

	Actual FY22	Actual FY23 Estimated	Budget fiscal year 2024	Estimated fiscal year 2025	Estimated fiscal year 2026
Financial resources available at July 1					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 710,993	\$ 950,000	\$ 1,850,000	1,859,232.00	1,547,429.00
2. Beginning fund balance—restricted	\$ -	\$ 299,606	\$ 75,000	75,000.00	75,000.00
Revenues					
3. Secondary property tax revenue	1,912,377.00	\$ 2,058,154	\$ 2,169,172	2,370,595.00	2,418,007.00
4. Fire district assistance tax	\$ 382,899	\$ 400,000	\$ 400,000	400,000.00	400,000.00
5. Wildland	\$ 416,699	\$ 282,383	\$ 250,000	250,000.00	250,000.00
6. Operating revenues	\$ 1,522,303	\$ 1,587,005	\$ 1,650,160	1,679,460.00	1,709,346.00
7. Grants: SEE FOOTNOTE 2	\$ -			-	-
8. Bonds	\$ -			-	-
9. Interest	\$ 64	\$ 100	\$ 125	125.00	125.00
10. Donations	\$ -	\$ -		-	-
11. Miscellaneous	\$ -	\$ -		-	-
12. Other: PROP 207 Smart & Safe Funds	\$ 87,590	\$ 107,000	\$ 107,000	107,000.00	107,000.00
Other: Pima Chiefs-COVID Relief		\$ 59,377	\$ -	-	-
13. Total Financial Resources Available:	\$ 5,032,925	\$ 5,743,625	\$ 6,501,457	\$ 6,741,412	\$ 6,506,907
Expenses					
Personnel:					
15. Estimated number of full-time employees (FTE) in 2024:	45	46	46	46	46
16. Salaries & wages	\$ 2,527,346	\$ 2,587,915	\$ 2,952,000	3,045,600.00	3,060,000.00
17. Health insurance	\$ 456,534	\$ 641,702	\$ 615,000	634,500.00	637,500.00
18. Pension & other retirement benefits	\$ 528,398	\$ 450,883	\$ 451,000	465,300.00	467,500.00
19. Other: PR Taxes	\$ 62,259	\$ 85,000	\$ 82,000	84,600.00	85,000.00
Other: SAFER Grant	\$ (712,006)	\$ (740,000)	\$ (720,000)	-	-
20. Total Personnel Expenditures:	2,862,530.57	3,025,500.00	3,380,000.00	4,230,000.00	4,250,000.00
Operating:					
21. Fuel	\$ 106,107	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
22. Tools & Non-Capital Equipment	\$ 9,475	\$ 4,725		-	-
23. Contracted services	\$ 151,655	\$ 151,678	\$ 165,425	167,183.00	168,976.00
24. Supplies	\$ 108,365	\$ 116,905	\$ 117,500	117,500	117,500
25. Vehicle repair	\$ 92,501	\$ 80,000	\$ 90,000	90,000.00	90,000.00
26. Training & prevention	\$ 31,060	\$ 30,000	\$ 30,000	30,000	30,000
27. Maintenance & repair—operating	\$ 42,048	\$ 45,000	\$ 45,000	45,000	45,000
28. Communications	\$ 25,276	\$ 30,870	\$ 40,000	40,000	40,000
29. Wildland Expenditures	\$ 44,008	\$ 47,026	\$ 40,000	40,000	40,000
30. Contingencies & emergencies		\$ 700,000	\$ 950,000	550,000.00	350,000.00
31. Other: Reserve for future years—carryforward	\$ 1,249,606	\$ 1,152,077	\$ 909,232	997,429.00	951,131.00
32. Total Operating Expenditures:	1,860,101.98	2,483,281.04	2,512,157.00	2,202,112.00	1,957,607.00
Capital:					
34. Land, building, & construction	\$ 44,539	\$ -		-	-
35. Vehicles		\$ -	\$ 300,000	-	-
36. Lease payments				-	-
37. Machinery & equipment				-	-
38. Maintenance & repair—capital				-	-
39. Reserve for future years—carryforward				-	-
40. Debt service—principal: See Footnote 3				-	-
40. Debt service—interest See Footnote 3				-	-
41. Total Capital Expenditures:	44,538.83	-	300,000.00	-	-
Administrative:					
43. Administrative equipment				-	-
44. Insurance	\$ 67,556	\$ 72,579	\$ 80,000	80,000.00	80,000.00
45. Utilities	\$ 47,563	\$ 55,000	\$ 55,000	55,000	55,000
46. Professional services	\$ 37,072	\$ 45,043	\$ 50,300	50,300	40,300
47. Subscriptions, dues, fees	\$ 6,820	\$ 5,000	\$ 5,000	5,000	5,000
48. General administrative expenses	\$ 41,764	\$ 39,700	\$ 44,000	44,000	44,000
49. Other: replenish PTO Account	\$ 64,978	\$ 17,522	\$ 75,000	75,000.00	75,000.00
50. Total Administrative Expenditures:	265,753.31	234,844.00	309,300.00	309,300.00	299,300.00
51. Total Expenditures:	\$ 5,032,925	\$ 5,743,625	\$ 6,501,457	\$ 6,741,412	\$ 6,506,907

FOOTNOTE 1: TAX LEVY RATES: tax levy rate of \$3.50 and secondary bond debt service rate of \$.58.

FOOTNOTE 2: GRANTS

The District has applied for grant capacity up to \$2,500,000. Per grant agreements, any grant monies received must be utilized as specified in the grant agreement. Therefore, grant revenues=grant expenditures and do not impact the operating bottom line.

FOOTNOTE 3: DEBT SERVICE

The District has a Debt Service Account at Pima County. DS levies and principal/interest payments are accounted for in this specific account. These monies are NOT for general operating expenditures and do not impact the operating bottom line.