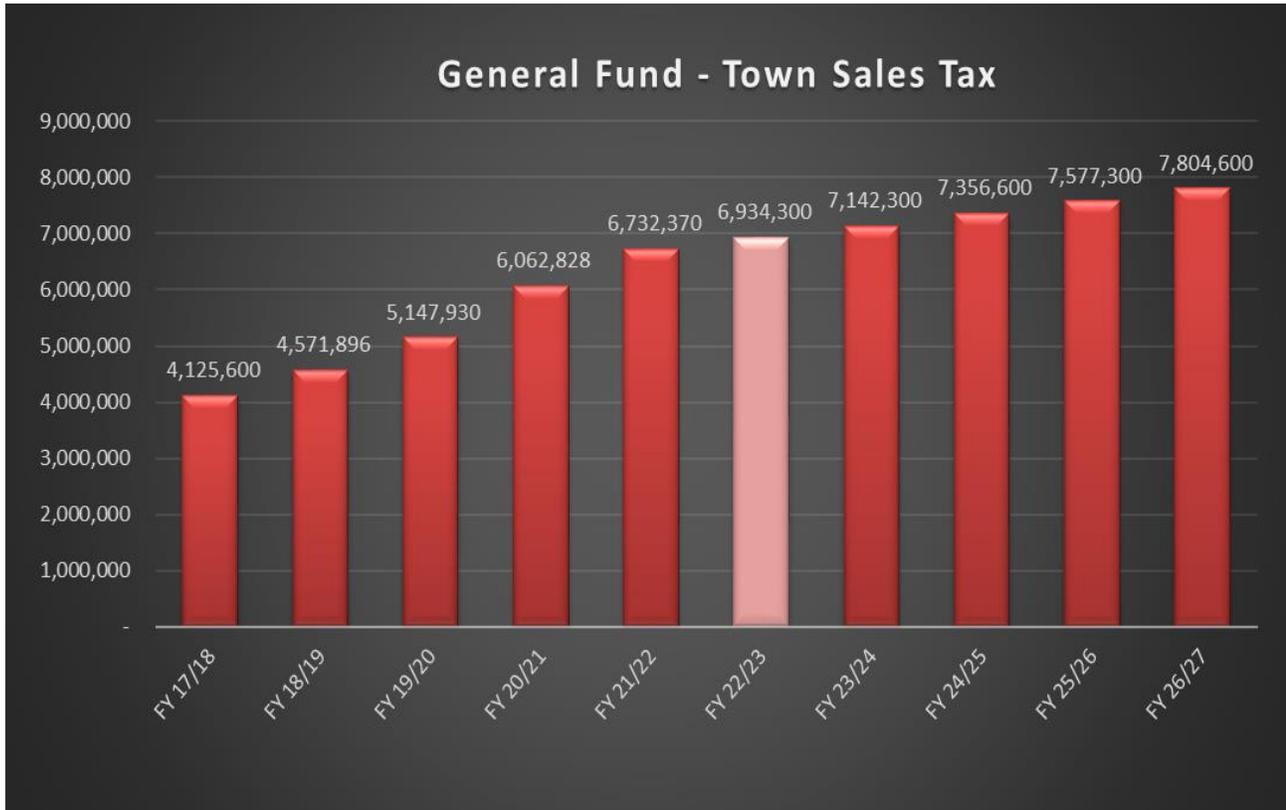
General Fund – Continued

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 17% increase in total General Fund Revenues next fiscal year.

General Fund Revenues have shown steady growth during fiscal year 2022. 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

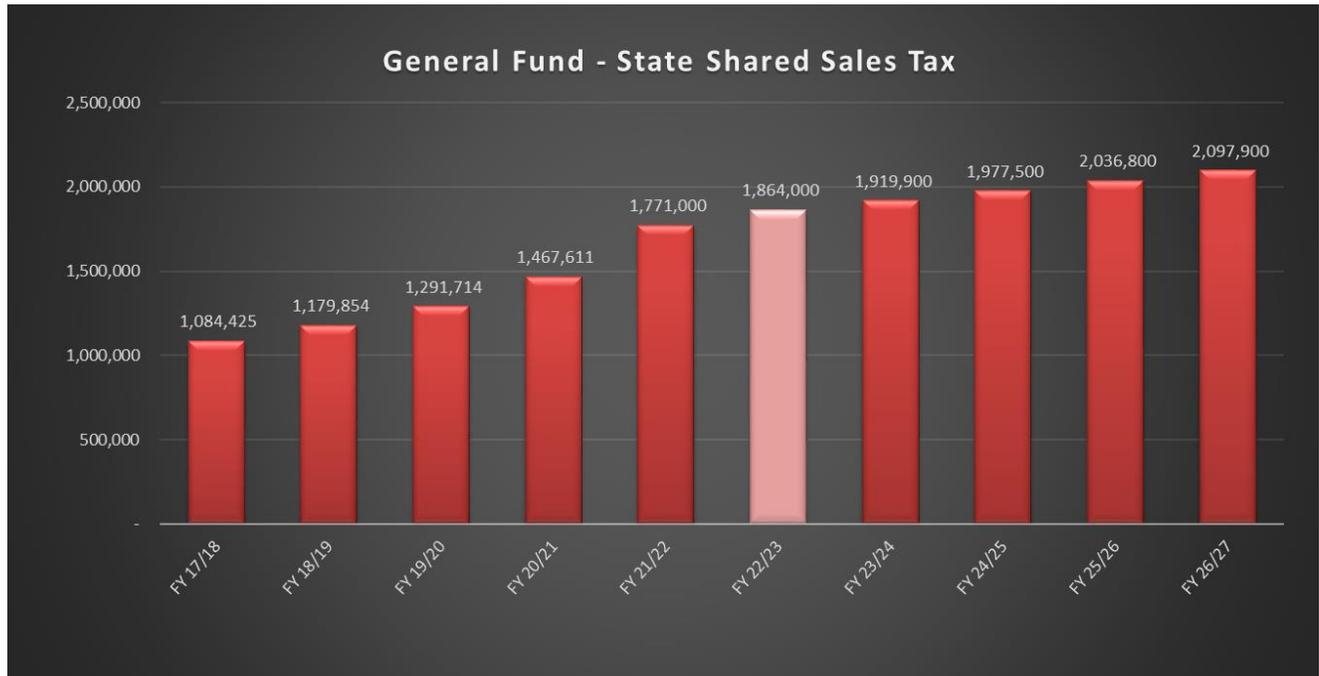
The Town of Chino Valley collects a transaction privilege tax (sales tax) of 4% on the gross receipts of business activities. 1% of the Towns sales tax collected is recorded in the Capital Improvement Fund.



The chart above summarizes the actual Town Sales Tax collections through fiscal year 2022 and the projected collections through fiscal year 2027. Fiscal year 2024 through 2027 are projected to increase at a conservative rate of 3% per year.

STATE SHARED SALES TAX

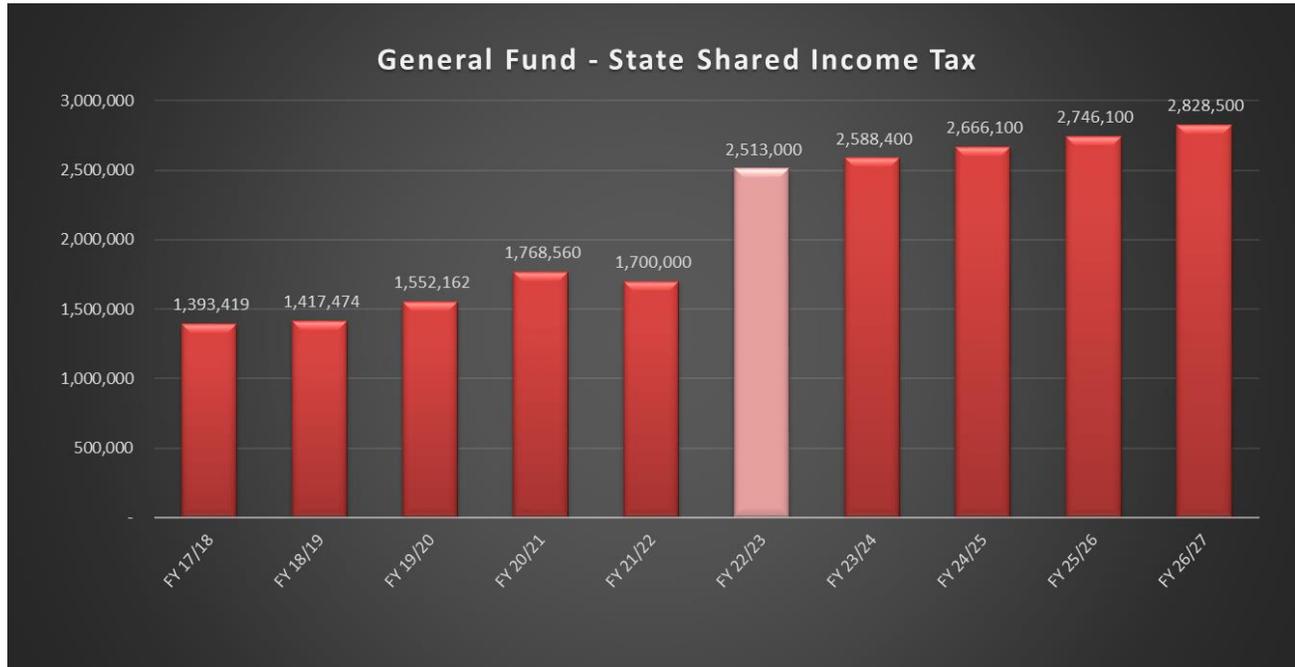
Arizona cities and towns share a portion of the total amount collected from State Sales Tax. The town's portion of the State Sales Tax is based on the relationship of its population to the total population of all cities and towns within the State.



The chart above summarizes the actual State Shared Sales Tax collections through fiscal year 2022 and the projected collections through fiscal year 2027. The fiscal year 2023 projection is based on an estimate provided by the Arizona Department of Revenue and the League of Arizona Cities and Towns. Fiscal year 2024 through 2027 are projected to increase at a conservative rate of 3% per year.

STATE SHARED INCOME TAX

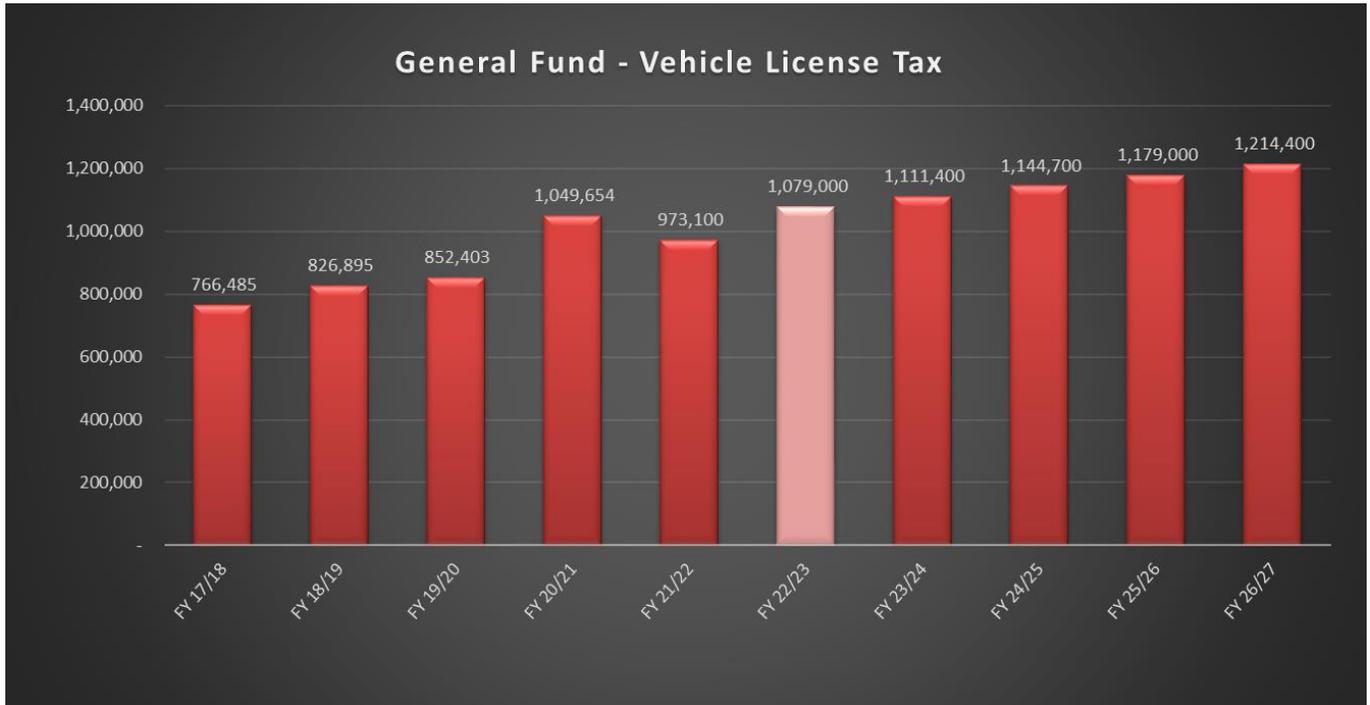
Arizona cities and towns share a portion of the total amount collected from the State Income Tax. A town's portion of the State Income Tax is based on the relationship of its population to the total population of all cities and towns within the state.



The chart above summarizes the actual State Income Tax collections through fiscal year 2022 and the projected collections through fiscal year 2027. The fiscal year 2023 projection is based on an estimate provided by the Arizona Department of Revenue and the League of Arizona Cities and Towns. Fiscal year 2024 through 2027 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.



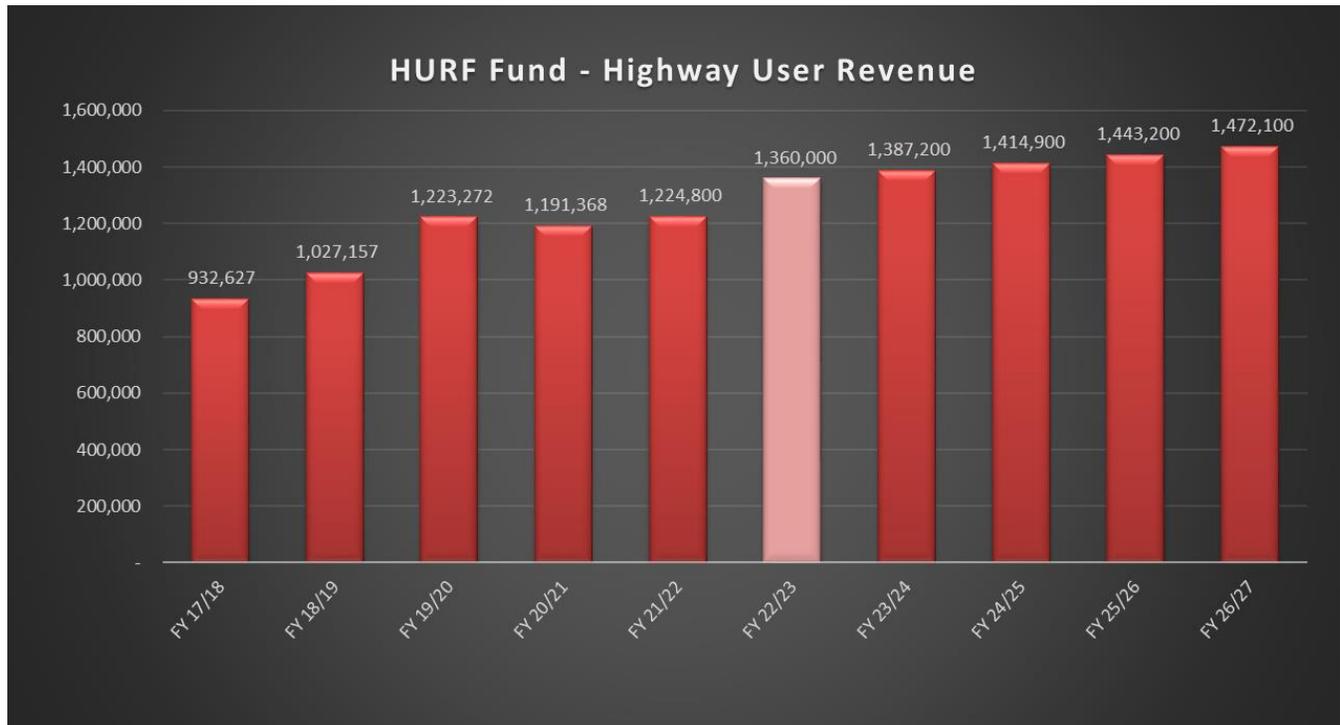
The chart above summarizes the actual Vehicle License Tax collections through fiscal year 2022 and the projected collections through fiscal year 2027. The fiscal year 2023 projection is based on an estimate provided by the League of Arizona Cities and Towns. Fiscal year 2024 through 2027 are projected 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						
Acct			Budget FY 21-22	Estimate FY 21-22	Budget FY 22-23	
HIGHWAY USER REVENUE FUND						
2	30	4113 RIGHT-OF-WAY PERMITS	1,000	1,555	1,500	
2	30	4151 DRIVEWAY PERMITS	1,000	1,190	1,000	
2	30	4160 MISCELLANEOUS REVENUE	-	264	-	
2	30	4161 INTEREST INCOME	1,000	284	1,000	
2	30	4323 HIGHWAY USER REVENUE	1,070,000	1,224,800	1,360,000	
2	30	4162 SALE OF FIXED ASSETS	-	-	-	
2	39	4325 TRANSFER FROM GF - CARES ACT		-		
2	39	4053 TRANSFER FROM CAP IMPROVE FUND				
2	39	4051 TRANSFER FROM GENERAL FUND	-	-	-	
TOTAL HIGHWAY USER REVENUE FUND			1,073,000	1,228,093	1,363,500	
				14%	27%	

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 2022 and the projected collections through fiscal year 2027. 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 2023 through 2027 are projected to increase at a conservative rate of 3% per year.

CAPITAL IMPROVEMENT FUND

				Town of Chino Valley Total Revenue Summary		
Acct				Budget FY 21-22	Estimate FY 21-22	Budget FY 22-23
CAPITAL IMPROVEMENT FUND						
5	30	4250	1% TPT REVENUES-RETAIL/OTHER	2,201,000	2,260,600	2,328,400
5	30	4251	1% CONSTRUCTION TPT REVENUES 50%	275,000	267,200	275,200
5	30	4253	1% BED TAX REVENUES	30,000	44,900	46,200
5	30	4459	MISC. CAPITAL PROJECTS	2,000,000	-	2,000,000
			POLICE BUILDING LOAN FUNDS	-	7,000,000	-
			TOWN HALL LOAN FUNDS			
5	39	4327	YAVAPAI COUNTY DRAINAGE DISTRICT	140,000	110,000	120,000
5	39		TRANSFER FROM GENERAL FUND			500,000
			WATER PORTFOLIO SALES		-	-
TOTAL CAPITAL IMPROVEMENT FUND				4,646,000	9,682,700	5,269,800
					108%	13%

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 borrowed \$7,000,000 to construct a new police department in fiscal year 2022.

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 2022 and the projected collections through fiscal year 2027. Fiscal year 2024 through 2027 taxes are projected to increase at conservative rate of 3% per year.

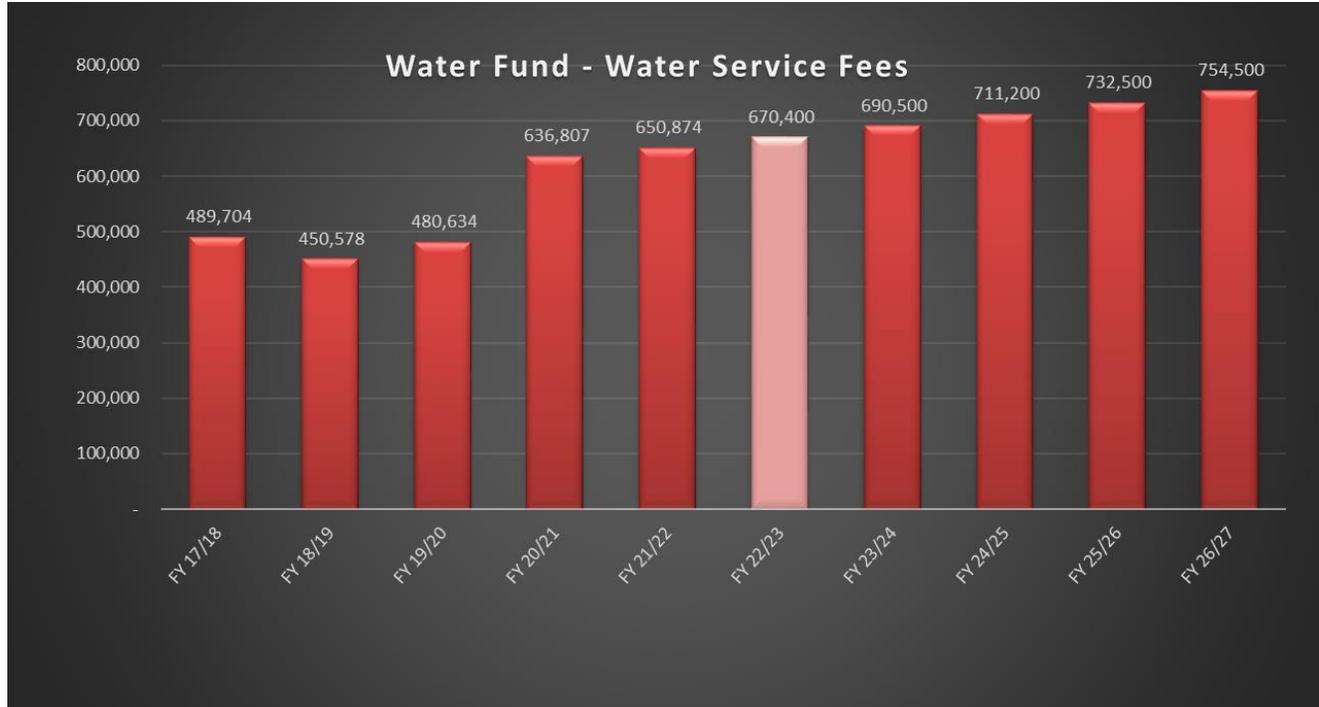
ENTERPRISE FUNDS – WATER

				Town of Chino Valley		
				Total Revenue Summary		
Acct				Budget FY 21-22	Estimate FY 21-22	Budget FY 22-23
WATER ENTERPRISE FUND						
4	30	4050	WATER SERVICE FEES	572,000	650,874	670,400
			FILL STATION RECEIPTS	56,000	50,138	52,000
4	30	4060	WATER SYSTEM BUY-IN FEES 50%	250,000	174,666	250,000
4	30	4161	WATER METER FEES	25,000	13,652	35,000
		4162	SALE OF FIXED ASSETS	-	-	-
4	30	4226	MISCELLANEOUS REVENUE	36,000	10,100	10,000
TOTAL WATER ENTERPRISE FUND				939,000	899,430	1,017,400
					-4%	8%

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 2022 and the projected collections through fiscal year 2027. Fiscal year 2024 through 2027 are projected to increase based on minimal new customer growth or about 3%.

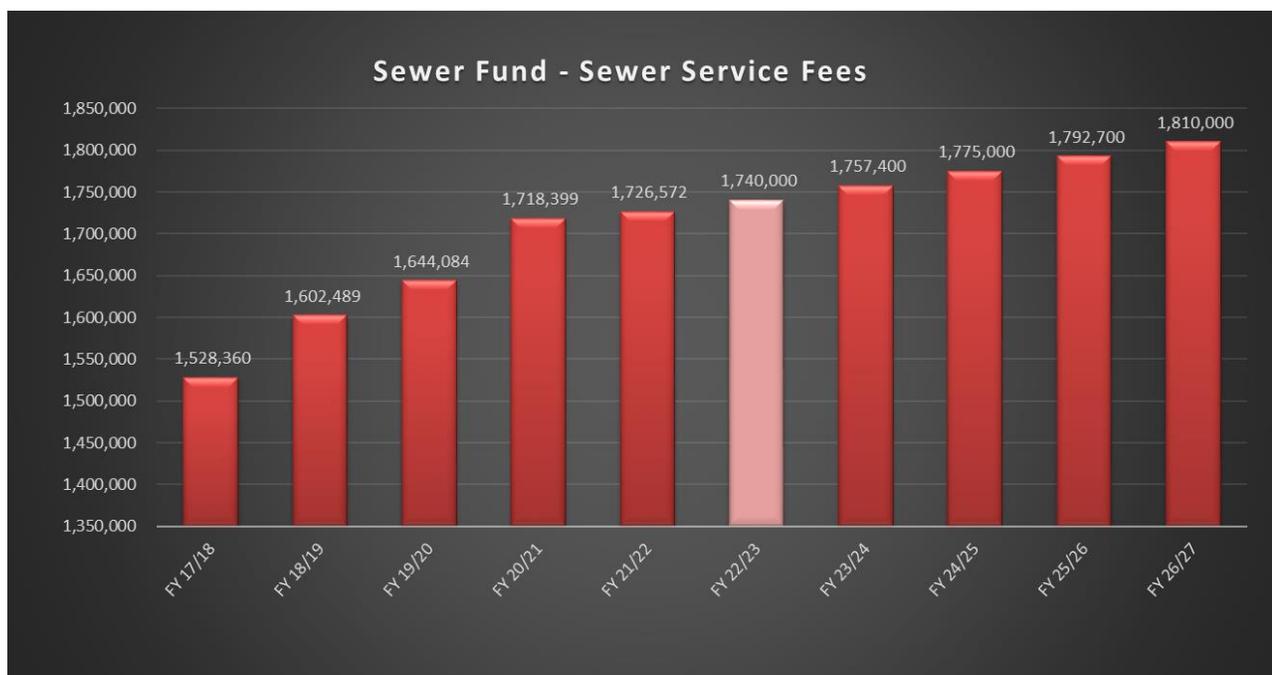
ENTERPRISE FUNDS – SEWER

				Town of Chino Valley		
				Total Revenue Summary		
Acct				Budget FY 21-22	Estimate FY 21-22	Budget FY 22-23
SEWER ENTERPRISE FUND						
6	30	4050	SEWER SERVICE FEES	1,749,000	1,726,572	1,740,000
6	30	4060	SEWER SYSTEM BUY-IN FEES 50%	330,000	444,548	330,000
6	30	4226	MISCELLANEOUS REVENUE	62,000	59,263	64,000
6	36	4160	INTEREST INCOME	1,000	47	500
			WIFA LOAN FUNDS			-
6	30	4310	WIFA RESERVE FUNDS	-	-	-
6	30	4300	BOND PROCEEDS - WIFA	-	-	-
TOTAL SEWER ENTERPRISE FUND				2,142,000	2,230,430	2,134,500
					4%	0%

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 2022 and the projected collections through fiscal year 2027. Fiscal year 2024 through 2027 are projected to increase based on 2% new customer growth.

DEBT SERVICE FUND

DEBT SERVICE 08			
Description	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
DEBT SVC 2010 BONDS - PRINCIPAL	310,000	6,645,000	-
DEBT SVC 2010 BONDS - INTEREST	293,839	90,600	-
NATIONAL BANK GADA REFI - PRINCIPAL	331,000	2,071,000	-
NATIONAL BANK GADA REFI - INTEREST	36,461	35,143	-
FISCAL AGENT FEES	2,500	3,200	2,500
2021 REFUND - PRINCIPAL			702,400
2021 REFUND - INTEREST		220,841	316,100
2021 POLICE DEPARTMENT - PRINCIPAL			125,000
2021 POLICE DEPARTMENT - INTEREST		155,412	238,500
BOND ISSUANCE COSTS		363,069	
TOTAL EXPENDITURES	973,800	9,584,265	1,384,500

Debt Service Funds are used to make principal and interest payments on general government debt. The Town refinanced the existing government debt to take advantage of reduced interest rates and borrowed additional funds to construct the new Police Department Building. 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 fund's 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 2022 adopted budget, fiscal year 2022 estimate, fiscal year 2023 adopted budget.

Town of Chino Valley				
Total Expenditure Summary by Department				
	Description	2021-22 Adopted Budget	2021-22 Projected	2022-23 Adopted Budget
GENERAL FUND				
41	PROSECUTOR	133,700	130,150	139,900
42	TOWN CLERK	300,800	247,924	296,400
43	TOWN MANAGER	501,000	549,287	682,600
44	HUMAN RESOURCES	283,300	292,466	355,100
45	MUNICIPAL COURT	336,700	318,520	363,500
46	FINANCE	491,700	484,411	539,500
47	MGMT INFORMATION	391,300	383,085	434,200
50	MAYOR AND COUNCIL	51,200	44,078	56,700
55	PLANNING	337,700	321,926	632,500
56	BUILDING INSPECTION	400,500	361,511	493,400
60	POLICE	3,705,700	3,686,337	4,526,800
61	ANIMAL CONTROL	209,400	206,909	280,600
63	RECREATION	157,650	155,143	257,300
64	LIBRARY	400,500	379,568	426,300
66	SENIOR CENTER	346,400	345,632	563,600
68	PARKS MAINTENANCE	903,200	797,072	809,500
69	AQUATICS CENTER	343,800	260,900	256,800
71	FACILITIES MAINTENANCE	613,800	612,409	941,800
73	FLEET MAINTENANCE	290,150	252,606	392,400
74	ENGINEERING	533,700	441,090	652,300
75	CUSTOMER SERVICE	38,300	19,832	-
95	NON DEPARTMENTAL	3,194,100	3,051,300	6,174,700
TOTAL GENERAL FUND		13,964,600	13,342,156	19,275,900

The Town is projecting the General Fund expenditures to end fiscal year 2022 under budget. Overall the General Fund expenditures are projected to increase by 38% over last budget year primarily due to the one-time \$3,300,000 transfer to the HURF CIP Fund.

General Fund - Department 41

Michelle Codega
 Paralegal
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 928-636-8004

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.

2021-2022 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.
- Received extensive Victim's Rights Training and updated victim procedures.

2022-2023 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.
- Make substantial progress on a new policy and procedures manual.

Financial Information

Total Expenditures by Type			
Description	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
Personnel	\$ 65,112	\$ 64,400	\$ 69,706
Benefits	\$ 22,688	\$ 23,300	\$ 24,294
Services and Supplies	\$ 45,900	\$ 42,450	\$ 45,900
Total	\$ 133,700	\$ 130,150	\$ 139,900
			5%
Number of Employees	1		1

Narrative

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

General Fund – Department 42

Erin Deskins

Town Clerk

edeskins@chinoaz.net

928-636-2646

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 2021-22 Highlights

- Assisted Council Appointments Subcommittee with recruitment to fill a Town Council vacancy.
- Administered Town-wide document destruction. Destroyed 65 cubic feet of expired records.
- Evaluated three vendors, including software demonstrations, for a new agenda management platform.
- Completed Public Body recruitment to fill vacancies on Planning & Zoning Commission, and Board of Adjustment.
- Completed year one of three towards the Certified Municipal Clerk (CMC) designation.

FY 2022-23 Objectives

- Continue implementation of OnBase®, the electronic document management system for paperless office.
- Select vendor and implement a new agenda management platform that is compatible with OnBase®.
- Complete year two of three towards the Certified Municipal Clerk (CMC) designation.
- Create and implement new process for Town-wide records management program.

Financial Information

Total Expenditures by Type			
Description	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
Personnel	\$ 166,664	\$ 142,827	\$ 158,612
Benefits	\$ 58,936	\$ 66,297	\$ 62,588
Services and Supplies	\$ 75,200	\$ 38,800	\$ 75,200
Total	\$ 300,800	\$ 247,924	\$ 296,400
			-1%
Number of Employees	3		3

Narrative

The department is projecting a decrease of 1% 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 order to provide exceptional public service to the citizens of Chino Valley, in the most cost effective, efficient means possible that cherishes and preserves its historic rural lifestyle and supporting Economic Development for the betterment of our community.

Program 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, Assistant to the Town Manager, Economic Development Project Manager, contract Public Information Officer, and a 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 operating and administrative departments.
- Coordinates with the Town Council to develop and implement short- and long-range goals for the Town.
- Coordinates with the Town Council, Finance Director and Departments to develop and administer the Budget.
- Is responsible for economic and community development.
- Represents the Town in dealing with other governmental jurisdictions, agencies, private firms, professional groups, community stakeholders, the media and general public.

Financial Information

Total Expenditures by Type			
Description	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
Personnel	\$ 293,769	\$ 336,500	\$ 456,795
Benefits	\$ 100,231	\$ 106,887	\$ 111,705
Services and Supplies	\$ 107,000	\$ 105,900	\$ 114,100
Total	\$ 501,000	\$ 549,287	\$ 682,600
			36%
Number of Employees	3		4.5

Narrative

The department has added an additional 1.5 FTE this fiscal year. Overall the department is projecting an increase of 36%.

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 2021-22 Highlights

- Continued COVID Families First Coronavirus Response Act (FFCRA) Management
- Rolled out introduction to Customer Service Training Initiative – One Town One Team, Proud to Serve
- Rolled out Online Applicant Tracking System
- Restructured health insurance premiums from a cafeteria to a traditional plan
- Enhanced Dental and Vision programs
- Completed Classification and Compensation Study for the Police Department
- Reintroduced Safety Committee/Program that was placed on hold during COVID.
- Updated Performance Management and Evaluation process

FY 2022-23 Objectives

- Complete Town-wide Classification and Compensation Study (excluding Police Department) and implement approved changes
- Update Employee Handbook separating it out into two manuals – 1) Employee Handbook and 2) Administrative Manual
- Roll out Employee Mobile Phone Stipend Program
- Assess, Design, Develop, and Implement new Recruitment and Retention Programs

Financial Information

Total Expenditures by Type			
Description	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
Personnel	\$ 164,459	\$ 163,400	\$ 175,934
Benefits	\$ 52,341	\$ 52,566	\$ 56,066
Services and Supplies	\$ 66,500	\$ 76,500	\$ 123,100
Total	\$ 283,300	\$ 292,466	\$ 355,100
			25%
Number of Employees	2		2

Narrative

Overall the department is projecting an increase of 25% due to a one time professional services fee and an increase in Travel related expenses.

General Fund – Department 45

Ronda Apolinar
rapolinar@courts.az.gov
928-636-4534

Mission

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

Program Description

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

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

FY 2021 -22 Highlights

- Fines, Fees, and Restitution (F.A.R.E.) cases were reviewed. Order to Show Cause Hearings were set to discuss criminal cases with restitution owed to victims and marijuana related charges.
- The court implemented the Jury Trial Questionnaire pilot program. Prospective jurors have the ability to fill out the questionnaire online which is downloaded to a spreadsheet for quick and accurate information that is provided to the judge, prosecutor, and defense counsel.
- Standard operating procedures and informational documents have been saved to a shared folder for easy access for all court staff.
- MVD uploaded social security information to the Administrative Offices of the Court (A.O.C.) to assist with collection efforts and tax interceptions. The A.O.C. then downloaded the information to the individual courts.
- Money Handling: A process and procedure for deposits to the Town was created to conform with Minimum Accounting Standards requirements.

FY 2022-23 Objectives

- Acquire new software for digital evidence for parties to submit evidence in digital format to include pictures, documents, video, and audio through a website.
- Implement the On-base program through the Town of Chino Valley in order to scan, save, and retrieve non-case management system information that relates to the operation of the court. The current case management system already uses On-base to save scanned documents.
- Continue to create, update, and distribute standard operating procedures for all court staff to utilize.
- Read and Review Minimum Accounting Standards, Arizona Code of Conduct for Judicial Employees, and Legal Advice vs. Information annually.
- Review and update cases in collections for address changes and verify social security numbers; issue Orders to Show Cause as appropriate.

Financial Information

Total Expenditures by Type			
Description	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
Personnel	\$ 233,350	\$ 223,213	\$ 249,415
Benefits	\$ 67,150	\$ 68,927	\$ 74,585
Services and Supplies	\$ 36,200	\$ 26,380	\$ 39,500
Total	\$ 336,700	\$ 318,520	\$ 363,500
			8%
Number of Employees	4.5		4.5

Narrative

Overall the department is projecting a slight increase of 8% next fiscal year.

General Fund – Department 46

Joe Duffy, CPA
 Administrative Services Director
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 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 2021-22 Highlights

- Received an unqualified opinion on the Fiscal Year 2021 Annual Audit.
- Submitted and received the Certificate of Achievement for Excellence in Financial Reporting.
- Completed the requirements for the State and Local Federal Relief Funds.

FY 2022-23 Objectives

- Increase the use of the OnBase® data management program to transition from paper to digitized record storage and retrieval.
- Prepare a Comprehensive Annual Financial Report (CAFR) for Fiscal Year 2022.
- Reformat Budget to submit for the GFOA budget reward.
- Prepare WIFA Project Priority List submittals for waste water treatment plant.

Financial Information

Total Expenditures by Type			
Description	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
Personnel	\$ 294,560	\$ 292,431	\$ 323,157
Benefits	\$ 104,240	\$ 105,880	\$ 113,243
Services and Supplies	\$ 92,900	\$ 86,100	\$ 103,100
Total	\$ 491,700	\$ 484,411	\$ 539,500
			10%
Number of Employees	4		4

Narrative

Overall the department is projecting an increase of 10% due to an purchase of furniture and fixtures and increased travel and training expenses.

General Fund – Department 47

Spencer Guest
 IT Manager
sguest@chinoaz.net
 928-636-2646

Mission

The mission of Management Information Systems is to support, design, develop and enhance the Town's information technology (IT), Telecommunications, 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, telecommunications 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 to ensure the public is informed about Town and community business. 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 2021-22 Highlights

- Worked cooperatively with Police staff, architect and project managers to ensure the Town's new Police Station current and future IT needs are met.
- Implemented new Town-wide backup solution with enhanced centralized backup.
- Assisted Development Services software migration back to CitizenServe® and integration with Town software systems.
- Continued Town-wide implementation of the OnBase® electronic document management system and utilization of its workflow capabilities.
- Migrated the Town's IP telecommunication system over to newer server infrastructure.
- Deployment and migration of several Virtual Servers over to a new virtualization host server.

FY 2022-23 Objectives

- Cleanup of the Town's North campus conduits and installation of enhanced fiber optic backbone connections.
- Migration and deployment of new upgraded email server.
- Continued Town-wide implementation of the OnBase® electronic document management system and utilization of workflow capabilities.
- Migration and upgrade to the Town's domain servers.
- Evaluation and implementation of improved system for desktop image deployment and testing system.
- Deployment of a new IT ticketing system and network monitoring solution.

Financial Information

Total Expenditures by Type			
Description	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
Personnel	\$ 122,179	\$ 125,603	\$ 135,621
Benefits	\$ 50,621	\$ 53,082	\$ 54,679
Services and Supplies	\$ 178,500	\$ 164,400	\$ 233,900
Capital	\$ 40,000	\$ 40,000	\$ 10,000
Total	\$ 351,300	\$ 343,085	\$ 424,200
			21%
Number of Employees	2		2

Narrative

Services and Supplies increased due to ongoing software fees for town departments and additional bandwidth/isp expenses. Several Capital projects are also planned. Overall the department is projecting an increase of 21%.

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 Mayor serves as the Town's Chief Executive Officer. 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

Total Expenditures by Type			
Description	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
Personnel	\$ 27,600	\$ 27,000	\$ 32,700
Benefits	\$ 2,600	\$ 2,578	\$ 3,000
Services and Supplies	\$ 21,000	\$ 14,500	\$ 27,600
Total	\$ 51,200	\$ 44,078	\$ 63,300
			24%

Narrative

The department is projecting an increase 24% due to the adopted increase in Council Stipends which significantly below the levels of other towns/cities in Yavapai and Coconino County and the purchase of I-pads for the council members.

General Fund – Department 55

Laurie Lineberry, AICP
 Development Services Director
llineberry@chinoaz.net
 928-636-4427

Mission

The mission of the Planning Department is to enrich the quality of life for residents of Chino Valley through responsible, responsive, and creative planning and development, by encouraging appropriate land uses and intensities, while planning for future generations.

Program Description

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

FY 2021-22 Highlights

- Changed the leadership within the department.
- Reinitiated and revised the Pre-Application and Site Plan project review processes.
- Developed and implemented the process for review of planning cases from Pre-Application meetings through the review and action by Town Council.
- Determined the need to transition back to CitizenServe® software for efficiency and benefit of department customers.
- Retired the SR-0.16 Zoning District from active use.
- Updated the list of zoning districts to add the SF-12,000 and SF-24,000 residential districts.
- Prepared RFP, received and rated Proposals, selected consultant team for General Plan rewrite for the Town.

FY 2022-23 Objectives

- Work in concert with the chosen consultant team to move forward with the rewrite of the General Plan.
- Continue providing UDO text amendments to resolve language issues and to address current issues within the Town.
- Work with Economic Development Division to implement a wayfinding sign program.
- Work with a Recreation Department and Town Clerk to develop a simple and comprehensive Special Event process.
- Successfully transition back to CitizenServe® software.

Total Expenditures by Type			
Description	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
Personnel	\$ 217,557	\$ 214,455	\$ 421,212
Benefits	\$ 75,043	\$ 64,671	\$ 145,188
Services and Supplies	\$ 45,100	\$ 42,800	\$ 66,100
Total	\$ 337,700	\$ 321,926	\$ 632,500
			87%
Number of Employees	3		6

Narrative

Total employees increased this year due to eliminating the Customer Service Department and combining the Employees with the Planning and Building Departments. Overall the department is projecting an increase of 87%.

General Fund – Department 56

Dan Trout
 Chief Building Official
dtrout@chinoaz.net
 928-636-4427

Mission

The Building Safety team provide services needed to ensure life-safety in the built environment and promote public health and welfare through code compliance.

Program Description

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

FY 2020-21 Highlights

- Determined the need to transition back to CitizenServe® software for efficiency, increased customer service and compatibility with the County.
- Processed 77 commercial and 507 residential permits in 2021.
- Performed 2,797 building inspections for the year.
- Responded to calls for 1,073 code enforcement situations.
- Hired an additional Building Inspector due to increasing construction workload.
- Collected nearly 70 tons of waste material in 29 forty-yard dumpsters and 37 six-yard dumpsters from our neighborhoods during the Town Clean Up.

FY 2022-23 Objectives

- Improve customer service and inspection efficiencies through completion of the transition back to CitizenServe® software.
- Create a new Building Advisory Board.
- Complete a review of existing Code Enforcement policies and present recommendations for refinements to Council.

Financial Information

Total Expenditures by Type			
Description	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
Personnel	\$ 230,805	\$ 230,677	\$ 295,026
Benefits	\$ 91,695	\$ 100,734	\$ 125,374
Services and Supplies	\$ 58,000	\$ 10,100	\$ 53,000
Capital	\$ 20,000	\$ 20,000	\$ 20,000
Total	\$ 400,500	\$ 361,511	\$ 493,400
			23%
Number of Employees	4		5

Narrative

Total employees increased this year due to eliminating the Customer Service Department and combining the Employees with the Planning and Building Departments. Overall the department is projecting an increase of 23%.

General Fund – Department 60

Chuck Wynn
 Chief of Police
cwynn@chinoaz.net
 928-636-4223

Mission

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

Program 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 allows us to maximize resources to ensure success of the department's mission. Police Department staff have donated time and expertise to assure outside funding and resources, such as the Federal 1033 program, RICO funds and collaboration with private organizations, are obtained and utilized to increase training capabilities of the department and town. We have a facility and location to train our staff, as well as those around us, which enables our staff to obtain the latest and greatest training in the profession. The ability of the department to tap internal resources to ensure the training facility is operational, functional and capable of providing the needed training is like none seen anywhere else in this profession.

FY 2021-22 Highlights

- Completed design and started construction of new Police Station
- Completed setting and cleaning of the seven mobile homes in tactical village at the training facility
- Complete transition to new Axon® Body 3 body cameras for patrol staff
- Promoted a fifth Sergeant to focus on training, internal investigations, hiring/background investigations, employee retention
- Transitioned all Officers to 9mm handguns to save money on ammunition costs
- Restarted Community Engagement Programs previously curbed due to Covid

FY 2022-23 Objectives

- Facilitate/teach Active Shooter Response Training to all Yavapai County Law Enforcement Agencies
- Continue to digitize all records
- Succession planning for all departmental positions, especially positions related to the instruction of specific LE topics
- Continue transition to being more self-reliant or self-sufficient, in terms of training and professional growth in order to reduce overall costs associated with sending staff to an outside source for necessary training.
- Add a restroom to the Shooting Range. This addition is necessary due to the large number of users and difficulty keeping port-a-johns clean and sanitary.

Financial Information

Total Expenditures by Type			
Description	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
Personnel	\$ 2,015,421	\$ 2,034,279	\$ 2,318,403
Benefits	\$ 1,104,779	\$ 1,128,658	\$ 1,252,697
Services and Supplies	\$ 454,500	\$ 437,400	\$ 864,700
Capital	\$ 131,000	\$ 86,000	\$ 91,000
Total	\$ 3,705,700	\$ 3,686,337	\$ 4,526,800
			22%
Number of Employees	31		34

Narrative

Personnel and Benefits increase due to adding three new officer positions. Overall the department is projecting an increase of 22%.

General Fund – Department 61

Marrilee Easton
 Civilian Operation Supervisor
measton@chinoqz.net
 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 2021-22 Highlights

- Since the Cat Room became operational on April 1, 2021, we have adopted out 23 cats and kittens!
- Our outdoor chain link kennels have been repaired - fixing holes through which dogs were escaping and pipes that were jagged and full of rust.
- We partnered with Petco Love in March to offer FREE Distemper vaccines for Chino Valley dogs and cats. During this campaign, we were able to vaccinate 77 dogs and 25 cats. We still have vaccines available and will continue offering them to the community on Wednesdays by appointment while supplies last.
- Animal Control Officers are on duty seven days a week patrolling our community and offering quick response time for "Calls for Service".

FY 2022-23 Objectives

- Spending time patrolling the Peavine Trail by foot, making sure everyone is staying safe and keeping their dogs on leash.
- Flexing the ACO schedule to provide for more comprehensive "area checks". For example: Patrolling parks during evening hours, not just daytime hours.
- Increase use of social media to remind and educate the public on being responsible pet owners.

Financial Information

Total Expenditures by Type			
Description	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
Personnel	\$ 115,177	\$ 114,932	\$ 123,198
Benefits	\$ 52,323	\$ 50,077	\$ 56,602
Services and Supplies	\$ 36,900	\$ 36,900	\$ 38,800
Capital	\$ 5,000	\$ 5,000	\$ 62,000
Total	\$ 209,400	\$ 206,909	\$ 280,600
			34%
Number of Employees	3.5		3.5

Narrative

Capital is up due to the acquisition of a new ACO vehicle. Overall the department is projecting an increase of 34%.

General Fund – Department 63

Cyndi Thomas
 Community Services Director
cthomas@chinoaz.net
 928-636-9114

Mission

The Recreation Department is committed to providing a diverse and engaging array of 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 recreational programs and events for the citizens of the Town of Chino Valley, managing reservation of recreation facilities and the special events permitting process.

FY 2021-22 Highlights

- Installation of a nine-hole disc course.
- Installation of a separate staff entrance to the Community Center.
- Regained use of the north side of the Community Center.
- Moved Recreation Office to the North side of the Community Center
- Help facilitate nine different classes for the citizens of Chino Valley at the Community Center
- Continued to provide excellent recreational events for the community
- Collaborating with Prescott and Prescott Valley for a 2023 cross community event.
- Added a new vehicle to our fleet for great efficiency and operational effectiveness

FY 2022-23 Objectives

- Continue to Collaborate with Prescott and Prescott Valley for a 2023 cross community event.
- Promote Territorial Days into a two-day signature event
- Continue to seek topics and instructors to expand class offerings
- Continue to add successful events to improve quality of life and provide recreational opportunities for the citizens

Financial Information

Total Expenditures by Type			
Description	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
Personnel	\$ 73,766	\$ 72,901	\$ 78,898
Benefits	\$ 26,534	\$ 28,392	\$ 28,802
Services and Supplies	\$ 49,850	\$ 46,350	\$ 69,600
Capital	\$ 7,500	\$ 7,500	\$ 80,000
Total	\$ 157,650	\$ 155,143	\$ 257,300
			63%
Number of Employees	2		2

Narrative

Capital is up due to a one-time expense to assist with connecting the Peavine Trail to the City of Prescott Peavine Trail System. Overall the department is projecting a 63% increase.

General Fund – Department 64

Scott Bruner
 Library Director & Special Projects Manager
sbruner@chinoaz.net
 928-636-2687

Program Description

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, eight 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 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 2021-22 Highlights

- Returned to full-scale pre-COVID in house Story Hour Programing.
- Restarted the Summer Reading Program, Spring and Fall Break Programs cancelled the last two years due to COVID.
- Removed all 6,378 videos from their security cases which are no longer needed as our security gates now provide inventory control. This change has made patron check out much more efficient.
- Painted the Children's Room.
- Secured \$30,000 in grant money for take-home Internet Hotspots, Launch Pad Tablets that teach kids to read, a large inflatable movie screen, and a laptop computer.

FY 2022-23 Objectives

- Increase patron circulation and visits to pre-COVID numbers.
- Change front-end and outside Library displays monthly with fun and interesting themes to attract more circulation.
- Complete annual five-year computer(s) change out and upgrade.
- Complete software changeover for the electric card catalog from Symphony to more user-friendly Aspen Discovery.
- Partner with Recreation to offer movies in the park.

Financial Information

Total Expenditures by Type			
Description	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
Personnel	\$ 270,652	\$ 257,842	\$ 287,954
Benefits	\$ 88,148	\$ 80,026	\$ 83,946
Services and Supplies	\$ 41,700	\$ 41,700	\$ 54,400
Capital	\$ -	\$ -	\$ -
Total	\$ 400,500	\$ 379,568	\$ 426,300
			6%
Number of Employees	6		6

Narrative

Personnel and Benefits are up slightly over the prior fiscal year. Services and Supplies are up reflecting a small increase in operating expenses. Overall the department is projecting an increase of 6%.

General Fund – Department 66

Cyndi Thomas
 Community Services Manager
cthomas@chinoaz.net
 928-636-9114

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

FY 2021-22 Highlights

- 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.
- Application/acceptance of NACOG grant funding for a new steam table.
- Received NACOG funding increase by \$30,000 for Meals on Wheels and Congregate Meals.
- Served over 27,000 combined meals for Meals on Wheels and Congregate Meals.
- Gentle Exercise continues to grow, currently there are over 30 participants.
- Reorganized Meals on Wheels routes to better enable our volunteer drivers to deliver the meals timelier and efficiently.
- Submitted CDBG grant application for \$380,806 for Senior Center kitchen renovation and parking area improvements.
- Partnered with Arizona Care Hospice and Angels Care Home Health to facilitate weekly blood pressure checks for patrons.

FY 2022-23 Objectives

- Complete kitchen renovation with CDBG funds including: Stove, hood, counters, cabinets, and floor.
- Replace refrigerated mobile salad bar.
- Continue to increase the amount of meals served.
- Continue to seek and obtain additional classes, speakers and seminars for patrons.
- Revamp and revise our Travel/Trips opportunities for citizens of Chino Valley.

Financial Information

Total Expenditures by Type			
Description	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
Personnel	\$ 159,521	\$ 147,987	\$ 182,460
Benefits	\$ 75,979	\$ 56,245	\$ 71,140
Services and Supplies	\$ 108,700	\$ 141,400	\$ 160,000
Capital	\$ 2,200	\$ -	\$ 150,000
Total	\$ 346,400	\$ 345,632	\$ 563,600
			63%
Number of Employees	4.25		4.25

Narrative

Personnel and Benefits are up slightly. Services and Supplies are up primarily due to the increase in food costs. Capital is up due to the matching funds that will be used to remodel the kitchen with a Community Development Block Grant. Overall the department is expecting an increase of 63%.

General Fund – Department 68

Jason Olson
 Facilities & Parks Manager
jolson@chinoaz.net
 928-636-7140

Mission

The Parks Maintenance Division is committed to providing safe, welcoming parks and facilities that encourage a healthy lifestyle, citizen participation and a strong sense of community.

Program Description

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

FY 2021-22 Highlights

- Replaced playground equipment in Community Center Park.
- Improved Dog Park with new ground cover
- Hired one new Parks Maintenance worker
- Replaced turf grass at the Aquatic Center with artificial turf
- Purchased new 300-gallon spray rig
- Purchased new turf and curb vacuum
- Finished Field #5 renovation
- Re-painted and fixed Ramada at Memory Park
- Installed gutters on new restroom at Memory Park
- Landscaped the front of Town Hall
- Added 125 tons of new infield mix on Fields #1,2, and 3
- Replaced and planted new trees and shrubs at Town Hall and Memory Park

FY 2022-23 Objectives

- Build new maintenance building for Facilities and Parks
- Hire a Certified Pool Operator (Shared with Aquatic Center)
- Replace infield mix on Fields #4 and 5
- Install new security cameras at Memory Park/Community Center Park
- Center Street Park Remodel
- Repair/replace fencing

Financial Information

Total Expenditures by Type			
Description	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
Personnel	\$ 182,135	\$ 121,290	\$ 175,077
Benefits	\$ 84,565	\$ 62,332	\$ 73,623
Services and Supplies	\$ 313,500	\$ 338,750	\$ 387,800
Capital	\$ 323,000	\$ 274,700	\$ 171,000
Total	\$ 903,200	\$ 797,072	\$ 807,500
			- 11%
Number of Employees	4.5		4.5

Narrative

Services and Supplies are up due to increased water expense and contract services. Capital is down due to buying less equipment this fiscal year. Overall the department is projecting a decrease of 11%.

General Fund – Department 69

Cyndi Thomas
 Community Services Manager
cthomas@chinoaz.net
 928-636-9114

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 featuring a zero-depth entry pool with a mushroom fountain, splash pad with five colorful tipping buckets, a bright red corkscrew slide and lap swim lanes. During the season the Center offers lap swim, toddler swim, swim lessons, water aerobics, dollar swim and open swim hours, as well as facility rental for special events.

FY 202-22 Highlights

- Pool splash pad up and running
- Replaced chlorinator and pool vacuum
- Repaired and refilled sand filters and repaired the valve seals
- Installed new pool grates
- Completed Minor plaster repairs
- Replaced lights in the pool
- Installed new swamp coolers
- Brought back concession operations

FY 2022-23 Objectives

- Complete major plaster repair
- Paint Interior and exterior
- Update aquatic fees
- Hire a Certified Pool Operator (Shared with Parks Maintenance)

Financial Information

Total Expenditures by Type			
Description	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
Personnel	\$ 86,591	\$ 86,591	\$ 97,832
Benefits	\$ 8,709	\$ 8,709	\$ 9,468
Services and Supplies	\$ 128,500	\$ 100,600	\$ 129,500
Capital	\$ 120,000	\$ 65,000	\$ 20,000
Total	\$ 343,800	\$ 260,900	\$ 256,800
			-25%

Narrative

Personnel reflects only the seasonal lifeguard expenses. The department intends to purchase a pool cover. Overall the department expenses are projected to decrease by 25%.

General Fund – Department 71

Jason Olson
 Facilities & Parks Manager
jolson@chinoaz.net
 928-636-7140

Mission

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

Program Description

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

FY 2021-22 Highlights

- Replaced Flooring and Paint Town Hall
- Replaced Roof on Court Building
- Replaced Windscreen at Fleet services
- Installed New Door at Town Hall
- Installed New Swamp Coolers at the Aquatic Center
- Installed New Door at Community Center

FY 2022-23 Objectives

- Replace Roof on Town Hall or Public Works
- Repair Portions of the Parking Lot at the North Campus
- Replace HVAC at Town Hall or Another Town Building as Needed
- Make Code and Safety Improvements to Fleet Maintenance Building
- Hire an additional Facilities Maintenance Worker - Custodian
- Replace floors at Aquatic Center
- Repaint Aquatic Center

Financial Information

Total Expenditures by Type			
Description	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
Personnel	\$ 164,606	\$ 142,650	\$ 292,880
Benefits	\$ 75,794	\$ 69,659	\$ 83,720
Services and Supplies	\$ 220,900	\$ 255,100	\$ 268,500
Capital	\$ 152,500	\$ 145,000	\$ 296,700
Total	\$ 613,800	\$ 612,409	\$ 941,800
			53%
Number of Employees	4		4

Narrative

Personnel and Benefits are up due to adding two new positions. Capital is up due to replacing two vehicles and increased maintenance activity. Overall the department is projecting an increase of 53%.

General Fund – Department 73

Matthew Green
 Fleet Supervisor
mgreen@chinoaz.net
 928-636-7140

Mission

To provide safe, reliable vehicles and equipment to all Departments within the Town of Chino Valley, by administrating efficient, quality service and repairs on all Fleet Assets.

Program Description

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

FY 2021-22 Highlights

- Developed and implemented new Preventive Maintenance Program per industry standards to include intervals and sequence of maintenance. This reduces lifetime costs and improves reliability.
- Developed Standard Work for new Preventive Maintenance Program to include condition and safety inspections.
- Performed vehicle and equipment inventory audit to ensure accuracy of Town records.
- Performed weekly visual audits of Fleet Functions to identify and reduce waste, and improve efficiency.

FY 2022-23 Objectives

- Meet the vehicle and equipment needs of all Town departments with safety and customer satisfaction as top priorities.
- Transition to Fleet Management Software system to improve service and accurately track Fleet asset costs.
- Operate within National standards for fleets with 499 or fewer assets to better meet the growing needs of the Town.
- Facilitate purchase and up-fit of new vehicles approved in the budget to meet Town needs and utilize all assets to ensure optimal ROI.

Financial Information

Total Expenditures by Type			
Description	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
Personnel	\$ 95,796	\$ 100,871	\$ 112,014
Benefits	\$ 40,504	\$ 43,935	\$ 45,786
Services and Supplies	\$ 153,850	\$ 107,800	\$ 174,600
Capital	\$ -	\$ -	\$ 60,000
Total	\$ 290,150	\$ 252,606	\$ 392,400
			35%
Number of Employees	2		2

Narrative

Personnel and Benefits and Services and Supplies are up slightly this fiscal year. Capital is up due to planned shop improvements and new shop equipment. Overall the department is projecting an increase of 35%.

General Fund – Department 74

Frank Marbury
 Public Works Director / Town Engineer
fmARBURY@chinoaz.net
 928-636-7140

Mission

The mission of the Public Works Department is to provide efficient delivery of services to all Town residents. Our goal is to create a thriving, safe, friendly Town that cultivates its natural beauty, history and its western culture, while working with citizens and developers, completing goals of efficient cost delivery systems and public health/safety issues.

Program Description

The Public Works Department was combined with the Engineering Department and provides administrative oversight and support to the Roads, Fleet Maintenance, Parks Maintenance, Facilities Maintenance, and Utilities Divisions. The Engineering function provides professional engineering services for all public improvements within the Town of Chino Valley and provides engineering advice to the Town Council. They are responsible for the delivery of the capital improvement program, review and oversight of private and public development / construction projects. In addition, this department represents the Town of Chino Valley on various regional technical committees such as the Central Yavapai Metropolitan Planning Organization, and the Upper Verde Water Protection Coalition.

FY 2021-22 Highlights

- Completed design, awarded and managed construction of the new Police Facility
- Completed design, awarded and managed construction of the Rodeo Dr. Improvement project
- Completed design, awarded and managed construction of the Head Start Waterline project
- Completed design, awarded and managed construction of the Road 2 North Paving project
- Completed design, awarded and managed construction of the FY 2022 Streets Improvement project
- Continued the design of the Perkinsville Sewer and Water Improvements project
- Completed the design and awarded the Peavine Trail Waterline project
- Completed over 300 reviews for many residential, commercial, and subdivision developments

FY 2022-23 Objectives

- Complete the construction of the new Police Facility.
- Complete the design, award, and manage construction of the FY 2023 Streets Improvement project
- Complete construction of the Peavine Trail Waterline project
- Complete construction of Phase 1 of the Perkinsville Sewer and Water Improvement project
- 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

Financial Information

Total Expenditures by Type			
Description	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
Personnel	\$ 329,167	\$ 315,316	\$ 389,858
Benefits	\$ 116,733	\$ 102,174	\$ 119,642
Services and Supplies	\$ 142,800	\$ 81,100	\$ 142,800
Capital	\$ 45,000	\$ 42,500	\$ 100,000
INTERDEPARTMENTAL	\$ (100,000)	\$ (100,000)	\$ (100,000)
Total	\$ 533,700	\$ 441,090	\$ 652,300
			22%
Number of Employees	4		4

Narrative

Overhead related to the Water and Sewer Enterprise funds will be allocated to those departments through interdepartmental charges. Capital is up due to purchasing a pavement management program. Overall the department is projecting an increase of 22%.

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 including, pothole repair, culvert and drainage maintenance, road grading, mowing, trash pickup. The Roads Division also performs tree trimming along the Town right of way, repair and replacement of Town signage, and light construction of new streets.

FY 2021-22 Highlights

- Reconstructed Road 2 North near Highway 89
- Reconstructed Road 4 ½ North from Reed Road to Road 1 West
- Reconstructed Road 2 South from Highway 89 to Road 1 East
- Reconstructed Road 1 West from Road 1 North to Road 2 North
- Reconstructed Antelope Drive off of West Perkinsville Road
- Continued Patching Roads, Mowing Roadsides, and Repairing Signs
- Reconstructed five miles of gravel surface Perkinsville Road
- Master planned and constructed Roads Maintenance yard

FY 2022-23 Objectives

- Implement a Pavement Management System
- Reconstruct East Road 1 South from Highway 89 to South Road 1 East
- Reconstruct South Road 1 East from East Fletcher Court to East Road 3 South
- Reconstruct Campbell Avenue off of West Perkinsville Road
- Design FY 2024 Streets Project

Financial Information

Total Expenditures by Type			
Description	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
Personnel	\$ 404,211	\$ 380,000	\$ 438,992
Benefits	\$ 200,689	\$ 193,500	\$ 203,908
Services and Supplies	\$ 354,600	\$ 278,000	\$ 422,600
Capital	\$ 1,036,000	\$ 974,879	\$ 635,000
Total	\$ 1,995,500	\$ 1,826,379	\$ 1,700,500
			-15%
Number of Employees	9		9

Narrative

Personnel and Benefits are up due to adding on call pay. Services and Supplies are up due to additional contractual services and travel and training. Overall, the department is projecting a decrease of 15%.

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. And securing the water resources necessary to serve the community into the future.

Program Description

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

FY 2021-22 Highlights

- Expanded the Yavapai College water system to include the equestrian facility, the town roads and utilities department yards
- Developed a water flushing program
- Automated back-up Generator for Bright Star Well
- Extended the water system from the North campus to serve Head Start

FY 2022-23 Objectives

- Upgrade water meter reading system
- Provide a new public water fill station
- Install back-up generators at Town Hall and Yavapai College well sites
- Loop waterline along the Peavine trail from Road 2 North to Perkinsville Road
- Extended waterline across Highway 89 @ Perkinsville Road

Financial Information

Total Expenditures by Type			
Description	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
Personnel	\$ 175,940	\$ 134,562	\$ 222,506
Benefits	\$ 67,960	\$ 53,626	\$ 75,044
Services and Supplies	\$ 240,900	\$ 225,100	\$ 284,050
Capital	\$ 25,000	\$ 25,000	\$ 114,500
Interdepartmental	\$ 240,000	\$ 200,000	\$ 240,000
Total	\$ 749,800	\$ 638,288	\$ 936,100
			25%
Number of Employees	3		3.5

Narrative

Personnel and Benefits are up slightly due to adding a new employee who will be split between water and wastewater. System Maintenance has increased reflecting cost increases for materials and supplies. The Department is budgeting for a new vehicles and a rate study. Overall the department is projecting an increase of 25%.

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 to collecting and treating wastewater within the Town of Chino Valley in a manner that meets or exceeds federal and state regulations while placing the highest priority on courteously serving the public and protecting the environment.

Program Description

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

FY 2021-22 Highlights

- Replaced leaking underground air lines
- Rebuilt Rotomat® screen #1
- Replaced belt press with a screw press
- Cleaned and rehabilitated 4,000 membrane filters
- Replaced two pre-air blowers
- Completed construction of new building and moved in
- Completed concrete aprons and fencing around new building

FY 2022-23 Objectives

- Design, engineer and build a flow EQ basin
- Construct drying bed
- Design and engineer plant expansion from .5 MGD to 1 MGD
- Extend Sewer line across Highway 89 at Perkinsville Road
- Conduct Inflow/infiltration (I&I) survey of the entire collection system

Financial Information

Total Expenditures by Type			
Description	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
Personnel	\$ 175,940	\$ 207,891	\$ 222,506
Benefits	\$ 67,960	\$ 87,771	\$ 75,044
Services and Supplies	\$ 495,400	\$ 499,600	\$ 511,650
Capital	\$ 15,000	\$ 88,972	\$ 61,900
Interdepartmental/Trans/Contingency	\$ 610,000	\$ 602,000	\$ 515,000
Total	\$ 1,364,300	\$ 1,486,234	\$ 1,386,100
			2%
Number of Employees	3		3.5

Narrative

Personnel and Benefits are up slightly due to adding a new employee who will be split between water and wastewater. Capital projects planned for this year include new equipment, blower, pumps and VFDs. The department also budgeted for additional sewer extensions. Overall the department is projecting an increase 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 \$380,806 for fiscal year 2022/2023. The Town intends to remodel the Senior Center kitchen and improve the park adjacent parking area with the grant this fiscal year.

Special Revenue Fund 07

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 budgeted for FY 2022 and the budget amount for FY 2023.

GRANTS 07		
Description	2021-22 Adopted Budget	2022-23 Adopted Budget
COURT GRANTS	25,000	25,000
PLANNING GRANTS	25,000	25,000
POLICE DEPARTMENT GRANTS	100,000	100,000
RECREATION GRANTS	25,000	25,000
LIBRARY GRANTS	50,000	50,000
SENIOR CENTER GRANTS	25,000	25,000
PARKS GRANTS	25,000	25,000
PUBLIC WORKS GRANTS	3,225,000	3,225,000
TOTAL GRANTS	3,500,000	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	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
REVENUES			
COURT IMPROVEMENT FEES	22,000	11,807	22,000
COURT COLLECTION FEES	2,400	5,246	2,400
INTEREST INCOME-LGIP	1,800	44	1,800
TOTAL REVENUES	26,200	17,097	26,200
EXPENDITURES			
COURT COLLECTION EXPENSES	10,000	10,000	7,000
COURT COLLECTION TO GEN FUND	8,500	-	-
COURT IMPROVEMENTS	25,000	10,000	10,000
TOTAL EXPENDITURES	43,500	20,000	17,000
NET INC/DEC IN FUND BALANCE	(17,300)	(2,903)	9,200
FUND BALANCE SUMMARY			
COURT IMPROVEMENT FUND			
FUND BALANCE BEGINNING OF YEAR	19,220	19,220	21,071
NET CHANGE DURING YEAR	(1,200)	1,851	13,800
FUND BALANCE END OF YEAR	18,020	21,071	34,871
COURT COLLECTION FUND			
FUND BALANCE BEGINNING OF YEAR	51,187	51,187	46,433
NET CHANGE DURING YEAR	(16,100)	(4,754)	(4,600)
FUND BALANCE END OF YEAR	35,087	46,433	41,833
TOTAL FUND BALANCE			
FUND BALANCE BEGINNING OF YEAR	70,407	70,407	67,504
NET CHANGE DURING YEAR	(17,300)	(2,903)	9,200
FUND BALANCE END OF YEAR	53,107	67,504	76,704

CAPITAL ASSET REPLACEMENT

Capital Projects Fund 10

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	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
REVENUES			
MISCELLANEOUSE INCOME	10,000	1,500	-
TRANSFER FROM GENERAL FUND	100,000	100,000	250,000
INTEREST INCOME-LGIP	4,000	117	4,000
TOTAL REVENUES	114,000	101,617	254,000
EXPENDITURES			
SALES TAX AUDIT EXPENDITURES	10,000		-
CAPITAL ASSET REPLACEMENTS	141,000	54,000	180,000
POLICE CARS	90,000	88,000	65,000
TOTAL EXPENDITURES	241,000	142,000	245,000
NET INC/DEC IN FUND BALANCE	(127,000)	(40,383)	9,000
ENDING FUND BALANCE	350,972	310,589	319,589

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	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 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
CARRYOVER			
TOTAL REVENUES	12,000	985	2,200
EXPENDITURES			
TOWING EXPENSES	1,000	200	1,000
TRAFFIC RELATED EQUIPMENT	10,000	1,700	10,000
VEHICLE IMPOUND FEE EXPENSE	1,000	-	1,000
TOTAL EXPENDITURES	12,000	1,900	12,000
NET INC/DEC IN FUND BALANCE	-	(915)	(9,800)
ENDING FUND BALANCE	63,169	53,369	43,569

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	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
Total Revenues	4,200	4,200	4,100
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	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
BEGINNING FUND BALANCE	3,056,538	3,056,538	5,212,538
1% TPT REVENUES-RETAIL/OTHER	2,201,000	2,260,600	2,328,400
1% CONSTRUCTION TPT REVENUES 50%	275,000	267,200	275,200
1% BED TAX REVENUES	30,000	44,900	46,200
MISC. CAPITAL PROJECTS	2,000,000	-	2,000,000
POLICE BUILDING LOAN FUNDS	-	7,000,000	-
YAVAPAI COUNTY DRAINAGE DISTRICT	140,000	110,000	120,000
TRANS FROM GENERAL FUND			500,000
REVENUES	4,646,000	9,682,700	5,269,800
TOTAL FUNDS AVAILABLE	7,702,538	12,739,238	10,482,338

The table above details the Beginning Fund Balance and the anticipated sources of funds for the General Fund – Capital Improvement Fund.

GENERAL FUND - CAPITAL IMPROVEMENT FUND 05-90

Description	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
MISC CAPITAL PROJECTS	2,000,000		2,000,000
YAVAPAI DRAINAGE PROJECTS	140,000	110,000	120,000
WATER RELATED PROJECTS			
OHM PHASE ONE IMPROVEMENTS		30,926	
BRIGHT START REINSTATED AGREEMENT		2,500	
N AZ GROUNDWATER FLOW MODEL		145,000	
OLD HOME MANOR MASTER PLAN		308,000	
WINE GLASS RANCH NARGFM III & IV	62,500	90,000	30,000
PAD WATER FOR LAND OWNERS 660' FROM WSA	2,500		5,000
WATER AUTHORITY DISCUSSION WITH PRESCOTT	7,500	1,000	1,000
EXT WATER CREADITS - PETERSON		84,274	-
OTHER PROJECTS			
IMPACT FEE STUDY	30,000	1,000	
WELCOME TO CHINO VALLEY SIGN	100,000		100,000
POLICE DEPARTMENT CONSTRUCTION	7,000,000	4,000,000	3,500,000
POLICE DEPARTMENT - EQUIPMENT		-	700,000
POLICE DEPARTMENT FURNITURE			500,000
ASBESTOS REMOVAL ROADS YARD			100,000
INTEGRATED UTILITY MASTER PLAN	500,000		
GENERAL PLAN	250,000		300,000
TOTAL CAPITAL IMPROVEMENTS	8,092,500	4,772,700	5,356,000
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	991,500	991,500	1,384,500
TFRS TO CIP - WATER	255,000	255,000	-
TFRS TO ROADS CIP	1,107,500	1,107,500	-
TOTAL DEBT SERVICE/OTHER	2,754,000	2,754,000	1,784,500
TOTAL EXPENDITURES	12,846,500	7,526,700	9,140,500
BUDGET REQUESTS			
POOL REPLASTER AND DECK RESURFACING			300,000
CDBG GRANT MATCH			150,000
TOTAL BUDGET REQUESTS			450,000
TOTAL PROPOSED BUDGET			9,590,500

CAPITAL IMPROVEMENT PROGRAM - ROADS

CAPITAL IMPROVEMENT FUND - ROADS 21			
Description	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
BEGINNING FUND BALANCE			(552,712)
TRANSFER FROM GENERAL FUND	1,847,500	1,847,500	3,100,000
TRANSFER FROM CAPITAL IMPROV FUND	1,107,500	1,107,500	-
TRANSFER FROM HURF	900,000	900,000	200,000
OHM LAND SALES	500,000		-
TOTAL FUNDS AVAILABLE	4,355,000	3,855,000	2,747,288
PROJECTS			
Rodeo Drive @ OHM	1,600,000	1,580,909	
Road 2 North	700,000	677,803	
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	2,000,000	-
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.	20,000	69,000	2,000,000
Roads Yard	80,000	80,000	-
TOTAL PROJECTS	4,355,000	4,407,712	2,500,000
ENDING FUND BALANCE	-	(552,712)	247,288

CAPITAL IMPROVEMENT PROGRAM - WATER

CAPITAL IMPROVEMENT FUND - WATER 22			
Description	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
Beginning Fund Balance			300,000
Transfers In From Capital Improvement Fund	255,000	255,000	250,000
Transfers In From Water Enterprise Fund	100,000	100,000	100,000
OHM LAND SALES	2,000,000		2,000,000
Total Funds Available	2,355,000	355,000	2,650,000
Projects			
OHM Capital Projects	2,000,000		2,000,000
Water main on Perkinsville/89 to Rd 1 East	250,000	-	
Head Start Water Main Extension	55,000	55,000	
BACK UP GENERATOR NORTH CAMPUS			46,000
BACK UP GENERATOR YC WELL			49,000
PAINT BRIGHT STAR TANK			27,000
EQUIPMENT POLEBARN			15,000
NEW FILL STATION	50,000		65,000
Total Projects	2,355,000	55,000	2,202,000
Projected Ending Fund Balance	-	300,000	448,000

CAPITAL IMPROVEMENT PROGRAM – SEWER

CAPITAL IMPROVEMENT FUND - SEWER 23			
Description	2021-22 Adopted Budget	2021-22 FY Estimate	2022-23 Adopted Budget
Beginning Fund Balance	-	-	174,730
Transfers In From Sewer Enterprise Fund	345,000	345,000	250,000
WIFA Reserve Fund*	442,500	700,000	400,000
WIFA LOAN - EQ BASIN/EXPANSION		-	1,500,000
WIFA LOAN - One East Sewer			2,000,000
OHM Land Sales	250,000		
Total Funds Available	1,037,500	1,045,000	4,324,730
Projects			
COLLECTION SYSTEM I&I SURVEY			
SCREW PRESS*	242,500	300,000	50,000
New Building aprons and fence	60,000	49,270	
Building Equipment(shelves, furniture, parts)	40,000	8,000	
WTP (EQ Basin)	100,000	83,000	1,100,000
WTP (Air-lines)*	200,000	400,000	
TURBINE BLOWER			250,000
PAVING DRIVEWAY			
EQUIPMENT POLE BARN			15,000
RotoMat Repair	70,000	30,000	
One East Sewer Line			2,000,000
Liftstation Crane	75,000		
Plant Expansion Engineering (MBR Basin's)			900,000
12" sewer main on Perkinsville/89 to Rd 1 East	250,000		
Total Projects	1,037,500	870,270	4,315,000
Projected Ending Fund Balance	-	174,730	184,460

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, 2023						
Debt Issue	Date Issued	Original Amount	Refunded Amount 11/10/2021	Outstanding Amount as of June 30, 2022	FY 2023 Principal	FY 2023 Interest
General Government						
National Bank GADA Refi	7/1/2016	\$ 3,346,000	\$ 1,740,000	\$ -	\$ -	\$ -
US Bank Series 2010	12/15/2010	\$ 7,280,000	\$ 6,335,000	\$ -	\$ -	\$ -
Refunding Obligations 2021	11/10/2021			\$ 7,023,845	\$ 702,385	\$ 316,074
Police Department 2021	11/10/2021			\$ 6,155,000	\$ 125,000	\$ 238,450
		\$ 10,626,000	\$ 8,075,000	\$ 13,178,845	\$ 827,385	\$ 554,524
Water Enterprise Fund						
US Bank Series 2010	12/15/2010	\$ 745,000	\$ 260,000	\$ -	\$ -	\$ -
Refunding Obligations 2021	11/10/2021			\$ 226,154	\$ 22,615	\$ 10,177
Sewer Enterprise Fund						
WIFA 2007	1/10/2007	\$ 1,580,000		\$ 497,884	\$ 94,225	\$ 11,130
WIFA 2008	1/11/2008	\$ 4,853,000		\$ 1,893,207	\$ 294,055	\$ 45,000
WIFA 2014	12/30/2014	\$ 2,963,671		\$ 2,057,503	\$ 140,068	\$ 38,540
WIFA 2015	11/23/2015	\$ 4,259,646		\$ 3,434,659	\$ 157,376	\$ 76,820
WIFA 2017	2/27/2017	\$ 292,659		\$ 234,228	\$ 12,192	\$ 5,364
		\$ 13,948,976		\$ 8,117,481	\$ 697,916	\$ 176,854
Total Town of Chino Valley Debt		\$ 25,319,976	\$ 8,335,000	\$ 21,522,480	\$ 1,547,916	\$ 741,555
General Government						
Refunding Obligations 2021	Payment Date					
	7/1/2022				702,385	158,037
	1/1/2023	-		7,023,845	-	158,037
Police Department 2021	7/1/2022	-		6,155,000	125,000	119,225
	1/1/2023					119,225
		-		13,178,845	827,385	554,524
Water Enterprise Fund						
Refunding Obligations 2021	7/1/2022				22,615	5,088
	2/1/2022	226,154		226,154	-	5,088
Total Water Enterprise		226,154		226,154	22,615	10,177
Sewer Enterprise Fund						
WIFA 2007 910087-07	7/1/2021				94,225	5,565
	1/1/2022	1,580,000		497,884	-	5,565
WIFA 2008 910126-08	7/1/2021				294,055	22,500
	1/1/2022	4,853,000		1,893,207	-	22,500
WIFA 2014 910163-15	7/1/2021				140,068	19,270
	1/1/2022	2,963,671		2,057,503		19,270
WIFA 2015 910167-16	7/1/2021				157,376	38,410
	1/1/2022	4,259,646		3,434,659		38,410
WIFA 2017 910171-17	7/1/2021				12,192	2,682
	1/1/2022	292,659		234,228		2,682
Total Sewer Enterprise		13,948,976		8,117,481	697,916	176,854
Total Town of Chino Valley Debt		14,175,130		21,522,480	1,547,916	741,554

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 2022/2023 Direct General Obligation Bonded Debt
Legal Limitation and Unused Borrowing Capacity

	6%			20%
General Municipal Purpose Bonds		Water, Light, Sewer, Open Space, Public Safety, Law Enforcement, Fire/Emergency Services,		
Secondary Assessed Valuation	<u>\$99,980,268</u>	Secondary Assessed Valuation		<u>\$139,710,711</u>
6% Limitation	<u>\$5,998,816</u>	20% Limitation		<u>\$27,942,142</u>
6% Direct General Obligation Bonds	<u>0</u>	20% Direct General Obligation Bonds		<u>0</u>
Unused 6% Borrowing Capacity	<u><u>\$5,998,816</u></u>	Unused 20% Borrowing Capacity		<u><u>\$27,942,142</u></u>

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

	UMB Refunding Series 2021 11/10/2021 Original Amount \$7,023,845			UMB Refunding Series 2021 11/10/2021 Original Amount \$226,155		
Fiscal Year	Principal	Interest	Total	Principal	Interest	Total
2023	702,385	316,074	1,018,459	22,615	10,177	32,792
2024	605,504	285,798	891,302	19,496	9,202	28,698
2025	629,724	254,312	884,036	20,276	8,188	28,464
2026	653,944	221,614	875,558	21,056	7,135	28,191
2027	629,724	190,128	819,852	20,276	6,122	26,398
2028	678,164	156,220	834,384	21,836	5,030	26,866
2029	726,605	119,890	846,495	23,395	3,860	27,255
2030	750,825	82,348	833,173	24,175	2,651	26,826
2031	799,265	42,385	841,650	25,735	1,365	27,100
2032	847,705		847,705	27,295		27,295
2033						
2034						
2035						
2036						
2037						
2038						
2039						
2040						
2041						
2042						
2043						
2044						
2045						
2046						
2047						
	7,023,845	1,668,769	8,692,614	226,155	53,730	279,885

	UMB Police Department Series 2021 11/10/2021 Original Amount \$6,155,000			WIFA Issued 1/10/2007 Original Amount \$1,580,000		
Fiscal Year	Principal	Interest	Total	Principal	Interest	Total
2023	125,000	238,450	363,450	94,226	11,132	105,358
2024	150,000	233,950	383,950	96,825	8,461	105,286
2025	150,000	229,450	379,450	99,495	5,717	105,212
2026	175,000	224,200	399,200	102,239	2,898	105,137
2027	175,000	218,950	393,950	105,059		105,059
2028	175,000	211,950	386,950			
2029	175,000	203,200	378,200			
2030	200,000	195,200	395,200			
2031	200,000	187,200	387,200			
2032	200,000	177,200	377,200			
2033	220,000	168,400	388,400			
2034	230,000	159,200	389,200			
2035	240,000	149,600	389,600			
2036	250,000	139,600	389,600			
2037	260,000	129,200	389,200			
2038	270,000	118,400	388,400			
2039	280,000	107,200	387,200			
2040	290,000	95,600	385,600			
2041	300,000	83,600	383,600			
2042	315,000	71,000	386,000			
2043	325,000	58,000	383,000			
2044	340,000	44,400	384,400			
2045	355,000	30,200	385,200			
2046	370,000	15,400	385,400			
2047	385,000		385,000			
	6,155,000	3,489,550	9,644,550	497,844	28,208	526,052

	WIFA Issued 1/11/2008 Original Amount \$4,853,000			WIFA 12/30/2014 Original Amount \$2,963,671		
Fiscal Year	Principal	Interest	Total	Principal	Interest	Total
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						
2040						
2041						
2042						
2043						
2044						
2045						
2046						
2047						
	1,893,207	137,497	2,030,705	2,057,504	259,638	2,317,141

	WIFA Issued 11/23/15 Original Amount \$4,259,646			WIFA Issued 2/27/17 Original Amount \$292,659		
Fiscal Year	Principal	Interest	Total	Principal	Interest	Total
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	-	-	-	-	-	-
2040						
2041						
2042						
2043						
2044						
2045						
2046						
2047						
	3,434,659	670,474	4,105,133	234,228	45,214	279,442

**Total Town of Chino Valley
Combined Debt Service All Debt Issues**

Fiscal Year	Principal	Interest	Total
2023	1,547,916.72	741,557	2,289,473
2024	1,493,195.14	687,617	2,180,812
2025	1,539,093.53	631,897	2,170,991
2026	1,610,632.00	573,630	2,184,262
2027	1,607,830.93	516,048	2,123,878
2028	1,572,755.15	456,611	2,029,366
2029	1,296,032.27	402,184	1,698,216
2030	1,357,509.83	346,993	1,704,503
2031	1,419,378.01	289,038	1,708,416
2032	1,481,650.99	226,304	1,707,955
2033	639,343.55	208,236	847,579
2034	662,470.99	189,468	851,939
2035	686,049.18	169,996	856,045
2036	528,671.50	153,451	682,123
2037	549,554.96	136,251	685,806
2038	570,356.88	118,400	688,757
2039	280,000.00	107,200	387,200
2040	290,000.00	95,600	
2041	300,000.00	83,600	
2042	315,000.00	71,000	
2043	325,000.00	58,000	
2044	340,000.00	44,400	
2045	355,000.00	30,200	
2046	370,000.00	15,400	
2047	385,000.00	-	
	18,842,442	5,954,880	24,797,322

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.

	Fiscal Year 2019-20	Fiscal Year 2020- 21	Fiscal Year 2021- 22	Fiscal Year 2022-23
Employee Contribution Rate	11.94%	12.04%	12.41%	12.17%
Employer Contribution Rate	11.94%	12.04%	12.41%	12.17%
Total Contribution Rate	23.88%	24.08%	24.82%	24.34%

ASRS

Contribution Rates are summarized below:

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 2020-21		Fiscal Year 2021-22		Fiscal Year 2022-23	
Employee Contribution Rate	Tier 1&2	Tier 3	Tier 1&2	Tier 3	Tier 1&2	Tier 3
	7/20/2011 11.65%	9.94%	7/20/2011 11.65%	9.94%	7/20/2011 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 8 7.65%		7/1/1968 8 7.65%		7/1/1968 8 7.65%	
Total Contribution Rate	Tier 1&2	Tier 3	Tier 1&2	Tier 3	Tier 1&2	Tier 3
	30.27%	27.89%	33.72%	32.59%	32.35%	31.27%
Employee Contribution Rate	Tier 1&2	Tier 3	Tier 1&2	Tier 3	Tier 1&2	Tier 3
	7/20/2011 41.92%	37.83%	7/20/2011 45.37%	42.53%	7/20/2011 44.00%	41.21%
Employer Contribution Rate	Tier 1&2	Tier 3	Tier 1&2	Tier 3	Tier 1&2	Tier 3
	7/1/1968 8 37.92%		7/1/1968 8 41.37%		7/1/1968 8 40.00%	

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 2021-2022						
Staff Positions by Fund with Prior Year Comparisons						
(Excludes temporary and seasonal employees)						
Department	FY 19-20	FY 20-21	FY 21-22	FY 22-23	Net Change	
GENERAL FUND						
PROSECUTOR 41	1.00	1.00	1.00	1.00	0%	-
TOWN CLERK 42	2.00	2.50	3.00	2.80	-7%	(0.20)
TOWN MANAGER 43	3.25	3.25	3.00	4.50	33%	1.50
HUMAN RESOURCES 44	2.00	2.00	2.00	2.00	0%	-
MUNICIPAL COURT 45	4.00	4.00	4.50	4.50	0%	-
FINANCE 46	4.00	4.00	4.00	4.00	0%	-
MIS 47	2.00	2.00	2.00	2.00	0%	-
PLANNING 55	2.00	2.50	3.00	6.00	50%	3.00
BUILDING INSPECTION 56	2.00	3.50	4.00	5.00	20%	1.00
POLICE 60	25.50	25.50	26.00	29.00	10%	3.00
NON-SWORN STAFF	5.00	5.00	5.00	5.00	0%	-
ANIMAL CONTROL 61	3.00	3.00	3.50	3.50	0%	-
RECREATION 63	1.50	2.00	2.00	2.00	0%	-
LIBRARY 64	5.50	5.50	6.00	6.00	0%	-
SENIOR CENTER 66	4.25	4.25	4.25	4.25	0%	-
PARKS MAINTENANCE 68	3.00	3.00	4.50	4.50	0%	-
FACILITIES MAINTENANCE 71	3.00	3.00	4.00	6.00	33%	2.00
FLEET MAINTENANCE 73	2.00	2.00	2.00	2.00	0%	-
ENGINEERING 74	4.00	4.00	4.00	4.00	0%	-
CUSTOMER SERVICE 75	6.00	4.00	4.00	-		(4.00)
TOTAL GENERAL FUND	85.50	86.00	91.75	98.05	6%	6.30
HURF FUND						
TOTAL HURF FUND	7.00	7.00	9.00	9.00	0%	-
WATER ENTERPRISE						
TOTAL WATER ENTERPRISE	2.50	2.50	3.00	3.50	14%	0.50
SEWER ENTERPRISE						
TOTAL SEWER ENTERPRISE	2.50	2.50	3.00	3.50	14%	0.50
TOTAL	97.50	98.00	106.75	114.05	6%	7.30

Fiscal Year 2021-22
Staff Positions by Department with Prior Year Comparisons
(Excludes temporary and seasonal employees)

Department/Position	FY 19-20	FY 20-21	FY 21-22	FTE 22-23	Net Change
PROSECUTOR 41					
PARALEGAL	1.00	1.00	1.00	1.00	
TOTAL	1.00	1.00	1.00	1.00	0%
TOWN CLERK 42					
TOWN CLERK	1.00	1.00	1.00	1.00	
TOWN CLERK ASSISTANT/RECORDS TECH	1.00	1.00	1.00	1.00	
TOWN CLERK ADMIN. TECH		0.5	1.00	0.80	
TOTAL	2.00	2.50	3.00	2.80	-7%
TOWN MANAGER 43					
TOWN MANAGER	1.00	1.00	1.00	1.00	
ECONOMIC DEVELOPMENT PM	1.00	1.00	1.00	1.00	
ASST TO THE TOWN MANAGER	-	-	-	1.00	
SR ADMINISTRATIVE TECH	0.75	0.75	1.00	1.00	
ADMINISTRATIVE TECH/IT	0.50	0.50	-	-	
PUBLIC INFORMATION OFFICER				0.50	
TOTAL	3.25	3.25	3.00	4.50	50%
HUMAN RESOURCES 44					
HR DIRECTOR	1.00	1.00	1.00	1.00	
HR ANALYST	1.00	1.00	1.00	1.00	
TOTAL	2.00	2.00	2.00	2.00	0%
MUNICIPAL COURT 45					
MAGISTRATE	1.00	1.00	1.00	1.00	
DEPUTY CLERK OF COURT	2.00	2.00	2.00	2.00	
BAILIFF			0.50	0.50	
COURT ADMINISTRATOR	1.00	1.00	1.00	1.00	
TOTAL	4.00	4.00	4.50	4.50	0%
FINANCE 46					
FINANCE DIRECTOR	1.00	1.00	1.00	1.00	
SENIOR ACCOUNTANT	1.00	1.00	1.00	1.00	
ACCOUNTING CLERK	1.00	1.00	1.00	1.00	
ADMINISTRATIVE TECHNICIAN	1.00	1.00	1.00	1.00	
TOTAL	4.00	4.00	4.00	4.00	0%
MIS 47					
IT TECHNICIAN	1.00	1.00	1.00	1.00	
ADMINISTRATIVE TECH/IT	1.00	1.00	1.00	1.00	
TOTAL	2.00	2.00	2.00	2.00	0%
PLANNING 55					
DEVELOPMENT SERVICES DIRECTOR	1.00	1.00	1.00	1.00	
PLANNER			1.00	2.00	
ASSOCIATE PLANNER	1.00	1.00	-	-	
GIS/CAD TECHNICIAN			1.00	-	
CODE ENFORCEMENT	2.00	2.00	2.00	2.00	
CUSTOMER SERVICE SUPERVISOR	1.00	1.00	1.00	1.00	
TOTAL	5.00	5.00	6.00	6.00	0%
BUILDING INSPECTION 56					
BUILDING OFFICIAL	1.00	1.00	1.00	1.00	
PLANS EXAMINER/INSPECTOR	1.00	1.00	1.00	1.00	
GIS/CAD TECHNICIAN			-	-	
ADMIN CLERK II	2.00	1.00	1.00	1.00	
ADMINISTRATIVE TECHNICIAN	1.00	1.00	1.00	1.00	
GIS/CAD TECHNICIAN	1.00	1.00	1.00	1.00	
TOTAL	6.00	5.00	5.00	5.00	0%
POLICE 60					
CHIEF OF POLICE	1.00	1.00	1.00	1.00	
LIEUTENANT	1.00	1.00	1.00	1.00	
DETECTIVE	3.00	3.00	3.00	3.00	
SERGEANT	4.00	4.00	4.00	4.00	
OFFICER	16.00	16.50	17.00	20.00	
TOTAL	25.00	25.50	26.00	29.00	12%

Fiscal Year 2021-22
Staff Positions by Department with Prior Year Comparisons
(Excludes temporary and seasonal employees)

Department/Position	FY 19-20	FY 20-21	FY 21-22	FTE 22-23	Net Change
NON-SWORN STAFF					
CIVILIAN OFFICER	3.00	3.00	3.00	3.00	
MANAGEMENT ASSISTANT	1.00	1.00	1.00	1.00	
PROPERTY EVIDENCE	1.00	1.00	1.00	1.00	
TOTAL	5.00	5.00	5.00	5.00	0%
ANIMAL CONTROL 61					
ANIMAL CONTROL OFFICER	1.00	1.00	2.00	2.00	
ADOPTION SPECIALIST / SHELTER TECHNICAL	1.00	1.00	1.50	1.50	
PT ANIMAL CONTROL OFFICER	0.50	1.00	-	-	
TOTAL	2.50	3.00	3.50	3.50	0%
RECREATION 63					
RECREATION COORDINATOR	1.00	1.00	1.00	1.00	
RECREATION LEAD			1.00	1.00	
RECREATION AIDE	0.50	0.50	-	-	
TOTAL	1.50	1.50	2.00	2.00	0%
LIBRARY 64					
LIBRARY DIRECTOR	1.00	1.00	1.00	1.00	
CHILDRENS LIBRARIAN	1.00	1.00	1.00	1.00	
TECHNICAL SRV LIBRARY	1.00	1.00	1.00	1.00	
CATALOGER	1.00	1.00	1.00	1.00	
PART TIME CIRCULATION	1.50	1.50	2.00	2.00	
TOTAL	5.50	5.50	6.00	6.00	0%
SENIOR CENTER 66					
SENIOR CENTER SUPERVISOR	1.00	1.00	1.00	1.00	
SR. CENTER COOK	1.00	1.00	1.00	1.00	
ASSISTANT COOK	1.75	1.75	1.75	1.75	
ADMIN ASSISTANT	0.50	0.50	0.50	0.50	
TOTAL	4.25	4.25	4.25	4.25	0%
PARKS MAINTENANCE 68					
PARKS MAINTENANCE WORKER	2.00	2.00	3.50	3.50	
PARKS MAINTENANCE SUPERVISOR	1.00	1.00	1.00	1.00	
TOTAL	3.00	3.00	4.50	4.50	0%
AQUATIC CENTER 69					
RECREATION	0.50	0.50	-	-	
TOTAL	0.50	0.50	-	-	0%
FACILITIES MAINTENANCE 71					
FACILITIES MAINTENANCE WORKER, LEAD	1.00	1.00	1.00	1.00	
FACILITIES MAINTENANCE WORKER	1.00	1.00	2.00	3.00	
CUSTODIAN	1.00	1.00	1.00	2.00	
TOTAL	3.00	3.00	4.00	6.00	50%
FLEET MAINTENANCE 73					
FLEET MECHANIC	2.00	2.00	2.00	2.00	
TOTAL	2.00	2.00	2.00	2.00	0%
ENGINEERING 74					
PW DIRECTOR	1.00	1.00	1.00	1.00	
EXEC ASSISTANT	1.00	1.00	1.00	1.00	
PW SUPERVISOR	1.00	1.00	1.00	1.00	
ENGINEER	1.00	1.00	1.00	1.00	
TOTAL	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	FY 19-20	FY 20-21	FY 21-22	FTE 22-23	Net Change
ROADS MAINTENANCE 02-78					
PW INSPECTOR	1.00	1.00	1.00	1.00	
HEAVY EQUIP. OPERATOR	2.00	2.00	2.00	2.00	
LABORER II	1.00	1.00	1.00	1.00	
MED. EQUIP. OPERATOR	2.00	2.00	2.00	2.00	
ROADS MAINTENANCE WORKER	1.00	1.00	3.00	3.00	
TOTAL	7.00	7.00	9.00	9.00	0%
UTILITIES- WATER					
UTILITIES SUPERVISOR	0.50	0.50	0.50	0.50	
UTILITIES TECH II	1.00	1.00	1.00	1.00	
UTILITIES MAINT TECH	1.00	1.00	1.50	2.00	
TOTAL	2.50	2.50	3.00	3.50	17%
SEWER ENTERPRISE					
UTILITIES SUPERVISOR	0.50	0.50	0.50	0.50	
PLANT OPERATOR	1.00	1.00	1.00	1.00	
UTILITIES TECH II	1.00	1.00	1.50	2.00	
TOTAL	2.50	2.50	3.00	3.50	17%
TOTAL	97.50	98.00	106.75	114.05	7%

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	Protem 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 revenue's 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	Estimate 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	50,127	51,000	52,000	53,000	53,000
WATER FRANCHISE FEES	10,500	12,168	12,500	13,000	13,500	14,000
GAS FRANCHISE FEES	45,000	55,042	53,000	54,000	55,000	56,000
ELECTRIC FRANCHISE FEES	22,500	25,117	25,000	25,500	26,000	26,500
TOWN SALES TAX-RETAIL	6,300,000	6,732,370	6,934,300	7,142,300	7,356,600	7,577,300
CONSTRUCTION SALES TAX 50%	775,000	813,600	838,000	863,100	889,000	915,700
BED TAX	94,000	134,600	138,600	142,800	147,100	151,500
BUILDING PERMITS 50%	320,000	357,916	325,000	330,000	335,000	340,000
BUSINESS LICENSES	58,000	64,254	65,000	66,000	67,000	68,000
PLAN CHECK FEES 50%	145,000	154,730	150,000	151,000	152,000	153,000
SIGN PERMITS	1,500	1,000	1,500	1,500	1,500	1,500
ZONING PERMITS	15,000	14,595	16,000	17,000	18,000	19,000
GRADING PERMITS	5,000	2,658	5,000	5,000	5,000	5,000
P. A. N. T.	5,000	6,550	5,000	5,000	5,000	5,000
VEHICLE LICENSE TAX	947,000	973,100	1,079,000	1,111,400	1,144,700	1,179,000
COUNTY LIBRARY FUNDS	95,000	95,173	96,000	97,000	98,000	99,000
SENIOR NUTRITION REVENUE	88,000	106,814	115,000	118,000	120,000	122,000
BULLET PROOF VEST PARTNERSHIP	2,500	1,500	2,500	2,500	2,500	2,500
STATE SHARED SALES TAX	1,453,000	1,771,000	1,864,000	1,919,900	1,977,500	2,036,800
STATE SHARED INCOME TAX \$500,000	1,615,000	1,700,000	2,513,000	2,588,400	2,666,100	2,746,100
AZ CARES ACT FUNDING						
COPIER FEES	500	10	500	500	500	500
ENGINEERING SERVICES	1,000	3,182	1,000	1,000	1,000	1,000
PROGRAM INCOME	16,000	1,116	17,000	18,000	19,000	20,000
AQUATIC CENTER ENTRANCE FEES	49,000	40,614	50,000	51,000	52,000	53,000
AQUATIC CENTER CONCESSIONS	1,000	-	-	-	-	-
FACILITIES USE/UTILITY REIMBURSE	14,000	19,950	20,000	20,000	20,000	20,000
AQUATIC CTR PROGRAM FEES	15,500	15,098	16,000	16,500	17,000	17,500
FACILITIES USE-RECREATION	6,500	2,551	2,000	2,000	2,000	2,000
FACILITIES USE-SENIOR CENTER	2,000	-	-	-	-	-
FACILITIES USE-AQUATIC CENTER	6,500	3,822	4,000	4,500	5,000	5,000
FACILITIES USE-PARKS	5,000	2,238	5,000	6,000	6,000	6,000
S/C NUTRITION PROGRAM INCOME	5,000	1,813	5,000	5,000	5,000	5,000
POLICE REPORTS	5,000	4,261	4,000	4,000	4,000	4,000
ANIMAL CONTROL FEES	28,000	24,727	27,000	28,000	29,000	30,000
LIBRARY FINES	2,000	2,119	2,000	2,000	2,000	2,000
TRAFFIC FINES	130,000	120,233	130,000	135,000	140,000	145,000
REIMBURSEMENT COURT ATTORNEY	2,500	1,816	2,500	2,500	2,500	2,500
RESTITUTION	4,000	1,875	1,000	1,000	1,000	1,000
ADMINISTRATIVE FEES-FINANCE	-	-	-	-	-	-
MISCELLANEOUS REVENUE	5,000	40,260	5,000	5,000	5,000	5,000
SALE OF FIXED ASSETS	1,000	2,851	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	860	2,000	2,000	2,000	2,000
TFRS FROM CAPITAL IMPROVE FUND	400,000	400,000	400,000	400,000	400,000	400,000
TOTAL GENERAL FUND	12,757,000	13,761,709	14,985,900	15,411,900	15,848,000	15,934,900
		8%	17%	3%	3%	1%

Town of Chino Valley

Total Revenue Summary

	Budget FY 21-22	Estimate FY 21-22	Budget FY 22-23	Budget FY 23 - 24	Budget FY 24 - 25	Budget FY 25-26
HIGHWAY USER REVENUE FUND						
RIGHT-OF-WAY PERMITS	1,000	1,555	1,500	1,500	1,500	1,500
DRIVEWAY PERMITS	1,000	1,190	1,000	1,000	1,000	1,000
MISCELLANEOUS REVENUE	-	264	-	-	-	-
INTEREST INCOME	1,000	284	1,000	1,000	1,000	1,000
HIGHWAY USER REVENUE	1,070,000	1,224,800	1,360,000	1,387,200	1,414,900	1,443,200
SALE OF FIXED ASSETS	-	-	-	-	-	-
TRANSFER FROM GF - CARES ACT						
TRANSFER FROM CAP IMPROVE FUND						
TRANSFER FROM GENERAL FUND	-	-	-			
TOTAL HIGHWAY USER REVENUE FUND	1,073,000	1,228,093	1,363,500	1,390,700	1,418,400	1,446,700
		14%	27%	2%	2%	
CDBG GRANT						
CDBG GRANTS			349,000	-	-	350,000
	-		349,000	-	-	350,000
WATER ENTERPRISE FUND						
WATER SERVICE FEES	572,000	650,874	670,400	690,500	711,200	732,500
FILL STATION RECEIPTS	56,000	50,138	52,000	53,000	54,000	55,000
WATER SYSTEM BUY-IN FEES 50%	250,000	174,666	250,000	250,000	250,000	250,000
WATER METER FEES	25,000	13,652	35,000	35,000	35,000	35,000
SALE OF FIXED ASSETS	-	-	-	-	-	-
MISCELLANEOUS REVENUE	36,000	10,100	10,000	10,000	10,000	10,000
TOTAL WATER ENTERPRISE FUND	939,000	899,430	1,017,400	1,038,500	1,060,200	1,082,500
		-4%	8%	2%	2%	
CAPITAL IMPROVEMENT FUND						
1% TPT REVENUES-RETAIL/OTHER	2,201,000	2,260,600	2,328,400	2,398,300	2,470,200	2,544,300
1% CONSTRUCTION TPT REVENUES 50%	275,000	267,200	275,200	283,500	292,000	300,800
1% BED TAX REVENUES	30,000	44,900	46,200	47,600	49,000	50,500
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	-			
TOWN HALL LOAN FUNDS						15,000,000
YAVAPAI COUNTY DRAINAGE DISTRICT	140,000	110,000	120,000	130,000	140,000	150,000
TRANSFER FROM GENERAL FUND			500,000			
WATER PORTFOLIO SALES		-	-	100,000	100,000	100,000
TOTAL CAPITAL IMPROVEMENT FUND	4,646,000	9,682,700	5,269,800	4,959,400	5,051,200	20,145,600
		108%	13%	-6%	2%	
SEWER ENTERPRISE FUND						
SEWER SERVICE FEES	1,749,000	1,726,572	1,740,000	1,757,400	1,775,000	1,792,700
SEWER SYSTEM BUY-IN FEES 50%	330,000	444,548	330,000	340,000	350,000	360,000
MISCELLANEOUS REVENUE	62,000	59,263	64,000	66,000	68,000	70,000
INTEREST INCOME	1,000	47	500	500	500	500
WIFA RESERVE FUNDS	-	-	-	-	-	-
TOTAL SEWER ENTERPRISE FUND	2,142,000	2,230,430	2,134,500	2,163,900	2,193,500	2,223,200
		4%	0%	1%	1%	
GRANTS FUND						
TOTAL GRANTS FUND	3,500,000	-	3,500,000	3,500,000	3,500,000	3,500,000
			0%	0%	0%	

Town of Chino Valley
Total Revenue Summary

	Budget FY 21-22	Estimate FY 21-22	Budget FY 22-23	Budget FY 23 - 24	Budget FY 24 - 25	Budget FY 25-26
DEBT SERVICE FUND						
DEBT PROCEEDS/PREMIUM		8,388,828				
TFRS FROM CAPITAL IMPROVE FUND	991,500	991,500	1,384,500	1,277,800	1,266,000	1,277,300
TOTAL DEBT SERVICE FUND	991,500	9,380,328	1,384,500	1,277,800	1,266,000	1,277,300
		846%	40%	-8%	-1%	1%
SPECIAL REVENUE FUND - COURT						
COURT IMPROVEMENT FEES	22,000	18,327	22,000	23,000	23,000	23,000
COURT COLLECTION FEES	2,400	9,273	2,400	2,400	2,400	2,400
INTEREST INCOME-LGIP	1,800	11	100	100	500	500
TOTAL SPECIAL REVENUE FUND	26,200	27,611	24,500	25,500	25,900	25,900
		5%	-6%	4%	2%	
CAPITAL ASSET REPLACEMENT FUND						
MISCELLANEOUS REVENUE	10,000	1,500				
TRANSFER FROM GENERAL FUND	100,000	100,000	250,000	250,000	250,000	300,000
INTEREST INCOME LGIP	4,000	117	4,000	4,000	4,000	4,000
TOTAL CAPITAL ASSET REPLACEMENT FUND	114,000	101,617	254,000	254,000	254,000	304,000
		-11%	123%	0%	0%	
COVID SLFRF						
CSLFRF	1,476,500	2,066,502	-			
EPA GRANT - PEAVINE WATER			485,000			
TRANSFER FROM GENERAL FUND			1,000,000			
TOTAL CARES ACT REVENUE	1,476,500	2,066,502	1,485,000	-	-	-
CIP - ROADS						
TRANSFER FROM GENERAL FUND	1,847,500	1,847,500	3,100,000	1,200,000	1,300,000	1,400,000
TRANSFER FROM CAPITAL IMPROV FUND	1,107,500	1,107,500	-	-	-	-
TRANSFER FROM HURF	900,000	900,000	200,000	100,000	100,000	-
OLD HOME MANOR LAND SALES	500,000		-			
TOTAL ROADS CIP	4,355,000	3,855,000	3,300,000	1,300,000	1,400,000	1,400,000
CIP - WATER						
TRANSFER FROM CAPITAL IMP FUND	255,000	255,000	250,000	-	-	-
TRANSFER FROM WATER ENTERPRISE	100,000	100,000	100,000	-	-	-
WIFA LOAN					1,500,000	
OHM LAND SALES	2,000,000		2,000,000	2,000,000	2,000,000	-
TOTAL WATER CIP	2,355,000	355,000	2,350,000	2,000,000	3,500,000	-
CIP - SEWER						
TRANSFER FROM SEWER ENTERPRISE	345,000	345,000	250,000	-	-	-
WIFA RESERVE AND REPLACEMENT	442,500	700,000	400,000	-	-	-
OHM LAND SALES	250,000					
WIFA LOAN PROCEEDS			3,500,000	8,500,000	7,500,000	-
TOTAL SEWER CIP	1,037,500	1,045,000	4,150,000	8,500,000	7,500,000	-
SPECIAL REVENUE FUND - PD						
VEHICLE HEARING FEE REVENUE	3,000	2,800	3,000	3,000	3,000	3,000
VEHICLE TOWING FEE	5,000	4,730	5,000	5,000	5,000	5,000
VEHICLE IMPOUND FEE REVENUE	4,000	3,815	4,000	4,000	4,000	4,000
TOTAL SPECIAL REVENUE FUND -PD	12,000	11,345	12,000	12,000	12,000	12,000
		-5%	0%	0%	0%	
LIGHTING IMPROVEMENT DISTRICTS						
CVSLID #1 TAX REVENUES	2,000	2,000	2,000	2,000	2,000	2,000
CVSLID #2 TAX REVENUES	1,000	1,000	1,000	1,000	1,000	1,000
CVSLID #3A TAX REVENUES	1,100	1,100	1,100	1,100	1,100	1,100
TOTAL LIGHTING IMPROVEMENT DISTRICTS	4,100	4,100	4,100	4,100	4,100	4,100
		0%				
TOTAL REVENUE PLUS TRANSFERS, GRANT & DEBT	35,428,800	44,648,865	41,584,200	41,837,800	43,033,300	47,706,200
		57%	17%	1%	3%	

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	2022-23 Adopted Budget	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected
GENERAL FUND						
41	PROSECUTOR	139,900	143,700	145,800	149,800	154,000
42	TOWN CLERK	296,400	275,800	319,900	291,700	337,800
43	TOWN MANAGER	682,600	701,300	721,500	742,300	763,000
44	HUMAN RESOURCES	355,100	325,800	332,900	341,000	348,600
45	MUNICIPAL COURT	363,500	366,400	377,600	395,900	400,100
46	FINANCE	539,500	546,500	563,500	580,900	598,700
47	MGMT INFORMATION	434,200	395,700	392,100	412,700	436,400
50	MAYOR AND COUNCIL	56,700	51,600	51,600	51,600	51,600
55	PLANNING	632,500	649,500	667,000	685,500	704,100
56	BUILDING INSPECTION	493,400	511,000	529,000	547,500	566,800
60	POLICE	4,526,800	4,571,200	4,678,300	4,806,200	4,939,800
61	ANIMAL CONTROL	280,600	221,000	226,700	232,800	238,800
63	RECREATION	257,300	167,600	176,000	184,400	192,900
64	LIBRARY	426,300	439,000	452,000	464,800	478,500
66	SENIOR CENTER	563,600	427,900	440,800	454,900	468,300
68	PARKS MAINTENANCE	809,500	989,900	646,300	664,700	681,400
69	AQUATICS CENTER	256,800	239,100	245,400	251,000	257,500
71	FACILITIES MAINTENANCE	941,800	624,700	645,400	657,300	668,500
73	FLEET MAINTENANCE	392,400	328,700	337,200	352,800	362,600
74	ENGINEERING	652,300	541,300	563,200	516,500	539,300
75	CUSTOMER SERVICE	-	-	-	-	-
95	NON DEPARTMENTAL	6,174,700	2,761,200	2,895,400	3,098,800	3,329,300
TOTAL GENERAL FUND		19,275,900	15,278,900	15,407,600	15,883,100	16,518,000
HIGHWAY USER REVENUE FUND						
278	ROAD MAINTENANCE	1,700,500	1,233,300	1,254,100	1,177,100	1,199,300
CDBG GRANTS						
390	CDBG PROJECTS	348,000	-	-	-	350,000

Town of Chino Valley
Total Expenditure Summary by Department

	Description	2022-23 Adopted Budget	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected
WATER ENTERPRISE FUND						
	482 WATER UTILITY OPERATION	936,100	710,800	729,900	745,200	764,700
	495 WATER ENTERPRISE FUND EXPS	37,200	33,100	32,900	32,600	30,800
		973,300	743,900	762,800	777,800	795,500
CAPITAL IMPROVEMENT FUND						
	590 MISC CAPITAL PROJECTS	9,590,500	5,032,800	3,916,000	18,827,300	3,776,300
SEWER ENTERPRISE FUND						
	683 SEWER	1,386,100	1,073,300	1,089,500	1,106,400	1,124,600
	695 CAP/DEBT CONTINGENCIES	874,800	876,900	879,100	881,300	883,700
		2,260,900	1,950,200	1,968,600	1,987,700	2,008,300
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	1,384,500	1,277,800	1,266,000	1,277,300	1,216,300
SPECIAL REVENUE FUND COURT						
	9 SPECIAL REV FUND	17,000	17,000	17,000	17,000	17,000
CAPITAL ASSET REPLACEMENT						
	10 ASSET REPLACEMENT EXPENSES	245,000	215,000	245,000	215,000	215,000
SPECIAL REVENUE FUND PD						
	16 VEHICLE IMPOUND EXPEND	12,000	12,000	12,000	7,000	7,000
COVID STATE AND LOCAL FEDERAL RELEIF FUND						
	17 SLFRF	5,400,000	-	-	-	-
CIP - ROADS						
	21 ROADS CIP	2,500,000	1,350,000	1,300,000	1,350,000	400,000
CIP - WATER						
	22 WATER CIP	2,202,000	2,150,000	3,200,000	-	1,025,000
CIP - SEWER						
	23 SEWER CIP	4,315,000	7,700,000	7,280,000	100,000	1,000,000
LIGHTING IMPROVEMENT DISTRICTS						
	40 CVSLID	4,000	4,000	4,000	4,000	4,000
TOTAL EXPENDITURES		53,728,600	40,464,900	40,133,100	45,123,300	32,031,700

STATE BUDGET FORMS

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

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

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

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

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

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

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

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

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

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

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

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

Source of revenues	Estimated revenues 2022	Actual revenues* 2022	Estimated revenues 2023
Special revenue funds			
Highway User Revenue	\$ 1,070,000	\$ 1,224,800	\$ 1,360,000
Interest	1,000	284	1,000
Miscellaneous	2,000	3,009	2,500
	<u>\$ 1,073,000</u>	<u>\$ 1,228,093</u>	<u>\$ 1,363,500</u>
Miscellaneous Grants	\$ 3,500,000	\$	\$ 3,500,000
Cares Act Funding	1,476,500	2,066,502	485,000
CDBG Grant			349,000
	<u>\$ 4,976,500</u>	<u>\$ 2,066,502</u>	<u>\$ 4,334,000</u>
Special Revenue Fund-Court	\$ 26,200	\$ 27,611	\$ 24,500
Special Revenue Fund-PD	12,000	11,345	12,000
Lighting Improvement Districts #1, #2, #3	4,100	4,100	4,100
	<u>\$ 42,300</u>	<u>\$ 43,056</u>	<u>\$ 40,600</u>
Total special revenue funds	<u>\$ 6,091,800</u>	<u>\$ 3,337,651</u>	<u>\$ 5,738,100</u>
Debt service funds			
Debt Refinancing Proceeds	\$	\$ 8,388,828	\$
Total debt service funds	\$	<u>\$ 8,388,828</u>	\$
Capital projects funds			
Capital Improvements Fund - General Fund	\$ 4,646,000	\$ 9,682,700	\$ 5,269,800
Capital Improvements Fund - Roads	500,000		
Asset Replacement Fund	14,000	1,617	4,000
	<u>\$ 5,160,000</u>	<u>\$ 9,684,317</u>	<u>\$ 5,273,800</u>
Total capital projects funds	<u>\$ 5,160,000</u>	<u>\$ 9,684,317</u>	<u>\$ 5,273,800</u>
Enterprise funds			
Water Enterprise Fund	\$ 939,000	\$ 899,430	\$ 1,017,400
Capital Improvement Fund - Water	2,000,000		2,000,000
Sewer Enterprise Fund	2,142,000	2,230,430	2,134,500
Capital Improvement Fund - Sewer	692,500	700,000	400,000
	<u>\$ 5,773,500</u>	<u>\$ 3,829,860</u>	<u>\$ 5,551,900</u>
Total enterprise funds	<u>\$ 5,773,500</u>	<u>\$ 3,829,860</u>	<u>\$ 5,551,900</u>
Total all funds	<u>\$ 29,382,300</u>	<u>\$ 38,602,365</u>	<u>\$ 31,149,700</u>

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

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

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

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

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

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

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

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

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

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

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

Department/Fund	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
	2022	2022	2022	2023
<u>Animal Control</u>				
<u>General Fund</u>	\$ 209,400		206,909	280,600
Department Total	<u>\$ 209,400</u>	<u>\$</u>	<u>\$ 206,909</u>	<u>\$ 280,600</u>
<u>Recreation</u>				
<u>General Fund</u>	\$ 157,650		155,143	257,300
Department Total	<u>\$ 157,650</u>	<u>\$</u>	<u>\$ 155,143</u>	<u>\$ 257,300</u>
<u>Library</u>				
<u>General Fund</u>	\$ 400,500		379,568	426,300
Department Total	<u>\$ 400,500</u>	<u>\$</u>	<u>\$ 379,568</u>	<u>\$ 426,300</u>
<u>Senior Center</u>				
<u>General Fund</u>	\$ 346,400		345,632	563,600
Department Total	<u>\$ 346,400</u>	<u>\$</u>	<u>\$ 345,632</u>	<u>\$ 563,600</u>
<u>Parks Maintenance</u>				
<u>General Fund</u>	\$ 876,700		797,072	809,500
Department Total	<u>\$ 876,700</u>	<u>\$</u>	<u>\$ 797,072</u>	<u>\$ 809,500</u>
<u>Aquatics Center</u>				
<u>General Fund</u>	\$ 343,800		260,900	256,800
Department Total	<u>\$ 343,800</u>	<u>\$</u>	<u>\$ 260,900</u>	<u>\$ 256,800</u>
<u>Facilities Maintenance</u>				
<u>General Fund</u>	\$ 613,800		612,409	941,800
Department Total	<u>\$ 613,800</u>	<u>\$</u>	<u>\$ 612,409</u>	<u>\$ 941,800</u>
<u>Fleet Maintenance</u>				
<u>General Fund</u>	\$ 290,150		252,606	392,400
Department Total	<u>\$ 290,150</u>	<u>\$</u>	<u>\$ 252,606</u>	<u>\$ 392,400</u>
<u>Engineering</u>				
<u>General Fund</u>	\$ 533,700		441,090	652,300
Department Total	<u>\$ 533,700</u>	<u>\$</u>	<u>\$ 441,090</u>	<u>\$ 652,300</u>
<u>Customer Service</u>				
<u>General Fund</u>	\$ 38,300		19,832	
Department Total	<u>\$ 38,300</u>	<u>\$</u>	<u>\$ 19,832</u>	
<u>Non-Departmental</u>				
<u>General Fund</u>	\$ 2,146,600		1,103,800	1,324,700
<u>Debt Service Fund</u>	991,500			1,384,500
<u>Debt Service Refunding</u>			9,584,265	
<u>Capital Improvement Fund</u>	9,192,500		4,772,700	7,806,000
<u>CDBG Grant</u>			1,000	348,000
<u>Grant Fund</u>	3,500,000			3,500,000
<u>AZ Cares Act /ARP</u>	2,952,900		206,800	5,400,000
<u>Asset Replacement Fund</u>	241,000		142,000	245,000
Department Total	<u>\$ 19,024,500</u>	<u>\$</u>	<u>\$ 15,810,565</u>	<u>\$ 20,008,200</u>

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

Department/Fund	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
	2022	2022	2022	2023
Water Utilities				
Water Enterprise Fund	\$ 720,300	\$	\$ 559,669	873,300
WATER CIP	2,355,000		55,000	2,202,000
Department Total	\$ 3,075,300	\$	\$ 614,669	\$ 3,075,300
Sewer Utilities				
Sewer Enterprise Fund	\$ 1,908,700	\$	\$ 2,019,334	\$ 2,010,900
Sewer CIP	1,037,500		870,270	4,315,000
Department Total	\$ 2,946,200	\$	\$ 2,889,604	\$ 6,325,900
Roads				
HURF	\$ 1,095,500	\$	\$ 926,379	\$ 1,500,500
Roads CIP	4,355,000		4,407,712	\$2,500,000
Department Total	\$ 5,450,500	\$	\$ 5,334,091	\$ 4,000,500
Street Lighting Improvement District				
SLID Fund	\$ 4,000	\$	\$ 4,000	\$ 4,000
Department Total	\$ 4,000	\$	\$ 4,000	\$ 4,000
TOTAL ALL DEPARTMENTS	\$ 41,300,000	\$	\$ 34,965,685	\$ 46,544,100

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.

RESOLUTION NO. 2022-1200

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



Jack W. Miller, Mayor



ATTEST:

Erin Deskins

Erin N. Deskins, Town Clerk

APPROVED AS TO FORM:

Andrew McGuire

Andrew J. McGuire, Town Attorney
Gust Rosenfeld, PLC

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

Erin Deskins

Erin N. Deskins, Town Clerk

RESOLUTION NO. 2022-1202

A RESOLUTION OF THE MAYOR AND COMMON OF THE TOWN OF CHINO VALLEY, ARIZONA, ADOPTING THE FINAL BUDGET FOR THE FISCAL YEAR 2022/2023; 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 4, 2020, approved Proposition 450, adopting an Alternative Expenditure Limitation for the Town; and

WHEREAS, Proposition 450 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, 2022, and ending June 30, 2023; and

WHEREAS, on May 24, 2022, the Town Council approved Resolution 2022-1200, adopting (i) an expenditure limitation and (ii) the statement of estimates and expenses for the fiscal year beginning July 1, 2022, and ending June 30, 2023; and

WHEREAS, Resolution 2022-1200 also directed the Town Clerk to (i) make available the tentative budget for inspection, not later than seven days after the date of Resolution 2022-1200, at the Chino Valley Public Library, at the Chino Valley Town Hall, and on the official Town Website; and (ii) publish in the official Town newspaper once per week for two consecutive weeks (a) the official tentative budget and (b) a notice of the public hearing of the Town Council to hear taxpayers and make tax levies at designated times and places; and

WHEREAS, due notice has been given by the Town Clerk as required by law that the Town Council would meet on June 28, 2022, at the Chino Valley Senior Center 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 28, 2022, 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 2022/2023 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 2022/2023 is hereby approved in an amount not to exceed \$46,544,100.

SECTION 3. The estimates of revenues and expenditures shown in the schedules attached hereto as Exhibit A and incorporated herein by reference are hereby formally adopted as the official final budget of the Town for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

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 28th day of June, 2022.

Jack W. Miller, Mayor



ATTEST:

Erin N. Deskins

Erin N. Deskins, Town Clerk

APPROVED AS TO FORM:

Andrew J. McGuire, Town Attorney
Gust Rosenfeld, PLC

I hereby certify the above foregoing Resolution No. 2022-1202 was duly passed by the Council of the Town of Chino Valley, Arizona, at a regular meeting held on June 28, 2022, and that quorum was present thereat and that the vote thereon was ___ ayes and ___ nays and ___ abstentions. ___ Council members were absent or excused.

Erin N. Deskins

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, publicly 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	