

## AGENDA

**Central Arizona Fire and Medical Authority  
Chino Valley Fire District Board of Directors  
CV Regular Meeting**

**Monday, May 23, 2022, 4:00 pm - 4:15 pm**

**Central Arizona Fire and Medical Authority, Administration, 8603 E. Eastridge Drive,  
Prescott Valley**

### NOTICE OF MEETING

Pursuant to A.R.S. § 38-431.02, notice is hereby given to the members of the Chino Valley Fire District Board of Directors and the general public that the **Chino Valley Fire District** will hold a meeting open to the public on **Monday, May 23, 2022 at 4:00 p.m.** The meeting will be held at the **Central Arizona Fire and Medical Authority, Administration, 8603 E. Eastridge Drive, Prescott Valley, Arizona.** The Board may vote to go into Executive Session on any agenda item, pursuant to A.R.S. §38-431.03(A)(3) for discussion and consultation for legal advice with the District's Attorney on matters as set forth in the agenda item. The following topics and any variables thereto, will be subject to Board consideration, discussion, approval, or other action. All items are set for possible action. Members may attend in person or via remote methods of communication.

1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS
2. PLEDGE OF ALLEGIANCE
3. CALL TO THE PUBLIC

In accordance with A.R.S. §38-431.01(H) and as a matter of policy, the Chino Valley Fire District Board has decided to allow public comments as time permits. Therefore, those wishing to address the Board regarding an issue within the jurisdiction of this public body may do so in an orderly manner that includes completing a Call to the Public Form and submitting it to staff for the record. If a written statement is being read, please provide a copy to ensure it is entered into the record accurately. Individuals will be limited to speak for three (3) minutes and Call to the Public shall not exceed 15 minutes per meeting.

#### 4. CONSENT AGENDA

All matters listed under consent agenda are considered to be routine by the Chino Valley Fire District Board and will be enacted by one motion. There will be no separate discussion on these items. Any item may be removed by a Board member and will be considered separately for motion, discussion and action.

- A. Approve Joint Special Meeting Minutes - January 24, 2022
- B. Approve Budget Work Study Meeting Minutes - April 18, 2022
- C. Approve Regular Session Minutes - April 25, 2022
- D. Approve General Fund Financial Statements
- E. Approve Bond Debt Service Financials
- F. Approve Annexation and Resolution 2022-04, Blackmore, 1350 E. Cougar Ridge Road, Parcel 305-01-042C

G. Approve Annexation and Resolution 2022-05, Peterson, 2082 E. Prescott Ranch Road,  
Parcel 305-01-018E

5. NEW BUSINESS

A. Discussion and Possible Approval of Fiscal Year 2022-2023 Bond Tax Rate of \$0.2798

6. ADJOURNMENT

Disabled persons needing reasonable accommodations should call 928-772-7711 prior to the  
scheduled meeting.

## MINUTES

**Central Yavapai / Chino Valley  
Joint Special Meeting  
Monday, January 24, 2022, 4:30 pm - 5:00 pm  
Central Arizona Fire and Medical Authority, Administration,  
8603 E. Eastridge Drive, Prescott Valley**

### **In-Person Attendance**

Cyndy Dicus; Cynthia Gentle; Dane Beck; Darlene Packard; Dave Tharp;  
Kathy Goodman; Matt Zurcher; Pete Gordon; Rick Anderson; Susanne Dixon

### **Remote Attendance**

Dave Dobbs; Nicolas Cornelius

### **Not In Attendance**

Lorette Brashear; Owen Mills; Scott A Freitag

## **NOTICE OF MEETING**

1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS - CHINO VALLEY FIRE DISTRICT

**Chair Dicus called the Chino Valley Fire District meeting to order at 4:30 p.m. A quorum was present.**

2. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS - CENTRAL YAVAPAI FIRE DISTRICT

**Chair Zurcher called the Central Yavapai Fire District meeting to order at 4:31 p.m. A quorum was present.**

3. PLEDGE OF ALLEGIANCE

**Chair Zurcher led the Pledge of Allegiance.**

4. VOTE TO GO INTO EXECUTIVE SESSION

**Executive Session was waived.**

A. Legal Advice Pursuant to A.R.S. §38-431.03(A)(3) Regarding Marijuana Tax Payments

5. OLD BUSINESS

A. Discussion and Possible Action Regarding Marijuana Tax Payments

**Chief Tharp reminded the Board that Fire Authorities were not included in the marijuana tax legislation and are therefore not eligible to receive monies. A bill assignment has been proposed at the legislative level, but in the meantime, CAFMA has worked with Arizona Fire and Medical Authority (AFMA) on a solution. The State Treasurer's Office has approved that solution, and so Staff is recommending that the Boards approve the submission of the required letters to the Treasurer's Office. The funds will then be allocated to the Authority.**

**Attorney Cornelius joined at 4:34 p.m.**

**Attorney Cornelius inquired as to if Chief Tharp has received any feedback from PSPRS. Chief Tharp confirmed that PSPRS requested a census and, upon review, confirmed the correct number.**

**Director Gentle of the Chino Valley Fire District Board made a motion to approve the letter to be sent into the State Treasurer's Office. Clerk Dobbs seconded.**

**The motion passed unanimously.**

**Director Anderson of the Central Yavapai Fire District Board made a motion to approve the letter from the Central Yavapai Fire District to the State Treasurer. Director Beck seconded.**

**The motion passed unanimously.**

**6. ADJOURNMENT**

**Motion to adjourn at 4:38 p.m.**

Move: Darlene Packard Second: Pete Gordon Status: Passed

Yes: Dave Dobbs, Darlene Packard, Cyndy Dicus, Matt Zurcher, Dane Beck, Cynthia Gentle, Pete Gordon, Rick Anderson



## MINUTES

**Central Arizona Fire and Medical Authority  
Central Yavapai / Chino Valley / Central Arizona Fire and Medical  
Budget Work Study  
Monday, April 18, 2022, 1:00 pm - 3:00 pm  
Central Arizona Fire and Medical Authority, Administration, 8603 E. Eastridge Drive,  
Prescott Valley**

### **In-Person Attendance**

Cyndy Dicus; Cynthia Gentle; Dane Beck; Darlene Packard; Dave Tharp;  
Kathy Goodman; Matt Zurcher; Owen Mills; Pete Gordon; Rick Anderson;  
Scott A Freitag; Susanne Dixon

### **Remote Attendance**

Dave Dobbs; Lorette Brashear

### **Not In Attendance**

Nicolas Cornelius

## **NOTICE OF MEETING**

1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS - CHINO VALLEY FIRE DISTRICT

**Chair Dicus called the Chino Valley Fire District meeting to order at 1:00 p.m.**

2. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS - CENTRAL YAVAPAI FIRE DISTRICT

**Chair Zurcher called the Central Yavapai Fire District meeting to order at 1:01 p.m.**

3. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS - CENTRAL ARIZONA FIRE AND MEDICAL AUTHORITY

**Chair Zurcher called the Central Arizona Fire and Medical Authority meeting to order at 1:01 p.m.**

4. PLEDGE OF ALLEGIANCE

**Chair Zurcher led the Pledge of Allegiance.**

5. PRESENTATIONS

- A. United Yavapai Firefighters Local 3066: Wage and Benefits for Fiscal Year 2023

**IAFF United Yavapai Firefighters Local 3066 Vice President Bob Curry introduced himself and Local 3066 Executive Board members Russell Smith and Cody Rafter. Vice President Curry and Member Russell Smith provided a presentation on what makes the Local 3066 membership unique, the challenges that Agency members currently face, and the solutions that the Union would like to see moving forward.**

**Clerk Dobbs and Director Brashear joined via Zoom at 1:09 p.m.**

**The Union's recommendation is a 3% Cost of Living Adjustment (COLA).**

**See attached presentation.**

**B. Budget Work Study**

**Chief Tharp presented a budget with a zero tax rate increase and budgets that include a 1%, 1.5%, 2% and 3% Cost of Living Adjustment (COLA). He also provided a review of Agency expenditure and tax rate history and projections, an explanation of Net Assessed Valuation forecasting, and highlights and challenges for the Fiscal Year 2023 Budget.**

**He continued, articulating that there will be significant issues if the Agency does nothing to address the Capital Reserve account, which Staff would like to see grow to \$10 million. He noted that the Government Finance Officers Association (GFOA) recommends that an agency like CAFMA should be budgeting 5%, at minimum, for contingency, and strongly urged the Board to stick with the tax rate projections of at least a 2-cent increase.**

**Chief Freitag added that much of the overtime was due to backfilling the Rescue vehicles because of ambulance response challenges. He also reminded the Board that the Agency did not receive COVID relief money. Chair Dicus inquired as to whether or not it is still a possibility for the Agency to receive COVID relief money. Chief Freitag responded that though Staff was hoping to receive funds from Yavapai County, no money has been offered as of yet.**

**Chief Freitag stated that the Agency is looking to build a new station in the next few years due to increasing call volume in Prescott Valley. He highlighted a need to bolster the Capital Reserve because currently, without a bond, the Agency could not afford to build a station, even with \$10 million in Capital Reserve. He reported that Staff has cut a number of items from the budget, and for example, if CAFMA does not receive the SAFER grant, then that money will go into the Capital Reserve. He concluded by stating that the built-in 3% annual escalators are not enough to keep up with cost of goods.**

**Chief Tharp indicated the reason for a tax increase is not solely to provide a COLA. If the other increases had not occurred, the Agency would have had capacity to provide some of the things that have been requested. He then explained how the budget process will move forward from this point.**

**Director Gordon inquired as to whether or not the 5-cent tax increase for a 3% COLA included the 2-cent increase for Capital Reserve. Chief Tharp responded that all versions of the budget include a \$100,000 allocation to the Capital Reserve. He reminded the Board that it is approximately \$85,000 for every cent that the Central Yavapai tax rate is increased and approximately \$15,000 for a 1-cent increase in Chino Valley.**

**Chair Zurcher had Chief Tharp bring back up the 2019 Tax Rate Projections and Current Tax Rate Projections slides. Chief Freitag noted that the Boards in 2019 could not have predicted the increasing costs, and unlike the Agency's**

municipal and County partners, he reiterated that CAFMA did not see any COVID relief funds or money from sales tax revenue.

Chair Zurcher invited Local 3066 President Ben Roché to provide an update on the Arizona Sales Tax for Fire District Funding Initiative.

Director Beck inquired as to whether or not Chino Valley Fire District is still at the maximum for their tax rate. Chief Tharp indicated that new legislation has increased the maximum; Chino can increase to \$3.375 this year, and up to \$3.50 next year. Chief Tharp also reminded the board that the NAV increase did go down this year.

Chair Zurcher asked what Central Yavapai's tax rate has been historically. Chief Tharp indicated that the Agency has worked hard to maintain a flat tax rate and that in prior years it has either remained neutral or seen minimal increases.

Vice President Curry asked Chief Tharp to clarify what 1-cent is equivalent to in collected revenue for each Fire District. Chief Tharp responded that 1-cent for Chino Valley equals about \$15,000, while 1-cent for Central Yavapai equals about \$85,000 in collected revenue.

President Roché explained why the State approved the increase to the maximum tax rate allowed. Chair Dicus inquired as to whether or not Chino Valley is hitting the maximum tax rate due to a lack of commercial industry. President Roché responded that a lack of commercial tax likely had an effect as Chino is mostly residential and commercial generates more.

Chief Freitag added that the same individual that decreased the amount of the commercial rate last year is doing the same this year. He reiterated that the COLA that the Union has requested would have been easier to accomplish if not for the other increases, specifically the 105% increase in worker's compensation. If the Governor were to declare COVID as endemic rather than pandemic, the Agency's rate would be approximately 35% less.

Chair Dicus clarified that the Agency's workers' compensation is a pool. Chief Freitag responded in the affirmative. Chief Tharp reminded the Board that there are only two workers' compensation carriers in the state; one private, and the other the pool.

Director Beck inquired about the projected increases for the Capital Reserve. Chief Tharp noted that the presentation shows the fund increasing, but that is because Staff cut \$1.4 million.

Chair Dicus asked Vice President Curry where CAFMA's starting firefighters are offered relative to minimum wage. Vice President Curry responded that CAFMA is starting new firefighters at close to what is being advertised at places like Walmart or local fast food restaurants.

Chair Zurcher requested further clarification as to how much starting firefighters are paid. Administrative Manager Dixon responded that if FLSA is included, new firefighters start at about \$50,601 annually, which equals about \$24.00 per

hour if you calculate for a 40-hour week. Chief Tharp confirmed that when it is looked at as a straight dollar-to-dollar amount for an hourly rate it is close to minimum wage. Local 3066 Executive Board member Smith added that newer Agency members bring home only about \$2,400 per month. Chief Freitag added that a lot of Agency entry-level positions, including firefighter, are in that \$15-16 per hour range.

Chair Dicus stated that the Agency has to do something for the employees. Chief Freitag added that the Wage and Benefit Study showed that the Agency was woefully behind the market. His concern is that now that state statute does not allow for a residency requirement, CAFMA will recruit from around the state, train the recruits, and then when a position opens where they live, they will leave. He is concerned that community involvement and engagement will become non-existent. Chair Dicus said that as long as she has been on the Board this has been an issue.

President Roché stated that the teamwork that he has witnessed has been very good. The Agency is trying to be a leader in equipment, buildings, service, training, hiring. He highlighted the area's quality of life and amenities, but noted that that only goes so far, and one thing has not changed for the better is competitive pay. A COLA would make CAFMA a progressive leader, and will protect the Agency. He recognized that no one wants to be in this same boat three years from now.

Chief Freitag concluded by stating that a need for behavioral health programs has increased, and that is why the Agency has signed a retainer agreement with Start Moving-On Counseling Services. The retainer agreement is about \$18,000, but the Agency is required to fund up to 36 visits, per incident, per employee per the Craig Tiger Act.

## 6. ADJOURNMENT

**The Budget Work Study was adjourned at 2:50 p.m.**

Move: Darlene Packard Second: Cyndy Dicus Status: Passed

Yes: Dave Dobbs, Darlene Packard, Cyndy Dicus, Matt Zurcher, Dane Beck, Cynthia Gentle, Pete Gordon, Owen Mills, Lorette Brashear, Rick Anderson



## LABOR MANAGEMENT MEETING LOCAL 3066— CAFMA CHAPTER

APRIL 18, 2022

- **Objectives:**

- Our goal is to work beside administration and our fire board in an effort to **maintain the trajectory** and **future sustainability of our organization** while ensuring our personnel are compensated fairly. We look forward to working together in identifying solutions to the complex problems we currently face.
- We recognize our community, our organization and our membership are **all facing the same challenges within a rapidly evolving economy**.

- **Who we represent:**

- We have the **opportunity to represent each of our members** within Administration, Prevention, Fleet Services, Warehouse, Tech Services, Training, Prevention *and* Operations.
- ***Our membership is unique*** in that since the majority of us live locally, we have an ability to support a multitude of CAFMA programs and community events further enhancing our commitment to the organization and the community we serve as a whole.

• **As an example, our members are committed to and continually support:**

- |                                              |                                      |
|----------------------------------------------|--------------------------------------|
| - Honor Guard /Pipes & Drums                 | - National Night Out                 |
| - Arizona Fallen Firefighter Memorial        | - MDA Fill-the-Boot                  |
| - Fire-Pal                                   | - Firefighter Golf Tournament        |
| - Read Across America                        | - Halloween Safe Trunk-or-Treat      |
| - Blood Drive                                | - Touch-a-Truck                      |
| - Arizona Wildfire Academy Banquet           | - Flying High Turkey Drive           |
| - FF Angel Pancake Breakfast                 | - Toys for Tots                      |
| - Fire-Ops 101                               | - FF Angel - Christmas gift delivery |
| - FF Angel Gear-Up                           | - PV Christmas light parade          |
| - Bowl for Kids Sake                         | - Prescott Light Parade              |
| - Big Brothers Big Sisters                   | - Prescott Holiday Parade            |
| - Highway Cleanup                            | - PV New Years Eve Celebration       |
| - Partners Academy                           | - Training officers                  |
| - Salute to Heroes                           | - Peer Support                       |
| - Police Foundation Golf Tournament          | - Peer Fitness                       |
| - Wildfire Expo                              | - EMS Program                        |
| - Badges and Bobbers                         | - College Fire Academy               |
| - Burn Camp                                  | - New Hire Academy                   |
| - FF Angel Stuff-the-Bus / Backpack Giveaway | - Special Olympics                   |
| - Patriot Run                                | - Policy/SOG Committee               |
| - 9/11 Healing Field                         | - PPE Committee                      |
| - 9/11 Ceremony                              | - PT Monitoring                      |
| - Granite Mountain Hotshot Memorial          | - HAZMAT, TRT, SWAT, etc.            |
| - Honor Guard Training Academy               | - Drone Program                      |
| - 4th of July Parade                         | - UTV Training Program               |
| - 4th of July Hose Cart Races                | - Cyano-kit Program                  |
|                                              | - Political Efforts / Elections      |
|                                              | - Much more....                      |

- **Current Challenges:**

- **Inflation** has **outpaced our ability to maintain a neutral tax rate**. Property values have skyrocketed, yet we are restricted to a 5% increase to the limited assessed value each year which has reduced the potential NAV significantly.
- **Cost of doing business** has increased substantially:
  - Increased response due to 38% increase in call volume
  - Increased fuel usage, supplies, personnel, capital replacement, etc.
  - Increased call volume has resulted in a \$167,000 increase to dispatch services
  - Increased per/gallon fuel costs
  - Cost to purchase new apparatus has almost doubled
  - Cost to remodel or contract a new station has nearly tripled in some cases
  - Increased cost to Workman Compensation insurance
  - Increased Health insurance costs
- The **cost of living has outpaced current wages** and **has restricted our personnel's ability to live here locally** forcing us to recruit new personnel from out of the area:
  - **Home Values** increased **over 57%**
    - Median **home value** has increased from **\$300,000-\$471,000**
  - **Rental Rates** increased **over 40%**
    - Median **cost to rent** a single family 3 bed home increased from **\$1600** to **~\$2245-\$2650**
  - **Cost of Living: (Fuel, Utility, Grocery)** has increased substantially over **8.7%**
- **Local Firefighters** *support* **Local Business, CAFMA Programs** and **Local Events**

- **Wages & Benefits:**

- We **recognize and appreciate previous efforts** to bring our personnel into the 75th percentile after conclusion of the wage study in December 2020.
- Our **initial goal was to implement the 75th percentile** at the conclusion of the study but in the face of COVID/economic uncertainty we understood the immediate cost of implementing all changes at once would **create an undue burden** to our organization and the community we serve.
- Realizing those impacts, **we agreed to a 2 year implementation** with an end goal of bringing all personnel into the 75th percentile while also addressing Holiday Pay, PEHP, Acting Pay, Vacation/Sick-Leave and Longevity benefits.
- Our **initial plan did not anticipate the significant changes** we have experienced within the economy over the past two years. Our goal is to create a wage structure that remains competitive in today's labor market in an effort to **address current & future retention/recruitment** and minimize future impacts and liabilities.
- Had the wage study been implemented year 1, our sub-step personnel would likely have seen an additional 3.5% merit/step increase.
- Holiday Pay, Acting Pay, PEHP & Longevity **has been postponed for later discussion**
- Additionally, valley departments have already started adjusting to current economic changes by implementing COLA's and wage adjustments.

- **Proposed Solution:**

- Recognizing the impact that the soaring economy has had on our membership as well as our ability to recruit and retain personnel into the future, we identify the need to **prioritize a COLA ahead of all other benefits:**

- COLA is the **best means to address current cost of living challenges** for **ALL personnel**, while avoiding future unexpected wage adjustments and financial liabilities.
- Current **CPI Western Region: 8.7%** (4/2021-4/2022)
- As a collective, **we recognize the need to address all aspects of the wage & benefit study** but also **understand the challenges we face** as an organization and within our community. Therefore, our membership has **prioritized implementation of a 3% COLA** above other items within the wage study.
- The following demonstrates the **approximate increase in “take home” pay** of a 3% COLA (based on step 1 wages, standard deductions/elections):
  - Firefighter: \$80/month
  - Engineer: \$100/month
  - Captain: \$120/month

- **Cost comparison of COLA vs. Holiday Pay, PEHP, Acting Pay, Longevity:**

- **COLA: @ 8.7%(CPI) - \$1,608,234**, 3% - \$554,210, 2% - \$369,453, 1% - \$184,721
- **Cost to implement wage study benefits** = at least **\$487,128**
  - Holiday Pay - \$256,432 (as our membership proposed referencing the wage study)
  - PEHP - \$143,096
  - Acting Pay - \$87,600
  - Longevity - TBD

- **Tax Rate:**

- While we **aim to minimize the financial impact to our community** and strive to **identify opportunities within our current budget** to minimize tax implications, we recognize there may be a need to increase the current tax rate in order to maintain the best level of service to our community.
- Recalling that we have **avoided prior increases to the tax rate** during times of uncertainty within last budget cycles due to COVID, we now have the history of a booming economy to make a more informed decision.
- Also recognizing that during this same time we have **substantially increased the level of service** we offer our community with implementation of E-540, efforts to overcome the ambulance issues by purchasing rescues and continually supporting current ongoing CON efforts with little-no impact to our tax payer.
- Each 1 cent increase to the CVFD tax rate equates to an approximate \$85,000 increase to the budget and distributed between all residential, commercial and vacant property owners.
- The **cost** to address all anticipated budget increases and implement a 3% COLA would be a 3 cent increase to CVFD and 5.6 cent increase to the CVFD tax rate.

- **The following are examples used to demonstrate the approximate financial impact to our community annually:**

		<u>RESIDENTIAL</u>			
<u>PROPOSED CYFD</u>		<u>LIMITED ASSESSED VALUE</u>			
<u>CENT INCREASE:</u>		(CENT INCREASE IMPACT / TOTAL TAX BILL INCREASE WITH 5%)			
		\$150,000	\$300,000	\$500,000	
		(~\$400,000 Market Value)	(~\$700,000 Market Value)	(~\$1,500,000 Market Value)	
-	<b>1 cent:</b>	0.38% / 5.26%	\$1.58 / \$22.04	\$3.15/\$44.08	\$5.25/\$73.46
-	<b>2 cent:</b>	0.75% / 5.63%	\$3.15 / \$23.61	\$6.30/\$47.23	\$10.50/\$78.71
-	<b>3 cent:</b>	1.13% / 6.01%	\$4.73 / \$25.19	\$9.45/\$50.38	\$15.75/\$83.96
-	<b>5 cent:</b>	1.88% / 7.13%	\$7.88 / \$28.34	\$15.75/\$56.68	\$26.25/\$94.46
-	<b>6 cent:</b>	2.25% / 8.64%	\$9.45 / \$29.91	\$18.90/\$59.83	\$31.50/\$99.71
-	<b>10 cent:</b>	3.76% / 8.64%	\$15.75 / \$36.21	\$31.50/\$72.43	\$52.50/\$120.71
-	<b>20 cent:</b>	7.51% / 12.39%	\$31.50 / \$51.96	\$63.00/\$103.93	\$105.00/\$173.21
-	<b>24 cent:</b>	9.01% / 13.89%	\$37.80 / \$58.26	\$75.60/\$116.53	\$126.00/\$194.21
•	Limited property value can only increase by 5% per year (\$300,000 = \$315,000)				

<u>PROPOSED CYFD</u>		<u>COMMERCIAL</u>			
<u>CENT INCREASE:</u>		<u>LIMITED ASSESSED VALUE</u>			
		(CENT INCREASE IMPACT / TOTAL TAX BILL INCREASE WITH 5%)			
		\$500,000	\$1,000,000	\$10,000,000	
		(IHOP)	(ONEAZ Bank)	(Walmart)	
-	<b>1 cent:</b>	0.38% / 5.26%	\$9.45/\$123.23	\$18.90 / \$264.46	\$189.00 / \$2644.56
-	<b>2 cent:</b>	0.75% / 5.63%	\$18.90/\$141.68	\$37.80 / \$283.36	\$378.00 / \$2833.56
-	<b>3 cent:</b>	1.13% / 6.01%	\$28.35 / \$151.13	\$56.70 / \$302.26	\$567.00 / \$3022.56
-	<b>5 cent:</b>	1.88% / 7.13%	\$47.25/\$170.03	\$94.50 / \$340.06	\$945.00 / \$3400.56
-	<b>6 cent:</b>	2.25% / 8.64%	\$56.70/\$179.48	\$113.40 / \$358.96	\$1134.00 / \$3589.56
-	<b>10 cent:</b>	3.76% / 8.64%	\$94.50/\$217.28	\$189.00 / \$434.56	\$1890.00 / \$4345.56
-	<b>20 cent:</b>	7.51% / 12.39%	\$189.00/\$311.78	\$378.00 / \$623.56	\$3780.00 / \$6235.56
-	<b>24 cent:</b>	9.01% / 13.89%	\$226.80/\$349.58	\$453.60 / \$699.16	\$4536.00 / \$6991.56
•	Limited property value can only increase by 5% per year (\$1,000,000 = \$1,050,000)				





**CAFMA Chapter - United Yavapai Firefighters - Local 3066**

# Objectives

- Our goal is to work beside administration and our fire board in an effort to **maintain the trajectory** and **future sustainability of our organization** while ensuring all personnel are compensated fairly. We look forward to working together in identifying solutions to the complex problems we currently face
- We recognize our community, our organization and our membership are **all facing the same challenges within a rapidly evolving economy**
- We strive to **represent each of our members** equally within:
  - Administration
  - Fleet Services
  - Warehouse
  - Tech Services
  - Training
  - Prevention
  - Operations



# Our membership is Unique

We have the ability support a multitude of **CAFMA Programs** and **Community Events** because care about our organization, our community and **we live local!**

- Honor Guard /Pipes & Drums
- Arizona Fallen Firefighter Memorial
- Fire-Pal
- Read Across America
- Blood Drive
- Arizona Wildfire Academy Banquet
- FF Angel Pancake Breakfast
- Fire-Ops 101
- FF Angel Gear-Up
- Bowl for Kids Sake
- Big Brothers Big Sisters
- Highway Cleanup
- Partners Academy
- Salute to Heroes
- Police Foundation Golf Tournament
- Wildfire Expo
- Badges and Bobbers
- Burn Camp
- FF Angel Stuff-the-Bus / Backpack Giveaway
- Patriot Run
- 9/11 Healing Field
- 9/11 Ceremony
- Granite Mountain Hotshot Memorial
- Honor Guard Training Academy
- 4th of July Parade
- 4th of July Hose Cart Races
- National Night Out
- MDA Fill-the-Boot
- Firefighter Golf Tournament
- Halloween Safe Trunk-or-Treat
- Touch-a-Truck
- Flying High Turkey Drive
- Toys for Tots
- FF Angel - Christmas gift delivery
- PV Christmas light parade
- Prescott Light Parade
- Prescott Holiday Parade
- PV New Years Eve Celebration
- Training officers
- Peer Support
- Peer Fitness
- EMS program
- College Fire Academy
- New Hire Academy
- Special Olympics
- Policy/SOG Committee
- PPE Committee
- PT Monitoring
- HAZMAT, TRT, SWAT, etc
- Drone Program
- UTV Training Program
- Cyano-kit Program
- Political Efforts / Elections
- Much more....



# Challenges We Face as an Organization

- **Inflation** has **outpaced our ability** to maintain a **neutral tax rate**
- **Cost of doing business** has **increased substantially**:
  - Increase in response due to a **38% increase in call volume** (5 years):
    - Increased Fuel Usage, Supplies, Personnel, Capital Replacement, etc.
  - Increased **fuel costs**
  - Cost to purchase **new apparatus** has almost **doubled**
  - Cost to **remodel** or **construct a new station** has nearly **tripled** in some cases
  - Increased call volume has resulted in a **\$167,000** increase to **dispatch services**
  - Increases to **Workman Compensation** and **Health Insurance**
  - Increasing industry and area labor costs
  - Many others...
- **Property values** have skyrocketed, yet due to **prop 117** we are restricted to a 5% increase in limited assessed value each year which has reduced the potential NAV significantly



# Tax Rate Considerations

- While we **aim to minimize the financial impact to our community** and hope to **identify opportunities within our current budget**, we recognize there may be a need to increase the current tax rate in order to maintain the best level of service to our community
- Recalling that we have **avoided prior increases to the tax rate** during times of uncertainty (COVID), we **now have the history of a booming economy** to make a more informed decision
- Recognize that during this same time we have **increased the level of service** we offer our community **substantially** with little to **no impact to our tax payer**:
  - Maintained response with **38% higher call volume**
  - Implemented **40-Hour Engine (E-540)**
  - Hired **additional personnel** to maintain workload
  - Supported ongoing **CON efforts**
  - Overcome **ambulance deficiencies** with rescue purchase and overtime coverage

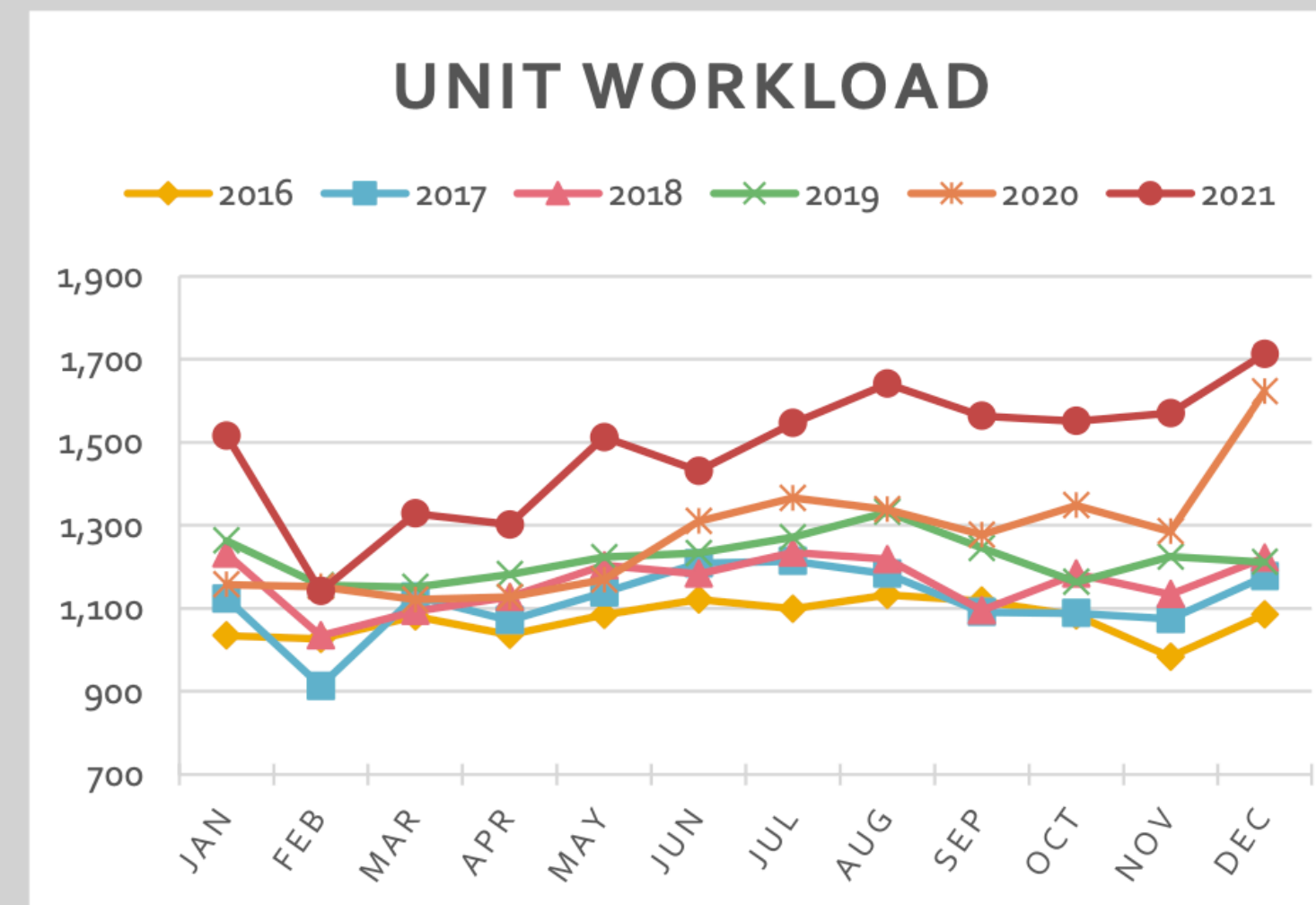




# Call Volume has Increased 38%

## Responses by Type-1 Engines

	2016	2017	2018	2019	2020	2021
Jan	1,034	1,123	1,231	1,263	1,157	1,516
Feb	1,026	913	1,034	1,155	1,152	1,141
Mar	1,080	1,128	1,093	1,151	1,121	1,328
Apr	1,036	1,071	1,127	1,182	1,127	1,302
May	1,084	1,138	1,203	1,223	1,169	1,512
Jun	1,121	1,208	1,183	1,233	1,310	1,431
Jul	1,099	<b>1,214</b>	<b>1,234</b>	1,271	1,366	1,546
Aug	<b>1,132</b>	1,183	1,218	<b>1,332</b>	1,338	1,641
Sep	1,118	1,091	1,095	1,245	1,277	1,563
Oct	1,083	1,088	1,183	1,163	1,348	1,551
Nov	983	1,074	1,134	1,224	1,285	1,570
Dec	1,085	1,177	1,222	1,211	<b>1,622</b>	<b>1,713</b>
<i>Avg</i>	<i>1,073</i>	<i>1,117</i>	<i>1,163</i>	<i>1,221</i>	<i>1,273</i>	<i>1,485</i>
<b>TOTAL</b>	<b>12,881</b>	<b>13,408</b>	<b>13,957</b>	<b>14,653</b>	<b>15,272</b>	<b>17,814</b>



# Challenge to Recruitment & Retention

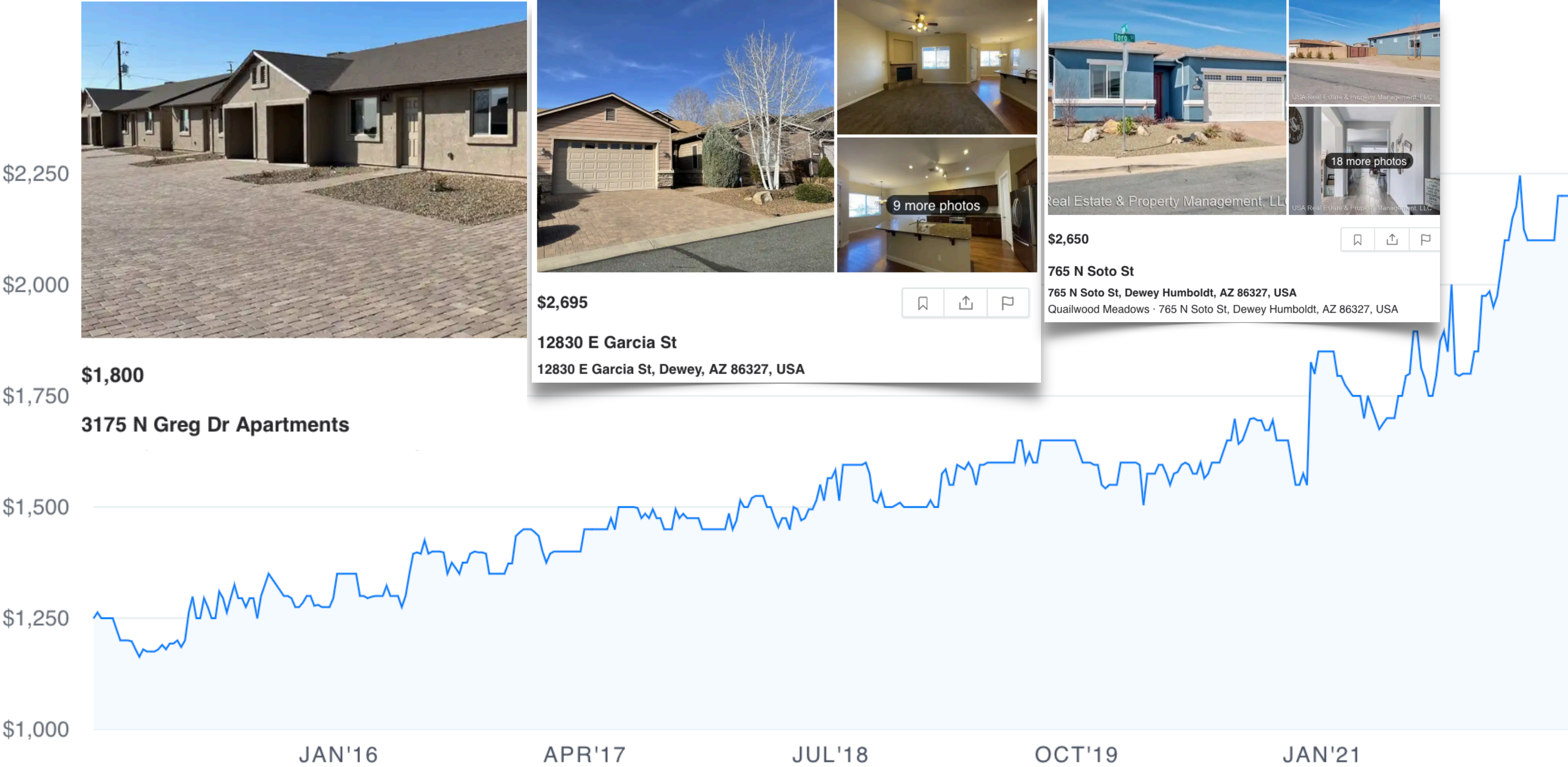
- **Cost of living** has **outpaced current wages**, restricting our personnel's **ability to live here** locally and forcing us to **recruit new personnel from out of the area** presenting **further challenges in competing with valley departments**
- **Home Values** have **increased over 57%**:
  - Median **home value** has increased **from \$300,000-\$471,000**
- **Rental Rates** have **increased over 40%**:
  - Median **cost to rent** a single family 3 bed home increased from **\$1600** to **~\$2245-\$2650**
- **Cost of living**: (**Fuel, Utility, Grocery**) has **increased substantially - over 8.7%**



Local Firefighters *support* Local Business, CAFMA Programs and Local Events



# Median Cost to Rent

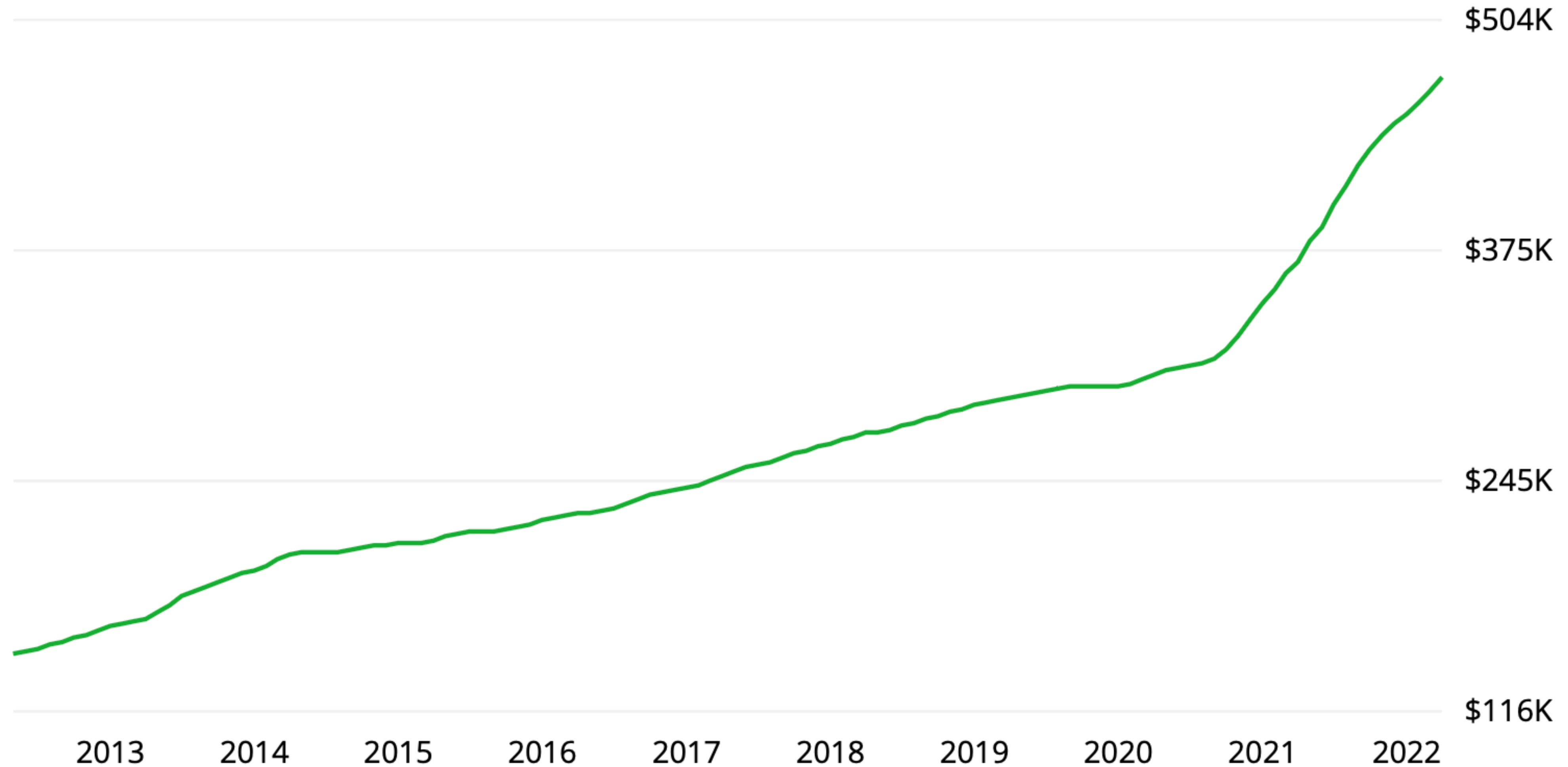




# Median Home Value

Mar 2022

— Prescott Valley \$471K



# Wage & Benefit History:

- We recognize and **appreciate past efforts** to bring our personnel into the 75th percentile at the conclusion of the wage study in December 2020
- Our **initial goal was to implement the 75th percentile** at the conclusion of the study but in the face of COVID/economic uncertainty we understood the immediate cost of implementing all changes at once would **create an undue burden** to our organization and the community we serve
- Realizing those impacts, **we agreed to a 2 year implementation** with an end goal of bringing all personnel into the 75th percentile **while addressing** Holiday Pay, PEHP, Acting Pay, Vacation/Sick-Leave and Longevity benefits



# Wages & Benefits Currently:

- Our **initial plan did not anticipate the significant changes** we have experienced within the local economic environment over the past 2 years
- Had the wage study been implemented year 1, our substep personnel would likely have seen an **additional 3.5% merit/step increase**
- Holiday Pay, Acting Pay, PEHP and Longevity **was postponed for later discussion**
- Our goal is to remain competitive in todays labor market in an effort to **improve current/future retention/recruitment** while **minimizing the same unexpected liabilities we recently faced in the future**



# **Proposed Solution**

Current **Western Region CPI: 8.7%** (4/2021-4/2022)

- **Cost comparison:** (COLA vs. Holiday Pay, PEHP, Acting Pay, Longevity)

- **COLA:** @ 8.7%(CPI) - \$1,608,234, 3% - \$554,210, 2% - \$369,453, 1% - \$184,721

- **Estimated cost to implement wage study benefits** - over **\$487,128**

- Holiday Pay - \$256,432, PEHP - \$143,096, Acting Pay - \$87,600, Longevity - TBD

- **Recognizing** the **impact a soaring economy** has had **on our membership** as well as our **ability to recruit/retain** personnel we identify the need to **prioritize a COLA** in line with the **CPI ahead of all other benefits**





# Impact to our Membership

- The following demonstrates the ***approximate* increase in “take home” pay** of a 3% COLA (based on step 1 wages, standard deductions/elections):
  - Firefighter: \$80/month
  - Engineer: \$100/month
  - Captain: \$120/month
- We recognize **this will not solve the issues we are facing**, however it will get us headed in the right direction and lessen the impact of any future financial liabilities going forward



# Approximate Impact to Our Community

<u>PROPOSED CYFD</u> <u>CENT INCREASE:</u>	<u>RESIDENTIAL</u> <u>LIMITED ASSESSED VALUE</u>		
	(CENT INCREASE IMPACT / TOTAL TAX BILL INCREASE WITH 5%)		
	\$150,000 (~\$400,000 Market Value)	\$300,000 (~\$700,000 Market Value)	\$500,000 (~\$1,500,000 Market Value)
- <b>1 cent:</b> 0.38% / 5.26%	\$1.58 / \$22.04	\$3.15 / \$44.08	\$5.25 / \$73.46
- <b>2 cent:</b> 0.75% / 5.63%	\$3.15 / \$23.61	\$6.30 / \$47.23	\$10.50 / \$78.71
- <b>3 cent:</b> 1.13% / 6.01%	\$4.73 / \$25.19	\$9.45 / \$50.38	\$15.75 / \$83.96
- <b>5 cent:</b> 1.88% / 7.13%	\$7.88 / \$28.34	\$15.75 / \$56.68	\$26.25 / \$94.46
- <b>6 cent:</b> 2.25% / 8.64%	\$9.45 / \$29.91	\$18.90 / \$59.83	\$31.50 / \$99.71
- <b>10 cent:</b> 3.76% / 8.64%	\$15.75 / \$36.21	\$31.50 / \$72.43	\$52.50 / \$120.71
- <b>20 cent:</b> 7.51% / 12.39%	\$31.50 / \$51.96	\$63.00 / \$103.93	\$105.00 / \$173.21
- <b>24 cent:</b> 9.01% / 13.89%	\$37.80 / \$58.26	\$75.60 / \$116.53	\$126.00 / \$194.21
• Limited property value can only increase by 5% per year (\$300,000 = \$315,000)			

<u>PROPOSED CYFD</u> <u>CENT INCREASE:</u>	<u>COMMERCIAL</u> <u>LIMITED ASSESSED VALUE</u>		
	(CENT INCREASE IMPACT / TOTAL TAX BILL INCREASE WITH 5%)		
	\$500,000 (IHOP)	\$1,000,000 (ONEAZ Bank)	\$10,000,000 (Walmart)
- <b>1 cent:</b> 0.38% / 5.26%	\$9.45 / \$123.23	\$18.90 / \$264.46	\$189.00 / \$2644.56
- <b>2 cent:</b> 0.75% / 5.63%	\$18.90 / \$141.68	\$37.80 / \$283.36	\$378.00 / \$2833.56
- <b>3 cent:</b> 1.13% / 6.01%	\$28.35 / \$151.13	\$56.70 / \$302.26	\$567.00 / \$3022.56
- <b>5 cent:</b> 1.88% / 7.13%	\$47.25 / \$170.03	\$94.50 / \$340.06	\$945.00 / \$3400.56
- <b>6 cent:</b> 2.25% / 8.64%	\$56.70 / \$179.48	\$113.40 / \$358.96	\$1134.00 / \$3589.56
- <b>10 cent:</b> 3.76% / 8.64%	\$94.50 / \$217.28	\$189.00 / \$434.56	\$1890.00 / \$4345.56
- <b>20 cent:</b> 7.51% / 12.39%	\$189.00 / \$311.78	\$378.00 / \$623.56	\$3780.00 / \$6235.56
- <b>24 cent:</b> 9.01% / 13.89%	\$226.80 / \$349.58	\$453.60 / \$699.16	\$4536.00 / \$6991.56
• Limited property value can only increase by 5% per year (\$1,000,000 = \$1,050,000)			





# Consumer Price Index

## **506 EMPLOYEE PAY AND BENEFITS**

Effective Date: 10/22/2018

Revised Date:

Reviewed Date:

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### **RELATIVE INFORMATION:**

It is essential to hire and retain employees who will be committed to the effective operation of the Central Arizona Fire and Medical Authority. In order to achieve this goal, the Agency should:

1. When possible, complete a wage study every three years to ascertain that our personnel are appropriately compensated.
2. Consider an annual Cost of Living Adjustment, when financially feasible, in order to sustain a pre-determined wage level and utilize the CPI-U (Urban) West Region compound annual rate for the third quarter of each year to determine an appropriate cost of living adjustment.

When possible, offer our retirees an opportunity to stay on CAFMA's group health insurance plan, with the retirees reimbursing the Agency the cost of their insurance, plus a two percent administrative fee. Once they reach Medicare age they are no longer eligible to stay on the group policy. Retirees must remit payment by the first day of each month.

# Consumer Price Index

## Consumer Price Index, West Region — March 2022

**Area prices were up 1.3 percent over the past month, up 8.7 percent from a year ago**

Prices in the West Region, as measured by the Consumer Price Index for All Urban Consumers (CPI-U), advanced 1.3 percent in March, the U.S. Bureau of Labor Statistics reported today. (See [table A](#).) The March increase was influenced by higher prices for gasoline. (Data in this report are not seasonally adjusted. Accordingly, month-to-month changes may reflect seasonal influences.)

Over the last 12 months, the CPI-U rose 8.7 percent. (See [chart 1](#) and [table A](#).) This was the largest over-the-year increase in the CPI-U for the West Region since February 1982. Food prices advanced 8.9 percent. Energy prices jumped 33.4 percent, largely the result of an increase in the price of gasoline. The index for all items less food and energy increased 6.8 percent over the year. (See [table 1](#).)





# Join Us at these Upcoming Events

- 4/23 - Wildfire Expo (downtown Prescott)
- 4/24 - FF Angel Foundation: Pancake Breakfast
- 4/24 - Golf Tournament @ Antelope Golf Course
- 4/25 & 4/26 - Tye Seets Memorial Bass Classic
- 4/28 - Blood Drive for Buzz Fournier
- 5/4 - First Responders Luncheon – Realty One Gives Back
- 5/7 - Firefighter Charities Golf Tournament
- 5/7 - Prescott Valley Days Parade
- 5/13/5/14 - Fire Ops 101
- 5/21 - FF Angel Foundation: Gear Up
- 5/21 - Badges and Bobbers

Fiscal Year 2022 - 2023

# Budget Study Session

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# Budgeting 101

## ● Revenue

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- Taxes
- FDAT
- Prop 207
- Carry Over  
(Contingency)
- Non – Levy  
(Contracts, Fees)

## ● Expenses

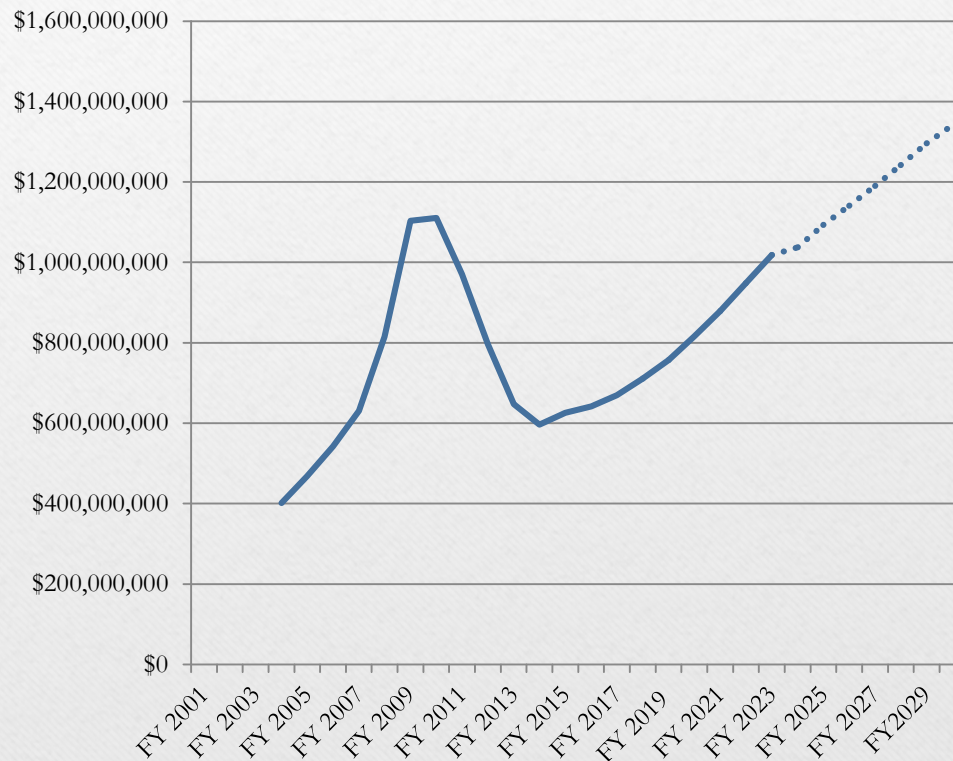
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- Maintenance and  
Operating (M&O)
- Capital Expenses
- Contingency (at  
least 5% - GFOA)



# Assessed Value History and Forecast

## CAFMA combined Net Assessed Value



# Past NAV Forecasting vs. Actual

## FORECAST

- FY 2017 = 3%
- FY 2018 = 3%
- FY 2019 = 5%
- FY 2020 = 6.34%
- FY 2021 = 6.34%
- FY 2022 = 6.42%
- FY 2023 = 6.42%

\*(CYFD Forecast 6% - 7.47%

## ACTUAL

- Actual = 4.3650
- Actual = 6.2336
- Actual = 6.5357
- Actual = 7.70%
- Actual = 7.77%
- Actual = 7.87%
- Actual = 7.35%\*

Chino Forecast 5% - 6.7%)

# NAV Increase Breakdowns

## New Growth vs Existing Valuation

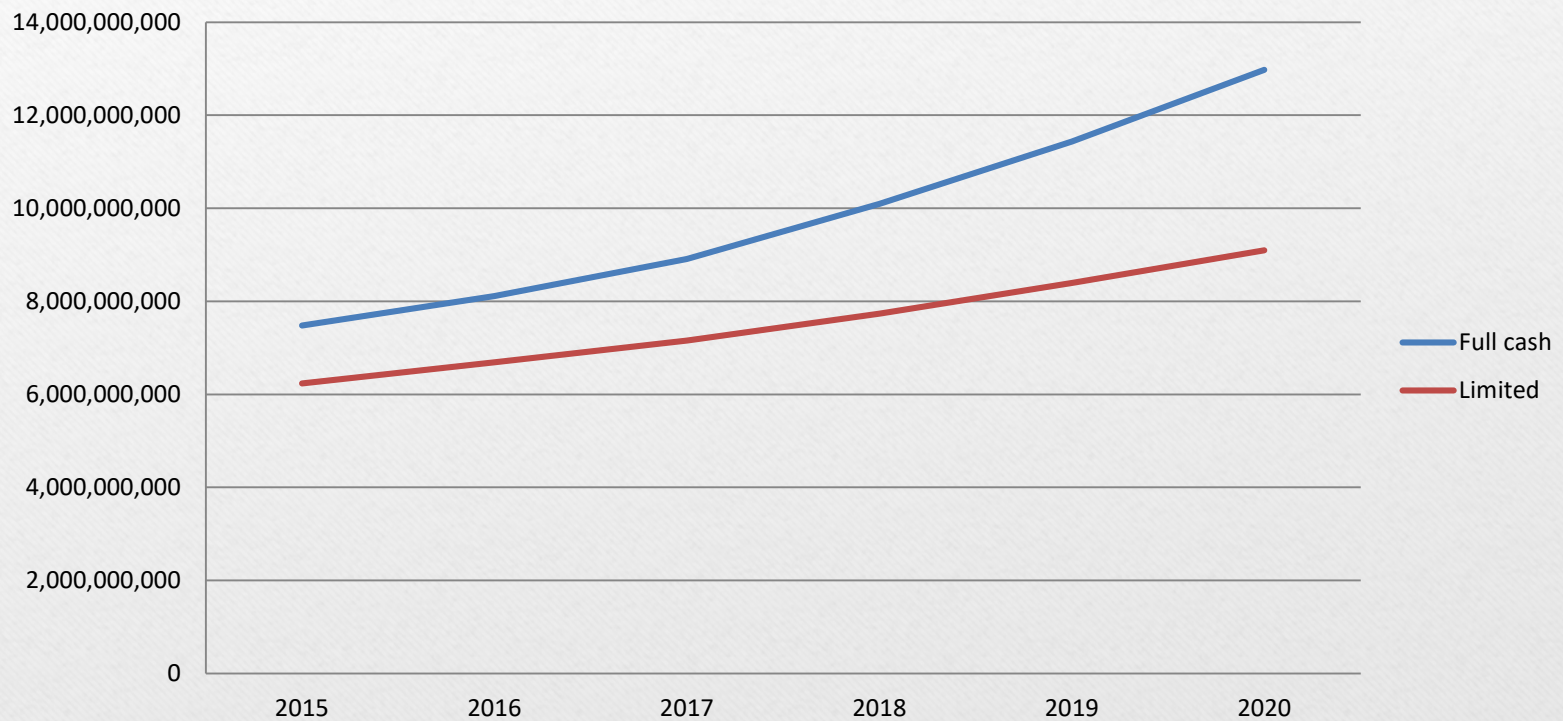
	Tax Year 2016	Tax Year 2017	Tax Year 2018	Tax Year 2019	Tax Year 2020
% Existing value		5.11%	4.81%	4.88%	5.06%
% New Growth		1.46%	1.96%	3.01%	2.76%
Total NAV increase		6.57%	6.77%	7.90%	7.81%
Limited to Full gap	16.92%	17.84%	20.00%	23.29%	26.26%

	Tax Year 2016	Tax Year 2017	Tax Year 2018	Tax Year 2019	Tax Year 2020
% Existing value	0.00%	-0.78%	3.81%	3.76%	4.63%
% New Growth	0.00%	0.78%	2.16%	3.10%	2.64%
Total NAV increase	0.00%	0.00%	5.97%	6.86%	7.27%
Limited to Full gap	15.18%	16.00%	18.00%	24.01%	28.37%



# Ongoing Effect of Prop 117

**Gap Between Full Cash and Limited Values**



# Future NAV Forecasting

- Projected NAV increases for next 3 budget cycles:

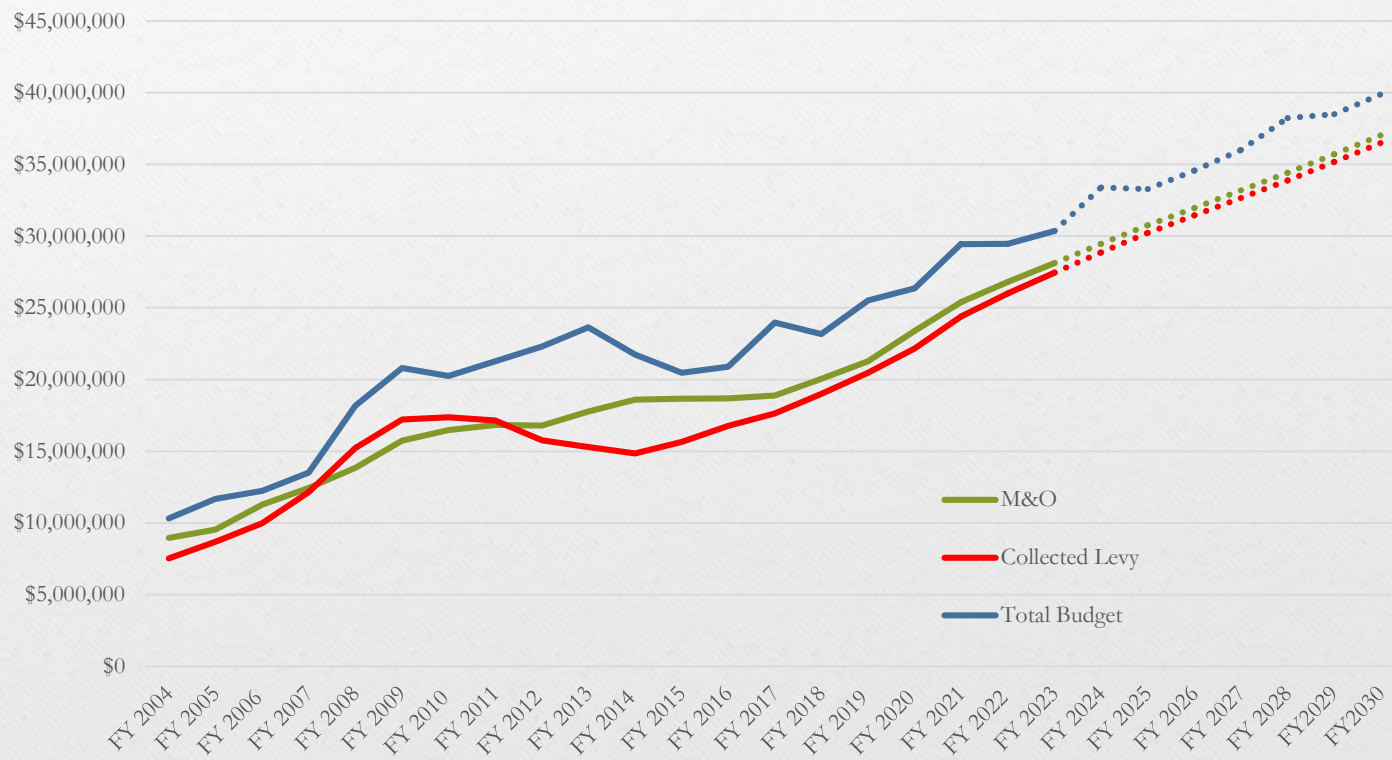
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- FY 22/23: 6.42% (CYFD = 6.5%, CVFD = 5.0%)
- FY 23/24: 6.42% (CYFD = 6.5%, CVFD = 5.0%)
- FY 24/25: 5.34% (CYFD = 5.5%, CVFD = 5.0%)
- FY 25/26: 5.34% (CYFD = 5.5%, CVFD = 5.0%)

FY 23/24 and FY 24/25 is based on standard existing value changes + 1% new construction.



# Expenditure History and Projections (current FY 22)



# Expenditure Projection Basis

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- Includes
  - Ongoing/regular increase (5%) in costs for equipment, services. Wages, insurance and retirement costs at 5% (3.5% step scale)
  - Personnel attrition – not NEW Staffing
  - Slow shift in Capital Reserve funding continuing
    - \$67,000 – FY 2022
    - \$100,000 – FY 2023

# Expenditure Projection Basis

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- May include:
  - Room for some wage and benefit changes. This depends on what we actually see for increases in the other cost areas.
  - Capital Reserve Account planning – budgeting for more expenses being assigned to M&O (previously at 50:50 Capital Reserve Account and M&O Expense).  
Move to a 40:60 ratio



# FY 2023 BUDGET

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# Budget Format

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- The Summary and Revenue pages are the most helpful for general overview.
  - CAFMA : Pages 2 and 3
  - CYFD and CVFD budgets are separate
  - Changes over \$1000 (up or down) in the detail pages are in red.

# Budget Highlights

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- NAV increased by 7.35% (\$1.9 million)
- CAFMA funding kept consistent with approximate 80:20 ratio
- Certificates of Participation (3% vs 6.3%)
- SAFER, AFG, ADOHS Grants - \$855,235
- Proposition 207 Revenue = \$410,000



# Budget Challenges

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- Workers Compensation – 105% Increase
  - \$596,262 increase + \$375,730 Assessment
- New Wage Scale, Promotions, Merits = \$317,798
- Health Insurance (5%) = \$180,743
- PSPRS & COP Payment = 3% increase (\$657,353)
- PRCC Dispatch Fees = \$167,013
- Capital Reserve Account = \$100,000

# Additional Expenses

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- Overtime increase = \$78,000
- Fuel Increase = \$75,000
- New Hire Firefighters (SAFER) = \$77,000 + \$290,000
- Particulate Hoods - \$34,000
- Mental Health = \$43,500
- Property and Casualty Insurance = \$65,000
- Withheld 2 Staff Positions (IT, PR) = (\$124,000)
- Withheld \$163,000 in requests

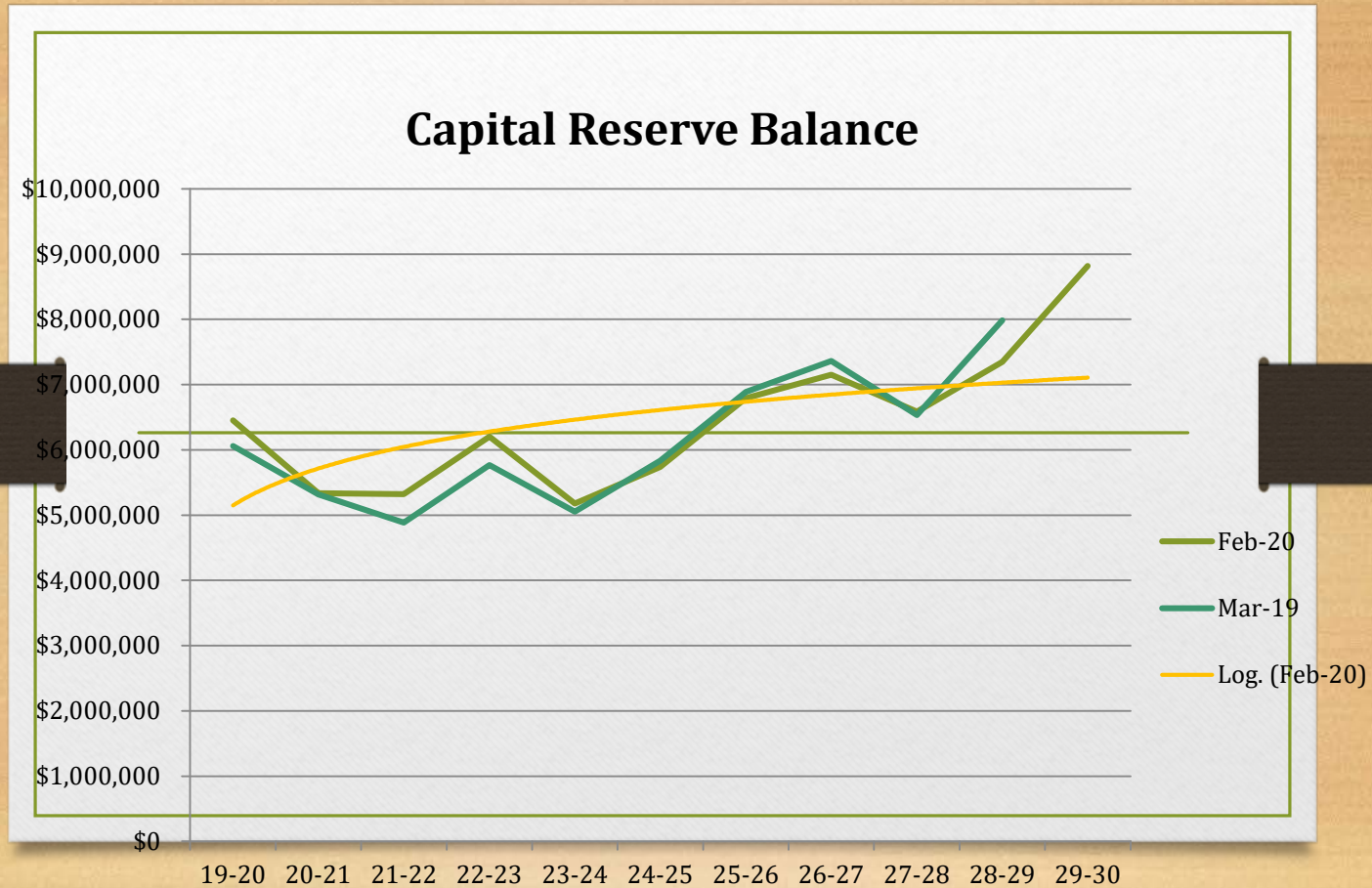


# Budget Points

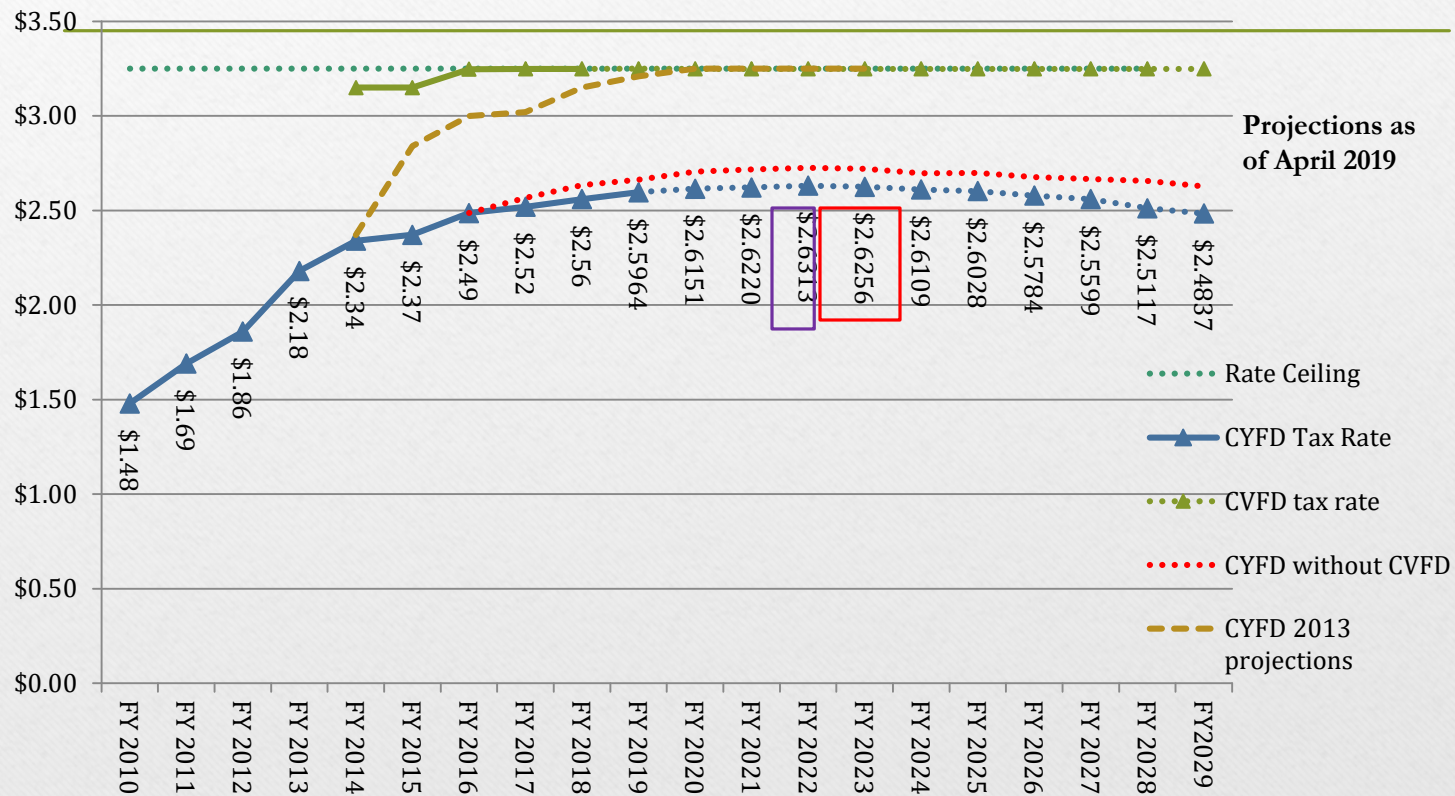
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- New Division – Ambulance Service (CON)
  - \$2,000,000 Budgeted Revenue
  - \$1,784,000 Budgeted Expenses
- Capital Expenses - \$2.7 million planned
  - \$1,315,893 budgeted, \$550,000 Reserve Acct.
  - \$100,000 budgeted for Capital Reserve Acct.

# Capital Reserve Balance Projections

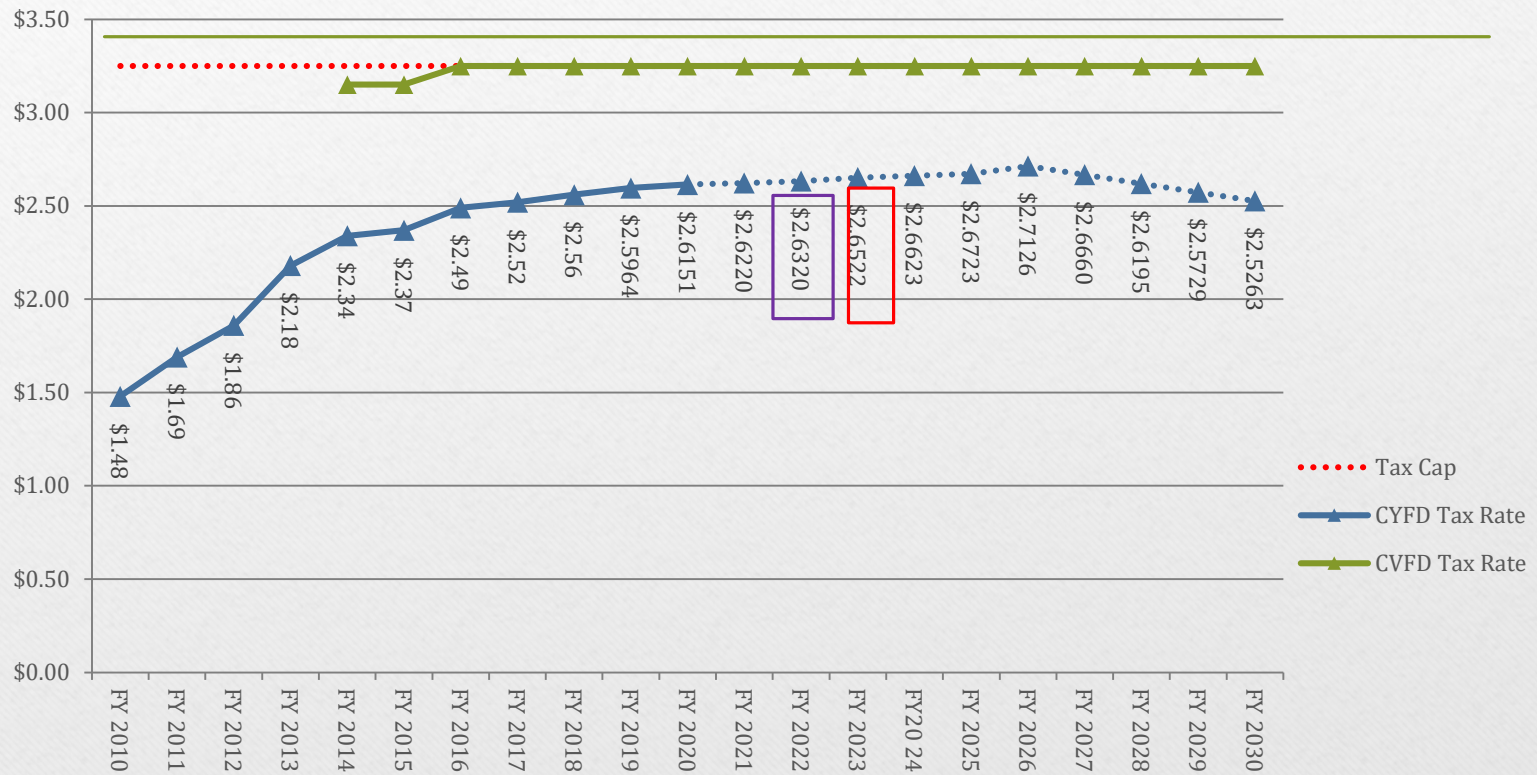


# 2019 Tax Rate Projections





# Current Tax Rate Projections



# Questions / Discussion



## MINUTES

**Central Arizona Fire and Medical Authority  
Chino Valley Fire District Board of Directors  
Monday, April 25, 2022, 4:00 pm - 4:30 pm  
Central Arizona Fire and Medical Authority, Administration, 8603 E. Eastridge  
Drive, Prescott Valley**

### **In-Person Attendance**

Cyndy Dicus; Cynthia Gentle; Dave Tharp; Kathy Goodman; Scott A Freitag;  
Susanne Dixon

### **Remote Attendance**

Lorette Brashear; Nicolas Cornelius

### **Not In Attendance**

Dave Dobbs; Owen Mills

## **NOTICE OF MEETING**

### **1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS**

**Chair Dicus called the meeting to order at 4:02 p.m.**

### **2. PLEDGE OF ALLEGIANCE**

**Chair Dicus led the Pledge of Allegiance.**

### **3. CALL TO THE PUBLIC**

**There were no public comments.**

### **4. CONSENT AGENDA**

A. Approve Regular Session Minutes - March 28, 2022

B. Approve General Fund Financial Statements

C. Approve Bond Debt Service Financials

**Motion to approve the Consent Agenda.**

Move: Cynthia Gentle Second: Lorette Brashear Status: Passed

Yes: Cyndy Dicus, Cynthia Gentle, Lorette Brashear

### **5. NEW BUSINESS**

A. Discussion and Direction to Staff Regarding the Budget Process and Draft Budget Update

**Chief Tharp reminded the Board of the four budget options, explained the percentage of Cost of Living Adjustment (COLA), and asked the members for direction regarding a tax rate increase, or alternatively, for reductions in the**



budget. He also reminded the Board that citizens have already incurred an increase due to the assessment ratio on their property taxes; a tax increase would be in addition to what they have been assessed. He recommended a 2-cent increase at minimum as that was what was forecasted; however, the amount of increase is at the discretion of the Board. Once a tentative budget is approved in May, it cannot be increased.

Chair Dicus inquired as to the dollar amount associated with the 2-cent increase. Chief Tharp responded that it would raise about \$30,000, but noted that this Board must work in conjunction with the Central Yavapai Fire District Board.

Director Gentle asked for clarification regarding the 3% COLA for a 3-cent tax increase. Chief Tharp noted that that would require that Central Yavapai to take on a 5.5-cent increase. He also explained that the Agency did not provide a COLA last year as the new wage scales were being implemented. Some employees received significant raises, while some did not receive anything above their regular merit increase as they were already in the new wage scale. He added that a health insurance subsidy and assignment pay for medics increased last year as well.

Chief Freitag added that the Agency started moving into the 75th percentile last year, but that was just to move into the market. CAFMA should have already been in the 75th percentile. He then reminded the Board of significant cost of living challenges in the area.

Chair Dicus asked the Board which COLA they would like the to consider. Director Gentle recommended the 3% option.

Chief Freitag articulated that the Board should recommend what they are comfortable with, and reminded members that this is the first year in a long time that Chino Valley has had capacity to increase the tax rate. He also commented that the Agency has seen a significant increase in costs, including fuel, workers' compensation, Dispatch costs, and more, and that the COLA is not the sole reason behind a tax rate increase.

Chair Dicus inquired as to what the tax rate increase would look like if the Board decided to go with a 2% COLA; Chief Freitag responded that a 3% COLA would be 3.28, and Chief Tharp answered that a 2% COLA would equal a 2-cent increase.

Attorney Cornelius reiterated that if the Board is interested in a higher number, then the Board should approve the higher number because members can always decrease the amount; however, members cannot increase after approval.

Director Brashear stated that she is comfortable with the 3% COLA.

**Motion to continue looking at the budget for the 3% COLA.**

Move: Cynthia Gentle Second: Lorette Brashear Status: Passed

Yes: Cyndy Dicus, Cynthia Gentle, Lorette Brashear

6. ADJOURNMENT

**Motion to adjourn at 4:20 p.m.**

Move: Cynthia Gentle Second: Lorette Brashear Status: Passed

Yes: Cyndy Dicus, Cynthia Gentle, Lorette Brashear

DRAFT

The Chino Valley Fire District Board of Directors have reviewed and approved the following monthly financial documents to include Income Statements, Balance Sheets, and Bank Reconciliations with supporting documents, Revenue and Expenditure Graphs, and Cash Flow Projections in compliance with ARS §48-805, 807:

CVFD General Fund

CVFD Bond Debt Service

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Fire Board Chairperson	Date
------------------------	------

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Fire Board Clerk	Date
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**Signature indicating approval on next page.**

**CHINO VALLEY FIRE DISTRICT**  
**GENERAL FUND - CHECK RECONCILIATION APRIL 2022**

**Reconciliation:**

Beginning Balance:	\$ 224,302.04
Deposits:	\$ 1,278,123.77
Transfer Out - Fire Authority:	\$ (121,096.35)
Interest Paid on Tax Roll Correct:	\$ -
Adjustment:	\$ -
Reversing Entry:	\$ -
Disbursements:	\$ -
<b>Ending Balance:</b>	<b>\$ 1,381,329.46</b>

Difference Between Balances: \$ -

**Bank Statement Balance:**

Balance Per Bank:	\$ 1,381,329.46
Outstanding Checks:	\$ -
Outstanding Deposits:	\$ -
	\$ -

**Ending Balance: \$ 1,381,329.46**

**G/L Ending Balance: \$ 1,381,329.46**

**\$ 1,381,329.46**

**Deposits Per Bank Statement:**

Real Estate Taxes:	\$ 1,179,531.24
Personal Property Taxes:	\$ 9,094.62
Fire District Assistance Tax:	\$ 89,497.91
Fire District Deposit:	\$ -
Transfer Out-Fire Authority:	\$ 121,096.35
ADOT & Fish and Game In Lieu:	\$ -
Interest Paid - Tax Roll Corrections	\$ -
Adjustment:	\$ -
Interest Income:	\$ -

**Ending Balance: \$ 1,399,220.12**

**Bank Reconciliation Register:**

Checks From Accounts Payable: \$ -

**Total Checks: \$ -**

Deposits From Accounts Receivable: \$ -

Journal Entries From General Ledger: \$ 1,399,220.12

**Ending Balance: \$ 1,399,220.12**

Reconciliation Approved By:

**Scott Freitag**

Digitally signed by Scott Freitag  
Date: 2022.05.13 08:33:27  
-07'00'

*Scott Freitag, Fire Chief*

Reconciliation Reviewed By:

**Dave Tharp**

Digitally signed by Dave Tharp  
Date: 2022.05.12 16:31:45  
-07'00'

*David Tharp, Assistant Chief of Administration*

Reconciliation Prepared By:

**Karen Mauldin**

Digitally signed by Karen Mauldin  
Date: 2022.05.12 13:54:01 -07'00'

*Karen Mauldin, Finance Manager*

**CHINO VALLEY FIRE DISTRICT**  
**General Fund Tax Collection Information**

Total Levy Month	FY 16-17 \$3,547,699 Collected	FY 17-18 \$3,707,996 Collected	FY 18-19 \$3,926,501 Collected	FY 19-20 \$4,190,442 Collected	FY 20-21 \$4,497,237 Collected	FY 21-22 \$4,833,636 Collected
July	\$10,160	\$24,936	\$21,890	\$14,597	\$42,316	\$26,983
%	0.286%	0.672%	0.557%	0.348%	0.941%	0.558%
% To Date	0.2864%	0.6725%	0.5575%	0.3483%	0.9409%	0.5582%
August	\$18,803	\$10,622	\$12,226	\$10,746	\$15,526	\$11,257
%	0.530%	0.286%	0.311%	0.256%	0.345%	0.233%
% To Date	0.8164%	0.9590%	0.8688%	0.6048%	1.2862%	0.7911%
September	\$182,315	\$178,141	\$25,209	\$30,894	\$8,143	\$54,439
%	5.139%	4.804%	0.642%	0.737%	0.181%	1.126%
% To Date	5.9553%	5.7632%	1.5109%	1.3420%	1.4673%	1.9174%
October	\$834,512	\$1,503,325	\$1,610,381	\$1,807,742	\$1,780,309	\$1,962,817
%	23.523%	40.543%	41.013%	43.140%	39.587%	40.607%
% To Date	29.4779%	46.3060%	42.5240%	44.4817%	41.0540%	42.5249%
November	\$866,615	\$290,266	\$498,787	\$373,908	\$508,805	\$535,270
%	24.428%	7.828%	12.703%	8.923%	11.314%	11.074%
% To Date	53.9055%	54.1341%	55.2271%	53.4046%	52.3677%	53.5987%
December	\$227,672	\$223,661	\$236,727	\$286,760	\$399,155	\$365,096
%	6.4175%	6.0319%	6.0289%	6.8432%	8.8756%	7.5532%
% To Date	60.3229%	60.1659%	61.2560%	60.2478%	61.2433%	61.1520%
January	\$89,048	\$153,278	\$117,994	\$115,429	\$118,322	\$183,242
%	2.5100%	4.1337%	3.0051%	2.7546%	2.6310%	3.7910%
% To Date	62.8330%	64.2997%	64.2611%	63.0023%	63.8742%	64.9429%
February	\$94,094	\$95,262	\$54,476	\$104,991	\$88,422	\$74,113
%	2.6523%	2.5691%	1.3874%	2.5055%	1.9661%	1.5333%
% To Date	65.4852%	66.8688%	65.6485%	65.5078%	65.8404%	66.4762%
March	\$141,015	\$127,298	\$138,910	\$142,182	\$143,500	\$112,700
%	3.9748%	3.4331%	3.5377%	3.3930%	3.1908%	2.3316%
% To Date	69.4600%	70.3018%	69.1863%	68.9008%	69.0312%	68.8078%
April	\$821,855	\$794,289	\$955,634	\$983,917	\$1,082,230	\$1,188,626
%	23.1659%	21.4210%	24.3380%	23.4800%	24.0643%	24.5907%
% To Date	92.6259%	91.7228%	93.5243%	92.3809%	93.0956%	93.3985%
May	\$195,151	\$238,700	\$189,925	\$206,496	\$202,990	\$0
%	5.5008%	6.4374%	4.8370%	4.9278%	4.5137%	0.0000%
% To Date	98.1267%	98.1602%	98.3613%	97.3086%	97.6092%	93.3985%
June	\$66,097	\$80,520	\$84,895	\$49,679	\$87,815	\$0
%	1.8631%	2.1715%	2.1621%	1.1855%	1.9527%	0.0000%
% To Date	99.9898%	100.3318%	100.5234%	98.4942%	99.5619%	93.3985%
TOTALS	\$3,547,337	\$3,720,297	\$3,947,053	\$4,127,341	\$4,477,533	\$4,514,544
Delinquency	0.0102%	-0.3318%	-0.5234%	1.5058%	0.4381%	6.6015%



**CHINO VALLEY FIRE DISTRICT**  
**FDAT Collection Information**

Total Levy Month	FY 16-17 \$313,900 Collected	FY 17-18 \$333,290 Collected	FY 18-19 \$333,290 Collected	FY 19-20 \$366,547 Collected	FY 20-21 \$400,000 Collected	FY 21-22 \$400,000 Collected
July	\$1,423	\$1,630	\$1,238	\$1,475	\$2,769	\$1,871
%	0.453%	0.489%	0.371%	0.403%	0.692%	0.468%
% To Date	0.4533%	0.4891%	0.3715%	0.4025%	0.6923%	0.4677%
August	\$661	\$554	\$707	\$653	\$662	\$1,498
%	0.211%	0.166%	0.212%	0.178%	0.166%	0.375%
% To Date	0.6638%	0.6553%	0.5835%	0.5806%	0.8579%	0.8422%
September	\$8,777	\$12,654	\$3,182	\$1,853	\$879	\$4,669
%	2.796%	3.797%	0.955%	0.505%	0.220%	1.167%
% To Date	3.4600%	4.4520%	1.5382%	1.0861%	1.0777%	2.0095%
October	\$86,411	\$93,081	\$139,813	\$107,270	\$160,480	\$159,909
%	27.528%	27.928%	41.949%	29.265%	40.120%	39.977%
% To Date	30.9881%	32.3799%	43.4877%	30.3510%	41.1979%	41.9866%
November	\$75,219	\$74,651	\$59,861	\$30,666	\$48,339	\$52,249
%	23.9628%	22.3983%	17.9606%	8.3663%	12.0848%	13.0622%
% To Date	54.9510%	54.7782%	61.4483%	38.7172%	53.2826%	55.0488%
December	\$24,923	\$21,663	\$25,413	\$112,035	\$39,219	\$35,029
%	7.9398%	6.4997%	7.6250%	30.5650%	9.8048%	8.7572%
% To Date	62.8907%	61.2779%	69.0733%	69.2822%	63.0874%	63.8060%
January	\$11,762	\$16,138	\$11,149	\$11,446	\$12,625	\$15,294
%	3.7471%	4.8420%	3.3450%	3.1227%	3.1562%	3.8235%
% To Date	66.6378%	66.1199%	72.4183%	72.4049%	66.2436%	67.6294%
February	\$8,291	\$8,056	\$7,409	\$10,419	\$6,657	\$5,785
%	2.641%	2.417%	2.223%	2.842%	1.664%	1.446%
% To Date	69.2790%	68.5368%	74.6413%	75.2473%	67.9079%	69.0756%
March	\$12,638	\$12,174	\$13,713	\$13,361	\$10,897	\$8,259
%	4.0263%	3.6528%	4.1143%	3.6452%	2.7242%	2.0646%
% To Date	73.3052%	72.1897%	78.7556%	78.8925%	70.6320%	71.1403%
April	\$62,586	\$63,209	\$79,859	\$85,315	\$88,842	\$89,498
%	19.9382%	18.9651%	23.9607%	23.2754%	22.2104%	22.3745%
% To Date	93.2434%	91.1548%	102.7164%	102.1679%	92.8424%	93.5148%
May	\$23,662	\$23,731	\$18,881	\$21,832	\$19,620	\$0
%	7.5381%	7.1201%	5.6650%	5.9561%	4.9050%	0.0000%
% To Date	100.7815%	98.2749%	108.3813%	108.1240%	97.7475%	93.5148%
June	\$4,682	\$5,094	\$5,726	\$4,474	\$6,987	\$0
%	1.4917%	1.5285%	1.7181%	1.2206%	1.7468%	0.0000%
% To Date	102.2732%	99.8034%	110.0995%	109.3446%	99.4943%	93.5148%
TOTALS	\$321,035	\$332,635	\$366,951	\$400,799	\$397,977	\$374,059
Delinquency	-2.2732%	0.1966%	-10.0995%	-9.3446%	0.5057%	6.4852%

100.0000% 100.0000% 100.0000% 100.0000% 100.0000% 100.0000%



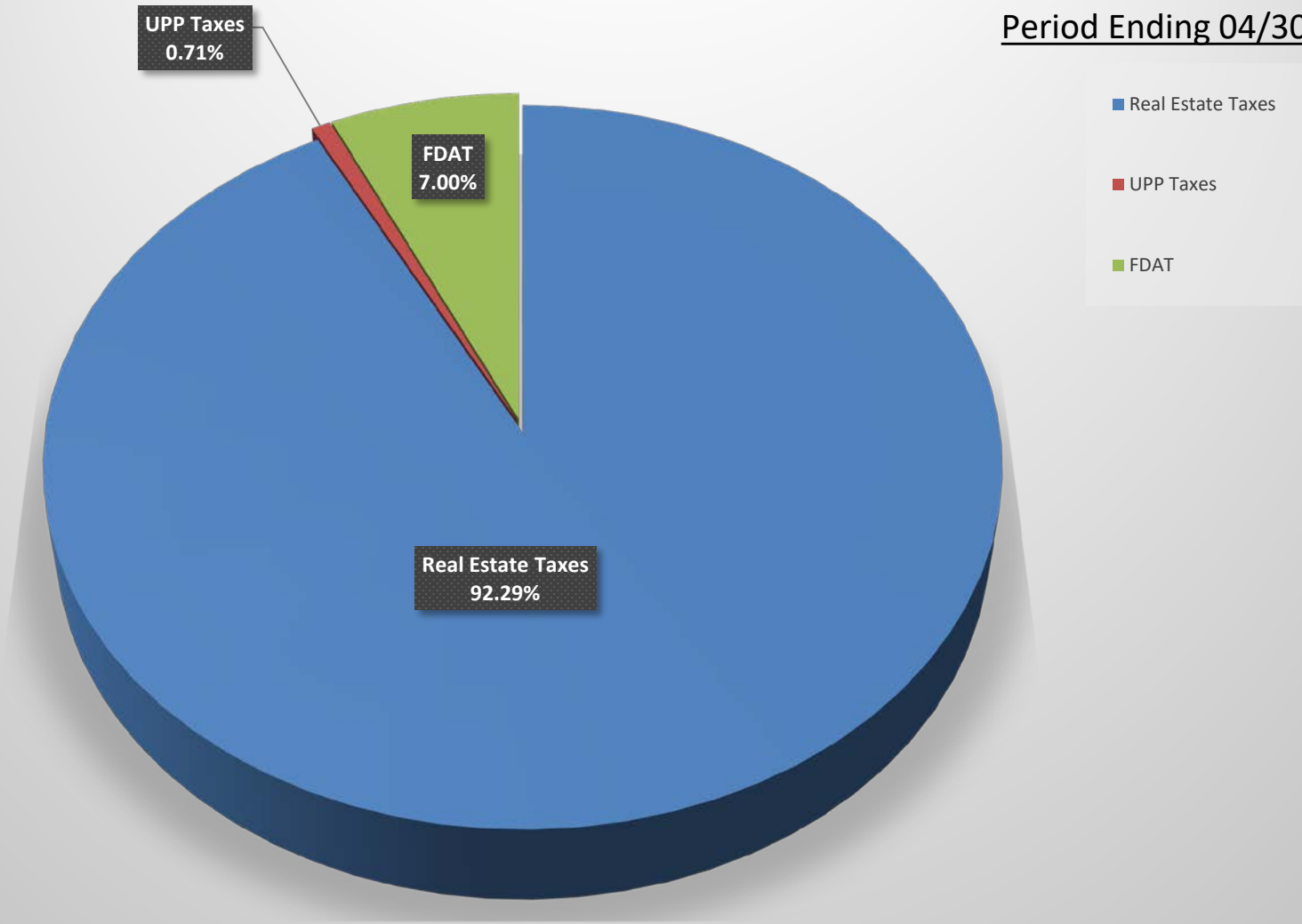
## 2021 - 2022 Cash Flow by Month : APRIL

	ACTUAL										PROJECTED	
	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June
<b>Revenues:</b>												
Taxes	26,983	11,257	54,439	1,962,817	535,270	365,096	183,242	74,113	112,700	1,188,626	402,803	402,803
FDAT	1,871	1,498	4,669	159,909	52,249	35,029	15,294	5,785	8,259	89,498	33,333	33,333
Interest Income	47	117	68	-	-	347	-	-	138	-	-	-
Other Income	-	-	-	-	-	-	-	4	-	-	167	167
<b>RevenueTotals:</b>	28,901	12,872	59,176	2,122,726	587,519	400,471	198,536	79,902	121,096	1,278,124	436,303	436,303
<b>Expenditures:</b>												
Audit/Accounting, Election, Legal, Fire Board Expenses	293	251	-	773	-	4,000	-	383	-	-	1,125	1,125
Contingency	-	-	-	-	-	-	-	-	-	-	1,667	1,667
Fire Authority Funding	95,112	28,901	12,872	59,176	2,122,726	587,519	400,471	198,536	79,902	121,096	435,178	435,178
Miscellaneous	-	0	3	-	0	2	-	9	-	-	-	-
<b>ExpenditureTotals:</b>	95,404	29,152	12,876	59,949	2,122,726	591,521	400,471	198,927	79,902	121,096	437,970	437,970
<b>Monthly Net Cash</b>	(66,503)	(16,280)	46,300	2,062,777	(1,535,207)	(191,050)	(201,935)	(119,025)	41,194	1,157,028	(1,667)	(1,667)
<b>Cumulative Net Cash</b>	(46,503)	(62,783)	(16,483)	2,046,294	511,087	320,037	118,102	(923)	40,271	1,197,299		
<b>Cash Balance (Carryover)</b>	20,000	3,720	50,021	2,112,798	577,591	386,541	184,606	65,581	106,775	1,263,803		

**CHINO VALLEY FIRE DISTRICT  
REVENUE GRAPH DATA**

	<b>Revenue</b>	<b>Budget</b>	<b>%</b>
Real Estate Taxes	\$ 1,179,531	\$ 4,833,636	92.29
UPP Taxes	\$ 9,095	\$ -	0.71
FDAT	\$ 89,498	\$ 400,000	7.00
Interest Income	\$ -	\$ -	0.00
Other Income	\$ -	\$ 2,000	0.00
<b>TOTALS:</b>	<b>\$ 1,278,124</b>	<b>\$ 5,235,636</b>	<b>100.00</b>

Chino Valley Fire District  
FY 2021 - 2022  
General Fund Revenue  
Period Ending 04/30/22



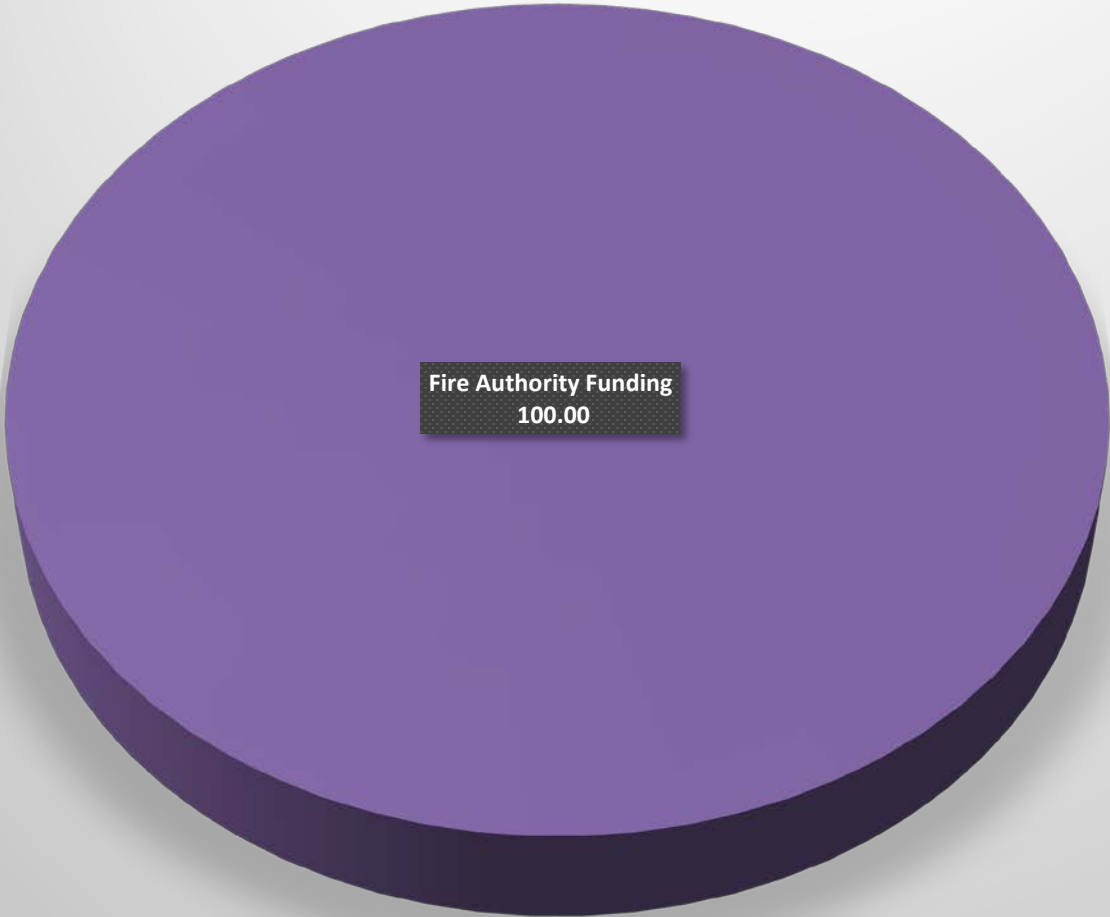
**CHINO VALLEY FIRE DISTRICT  
EXPENSE GRAPH DATA**

Revenue		Budget	%
Fire Board Expenses	\$ -	\$ 13,500	-
Contingency	\$ -	\$ 20,000	-
Miscellaneous	\$ -	\$ -	-
Fire Authority Funding	\$ 121,096	\$ 5,222,136	100.00
<b>TOTALS:</b>	<b>\$ 121,096</b>	<b>\$ 5,255,636</b>	<b>100.00</b>



Chino Valley Fire District  
FY 2021 - 2022  
General Fund Expenditures  
Period Ending 04/30/22

■ Fire Authority Funding



**CHINO VALLEY FIRE DISTRICT**  
**GENERAL FUND - APRIL 2022**

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Real Estate Taxes:	\$	1,179,531.24
UPP Taxes:	\$	9,094.62
FDAT:	\$	89,497.91
Interest Received:	\$	-
Other:	\$	-
<hr/>		
TOTAL:	\$	1,278,123.77
<hr/>		

Transferred to CAFMA:	\$	121,096.35
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# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

**Chino Valley Fire Dist GF**  
**Fund: 6065540000**



# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

Account	Period	YTD		
<b>6065540000</b>	<b>Chino Valley Fire Dist GF</b>			
Begin Balance:	224,302.04	204,031.21		
Income:	1,278,123.77	4,889,323.64		
LOC Advance:	.00	.00		
Expense:	(121,096.35)	(3,712,025.39)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	1,381,329.46	1,381,329.46	End:	1,381,329.46

### Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
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# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

6065540000 Chino Valley Fire Dist GF		Beginning Balance:	224,302.04	204,031.21
11100.2005	2005 Real Estate Taxes		4.96	4.96
11100.2006	2006 Real Estate Taxes		6.17	6.17
11100.2007	2007 Real Estate Taxes		9.94	9.94
11100.2008	2008 Real Estate Taxes		7.60	7.60
11100.2009	2009 Real Estate Taxes		4.62	4.62
11100.2010	2010 Real Estate Taxes		5.10	16.35
11100.2011	2011 Real Estate Taxes		6.13	19.63
11100.2012	2012 Real Estate Taxes		7.67	95.69
11100.2013	2013 Real Estate Taxes		7.68	100.97
11100.2014	2014 Real Estate Taxes		7.67	80.22
11100.2015	2015 Real Estate Taxes		7.90	85.07
11100.2016	2016 Real Estate Taxes		3.71	148.90
11100.2017	2017 Real Estate Taxes		3.70	155.02
11100.2018	2018 Real Estate Taxes		3.70	151.42
11100.2019	2019 Real Estate Taxes		3.69	125.62
11100.2020	2020 Real Estate Taxes		3.70	76,377.75
11100.2021	2021 Real Estate Taxes		1,179,437.30	4,332,717.75
12100.2005	2005 Personal Property Taxes		.00	4.44
12100.2006	2006 Personal Property Taxes		.00	19.69
12100.2010	2010 Personal Property Taxes		.00	4.74
12100.2011	2011 Personal Property Taxes		.00	5.70
12100.2012	2012 Personal Property Taxes		.00	7.00
12100.2013	2013 Personal Property Taxes		.00	65.15
12100.2014	2014 Personal Property Taxes		.00	83.21
12100.2015	2015 Personal Property Taxes		.00	92.98
12100.2016	2016 Personal Property Taxes		.00	140.46
12100.2017	2017 Personal Property Taxes		.00	67.20
12100.2018	2018 Personal Property Taxes		.00	932.09
12100.2019	2019 Personal Property Taxes		.00	2,727.76
12100.2020	2020 Personal Property Taxes		24.17	10,281.77
12100.2021	2021 Personal Property Taxes		9,070.45	90,003.63
37130.0	ADOT & Fish and Game in-lieu		.00	4.38
37150.0	FDAT Distributions		89,497.91	374,059.04
38109.0	Interest on Investments St Treas		.00	620.72
38113.0	Interest on Investments-Wells Fargo		.00	96.00
90002.0	Interest Pd on Tax Roll Corrections		.00	(15.02)
91032.0	Warrants Redeemed		.00	(5,698.56)
91702.0	Transfer out		(121,096.35)	(3,706,311.81)
		Ending Balance:	1,381,329.46	1,381,329.46





# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

### Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
<b>6065540000 Chino Valley Fire Dist GF</b>			<b>Beginning Balance: 224,302.04</b>	
11100.2005	2005 Real Estate Taxes		Source Code Total: 4.96	
04/08	Tax Distribution	0	4.96	C
11100.2006	2006 Real Estate Taxes		Source Code Total: 6.17	
04/08	Tax Distribution	0	6.17	C
11100.2007	2007 Real Estate Taxes		Source Code Total: 9.94	
04/08	Tax Distribution	0	9.94	C
11100.2008	2008 Real Estate Taxes		Source Code Total: 7.60	
04/08	Tax Distribution	0	7.60	C
11100.2009	2009 Real Estate Taxes		Source Code Total: 4.62	
04/08	Tax Distribution	0	4.62	C
11100.2010	2010 Real Estate Taxes		Source Code Total: 5.10	
04/08	Tax Distribution	0	5.10	C
11100.2011	2011 Real Estate Taxes		Source Code Total: 6.13	
04/08	Tax Distribution	0	6.13	C
11100.2012	2012 Real Estate Taxes		Source Code Total: 7.67	
04/08	Tax Distribution	0	7.67	C
11100.2013	2013 Real Estate Taxes		Source Code Total: 7.68	
04/08	Tax Distribution	0	7.68	C
11100.2014	2014 Real Estate Taxes		Source Code Total: 7.67	
04/08	Tax Distribution	0	7.67	C
11100.2015	2015 Real Estate Taxes		Source Code Total: 7.90	
04/08	Tax Distribution	0	7.90	C
11100.2016	2016 Real Estate Taxes		Source Code Total: 3.71	
04/08	Tax Distribution	0	3.71	C
11100.2017	2017 Real Estate Taxes		Source Code Total: 3.70	
04/08	Tax Distribution	0	3.70	C
11100.2018	2018 Real Estate Taxes		Source Code Total: 3.70	
04/08	Tax Distribution	0	3.70	C
11100.2019	2019 Real Estate Taxes		Source Code Total: 3.69	
04/08	Tax Distribution	0	3.69	C
11100.2020	2020 Real Estate Taxes		Source Code Total: 3.70	
04/08	Tax Distribution	0	3.70	C
11100.2021	2021 Real Estate Taxes		Source Code Total: 1,179,437.30	
04/01	Tax Distribution	0	4,621.48	C
04/01	Tax Distribution	0	682.74	C
04/04	Tax Distribution	0	241.09	C
04/04	Tax Distribution	0	1,602.41	C
04/04	Tax Distribution	0	18.30	C
04/04	Tax Distribution	0	2,870.30	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

04/05	Tax Distribution	0	1,263.79	C
04/05	Tax Distribution	0	3,441.46	C
04/05	Tax Distribution	0	7,233.81	C
04/06	Tax Distribution	0	69.40	C
04/06	Tax Distribution	0	2,087.24	C
04/06	Tax Distribution	0	3,920.66	C
04/07	Tax Distribution	0	1,398.03	C
04/07	Tax Distribution	0	1,941.09	C
04/07	Tax Distribution	0	2,484.20	C
04/07	Tax Distribution	0	1,438.07	C
04/08	Tax Distribution	0	2,844.16	C
04/08	Tax Distribution	0	9,171.92	C
04/11	Tax Distribution	0	558.25	C
04/11	Tax Distribution	0	11,971.13	C
04/11	Tax Distribution	0	1,572.78	C
04/11	Tax Distribution	0	1,755.23	C
04/12	Tax Distribution	0	5,296.85	C
04/12	Tax Distribution	0	707.58	C
04/12	Tax Distribution	0	1,173.65	C
04/13	Tax Distribution	0	910.81	C
04/13	Tax Distribution	0	(420.62)	C
04/13	Tax Distribution	0	39,487.04	C
04/13	Tax Distribution	0	1,894.06	C
04/13	Tax Distribution	0	1,944.05	C
04/13	Tax Distribution	0	828.33	C
04/14	Tax Distribution	0	3,266.50	C
04/14	Tax Distribution	0	10,316.22	C
04/14	Tax Distribution	0	6,365.09	C
04/15	Tax Distribution	0	7,355.23	C
04/18	Tax Distribution	0	4,722.21	C
04/18	Tax Distribution	0	5,136.87	C
04/18	Tax Distribution	0	8,094.50	C
04/19	Tax Distribution	0	6,833.33	C
04/19	Tax Distribution	0	2,131.76	C
04/19	Tax Distribution	0	3,428.44	C
04/19	Tax Distribution	0	6,712.66	C
04/20	Tax Distribution	0	3,790.36	C
04/20	Tax Distribution	0	4,829.87	C
04/20	Tax Distribution	0	4,522.71	C
04/20	Tax Distribution	0	3,012.45	C
04/21	Tax Distribution	0	20,937.58	C
04/21	Tax Distribution	0	4,153.61	C
04/21	Tax Distribution	0	912.09	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

04/22	Tax Distribution	0	(150.22)	C
04/22	Tax Distribution	0	6,666.89	C
04/22	Tax Distribution	0	4,448.45	C
04/25	Tax Distribution	0	5,774.95	C
04/25	Tax Distribution	0	6,438.57	C
04/26	Tax Distribution	0	3,998.40	C
04/26	Tax Distribution	0	(292.37)	C
04/26	Tax Distribution	0	113,325.14	C
04/26	Tax Distribution	0	1,861.39	C
04/26	Tax Distribution	0	1,880.98	C
04/27	Tax Distribution	0	2,050.18	C
04/27	Tax Distribution	0	18,509.27	C
04/27	Tax Distribution	0	3,868.17	C
04/27	Tax Distribution	0	6,529.24	C
04/27	Tax Distribution	0	2,720.73	C
04/28	Tax Distribution	0	710,688.64	C
04/28	Tax Distribution	0	7,659.33	C
04/29	Tax Distribution	0	3,955.45	C
04/29	Tax Distribution	0	57,973.34	C
12100.2020 2020 Personal Property Taxes			Source Code Total: 24.17	
04/15	Tax Distribution	0	24.17	C
12100.2021 2021 Personal Property Taxes			Source Code Total: 9,070.45	
04/01	Tax Distribution	0	1,202.93	C
04/04	Tax Distribution	0	7.97	C
04/04	Tax Distribution	0	100.93	C
04/05	Tax Distribution	0	293.29	C
04/06	Tax Distribution	0	67.86	C
04/06	Tax Distribution	0	61.76	C
04/07	Tax Distribution	0	19.72	C
04/08	Tax Distribution	0	12.58	C
04/11	Tax Distribution	0	53.89	C
04/11	Tax Distribution	0	303.04	C
04/12	Tax Distribution	0	93.12	C
04/12	Tax Distribution	0	234.90	C
04/13	Tax Distribution	0	150.55	C
04/13	Tax Distribution	0	32.64	C
04/13	Tax Distribution	0	131.62	C
04/14	Tax Distribution	0	165.99	C
04/14	Tax Distribution	0	65.37	C
04/15	Tax Distribution	0	1.51	C
04/18	Tax Distribution	0	99.97	C
04/18	Tax Distribution	0	346.42	C
04/19	Tax Distribution	0	42.59	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

04/19	Tax Distribution	0	90.15	C
04/19	Tax Distribution	0	41.04	C
04/20	Tax Distribution	0	60.17	C
04/20	Tax Distribution	0	56.48	C
04/21	Tax Distribution	0	3,071.34	C
04/22	Tax Distribution	0	117.12	C
04/22	Tax Distribution	0	244.29	C
04/25	Tax Distribution	0	65.48	C
04/25	Tax Distribution	0	69.14	C
04/26	Tax Distribution	0	530.66	C
04/26	Tax Distribution	0	310.20	C
04/27	Tax Distribution	0	217.45	C
04/27	Tax Distribution	0	158.11	C
04/27	Tax Distribution	0	77.24	C
04/28	Tax Distribution	0	196.75	C
04/28	Tax Distribution	0	66.15	C
04/29	Tax Distribution	0	56.17	C
04/29	Tax Distribution	0	153.86	C
37150.0 FDAT Distributions			Source Code Total: 89,497.91	
04/01	Fire Dist Assistance Tax 0.142976	0	453.68	C
04/04	Fire Dist Assistance Tax 0.142976	0	456.90	C
04/05	Fire Dist Assistance Tax 0.142976	0	1,138.01	C
04/06	Fire Dist Assistance Tax 0.142976	0	867.44	C
04/07	Fire Dist Assistance Tax 0.142976	0	953.42	C
04/08	Fire Dist Assistance Tax 0.142976	0	856.01	C
04/11	Fire Dist Assistance Tax 0.142976	0	1,227.12	C
04/12	Fire Dist Assistance Tax 0.142976	0	1,683.32	C
04/13	Fire Dist Assistance Tax 0.142976	0	2,914.67	C
04/14	Fire Dist Assistance Tax 0.142976	0	1,227.19	C
04/15	Fire Dist Assistance Tax 0.142976	0	779.28	C
04/18	Fire Dist Assistance Tax 0.142976	0	2,678.18	C
04/19	Fire Dist Assistance Tax 0.142976	0	2,414.55	C
04/20	Fire Dist Assistance Tax 0.142976	0	2,280.37	C
04/21	Fire Dist Assistance Tax 0.142976	0	2,085.36	C
04/22	Fire Dist Assistance Tax 0.142976	0	2,233.24	C
04/25	Fire Dist Assistance Tax 0.142976	0	2,176.01	C
04/26	Fire Dist Assistance Tax 0.142976	0	8,051.10	C
04/27	Fire Dist Assistance Tax 0.142976	0	10,463.29	C
04/28	Fire Dist Assistance Tax 0.142976	0	40,242.92	C
04/29	Fire Dist Assistance Tax 0.142976	0	4,315.85	C
91702.0 Transfer out			Source Code Total: (121,096.35)	
04/19	Transfer Request per km	0	(121,096.35)	D
6065540000 Chino Valley Fire Dist GF			<b>Ending Balance: 1,381,329.46</b>	

**Chino Valley Fire District**  
**Bank Reconciliation Summary**  
For the Bank Statement ending: 4/30/2022

BANK CONTROL ID: GEN - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 000000000000000
Beginning Balance:	04/01/22		\$224,302.04
Deposits and Credits:			\$1,278,123.77
Checks and Charges:			(\$121,096.35)
Adjustments:			\$0.00
<b>Ending Balance Per Reconciliation:</b>			<b>\$1,381,329.46</b>
Ending Balance Per Bank Statement:	04/30/22		\$1,381,329.46
* Outstanding Deposits and Credits:	04/30/22		\$0.00
* Outstanding Checks and Charges:	04/30/22		\$0.00
<b>Ending Book Balance:</b>		<b>04/30/22</b>	<b>\$1,381,329.46</b>



Chino Valley Fire District  
BR Checks and Charges Cleared  
For the Bank Statement ending: 4/30/22

GEN		General Fund		General Fund		0000000000000000
Date	Document	Description	Module	Company	Amount	
04/30/22	Cash With Yav Cty	Fire Authority Funding - April	GL	CHINOV	\$121,096.35	
TOTAL CHECKS AND CHARGES CLEARED:					\$121,096.35	

**Chino Valley Fire District**  
BR Checks and Charges Outstanding  
For the Bank Statement ending:

<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>Module</u>	<u>Company</u>	<u>Amount</u>
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TOTAL CHECKS AND CHARGES OUTSTANDING:

Chino Valley Fire District  
BR Deposits and Credits Cleared  
For the Bank Statement ending: 4/30/22

GEN		General Fund			0000000000000000
Date	Document	Description	Module	Company	Amount
04/30/22	Cash With Yav Cty	Tax Revenue - April, 2022	GL	CHINOV	\$1,278,123.77
TOTAL DEPOSITS AND CREDITS CLEARED:					<u>\$1,278,123.77</u>

**Chino Valley Fire District**  
BR Deposits and Credits Outstanding  
For the Bank Statement ending:

Date	Document	Description	Module	Company	Amount
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TOTAL DEPOSITS AND CREDITS OUTSTANDING:

Chino Valley Fire District  
Bank Reconciliation Register

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER						
BANK CONTROL ID: GEN - GENERAL FUND						
Cash With Yav Cty	04/30/22	Marked	No	Fire Authority Funding - April	05/12/22	\$121,096.35
Cash With Yav Cty	04/30/22	Marked	No	Tax Revenue - April, 2022	05/12/22	\$1,278,123.77
SUB TOTAL FOR BANK:						\$1,399,220.12
TOTAL FOR MODULE:						\$1,399,220.12

Chino Valley Fire District  
BR Adjustments Report  
For the Bank Statement ending:

Date	Document	Description	GL Account	Offset Amt	Adj. Amt
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DOCUMENT:

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:



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**Chino Valley Fire District**  
Income Statement  
(Original Budget to Actual Comparison)  
For the period of 4/1/2022 Through 4/30/2022

Fund: (10) General Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<b><u>Revenues</u></b>									
Real Estate Tax	10400000000	\$1,179,531.24	\$0.00	\$1,179,531.24	0.0%	\$4,410,107.68	\$4,833,636.00	\$(423,528.32)	(8.8)%
Personal Property Tax	10410000000	9,094.62	0.00	9,094.62	0.0	104,435.82	0.00	104,435.82	0.0
Fire District Assistance Tax	10420000000	89,497.91	0.00	89,497.91	0.0	374,059.04	400,000.00	(25,940.96)	(6.5)
Interest Income-General Fund	10490000000	0.00	0.00	0.00	0.0	716.72	0.00	716.72	0.0
Rebates/Refunds	10500000000	0.00	0.00	0.00	0.0	0.00	2,000.00	(2,000.00)	(100.0)
Misc. Revenues	10510000000	0.00	0.00	0.00	0.0	4.38	0.00	4.38	0.0
<b>Net Revenues</b>		<b>\$1,278,123.77</b>	<b>\$0.00</b>	<b>\$1,278,123.77</b>	<b>0.0 %</b>	<b>\$4,889,323.64</b>	<b>\$5,235,636.00</b>	<b>\$(346,312.36)</b>	<b>(6.6)%</b>
<b><u>Program Expenses</u></b>									
Fire Authority Funding	10670010000	\$121,096.35	\$0.00	\$(121,096.35)	0.0%	\$3,706,311.81	\$5,222,136.00	\$1,515,824.19	29.0%
<b>Total Program Expenses</b>		<b>\$121,096.35</b>	<b>\$0.00</b>	<b>\$(121,096.35)</b>	<b>0.0 %</b>	<b>\$3,706,311.81</b>	<b>\$5,222,136.00</b>	<b>\$1,515,824.19</b>	<b>29.0 %</b>
<b><u>Fund Raising Expenses</u></b>									
Audit & Accounting	10640010000	\$0.00	\$0.00	\$0.00	0.0%	\$4,000.00	\$7,500.00	\$3,500.00	46.7%
Legal Services - Routine	10641010000	0.00	0.00	0.00	0.0	1,147.50	5,000.00	3,852.50	77.1
Fire Board Expenses	10644110000	0.00	0.00	0.00	0.0	551.06	1,000.00	448.94	44.9
Misc/Admin	10661010000	0.00	0.00	0.00	0.0	15.02	0.00	(15.02)	0.0
Contingency Expense - Current	10780130000	0.00	0.00	0.00	0.0	0.00	20,000.00	20,000.00	100.0
<b>Total Fund Raising Expenses</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0 %</b>	<b>\$5,713.58</b>	<b>\$33,500.00</b>	<b>\$27,786.42</b>	<b>82.9 %</b>
<b>Total Expenses</b>		<b>\$121,096.35</b>		<b>\$(121,096.35)</b>		<b>\$3,712,025.39</b>	<b>\$5,255,636.00</b>	<b>\$1,543,610.61</b>	<b>29.4%</b>
<b>Net Income (Loss)</b>		<b>\$1,157,027.42</b>	<b>\$0.00</b>	<b>\$1,157,027.42</b>	<b>0.0%</b>	<b>\$1,177,298.25</b>	<b>\$(20,000.00)</b>	<b>\$1,197,298.25</b>	<b>5986.5%</b>

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**Chino Valley Fire District**

Balance Sheet

As of 4/30/2022

Fund: (10) General Fund

**Assets**

**Current Assets**

Cash with Yavapai County	\$1,381,329.46	
Taxes Receivable	134,851.50	
Total Current Assets		\$1,516,180.96
<b>Total Assets</b>		<b>\$1,516,180.96</b>

**Liabilities and Net Assets**

**Current Liabilities**

Accounts Payable	\$270.00	
Deferred Compensation (Prop Tax)	96,636.35	
Total Current Liabilities		\$96,906.35
<b>Total Liabilities</b>		<b>\$96,906.35</b>

**Net Assets**

Fund Balance	\$241,976.93	
Current Year Net Assets	1,177,298.25	
<b>Total Net Assets</b>		<b>1,419,275.18</b>
<b>Total Liabilities and Net Assets</b>		<b>\$1,516,181.53</b>

**Chino Valley Fire District**  
GL Account Ledger - Detail By Period  
4/1/2022 through 4/30/2022

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
10.1100.0.0.000			CASH WITH YAVAPAI COUNTY						\$224,302.04
2243	GJ	143948	04/30/22		Cash With Yav Cty	Fire Authority Funding - April 2022	-	121,096.35	103,205.69
2245	GJ	143951	04/30/22		Cash With Yav Cty	Tax Revenue - April, 2022	1,278,123.77	-	1,381,329.46
CASH WITH YAVAPAI COUNTY TOTALS:							<u>\$1,278,123.77</u>	<u>\$121,096.35</u>	<u>\$1,381,329.46</u>
TOTAL OF LEDGER:							<u>\$1,278,123.77</u>	<u>\$121,096.35</u>	<u>\$1,381,329.46</u>

**Chino Valley Fire District**  
GL Trial Balance Worksheet  
For The Period of 4/1/2022 through 4/30/2022

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
10.1100.0.0.000	Cash with Yavapai County	\$224,302.04	\$1,278,123.77	\$121,096.35	\$1,381,329.46	
TOTALS:		<u>\$224,302.04</u>	<u>\$1,278,123.77</u>	<u>\$121,096.35</u>	<u>\$1,381,329.46</u>	

**CHINO VALLEY FIRE DISTRICT**  
**BOND DEBT SERVICE ACCOUNT: 6-65640-7000**  
**BANK RECONCILIATION APRIL 2022**

**Reconciliation:**

Beginning Balance (CVFD):	\$	312,132.59
Deposits:	\$	104,120.13
Principal Payments:	\$	-
Interest Income:	\$	-
Interest Payments:	\$	-
Interest Paid on Tax Roll Corrections:	\$	-
<b>Ending Balance:</b>	<b>\$</b>	<b>416,252.72</b>

Difference Between Balances: \$ -

**Bank Statement Balance:**

Balance Per Bank:	\$	416,252.72
Outstanding Adjustments:	\$	-

**Ending Balance: \$ 416,252.72**

**Deposits Per Bank Statement:**

Fire District Deposits:	\$	-
Real Estate Taxes:	\$	103,323.37
Personal Property Taxes:	\$	796.76
Interest Revenue:	\$	-
Other:		
<b>Ending Balance:</b>	<b>\$</b>	<b>104,120.13</b>

Reconciliation Approved By:

**Scott Freitag**

Digitally signed by Scott Freitag  
Date: 2022.05.13 08:34:08  
-07'00'

*Scott Freitag, Fire Chief*

Reconciliation Reviewed By:

**Dave Tharp**

Digitally signed by Dave Tharp  
Date: 2022.05.12 16:33:52  
-07'00'

*David Tharp, Assistant Chief of Administration*

Reconciliation Prepared By:

**Karen Mauldin**

Digitally signed by Karen Mauldin  
Date: 2022.05.12 15:05:50 -07'00'

*Karen Mauldin, Finance Manager*

**CHINO VALLEY FIRE DISTRICT**  
**BOND DEBT FUND - APRIL 2022**

Real Estate Taxes:	\$	103,323.37
UPP Taxes:	\$	796.76
Interest Received:	\$	-
Other:	\$	-

<b>TOTAL:</b>	<b>\$</b>	<b>104,120.13</b>
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# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

**Chino Valley Fire Dist BDS**  
**Fund: 6065640700**



# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

Account	Period	YTD		
<b>6065640700</b>	<b>Chino Valley Fire Dist BDS</b>			
Begin Balance:	312,132.59	66,685.44		
Income:	104,120.13	396,274.93		
LOC Advance:	.00	.00		
Expense:	.00	(46,707.65)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	416,252.72	416,252.72	End:	416,252.72



# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

### Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
6065640700 Chino Valley Fire Dist BDS		Beginning Balance:	312,132.59	66,685.44
11100.2007	2007 Real Estate Taxes		.76	.76
11100.2008	2008 Real Estate Taxes		.91	.91
11100.2009	2009 Real Estate Taxes		.58	.58
11100.2010	2010 Real Estate Taxes		.55	1.76
11100.2011	2011 Real Estate Taxes		.73	2.35
11100.2012	2012 Real Estate Taxes		.73	9.11
11100.2013	2013 Real Estate Taxes		1.02	13.41
11100.2014	2014 Real Estate Taxes		1.03	10.72
11100.2015	2015 Real Estate Taxes		1.00	10.75
11100.2016	2016 Real Estate Taxes		.43	17.48
11100.2017	2017 Real Estate Taxes		.42	17.56
11100.2018	2018 Real Estate Taxes		.40	16.24
11100.2019	2019 Real Estate Taxes		.37	12.48
11100.2020	2020 Real Estate Taxes		.34	6,972.60
11100.2021	2021 Real Estate Taxes		103,314.10	379,529.74
12100.2010	2010 Personal Property Taxes		.00	.51
12100.2011	2011 Personal Property Taxes		.00	.68
12100.2012	2012 Personal Property Taxes		.00	.66
12100.2013	2013 Personal Property Taxes		.00	8.66
12100.2014	2014 Personal Property Taxes		.00	11.11
12100.2015	2015 Personal Property Taxes		.00	11.75
12100.2016	2016 Personal Property Taxes		.00	16.50
12100.2017	2017 Personal Property Taxes		.00	7.62
12100.2018	2018 Personal Property Taxes		.00	99.97
12100.2019	2019 Personal Property Taxes		.00	271.30
12100.2020	2020 Personal Property Taxes		2.21	938.63
12100.2021	2021 Personal Property Taxes		794.55	7,883.92
38109.0	Interest on Investments St Treas		.00	332.61
38113.0	Interest on Investments-Wells Fargo		.00	74.56
90002.0	Interest Pd on Tax Roll Corrections		.00	(1.40)
92190.0	Bond Interest Payment		.00	(46,706.25)
		Ending Balance:	416,252.72	416,252.72

### Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
<b>6065640700</b>	<b>Chino Valley Fire Dist BDS</b>		<b>Beginning Balance: 312,132.59</b>	
11100.2007	2007 Real Estate Taxes		Source Code Total: .76	
04/08	Tax Distribution	0	.76	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

11100.2008 2008 Real Estate Taxes			Source Code Total: .91
04/08 Tax Distribution	0		.91 C
11100.2009 2009 Real Estate Taxes			Source Code Total: .58
04/08 Tax Distribution	0		.58 C
11100.2010 2010 Real Estate Taxes			Source Code Total: .55
04/08 Tax Distribution	0		.55 C
11100.2011 2011 Real Estate Taxes			Source Code Total: .73
04/08 Tax Distribution	0		.73 C
11100.2012 2012 Real Estate Taxes			Source Code Total: .73
04/08 Tax Distribution	0		.73 C
11100.2013 2013 Real Estate Taxes			Source Code Total: 1.02
04/08 Tax Distribution	0		1.02 C
11100.2014 2014 Real Estate Taxes			Source Code Total: 1.03
04/08 Tax Distribution	0		1.03 C
11100.2015 2015 Real Estate Taxes			Source Code Total: 1.00
04/08 Tax Distribution	0		1.00 C
11100.2016 2016 Real Estate Taxes			Source Code Total: .43
04/08 Tax Distribution	0		.43 C
11100.2017 2017 Real Estate Taxes			Source Code Total: .42
04/08 Tax Distribution	0		.42 C
11100.2018 2018 Real Estate Taxes			Source Code Total: .40
04/08 Tax Distribution	0		.40 C
11100.2019 2019 Real Estate Taxes			Source Code Total: .37
04/08 Tax Distribution	0		.37 C
11100.2020 2020 Real Estate Taxes			Source Code Total: .34
04/08 Tax Distribution	0		.34 C
11100.2021 2021 Real Estate Taxes			Source Code Total: 103,314.10
04/01 Tax Distribution	0		404.83 C
04/01 Tax Distribution	0		59.80 C
04/04 Tax Distribution	0		21.12 C
04/04 Tax Distribution	0		140.36 C
04/04 Tax Distribution	0		1.60 C
04/04 Tax Distribution	0		251.42 C
04/05 Tax Distribution	0		110.69 C
04/05 Tax Distribution	0		301.44 C
04/05 Tax Distribution	0		633.67 C
04/06 Tax Distribution	0		6.08 C
04/06 Tax Distribution	0		182.82 C
04/06 Tax Distribution	0		343.46 C
04/07 Tax Distribution	0		122.46 C
04/07 Tax Distribution	0		170.05 C
04/07 Tax Distribution	0		217.61 C
04/07 Tax Distribution	0		125.96 C





# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

04/08	Tax Distribution	0	249.13	C
04/08	Tax Distribution	0	803.41	C
04/11	Tax Distribution	0	48.90	C
04/11	Tax Distribution	0	1,048.63	C
04/11	Tax Distribution	0	137.79	C
04/11	Tax Distribution	0	153.76	C
04/12	Tax Distribution	0	463.99	C
04/12	Tax Distribution	0	61.98	C
04/12	Tax Distribution	0	102.81	C
04/13	Tax Distribution	0	79.78	C
04/13	Tax Distribution	0	(36.84)	C
04/13	Tax Distribution	0	3,458.90	C
04/13	Tax Distribution	0	165.92	C
04/13	Tax Distribution	0	170.29	C
04/13	Tax Distribution	0	72.57	C
04/14	Tax Distribution	0	286.13	C
04/14	Tax Distribution	0	903.66	C
04/14	Tax Distribution	0	557.56	C
04/15	Tax Distribution	0	644.29	C
04/18	Tax Distribution	0	413.67	C
04/18	Tax Distribution	0	449.98	C
04/18	Tax Distribution	0	709.05	C
04/19	Tax Distribution	0	598.58	C
04/19	Tax Distribution	0	186.74	C
04/19	Tax Distribution	0	300.31	C
04/19	Tax Distribution	0	588.01	C
04/20	Tax Distribution	0	332.00	C
04/20	Tax Distribution	0	423.07	C
04/20	Tax Distribution	0	396.17	C
04/20	Tax Distribution	0	263.88	C
04/21	Tax Distribution	0	1,834.04	C
04/21	Tax Distribution	0	363.84	C
04/21	Tax Distribution	0	79.90	C
04/22	Tax Distribution	0	(13.16)	C
04/22	Tax Distribution	0	583.98	C
04/22	Tax Distribution	0	389.66	C
04/25	Tax Distribution	0	505.85	C
04/25	Tax Distribution	0	563.98	C
04/26	Tax Distribution	0	350.21	C
04/26	Tax Distribution	0	(25.61)	C
04/26	Tax Distribution	0	9,926.82	C
04/26	Tax Distribution	0	163.05	C
04/26	Tax Distribution	0	164.77	C





# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

04/27	Tax Distribution	0	179.59	C
04/27	Tax Distribution	0	1,621.32	C
04/27	Tax Distribution	0	338.83	C
04/27	Tax Distribution	0	571.95	C
04/27	Tax Distribution	0	238.31	C
04/28	Tax Distribution	0	62,253.57	C
04/28	Tax Distribution	0	670.95	C
04/29	Tax Distribution	0	346.48	C
04/29	Tax Distribution	0	5,078.28	C
12100.2020 2020 Personal Property Taxes			Source Code Total: 2.21	
04/15	Tax Distribution	0	2.21	C
12100.2021 2021 Personal Property Taxes			Source Code Total: 794.55	
04/01	Tax Distribution	0	105.37	C
04/04	Tax Distribution	0	.70	C
04/04	Tax Distribution	0	8.84	C
04/05	Tax Distribution	0	25.69	C
04/06	Tax Distribution	0	5.94	C
04/06	Tax Distribution	0	5.41	C
04/07	Tax Distribution	0	1.73	C
04/08	Tax Distribution	0	1.10	C
04/11	Tax Distribution	0	4.72	C
04/11	Tax Distribution	0	26.55	C
04/12	Tax Distribution	0	8.16	C
04/12	Tax Distribution	0	20.58	C
04/13	Tax Distribution	0	13.19	C
04/13	Tax Distribution	0	2.86	C
04/13	Tax Distribution	0	11.53	C
04/14	Tax Distribution	0	14.54	C
04/14	Tax Distribution	0	5.73	C
04/15	Tax Distribution	0	.13	C
04/18	Tax Distribution	0	8.76	C
04/18	Tax Distribution	0	30.34	C
04/19	Tax Distribution	0	3.73	C
04/19	Tax Distribution	0	7.90	C
04/19	Tax Distribution	0	3.60	C
04/20	Tax Distribution	0	5.27	C
04/20	Tax Distribution	0	4.95	C
04/21	Tax Distribution	0	269.04	C
04/22	Tax Distribution	0	10.26	C
04/22	Tax Distribution	0	21.39	C
04/25	Tax Distribution	0	5.74	C
04/25	Tax Distribution	0	6.06	C
04/26	Tax Distribution	0	46.48	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

04/26	Tax Distribution	0	27.17	C
04/27	Tax Distribution	0	19.05	C
04/27	Tax Distribution	0	13.85	C
04/27	Tax Distribution	0	6.77	C
04/28	Tax Distribution	0	17.23	C
04/28	Tax Distribution	0	5.79	C
04/29	Tax Distribution	0	4.92	C
04/29	Tax Distribution	0	13.48	C
6065640700 Chino Valley Fire Dist BDS			<b>Ending Balance: 416,252.72</b>	

**Chino Valley Fire District**  
**Bank Reconciliation Summary**  
For the Bank Statement ending: 4/30/2022

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER		DESC: BOND DEBT SERVICE	ACCOUNT NO: 6-65640-7000
Beginning Balance:	04/01/22		\$312,132.59
Deposits and Credits:			\$104,120.13
Checks and Charges:			\$0.00
Adjustments:			\$0.00
<b>Ending Balance Per Reconciliation:</b>			<b>\$416,252.72</b>
Ending Balance Per Bank Statement:	04/30/22		\$416,252.72
* Outstanding Deposits and Credits:	04/30/22		\$0.00
* Outstanding Checks and Charges:	04/30/22		\$0.00
<b>Ending Book Balance:</b>			<b>\$416,252.72</b>

**Chino Valley Fire District**  
BR Checks and Charges Cleared  
For the Bank Statement ending:

Date	Document	Description	Module	Company	Amount
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TOTAL CHECKS AND CHARGES CLEARED:

**Chino Valley Fire District**  
BR Checks and Charges Outstanding  
For the Bank Statement ending:

<u>Date</u>	<u>Document</u>	<u>Description</u>	<u>Module</u>	<u>Company</u>	<u>Amount</u>
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TOTAL CHECKS AND CHARGES OUTSTANDING:



Chino Valley Fire District  
BR Deposits and Credits Cleared  
For the Bank Statement ending: 4/30/22

BDS		Yavapai County Treasurer		Bond Debt Service		6-65640-7000	
Date	Document	Description	Module	Company	Amount		
04/30/22	Cash With Yav Cty	BDS Tax Revenue - April, 2022	GL	CHINOV	\$104,120.13		
TOTAL DEPOSITS AND CREDITS CLEARED:					\$104,120.13		

**Chino Valley Fire District**  
BR Deposits and Credits Outstanding  
For the Bank Statement ending:

Date	Document	Description	Module	Company	Amount
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TOTAL DEPOSITS AND CREDITS OUTSTANDING:

Chino Valley Fire District  
Bank Reconciliation Register

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
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MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER

BANK CONTROL ID: BDS - YAVAPAI COUNTY TREASURER

Cash With Yav Cty	04/30/22	Marked	No	BDS Tax Revenue - April, 2022	05/12/22	\$104,120.13
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SUB TOTAL FOR BANK:	\$104,120.13
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TOTAL FOR MODULE:	\$104,120.13
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Chino Valley Fire District  
BR Adjustments Report  
For the Bank Statement ending:

Date	Document	Description	GL Account	Offset Amt	Adj. Amt
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DOCUMENT:

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

5/12/22  
2:50:46 PM

**Chino Valley Fire District**  
Income Statement  
(Original Budget to Actual Comparison)  
For the period of 4/1/2022 Through 4/30/2022

Fund: (40) Bond Service Fund

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<b><u>Revenues</u></b>									
Real Estate Tax	40420000002	\$103,323.37	\$0.00	\$103,323.37	0.0%	\$386,616.45	\$0.00	\$386,616.45	0.0%
Personal Tax Revenue	40420500000	796.76	0.00	796.76	0.0	9,251.31	0.00	9,251.31	0.0
<b>Net Revenues</b>		<b>\$104,120.13</b>	<b>\$0.00</b>	<b>\$104,120.13</b>	<b>0.0 %</b>	<b>\$395,867.76</b>	<b>\$0.00</b>	<b>\$395,867.76</b>	<b>0.0 %</b>
<b>Income (Loss) from Operations</b>		<b>\$104,120.13</b>	<b>\$0.00</b>	<b>\$104,120.13</b>	<b>0.0%</b>	<b>\$395,867.76</b>	<b>\$0.00</b>	<b>\$395,867.76</b>	<b>0.0%</b>
<b><u>Other Income (Expense)</u></b>									
Bond Debt Service Interest Revenue	40430000000	\$0.00	\$0.00	\$0.00	0.0%	\$407.17	\$0.00	\$407.17	0.0%
Bond Debt Service Interest Expense	40610000000	0.00	0.00	0.00	0.0	(46,707.65)	0.00	(46,707.65)	0.0
<b>Total Other Income (Expense)</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0 %</b>	<b>\$(46,300.48)</b>	<b>\$0.00</b>	<b>\$(46,300.48)</b>	<b>0.0 %</b>
<b>Net Income (Loss)</b>		<b>\$104,120.13</b>	<b>\$0.00</b>	<b>\$104,120.13</b>	<b>0.0%</b>	<b>\$349,567.28</b>	<b>\$0.00</b>	<b>\$349,567.28</b>	<b>0.0%</b>



5/12/22  
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Chino Valley Fire District

Balance Sheet

As of 4/30/2022

Fund: (40) Bond Service Fund

Account: (1105) Not Defined

Assets

Current Assets

Bond Debt Service	\$416,252.72	
Total Current Assets		\$416,252.72
Total Assets		\$416,252.72
Total Liabilities and Net Assets		\$0.00

**Chino Valley Fire District**  
GL Account Ledger - Detail By Period  
4/1/2022 through 4/30/2022

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
40.1105.0.0.000						BOND DEBT SERVICE			\$312,132.59
2246	GJ	143955	04/30/22		Cash With Yav Cty	BDS Tax Revenue - April, 2022	104,120.13	-	416,252.72
BOND DEBT SERVICE TOTALS:							\$104,120.13	\$0.00	\$416,252.72
TOTAL OF LEDGER:							\$104,120.13	\$0.00	\$416,252.72

**Chino Valley Fire District**  
GL Trial Balance Worksheet  
For The Period of 4/1/2022 through 4/30/2022

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
40.1105.0.0.000	Bond Debt Service	\$312,132.59	\$104,120.13	\$0.00	\$416,252.72	
TOTALS:		<u>\$312,132.59</u>	<u>\$104,120.13</u>	<u>\$0.00</u>	<u>\$416,252.72</u>	

Recorded at the request of:  
CHINO VALLEY FIRE DISTRICT

When recorded, mail to:  
Chino Valley Fire District  
8603 E. Eastridge Drive  
Prescott Valley, AZ 86314

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CAPTION OF DOCUMENT:	RESOLUTION NO. 2022-04
	ANNEXATION -
	BLACKMORE PROPERTY
	PARCEL 305-01-042C

## **CHINO VALLEY FIRE DISTRICT**

Resolution No. 2022-04

Annexation – Blackmore - Parcel 305-01-042C – 1350 E Cougar Ridge Rd, Yavapai County

A FORMAL RESOLUTION OF THE ELECTED BOARD OF THE CHINO VALLEY FIRE DISTRICT ORDERING A CHANGE OF THE FIRE DISTRICT BOUNDARIES TO INCLUDE THAT PROPERTY DESCRIBED IN EXHIBIT “A” AS ATTACHED HERETO;

WHEREAS, Chino Valley Fire District Governing Board has been presented with a valid request for annexation of the area of the property described in Exhibit “A” as attached hereto, requesting that said property be annexed into the jurisdictional boundaries of the District; and

WHEREAS, the subject property is located within Yavapai County and is contiguous to the boundaries of Chino Valley Fire District as shown on the map attached hereto as Exhibit “B”; and

WHEREAS, all other pertinent requirements of A.R.S. § 48-262 have been addressed and met according to law; and

WHEREAS, the Chino Valley Fire District Board has determined that the inclusion of the subject property within the boundaries of the Chino Valley Fire District will benefit the Chino Valley Fire District and the property owner.

NOW THEREFORE, BE IT RESOLVED that the Fire District Board of Directors does hereby find that the proposed annexation satisfies the requirements of A.R.S. § 48-262(I), and does hereby order the change to its boundaries to include the area described above, as more specifically set forth in the attached legal description Exhibit "A" and map Exhibit "B".

APPROVED AND ADOPTED this 23 day of May, 2022.

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Fire Board Chairperson  
Chino Valley Fire District

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Fire Board Clerk  
Chino Valley Fire District



## EXHIBIT A

### Parcel I:

All that portion of the Southwest Quarter of Section 26, Township 18 North, Range 2 West of the Gila and Salt River Base and Meridian, Yavapai County, Arizona, described as follows:

COMMENCING at the Closing corner at the Southwest corner of the above said Section 26, marked with a General Land Office Brass cap monument, from which General Land Office Brass cap monument marking the South Quarter corner of Section 26 bears East 3400.10 feet (basis of bearing);

Thence North 90°00'00" East 1815.75 feet along the South line of Section 26 to a one-half inch rebar;

Thence North 00°00'00" East 329.92 feet to a one-half inch rebar;

Thence North 90°00'00" East 264.07 feet to a one-half inch rebar and THE TRUE POINT OF BEGINNING;

Thence North 00°00'00" East 329.92 feet to a one-half inch rebar;

Thence North 90°00'00" East 264.07 feet to a one-half inch rebar;

Thence South 90°00'00" West 329.92 feet to a one-half inch rebar;

Thence North 90°00'00" West 264.07 feet to THE TRUE POINT OF BEGINNING.

RESERVING unto the Grantors, their heirs, successors and/or assigns herein a 50.00 foot roadway and public utility easement lying 25.0 feet on each side of the following described centerline:

COMMENCING at the closing corner at the Southwest corner of above said Section 26 marked with a General Land Office brass cap monument, from which General Land Office brass cap monument marking the South quarter corner of Section 26 bears East 3400.10 (basis of bearing);

Thence East 786.54 feet along the South line of Section 26 and the TRUE POINT OF BEGINNING;

Thence North 00 degrees, 24 minutes, 20 seconds West 329.93 feet to a point;

Thence East 766.82 feet to a point hereafter referred to as Point "A";

Thence East 1585.01 feet to a point;

Thence North 329.92 feet to the end of this easement.

Thence continuing from above said Point "A" North 329.92 feet to the end of this easement.

EXCEPTING THEREFROM any portion NOT lying within Parcel I above.

### PARCEL II:

A 50.00 foot roadway and public utility easement lying 25.00 feet on each side of the following described centerline:

COMMENCING at the closing corner at the Southwest corner of above said Section 26 marked with a General Land Office brass cap monument, from which General Land Office brass cap monument marking the South quarter corner of Section 26 bears East 3400.10 feet (basis of bearing);

Thence East 786.54 feet along the south line of Section 26 and the TRUE POINT OF BEGINNING;

Thence North 00 degrees, 24 minutes, 20 seconds West 329.93 feet to a point;

Thence East 766.82 feet to a point hereafter referred to as Point "A";

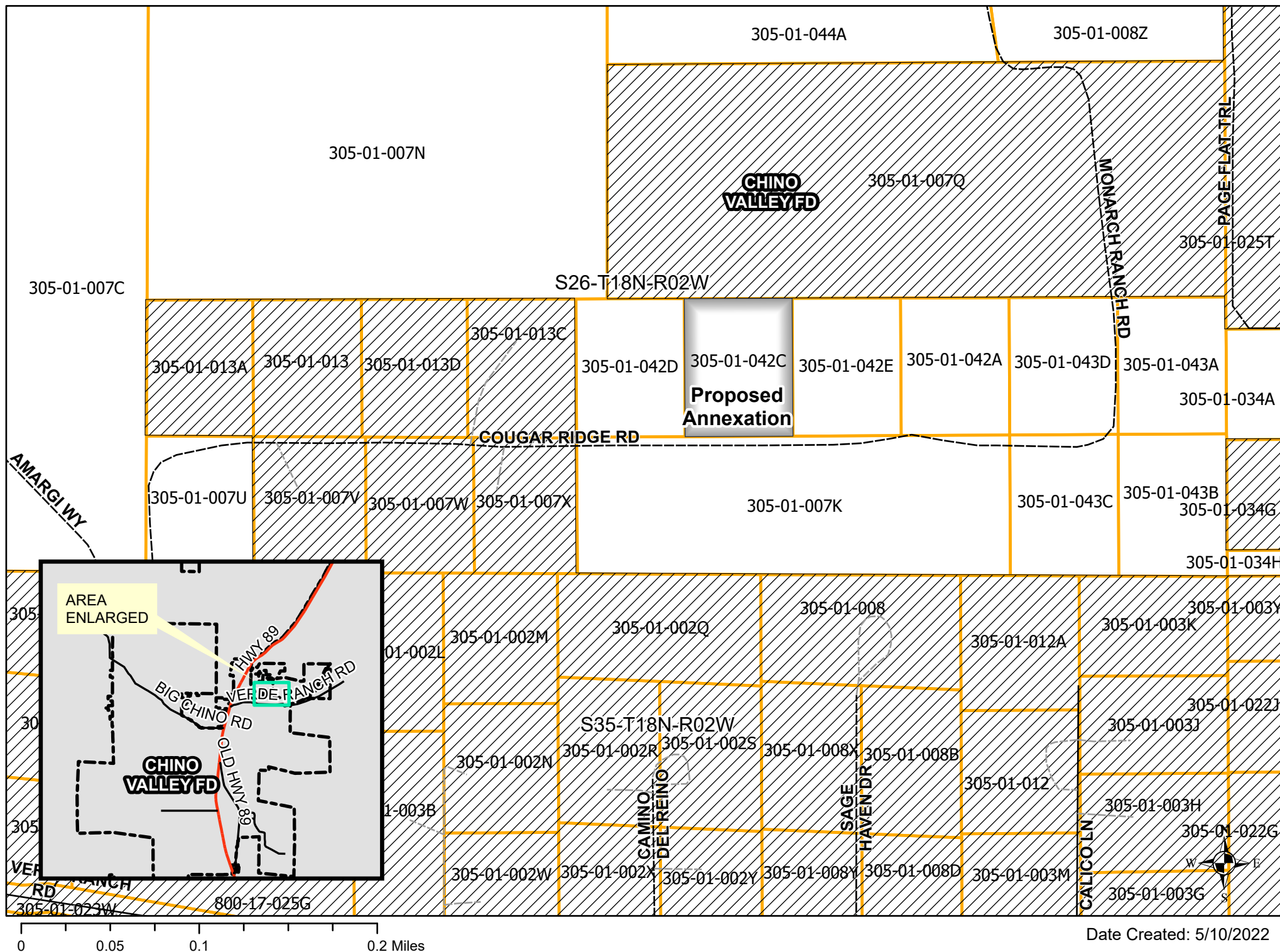
Thence East 1585.01 feet to a point;

Thence North 329.92 feet to the end of this easement.

Thence continuing from above said Point "A" North 329.92 feet to the end of this easement.

EXCEPTING THEREFROM any portion lying within Parcel I above.

# EXHIBIT B





## Chino Valley Fire District Single Parcel Annexation Request Form

Please return completed form along with the legal description to begin the process. A 'clean' legal description is necessary to annex, meaning re-typed and void of a title, headers, footers, page numbers, watermarks, handwriting, or other excess information. Refer to included checklist for further guidance.

Please mail this form and the legal description to:

Chino Valley Fire District  
Governing Board  
8603 E. Eastridge Drive  
Prescott Valley, Arizona 86314

Date: 04/19/2022

Dear Board Chairman,

As per A.R.S. § 48-262(H), I would like to request my property be annexed into the boundaries of the Chino Valley Fire District.

My property is adjacent to your current boundaries and is more specifically described as:

Parcel #: 305-01-042C Section/Township/Range: Section 26/Township 18/Range 2 West of the Gila and Salt River Base and Meridian

Physical Address: 1350 E. Cougar Ridge Rd.

Owner's Name: Steven L. & Cindy M. Blackmore

Mailing Address: 10614 W. San Miguel Ave.

Glendale, AZ 85307

Number of people living in this home: 2

I appreciate your consideration on this matter and look forward to hearing from you.

Signature of Owner: Steve Black

Signature of Co-Owner: Cindy Blackmore

Recorded at the request of:  
CHINO VALLEY FIRE DISTRICT

When recorded, mail to:  
Chino Valley Fire District  
8603 E. Eastridge Drive  
Prescott Valley, AZ 86314

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CAPTION OF DOCUMENT: RESOLUTION NO. 2022-05

ANNEXATION -  
PETERSON PROPERTY  
PARCEL 305-01-018E

## **CHINO VALLEY FIRE DISTRICT**

Resolution No. 2022-05

Annexation – Peterson - Parcel 305-01-018E – 2082 E Prescott Ranch Rd, Yavapai County

A FORMAL RESOLUTION OF THE ELECTED BOARD OF THE CHINO VALLEY FIRE DISTRICT ORDERING A CHANGE OF THE FIRE DISTRICT BOUNDARIES TO INCLUDE THAT PROPERTY DESCRIBED IN EXHIBIT “A” AS ATTACHED HERETO;

WHEREAS, Chino Valley Fire District Governing Board has been presented with a valid request for annexation of the area of the property described in Exhibit “A” as attached hereto, requesting that said property be annexed into the jurisdictional boundaries of the District; and

WHEREAS, the subject property is located within Yavapai County and is contiguous to the boundaries of Chino Valley Fire District as shown on the map attached hereto as Exhibit “B”; and

WHEREAS, all other pertinent requirements of A.R.S. § 48-262 have been addressed and met according to law; and

WHEREAS, the Chino Valley Fire District Board has determined that the inclusion of the subject property within the boundaries of the Chino Valley Fire District will benefit the Chino Valley Fire District and the property owner.

NOW THEREFORE, BE IT RESOLVED that the Fire District Board of Directors does hereby find that the proposed annexation satisfies the requirements of A.R.S. § 48-262(I), and does hereby order the change to its boundaries to include the area described above, as more specifically set forth in the attached legal description Exhibit "A" and map Exhibit "B".

APPROVED AND ADOPTED this 23 day of May, 2022.

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Fire Board Chairperson  
Chino Valley Fire District

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Fire Board Clerk  
Chino Valley Fire District



## EXHIBIT A

Beginning at the section corner common to Sections 23, 24, 25 and 26, marked with a general land office brass cap;

Thence South 89°52'50" East, 651.45 feet along the north line of Section 25 to a one-half inch rebar;

Thence South 00°33'49" East, 960.99 feet to a one-half inch rebar;

Thence South 83°47'03" West, 1521.60 feet to a one-half inch rebar;

Thence North 00°00'25" West, 1129.92 feet to a one-half inch rebar on the north line of Section 26;

Thence South 89°48'26" East, 851.89 feet to the point of beginning.

Together with the following described easements:

Beginning at the Northwest corner of Section 25, also being the Northeast corner of Section 26;

Thence South 89 52'50" East, 651.45 feet along the North line of Section 25;

Thence South 00°33'49" East, 960.99 feet to the beginning of a 50.00 foot Roadway and Public Utility Easement lying 25.00 feet on each side of the following described line:

Thence South 11°00'08" West, 1430.96 feet to the end of this easement and the beginning of a 50.00 foot Roadway and Public Utility Easement running parallel with, north of and adjoins the following described line:

Thence North 77°15'22" West, 1121.11 feet to the beginning of a curve to the left;

Thence Northwesterly 147.99 feet along a curve with a radius of 1248.28 feet and a Chord of North 80°40'32" West, 147.90 feet to the end of this easement.

The above described easements are also shown on that certain record of Survey recorded in Book 33 of Land Surveys at Page 38, Yavapai County Recorder's Office.

Also together with an easement for public and private utilities eight feet wide lying southerly of, adjacent to and parallel with the following described line:

Beginning at the Northwest corner of the parcel described herein;

Thence North 89 degrees 48 minutes 26 seconds West, a distance of 1788.01 feet;

Thence North 89 degrees 57 minutes 12 seconds West, a distance of 1661.94 feet.

Also together with an Easement for Public and Private Utilities eight feet wide lying westerly of and northerly of, parallel with and adjacent to the following described line:

Beginning at the northwest corner of the parcel described herein:

Thence South 00 degrees 00 minutes 25 seconds East, a distance of 1129.92 feet;

Thence South 89 degrees 59 minutes 35 seconds West, a distance of 665.10 feet;

Thence South 26 degrees 41 minutes 27 seconds West, a distance of 583.49 feet;

Thence South 26 degrees 41 minutes 26 seconds West, 696.63 feet;

Thence South 79 degrees 40 minutes 14 seconds West 509.50 feet;

Thence continuing South 79 degrees 40 minutes 14 seconds West 1110.89 feet to the end of said line.

Reserving unto the grantors herein, their heirs, successors and assigns an easement for public and private utilities eight feet wide lying northerly of, adjacent to and parallel with the southerly line.

## S24-T18N-R02W





## Chino Valley Fire District Single Parcel Annexation Request Form

Please return completed form along with the legal description to begin the process. A 'clean' legal description is necessary to annex, meaning re-typed and void of a title, headers, footers, page numbers, watermarks, handwriting, or other excess information. Refer to included checklist for further guidance.

Please mail this form and the legal description to:

Chino Valley Fire District  
Governing Board  
8603 E. Eastridge Drive  
Prescott Valley, Arizona 86314

Date: 5/9/22

Dear Board Chairman,

As per A.R.S. § 48-262(H), I would like to request my property be annexed into the boundaries of the Chino Valley Fire District.

My property is adjacent to your current boundaries and is more specifically described as:

Parcel #: 305-01-018E Section/Township/Range: 25, 26/18 North/2

Physical Address: 2082 E. Prescott Ranch Rd

Owner's Name: Thomas + Karen Peterson

Mailing Address: 4872 Hornet Dr.  
Prescott, AZ 86301

Number of people living in this home: 3

I appreciate your consideration on this matter and look forward to hearing from you.

Signature of Owner: Thomas Peterson

Signature of Co-Owner: Karen E. Peterson

TO: Fire Board  
FROM: Chief Freitag  
DATE: May 23, 2022

SUBJECT: DISCUSSION AND POSSIBLE APPROVAL OF FISCAL YEAR  
2022-2023 BOND TAX RATE OF \$0.2798

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For the Fiscal Year 2022-2023, the Chino Valley Fire District would like to levy \$444,138 in bond tax revenues. The revenues would be applied to the Bond Debt Servicing for the 2016(B) Bond refunding obligation of \$444,138. The resulting levy requirement yields a tax rate of \$0.2798 (reduction of \$0.0049 from prior year).

Suggested Motion:

Motion to approve Fiscal Year 2023 bond tax rate of \$0.2798.

*If you have any questions, please call Assistant Chief of Administration Tharp or myself at 772-7711.*