

1. Enter fire district name
2. Select the county of the fire district
3. Select the budget year

Highlands Fire District

Cocconino

2023



We, the undersigned, hereby certify that the Fire District has not incurred any debt or liability in excess of taxes levied and to be collected and the monies actually available and unencumbered at this time in the district general fund, except for those liabilities as prescribed in A.R.S. §§48-805(B)(2) and (3), 48-806, and 48-807. Additionally, we hereby certify that the Fire District has complied with A.R.S. §48-805.02(F).

4. District chairperson: Ta SIGNED District clerk: Paul SIGNED Date: _____

A. Calculation of the tax year 2022 secondary property tax rate for fiscal year 2023 operations:

Adjustment to secondary property tax levy for territory annexed during the tax year 2021 (A.R.S. §48-807(I))

A.1	Net assessed value of annexed property in tax year 2021	\$	40,889	
A.2	Actual tax year 2021 secondary property tax rate	\$	3.2500	per \$100 AV
A.3	Annexed property tax limit adjustment in tax year 2022	\$	1,329	Check box if newly merged or consolidated <input type="checkbox"/>

Tax year 2022 secondary property tax information (A.R.S. §48-807(K))

A.4	Tax year 2022 Assessed Value (AV) in the Fire District	\$	112,992,711
A.5	Actual tax year 2021 secondary property tax levy	\$	3,517,029
A.6	Maximum allowed tax year 2021 secondary property tax levy	\$	8,258,918

Calculation of the allowable tax year 2022 secondary property tax levy (A.R.S. §48-807(F))

A.7	Line A.6 multiplied by 1.08 (A.R.S. §48-807(F))	\$	8,919,631	
A.8	Maximum allowable tax year 2022 levy limit (A.7 - A.3)	\$	8,918,303	
A.9	Allowable tax year 2022 secondary tax rate	\$	7,8928	per \$100 AV
A.10	Maximum allowable tax year 2022 secondary tax rate (lessor of A.9 or \$3.375)	\$	3.3750	per \$100 AV
A.11	Maximum allowable tax year 2022 secondary tax levy	\$	3,813,504	
A.12	Tax year 2021 excess levy or collections: (A.R.S. §48-807(J))	\$	-	
A.13	Tax year 2022 maximum allowable levy limit (A.11 - A.12)	\$	3,813,504	

Calculation of the proposed tax year 2022 secondary property tax rate for fiscal year 2023 operations

A.14	Total budgeted expenses in fiscal year 2023 (Budget tab, line 51)	\$	7,333,013	
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	1,960,000	
A.16	Less—Revenues from sources other than direct property tax	\$	1,700,750	
A.17	Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$	-	
A.18	Tax year 2022 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$	3,672,263	
A.19	Tax year 2022 tax rate needed for operations:	\$	3.2500	per \$100 AV
A.20	Tax year 2022 maximum allowable levy rate (A.13/(A.4/100)):	\$	3.3750	per \$100 AV
A.22	Proposed tax year 2022 secondary property tax rate for fiscal year 2023 operations	\$	3.2500	per \$100 AV

Calculation of the proposed 2022 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

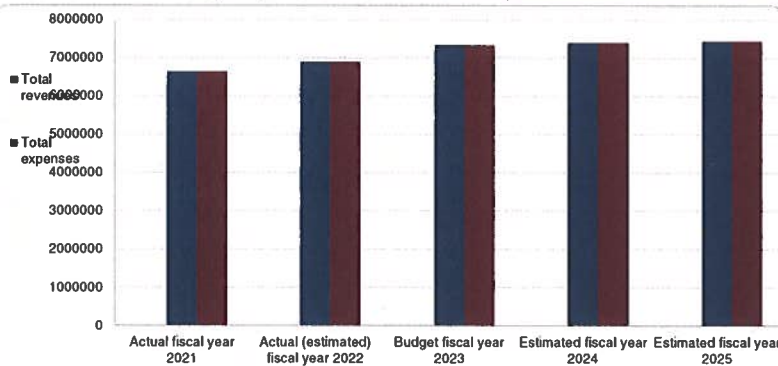
A.23	Tax year 2022 secondary property tax levy needed for the repayment of bonds	\$	-	
A.24	Tax year 2022 secondary property tax rate needed for the repayment of bonds	\$	-	per \$100 AV

Summary for fiscal years 2021 through 2025:

Special study

No study of merger, consolidation, or joint operating alternative is required
 If the district's total estimate of expenses exceeds its total estimate of revenues for any fiscal year, A.R.S. §48-805.02(D)(15) requires the district include a study of merger, consolidation, or joint operating alternative. The Fire District is not required to include a study as their estimated expenses are not greater than budgeted revenue for any fiscal year.

Revenue and expense chart will populate automatically based on the Budget tab



Year	Total revenues	Total expenses
Actual fiscal year 2021	\$ 6,638,852	\$ 6,638,852
Actual (estimated) fiscal year 2022	\$ 6,889,822	\$ 6,889,822
Budget fiscal year 2023	\$ 7,333,013	\$ 7,333,013
Estimated fiscal year 2024	\$ 7,391,872	\$ 7,391,872
Estimated fiscal year 2025	\$ 7,433,899	\$ 7,433,899

Budget

GENERAL FUND		Actual fiscal year 2021	Actual (estimated) fiscal year 2022	Budget fiscal year 2023	Estimated fiscal year 2024	Estimated fiscal year 2025
Financial resources available at July 1						
1.	Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 1,460,313	\$ 1,568,021	\$ 1,960,000	1,882,732.00	1,817,153.00
2.	Beginning fund balance—restricted	\$ -	-	-	-	-
Revenues						
3.	Secondary property tax revenue	3,409,179.94	3,508,625	3,672,263	3,764,070.00	3,858,171.00
4.	Fire district assistance tax	\$ 371,895	\$ 374,749	\$ 359,000	359,000.00	359,000.00
5.	Wildland	\$ 1,197,641	\$ 1,228,724	\$ 1,146,950	1,162,250.00	1,171,430.00
6.	Operating revenues	\$ -	-	-	-	-
7.	Grants	\$ 20,263	\$ 500	-	-	-
8.	Bonds	\$ -	-	-	-	-
9.	Interest	\$ 28,384	\$ 21,187	\$ 25,000	25,000.00	25,000.00
10.	Donations	\$ -	-	\$ 500	500.00	500.00
11.	Miscellaneous	\$ 20,255	\$ 41,401	\$ 10,000	10,000.00	10,000.00
12.	Other (specify) <u>Mormon Lake FD IGA</u>	\$ 15,916	\$ -	-	-	-
	Other (specify) <u>Flagstaff Ranch FD IGA</u>	\$ 115,005	\$ 130,680	\$ 144,000	148,320.00	152,645.00
	Other (specify) <u>Fort Tuthill IGA</u>	\$ -	\$ 15,936	\$ 15,300	-	-
	Other (specify) <u>Smart & Safe Act</u>	\$ -	-	-	40,000.00	40,000.00
	Other (specify) _____	\$ -	-	-	-	-
13.	Total financial resources available	\$ 6,638,852	\$ 6,889,822	\$ 7,333,013	\$ 7,391,872	\$ 7,433,899
Expenses						
14.	Personnel:					
15.	Estimated number of full-time employees (FTE) in 2023:			<u>35</u>		
16.	Salaries & wages	\$ 2,062,372	\$ 2,083,342	\$ 2,238,671	2,310,290.00	2,363,484.00
17.	Health insurance	\$ 275,880	\$ 264,340	\$ 290,400	296,520.00	311,346.00
18.	Pension & other retirement benefits	\$ 669,335	\$ 435,688	\$ 402,651	414,734.00	427,176.00
19.	Other (specify) <u>FICA, workers comp, unemployment</u>	\$ 169,540	\$ 143,471	\$ 187,765	189,000.00	192,200.00
	Other (specify) <u>Uniforms, health requirements, VA pay</u>	\$ 33,427	\$ 37,760	\$ 48,190	48,200.00	48,250.00
	Other (specify) <u>Wildland Reimbursable Pay</u>	\$ 913,091	\$ 990,774	\$ 910,000	910,000.00	910,000.00
20.	Total personnel expenses	4,123,645.48	3,955,374.83	4,077,677.00	4,168,744.00	4,252,456.00
21.	Operating:					
22.	Fuel	\$ 16,201	\$ 29,687	\$ 41,850	42,000.00	42,500.00
23.	Tools & minor equipment	\$ -	-	-	-	-
24.	Contracted services	\$ -	-	-	-	-
25.	Supplies	\$ 35,079	\$ 28,197	\$ 66,322	62,000.00	65,700.00
26.	Vehicle repair	\$ 40,039	\$ 45,015	\$ 49,400	50,000.00	50,000.00
27.	Training & prevention	\$ 19,591	\$ 21,862	\$ 36,823	44,875.00	38,225.00
28.	Maintenance & repair—operating	\$ 21,637	\$ 15,542	\$ 40,420	40,900.00	40,900.00
29.	Communications	\$ 6,095	\$ 6,095	\$ 7,500	8,500.00	8,500.00
30.	Contingencies & emergencies	\$ 335,745	\$ 630,607	\$ 682,732	624,113.00	550,340.00
	Other (specify) <u>Workers Comp One-Time Assessment</u>	\$ -	\$ -	\$ 42,000	-	-
	Other (specify) <u>Wildland Costs & reimbursements</u>	\$ 20,476	\$ 35,500	\$ 23,000	23,000.00	23,000.00
	Other (specify) <u>Misc, events, health equip.</u>	\$ 2,505	\$ 4,163	\$ 7,450	7,475.00	7,475.00
31.	Total operating expenses	497,367.94	816,667.95	997,497.00	902,863.00	826,640.00
32.	Capital:					
33.	Land, building, & construction	\$ -	-	-	-	-
34.	Vehicles	\$ -	-	-	-	-
35.	Lease payments	\$ 303,663	\$ 184,397	\$ 191,800	192,600.00	193,000.00
36.	Machinery & equipment	\$ -	-	-	-	-
37.	Maintenance & repair—capital	\$ -	-	-	-	-
38.	Reserve for future years—carryforward	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	1,200,000.00	1,200,000.00
39.	Debt service—principal	\$ -	-	-	-	-
40.	Debt service—interest	\$ -	-	-	-	-
	Other (specify) <u>transfer to capital acct</u>	\$ 294,173	\$ 288,000	\$ 175,000	175,000.00	175,000.00
	Other (specify) _____	\$ -	-	-	-	-
	Other (specify) _____	\$ -	-	-	-	-
41.	Total capital expenses	1,797,836.00	1,672,396.67	1,566,800.00	1,567,600.00	1,568,000.00
42.	Administrative:					
43.	Administrative equipment	\$ 3,278	\$ 3,016	\$ 2,940	3,115.00	3,130.00
44.	Insurance	\$ 39,468	\$ 41,930	\$ 44,166	45,000.00	46,000.00
45.	Utilities	\$ 54,700	\$ 52,827	\$ 54,650	56,100.00	56,200.00
46.	Professional services	\$ 108,979	\$ 71,383	\$ 147,088	147,200.00	147,400.00
47.	Subscriptions, dues, fees	\$ 2,562	\$ 780	\$ 2,745	2,800.00	2,800.00
48.	General administrative expenses	\$ 11,015	\$ 14,565	\$ 29,830	25,000.00	25,150.00
49.	Other (specify) <u>CIP Payment to US Bank</u>	\$ -	\$ 260,882	\$ 409,620	473,450.00	506,122.50
	Other (specify) _____	\$ -	-	-	-	-
	Other (specify) _____	\$ -	-	-	-	-
50.	Total administrative expenses	220,002.26	445,382.69	691,039.00	752,665.00	786,802.50
51.	Total expenses	\$ 6,638,852	\$ 6,889,822	\$ 7,333,013	\$ 7,391,872	\$ 7,433,899

Fire district name: Highlands Fire District

County: Coconino

CAPITAL ACCOUNT		Actual fiscal year 2021	Actual (estimated) fiscal year 2022	Budget fiscal year 2023	Estimated fiscal year 2024	Estimated fiscal year 2025
Financial resources available at July 1						
1	Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 623 389	\$ 395 316	\$ 554 034	409 239 00	417 339 00
2	Beginning fund balance—restricted					
Revenues						
3	Transfers from General Fund	294 173 00	\$ 288 000	\$ 175 000	175 000 00	175 000 00
4	Interest	\$ 4 763	\$ 2 000	\$ 4 000	600 00	500 00
5	Grants	\$ 16 000	\$ 32 050	\$ 97 954		
6	Sale of Equipment / Buildings		\$ 5 851			
7	Other (specify) _____					
8	Other (specify) _____					
9	Total financial resources available	\$ 938 325	\$ 723 217	\$ 830 988	\$ 584 839	\$ 592 839
Expenses						
Capital						
10	Office Equipment					
11	Fire Equipment	\$ 6 071		\$ 30 000		
12	Medical Equipment		\$ 36 187	\$ 33 000	33 000 00	-
13	Communications Equipment	\$ 31 081				
14	Tools and Equipment		\$ 17 237			5 000 00
15	Vehicle Purchases			\$ 115 000		
16	Land Building Improvements/ Purchase	\$ 54 944	\$ 115 760	\$ 136 000	134 500 00	1 972 00
17	Other (specify) <u>Medical Grant- cancer screening</u>			\$ 107 749		
18	Other (specify) <u>L/P Payoff for St 25</u>	\$ 450 913				
19	Other (specify) _____					
	Total capital expenses	543 009 00	169 183 36	421 749 00	167 500 00	6 972 00
20	Ending Balances					
21	Capital Replacement Fund	\$ 395 316	\$ 554 034	\$ 409 239	417 339 00	585 867 00
22	Capital Improvement Fund					
	Other (specify) _____					
23	Total Reserves	395 316 00	554 034 00	409 239 00	417 339 00	585 867 00
24	Total expenses	\$ 938 325	\$ 723 217	\$ 830 988	\$ 584 839	\$ 592 839

Fire district name: Highlands Fire District

County: Coconino

BEAR JAW ACCOUNT		Actual fiscal year 2021	Actual (estimated) fiscal year 2022	Budget fiscal year 2023	Estimated fiscal year 2024	Estimated fiscal year 2025
Financial resources available at July 1						
1.	Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 1,556,097	\$ 1,723,434	\$ 1,785,486	1,261,586 00	2,363,586 00
2.	Beginning fund balance—restricted					
Revenues						
3.	Charges for Service	1,392,585 00	\$ 1,092,000	\$ 1,092,000	1,092,000 00	1,092,000 00
4.	State Grants and Other Grants	\$ -	\$ 10,000	\$ 10,000	10,000 00	10,000 00
5.	Federal Grants					
6.	Sale of Equipment / Buildings		\$ 15,000	\$ 15,000	-	
7.	Other (specify) _____					
8.	Other (specify) _____					
9.	Total financial resources available	\$ 2,948,682	\$ 2,840,434	\$ 2,902,486	\$ 2,363,586	\$ 3,465,586
Expenses						
10.	Workers Compensation Insurance	\$ 15,753	\$ 16,670	\$ 30,000	32,000 00	34,000 00
11.	State Unemployment Insurance	\$ 6,199	\$ 5,000	\$ 5,000	5,000 00	5,000 00
12.	Professional Services	\$ 2,671	\$ 2,400	\$ 2,400	2,500 00	2,500 00
13.	Fire District Reimbursements	\$ 1,046,064	\$ 340,000	\$ 567,000	565,000 00	565,000 00
14.	Bear Jaw Facility Maintenance	\$ -	\$ 3,000	\$ 3,000	3,000 00	3,000 00
15.	Bear Jaw Vehicle Maintenance	\$ 19,735	\$ 22,500	\$ 22,500	22,500 00	22,500 00
16.	Bear Jaw Training	\$ -	\$ -	\$ 8,000	8,000 00	8,000 00
17.	Bear Jaw Tools and Equipment	\$ 23	\$ 5,500	\$ 9,500	9,500 00	9,500 00
18.	Bear Jaw Operating Supplies	\$ 24,072	\$ 26,000	\$ 23,500	25,000 00	25,000 00
19.	Bear Jaw Vehicle Supplies	\$ 17,081	\$ 22,000	\$ 28,000	28,000 00	28,000 00
20.	Cooperative Assignment Expenses-Wildland	\$ 64,582	\$ 90,000	\$ 90,000	90,000 00	90,000 00
21.	Communications Equipment	\$ 5,321	\$ 9,000	\$ 9,000	7,500 00	7,500 00
22.	Vehicle Purchases	\$ 58,891	\$ 342,000	\$ 110,000	-	150,000 00
23.	Other (specify) _____					
	Total capital expenses	1,260,392 00	884,070 00	907,900 00	193,500 00	343,500 00
24.	Ending Balances					
25.	Capital Replacement Fund	\$ 590,000	\$ 390,000	\$ 272,000	280,000 00	300,000 00
26.	General Reserve	\$ 533,434	\$ 533,434	\$ 150,000	300,000 00	600,000 00
	Operational Reserve	\$ 600,000	\$ 862,052	\$ 839,586	1,590,086 00	2,222,086 00
27.	Total Reserves	1,723,434 00	1,785,486 00	1,261,586 00	2,170,086 00	3,122,086 00
28.	Total expenses	\$ 2,983,826	\$ 2,669,556	\$ 2,169,486	\$ 2,363,586	\$ 3,465,586

Tax Calculation and
summary

Instructions