

OFFICAL BUDGET FORMS

TOWN OF CHINO VALLEY

Fiscal Year 2014

TOWN OF CHINO VALLEY
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2014

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2013	ACTUAL EXPENDITURES/EXPENSES ** 2013	FUND BALANCE/NET ASSETS*** July 1, 2013**	PROPERTY TAX REVENUES 2014	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2014	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014		TOTAL FINANCIAL RESOURCES AVAILABLE 2014	BUDGETED EXPENDITURES/EXPENSES 2014
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 6,828,443	\$ 6,423,064	\$ 1,583,692	Primary: \$ Secondary:	\$ 7,358,350	\$	\$	\$ 65,480	\$	\$ 9,007,522	\$ 7,402,230
2. Special Revenue Funds	1,800,554	1,536,931	1,132,081		1,510,028			10,000		2,632,109	1,758,456
3. Debt Service Funds Available	851,975	844,905	271,003					585,120		856,123	590,620
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds	851,975	844,905	271,003					585,120		856,123	590,620
6. Capital Projects Funds	2,926,779	1,128,500	3,085,829		4,793,600			1,000,000	1,860,600	7,018,829	4,700,000
7. Permanent Funds											
8. Enterprise Funds Available	2,840,734	2,202,457	1,944,522		1,780,000			220,000		3,944,522	2,317,960
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	2,840,734	2,202,457	1,944,522		1,780,000			220,000		3,944,522	2,317,960
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 15,248,485	\$ 12,135,857	\$ 8,017,127		\$ 15,441,978		\$	\$ 1,870,600	\$ 1,870,600	\$ 23,459,105	\$ 16,769,266

EXPENDITURE LIMITATION COMPARISON		2013	2014
1. Budgeted expenditures/expenses		\$ 15,248,485	\$ 16,769,266
2. Add/subtract: estimated net reconciling items			
3. Budgeted expenditures/expenses adjusted for reconciling items		15,248,485	16,769,266
4. Less: estimated exclusions			
5. Amount subject to the expenditure limitation		\$ 15,248,485	\$ 16,769,266
6. EEC or voter-approved alternative expenditure limitation		\$ 15,248,485	\$ 16,769,266

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

* Includes Expenditure/Expense Adjustments Approved in current year from Schedule E.
 ** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.
 *** Amounts in this column represent Fund Balance/Net Asset amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

TOWN OF CHINO VALLEY
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
GENERAL FUND			
Local taxes			
Sales Taxes	\$ 2,292,000	\$ 2,620,802	\$ 3,911,000
Franchise Taxes	143,500	132,484	138,500
Licenses and permits			
Building Permits	71,280	64,228	65,000
Business Licenses	65,000	58,669	53,000
Plan Check Fees	36,750	40,543	40,000
Other Licenses and Permits	7,000	6,045	7,000
Intergovernmental			
State Shared Sales Tax	904,520	897,678	935,000
State Shared Income Tax	1,104,833	1,104,700	1,207,000
Vehicle License Tax	562,089	562,768	563,000
Yavapai County Library Funds	126,753	107,599	110,000
Police Dept Grants	31,500	35,826	2,500
Senior Nutrition Grant	50,500	49,657	71,000
Miscellaneous Intergovernmental	16,900	3,920	3,900
Charges for services			
Engineering Fees	4,650	4,016	4,100
Parks & Recreation Fees	10,900	4,695	6,000
Senior Nutrition Program Fees	8,500	9,445	9,000
Facility Use Fees	348,900	352,912	15,500
Police Report Fees	4,000	2,468	3,000
Aquatic Center Fees	49,000	64,099	64,000
Library Fees	150		
Other Charges for Services	1,032	502	700
Fines and forfeits			
Animal Control Fees	25,050	25,042	26,000
Library Fines	3,800	3,301	3,500
Court Fines and Forfeitures	157,250	97,984	103,000
Interest on investments			
Interest	500	566	550
Contributions			
Sponsorships	15,500	9,788	8,000
Senior Center Thrift Store	1,000	727	1,000
Senior Center Donations	2,500		
Friends of the Library	4,800	4,800	4,800
Miscellaneous			
Other Revenues	14,850	4,016	2,300
Total General Fund	\$ 6,065,007	\$ 6,269,280	\$ 7,358,350

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

TOWN OF CHINO VALLEY
Summary by Fund Type of Revenues Other Than Property Taxes
Fiscal Year 2014

SOURCE OF REVENUES	ESTIMATED REVENUES 2013	ACTUAL REVENUES* 2013	ESTIMATED REVENUES 2014
SPECIAL REVENUE FUNDS			
Highway User Revenue Fund			
Highway User Revenue	\$ 762,561	\$ 751,073	\$ 763,000
Interest	1,500	1,502	1,500
Miscellaneous	7,200	10,599	1,350
	<u>\$ 771,261</u>	<u>\$ 763,174</u>	<u>\$ 765,850</u>
CDBG Grants	\$ 313,000	\$ 315,162	\$
	<u>\$ 313,000</u>	<u>\$ 315,162</u>	<u>\$</u>
Miscellaneous Grants	\$ 546,635	\$ 700,000	\$ 700,000
	<u>\$ 546,635</u>	<u>\$ 700,000</u>	<u>\$ 700,000</u>
Special Revenue Fund-Court	\$ 17,065	\$ 14,477	\$ 15,600
Special Revenue Fund-PD	20,002	27,512	25,000
Lighting Improvement Districts #1, #2, #3	3,958	3,958	3,578
	<u>\$ 41,025</u>	<u>\$ 45,947</u>	<u>\$ 44,178</u>
Total Special Revenue Funds	<u>\$ 1,671,921</u>	<u>\$ 1,824,283</u>	<u>\$ 1,510,028</u>
CAPITAL PROJECTS FUNDS			
Impact Fee Funds	\$ 20,520	\$ 34,791	\$ 2,300
Capital Improvements Fund	3,146,650	1,275,320	4,790,800
Replacement Fund	45,050	530	500
	<u>\$ 3,212,220</u>	<u>\$ 1,310,641</u>	<u>\$ 4,793,600</u>
Total Capital Projects Funds	<u>\$ 3,212,220</u>	<u>\$ 1,310,641</u>	<u>\$ 4,793,600</u>
ENTERPRISE FUNDS			
Water Enterprise Fund	\$ 419,060	\$ 451,931	\$ 472,000
Sewer Enterprise Fund	1,389,920	1,263,216	1,308,000
	<u>\$ 1,808,980</u>	<u>\$ 1,715,147</u>	<u>\$ 1,780,000</u>
Total Enterprise Funds	<u>\$ 1,808,980</u>	<u>\$ 1,715,147</u>	<u>\$ 1,780,000</u>
TOTAL ALL FUNDS	<u>\$ 12,758,128</u>	<u>\$ 11,119,351</u>	<u>\$ 15,441,978</u>

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

TOWN OF CHINO VALLEY
Summary by Fund Type of Other Financing Sources/<Uses> and Interfund Transfers
Fiscal Year 2014

FUND	OTHER FINANCING 2014		INTERFUND TRANSFERS 2014	
	SOURCES	<USES>	IN	<OUT>
GENERAL FUND				
Capital Improvement Fund	\$	\$	\$ 55,480	\$
PD Special Revenue			10,000	
Total General Fund	\$	\$	\$ 65,480	\$
SPECIAL REVENUE FUNDS				
HURF				
Special Revenue - PD				10,000
Misc Grants				
Total Special Revenue Funds	\$	\$	\$	\$ 10,000
DEBT SERVICE FUNDS				
Capital Improvement Fund	\$	\$	\$ 585,120	\$
Total Debt Service Funds	\$	\$	\$ 585,120	\$
CAPITAL PROJECTS FUNDS				
Capital Improvement Fund	\$	\$	\$ 1,000,000	\$ 860,600
Road Impact Fee Fund				1,000,000
Total Capital Projects Funds	\$	\$	\$ 1,000,000	\$ 1,860,600
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Enterprise	\$	\$	\$ 220,000	\$
Total Enterprise Funds	\$	\$	\$ 220,000	\$
INTERNAL SERVICE FUNDS				
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$	\$	\$ 1,870,600	\$ 1,870,600

TOWN OF CHINO VALLEY
Summary by Department of Expenditures/Expenses Within Each Fund Type
Fiscal Year 2014

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES* 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
GENERAL FUND				
Prosecutor	\$ 107,737	\$	\$ 109,905	\$ 118,650
Town Clerk	213,351		183,129	233,850
Town Manager	306,844		324,414	348,850
Human Resources	67,179		52,636	66,950
Magistrate Court	268,554		271,254	294,800
Finance	248,154		252,283	279,050
Mgmt Info Systems	207,548		193,898	244,500
Mayor & Council	29,730		28,675	29,550
Planning	128,598		105,858	139,350
Building Inspection	150,893		172,720	231,030
Police	2,134,957		2,291,250	2,491,650
Dispatch	140,201			
Animal Control	87,120		82,628	91,400
Recreation	62,815		33,950	74,250
Library	261,281		265,400	281,050
Senior Center	195,577		191,212	199,450
Parks	350,883		335,042	385,300
Aquatic Center	276,247		248,833	277,500
Public Works Admin	19,355		18,764	
Facilities Maintenance	342,319		321,071	349,000
Vehicle Maintenance	319,774		317,705	332,350
Engineering	43,252		45,523	64,900
Non-Departmental	543,027		472,843	547,300
Contingency	323,047		104,071	321,500
Total General Fund	\$ 6,828,443	\$	\$ 6,423,064	\$ 7,402,230
SPECIAL REVENUE FUNDS				
Highway User Revenue Fund	\$ 757,994	\$	\$ 673,811	\$ 1,019,550
CDBG Grant Fund	313,000		315,162	
Miscellaneous Grants Fund	650,915		528,000	700,000
Special Revenue Fund -- Court	74,687		16,000	15,100
Special Revenue Fund -- PD				20,000
Lighting Improvement Districts	3,958		3,958	3,806
Total Special Revenue Funds	\$ 1,800,554	\$	\$ 1,536,931	\$ 1,758,456
DEBT SERVICE FUNDS				
Debt Service Fund	\$ 851,975	\$	\$ 844,905	\$ 590,620
Total Debt Service Funds	\$ 851,975	\$	\$ 844,905	\$ 590,620
CAPITAL PROJECTS FUNDS				
Capital Improvements Fund	\$ 2,000,000	\$	\$ 175,000	\$ 4,584,000
Impact Fees Funds	657,914		941,500	86,000
Asset Replacement Fund	268,865		12,000	30,000
Total Capital Projects Funds	\$ 2,926,779	\$	\$ 1,128,500	\$ 4,700,000
PERMANENT FUNDS				
Total Permanent Funds	\$	\$	\$	\$
ENTERPRISE FUNDS				
Water Enterprise Fund	\$ 833,839	\$	\$ 549,198	\$ 634,595
Sewer Enterprise Fund	2,006,895		1,653,259	1,683,365
Total Enterprise Funds	\$ 2,840,734	\$	\$ 2,202,457	\$ 2,317,960
INTERNAL SERVICE FUNDS				
Total Internal Service Funds	\$	\$	\$	\$
TOTAL ALL FUNDS	\$ 15,248,485	\$	\$ 12,135,857	\$ 16,769,266

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

TOWN OF CHINO VALLEY
Summary by Department of Expenditures/Expenses
Fiscal Year 2014

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES * 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
Mayor & Council				
General Fund	\$ 29,730	\$	\$ 28,675	\$ 29,550
Department Total	\$ 29,730	\$	\$ 28,675	\$ 29,550
Town Manager				
General Fund	\$ 306,844	\$	\$ 324,414	\$ 348,850
Department Total	\$ 306,844	\$	\$ 324,414	\$ 348,850
Magistrate Court				
General Fund	\$ 268,554	\$	\$ 271,254	\$ 294,800
Special Revenue Fund	74,687		16,000	15,100
Misc Grants Fund	25,000		3,000	25,000
Department Total	\$ 368,241	\$	\$ 290,254	\$ 334,900
Finance				
General Fund	\$ 248,154	\$	\$ 252,283	\$ 279,050
Department Total	\$ 248,154	\$	\$ 252,283	\$ 279,050
Human Resources				
General Fund	\$ 67,179	\$	\$ 52,636	\$ 66,950
Department Total	\$ 67,179	\$	\$ 52,636	\$ 66,950
Town Clerk				
General Fund	\$ 213,351	\$	\$ 183,129	\$ 233,850
Department Total	\$ 213,351	\$	\$ 183,129	\$ 233,850
Prosecutor				
General Fund	\$ 107,737	\$	\$ 109,905	\$ 118,650
Department Total	\$ 107,737	\$	\$ 109,905	\$ 118,650
Mgmt Info Systems				
General Fund	\$ 207,548	\$	\$ 193,898	\$ 244,500
Department Total	\$ 207,548	\$	\$ 193,898	\$ 244,500
Police				
General Fund	\$ 2,275,158		2,291,250	2,491,650
Misc Grants Fund	297,903		150,000	100,000
Vehicle Impounds			20,002	20,000
Impact Fee Fund	58,354	\$	\$ 1,500	\$ 50,000
Department Total	\$ 2,631,415	\$	\$ 2,462,752	\$ 2,661,650
Animal Control				
General Fund	\$ 87,120	\$	\$ 82,628	\$ 91,400
Department Total	\$ 87,120	\$	\$ 82,628	\$ 91,400

TOWN OF CHINO VALLEY
Summary by Department of Expenditures/Expenses
Fiscal Year 2014

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013	ACTUAL EXPENDITURES/ EXPENSES * 2013	BUDGETED EXPENDITURES/ EXPENSES 2014
Recreation				
General Fund	\$ 62,815		33,950	74,250
Misc Grants Fund	15,000			25,000
Impact Fee Fund (Parks&Rec)	117,952		90,000	29,000
Department Total	\$ 195,767	\$	\$ 123,950	\$ 128,250
Aquatic Center				
General Fund	\$ 276,247		\$ 248,833	\$ 277,500
Department Total	\$ 276,247	\$	\$ 248,833	\$ 277,500
Parks				
General Fund	\$ 350,883		335,042	385,300
Misc Grants Fund	16,000			25,000
Department Total	\$ 366,883	\$	\$ 335,042	\$ 410,300
Senior Center				
General Fund	\$ 195,577		\$ 191,212	\$ 199,450
Misc Grants Fund	222,012		25,000	25,000
Department Total	\$ 417,589	\$	\$ 216,212	\$ 224,450
Library				
General Fund	\$ 261,281		\$ 265,400	\$ 281,050
Misc Grants Fund	25,000		50,000	50,000
Impact Fee Fund	111,608		100,000	7,000
Department Total	\$ 397,889	\$	\$ 415,400	\$ 338,050
Planning				
General Fund	\$ 128,598		\$ 105,858	\$ 139,350
Misc Grants Fund	25,000			25,000
Department Total	\$ 153,598	\$	\$ 105,858	\$ 164,350
Building Inspection				
General Fund	\$ 150,893		\$ 172,720	\$ 231,030
Department Total	\$ 150,893	\$	\$ 172,720	\$ 231,030
Code Enforcement				
General Fund				-
Department Total				-
Public Works Admin				
General Fund	\$ 19,355		\$ 18,764	
Misc Grants Fund	25,000			
Department Total	\$ 44,355	\$	\$ 18,764	
Facilities Maintenance				
General Fund	\$ 342,319		\$ 321,071	\$ 349,000
Department Total	\$ 342,319	\$	\$ 321,071	\$ 349,000
Vehicle Maintenance				
General Fund	\$ 319,774		\$ 317,705	\$ 332,350
Department Total	\$ 319,774	\$	\$ 317,705	\$ 332,350

TOWN OF CHINO VALLEY
Summary by Department of Expenditures/Expenses
Fiscal Year 2014

<u>DEPARTMENT/FUND</u>	<u>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013</u>	<u>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2013</u>	<u>ACTUAL EXPENDITURES/ EXPENSES * 2013</u>	<u>BUDGETED EXPENDITURES/ EXPENSES 2014</u>
Engineering				
General Fund	\$ 43,252	\$	\$ 45,523	\$ 64,900
Grant Fund			200,000	375,000
Department Total	\$ 43,252	\$	\$ 245,523	\$ 439,900
Non-Departmental				
General Fund	\$ 866,074	\$	\$ 634,580	\$ 868,800
Highway User Rev Fund	29,990			
CDBG Grant	313,000		315,162	
Debt Service Fund	851,975		844,905	590,620
Capital Improvement Fund	2,000,000		1,533,390	4,584,000
Asset Replacement Fund	268,865		12,000	30,000
Water Enterprise Fund	263,050			
Grant Fund Transit			100,000	50,000
Sewer Enterprise Fund	1,106,642			
Department Total	\$ 5,699,596	\$	\$ 3,440,037	\$ 6,123,420
Water Utilities				
Water Enterprise Fund	\$ 466,211	\$	\$ 549,198	\$ 634,595
Department Total	\$ 466,211	\$	\$ 549,198	\$ 634,595
Water Resources				
Water Enterprise Fund	\$ 104,578	\$	\$	\$
Department Total	\$ 104,578	\$	\$	\$
Sewer Utilities				
Sewer Enterprise Fund	\$ 900,253	\$	\$ 1,653,259	\$ 1,683,365
Department Total	\$ 900,253	\$	\$ 1,653,259	\$ 1,683,365
Roads				
HURF	\$ 728,004	\$	\$ 700,074	\$ 1,019,550
Impact Fee Fund	370,000		750,000	
Department Total	\$ 1,098,004	\$	\$ 1,450,074	\$ 1,019,550
Street Lighting Improvement District				
SLID Fund	\$ 3,958	\$	\$ 3,958	\$ 3,806
Department Total	\$ 3,958	\$	\$ 3,958	\$ 3,806
TOTAL ALL DEPARTMENTS	\$ 15,248,485	\$	\$ 13,598,178	\$ 16,769,266

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

TOWN OF CHINO VALLEY
Full-Time Employees and Personnel Compensation
Fiscal Year 2014

<u>FUND</u>	<u>Full-Time Equivalent (FTE) 2014</u>	<u>Employee Salaries and Hourly Costs 2014</u>	<u>Retirement Costs 2014</u>	<u>Healthcare Costs 2014</u>	<u>Other Benefit Costs 2014</u>	<u>Total Estimated Personnel Compensation 2014</u>
GENERAL FUND	69.0	\$ 3,560,443	\$ 477,470	\$ 508,703	\$ 341,172	= \$ 4,887,788
SPECIAL REVENUE FUNDS						
Highway User Revenue	11.0	\$ 485,122	\$ 53,013	\$ 72,072	\$ 57,705	= \$ 667,912
Total Special Revenue Funds	11.0	\$ 485,122	\$ 53,013	\$ 72,072	\$ 57,705	= \$ 667,912
ENTERPRISE FUNDS						
Water Enterprise Fund	3.5	\$ 147,121	\$ 16,977	\$ 26,853	\$ 15,225	= \$ 206,176
Sewer Enterprise Fund	3.5	\$ 147,121	\$ 16,977	\$ 26,853	\$ 15,251	= \$ 206,202
Total Enterprise Funds	7.0	\$ 294,242	\$ 33,954	\$ 53,706	\$ 30,476	= \$ 412,378
 TOTAL ALL FUNDS	 87.0	 \$ 4,339,807	 \$ 564,437	 \$ 634,481	 \$ 429,353	 = \$ 5,968,078