

	Actual fiscal year 2021	Actual (estimated) fiscal year 2022	Budget fiscal year 2023	Estimated fiscal year 2024	Estimated fiscal year 2025
<b>Financial resources available at July 1</b>					
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	\$ -			-	-
<b>Revenues</b>					
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 &amp; 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
<b>Expenses</b>					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2023:			35		
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
<b>Operating:</b>					
21. Fuel	\$ 16,201	\$ 29,687	\$ 41,850	42,000.00	42,500.00
22. Tools & minor equipment	\$ -			-	-
23. Contracted services	\$ -			-	-
24. Supplies	\$ 35,079	\$ 28,197	\$ 66,322	62,000.00	65,700.00
25. Vehicle repair	\$ 40,039	\$ 45,015	\$ 49,400	50,000.00	50,000.00
26. Training & prevention	\$ 19,591	\$ 21,862	\$ 36,823	44,875.00	38,225.00
27. Maintenance & repair—operating	\$ 21,637	\$ 15,542	\$ 40,420	40,900.00	40,900.00
28. Communications	\$ 6,095	\$ 6,095	\$ 7,500	8,500.00	8,500.00
29. Contingencies & emergencies	\$ 335,745	\$ 630,607	\$ 682,732	624,113.00	550,340.00
30. Other (specify) <u>Workers Comp One-Time Assessment</u>			\$ 42,000	-	-
Other (specify) <u>Wildland Costs &amp; 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
<b>Capital:</b>					
32. Land, building, & construction				-	-
33. Vehicles				-	-
34. Lease payments	\$ 303,663	\$ 184,397	\$ 191,800	192,600.00	193,000.00
35. Machinery & equipment				-	-
36. Maintenance & repair—capital				-	-
37. Reserve for future years—carryforward	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	1,200,000.00	1,200,000.00
38. Debt service—principal				-	-
39. Debt service—interest				-	-
40. 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
<b>Administrative:</b>					
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
<b>Financial resources available at July 1</b>						
1.	Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 623,389	\$ 395,316	\$ 554,034	409,239.00	417,339.00
2.	Beginning fund balance—restricted					
<b>Revenues</b>						
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
<b>Expenses</b>						
<b>Capital:</b>						
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.	<b>Ending Balances</b>					
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

<b>BEAR JAW ACCOUNT</b>		Actual fiscal year 2021	Actual (estimated) fiscal year 2022	Budget fiscal year 2023	Estimated fiscal year 2024	Estimated fiscal year 2025
<b>Financial resources available at July 1</b>						
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					
<b>Revenues</b>						
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.	<b>Total financial resources available</b>	<b>\$ 2,948,682</b>	<b>\$ 2,840,434</b>	<b>\$ 2,902,486</b>	<b>\$ 2,363,586</b>	<b>\$ 3,465,586</b>
<b>Expenses</b>						
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) _____					
	<b>Total capital expenses</b>	<b>1,260,392.00</b>	<b>884,070.00</b>	<b>907,900.00</b>	<b>193,500.00</b>	<b>343,500.00</b>
24.	<b>Ending Balances</b>					
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.	<b>Total Reserves</b>	<b>1,723,434.00</b>	<b>1,785,486.00</b>	<b>1,261,586.00</b>	<b>2,170,086.00</b>	<b>3,122,086.00</b>
28.	<b>Total expenses</b>	<b>\$ 2,983,826</b>	<b>\$ 2,669,556</b>	<b>\$ 2,169,486</b>	<b>\$ 2,363,586</b>	<b>\$ 3,465,586</b>

Tax Calculation and summary

Instructions