

	Actual fiscal year 2022	Actual (estimated) fiscal year 2023	Budget fiscal year 2024	Estimated fiscal year 2025	Estimated fiscal year 2026
<b>Financial resources available at July 1</b>					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 1,225,883	\$ 1,399,967	\$ 1,500,000	1,409,258.00	1,124,948.00
2. Beginning fund balance—restricted	\$ -	\$ 499,708	\$ 415,000	-	-
<b>Revenues</b>					
3. Secondary property tax revenue	1,359,096.00	\$ 1,665,459	\$ 1,781,673	1,947,113.00	1,986,056.00
4. Fire district assistance tax	\$ 279,550	\$ 333,092	\$ 356,335	389,423.00	397,211.00
5. Wildland	\$ 104,446	\$ 72,658	\$ 100,000	100,000.00	100,000.00
6. Operating revenues	\$ 620,170	\$ 595,982	\$ 426,000	434,500.00	443,170.00
7. Grants: SEE FOOTNOTE 1 below	\$ -	-	-	-	-
8. Bonds	-	-	-	-	-
9. Interest	-	-	-	-	-
10. Donations	-	-	-	-	-
11. Miscellaneous	-	-	-	-	-
12. Other: Prop 207 Smart & Safe Funds	\$ 36,813	\$ 40,000	\$ 40,000	40,000.00	40,000.00
Other: Pima Chief's-COVID Relief	-	-	\$ 40,000	-	-
Other (specify)	-	-	-	-	-
Other (specify)	-	-	-	-	-
Other (specify)	-	-	-	-	-
13. <b>Total financial resources available</b>	<b>\$ 3,625,958</b>	<b>\$ 4,606,866</b>	<b>\$ 4,659,008</b>	<b>\$ 4,320,294</b>	<b>\$ 4,091,386</b>
<b>EXPENSES</b>					
<b>Personnel:</b>					
14. Estimated number of full-time employees (FTE) in 2024:	16	16	19	19	19
15. Salaries & wages	\$ 1,009,526	\$ 1,100,000	\$ 1,365,900	1,403,700.00	1,416,300.00
16. Health insurance	\$ 269,505	\$ 450,000	\$ 463,200	477,600.00	482,400.00
17. Pension & other retirement benefits	\$ 180,292	\$ 217,000	\$ 231,600	238,800.00	241,200.00
18. Other: PR Taxes	\$ 32,333	\$ 20,200	\$ 19,300	19,900.00	20,100.00
19. Other (specify)	-	-	-	-	-
Other (specify)	-	-	-	-	-
20. <b>Total personnel expenses</b>	<b>1,491,656.00</b>	<b>1,787,200.00</b>	<b>2,080,000.00</b>	<b>2,140,000.00</b>	<b>2,160,000.00</b>
<b>Operating:</b>					
21. Fuel	\$ 54,025	\$ 70,000	\$ 75,000	75,000.00	75,000.00
22. Tools & minor equipment	-	-	-	-	-
23. Contracted services	\$ 218,253	\$ 223,200	\$ 224,750	225,345.00	225,952.00
24. Supplies	\$ 50,279	\$ 78,500	\$ 65,500	65,500.00	65,500.00
25. Vehicle repair	\$ 81,708	\$ 90,000	\$ 90,000	90,000.00	90,000.00
26. Training & prevention	\$ 12,758	\$ 15,000	\$ 15,000	15,000.00	15,000.00
27. Maintenance & repair—operating	\$ 23,917	\$ 59,000	\$ 65,000	65,000.00	65,000.00
28. Communications	\$ 40,488	\$ 30,000	\$ 10,000	10,000.00	10,000.00
29. Contingencies & emergencies	-	\$ 750,000	\$ 450,000	200,000.00	-
Reserve for future - carryforward	\$ 900,259	\$ 750,000	\$ 959,258	924,949.00	875,434.00
30. Other: Wildland Expenditures	\$ 5,838	\$ 6,000	\$ 7,500	7,500.00	7,500.00
Other (specify)	-	-	-	-	-
Other (specify)	-	-	-	-	-
31. <b>Total operating expenses</b>	<b>1,387,524.98</b>	<b>2,071,700.00</b>	<b>1,962,008.00</b>	<b>1,678,294.00</b>	<b>1,429,386.00</b>
<b>Capital:</b>					
32. Land, building, & construction	-	\$ 70,000	\$ 115,000	-	-
33. Vehicles	\$ 39,435	\$ 70,000	\$ 300,000	300,000.00	300,000.00
34. Lease payments	-	-	-	-	-
35. Machinery & equipment	-	-	-	-	-
36. Maintenance & repair—capital	-	-	-	-	-
37. Reserve for Capital—carryforward	\$ 499,708	\$ 415,000	-	-	-
38. Debt service—principal SEE FOOTNOTE 2 below	-	-	-	-	-
39. Debt service—interest	-	-	-	-	-
40. Other (specify)	-	-	-	-	-
Other (specify)	-	-	-	-	-
Other (specify)	-	-	-	-	-
41. <b>Total capital expenses</b>	<b>539,143.00</b>	<b>555,000.00</b>	<b>415,000.00</b>	<b>300,000.00</b>	<b>300,000.00</b>
<b>Administrative:</b>					
42. Administrative equipment	-	-	-	-	-
43. Insurance	\$ 56,312	\$ 51,000	\$ 60,000	60,000.00	60,000.00
44. Utilities	\$ 47,716	\$ 50,000	\$ 55,000	55,000.00	55,000.00
45. Professional services	\$ 36,524	\$ 22,700	\$ 30,000	30,000.00	30,000.00
46. Subscriptions, dues, fees	\$ 2,089	\$ 9,000	\$ 10,000	10,000.00	10,000.00
47. General administrative expenses	\$ 64,993	\$ 60,266	\$ 47,000	47,000.00	47,000.00
48. Other (specify)	-	-	-	-	-
Other (specify)	-	-	-	-	-
Other (specify)	-	-	-	-	-
49. <b>Total administrative expenses</b>	<b>207,633.73</b>	<b>192,966.24</b>	<b>202,000.00</b>	<b>202,000.00</b>	<b>202,000.00</b>
50. <b>Total expenses</b>	<b>\$ 3,625,958</b>	<b>\$ 4,606,866</b>	<b>\$ 4,659,008</b>	<b>\$ 4,320,294</b>	<b>\$ 4,091,386</b>

**FOOTNOTE 1: GRANTS**

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

**FOOTNOTE 2: DEBT SERVICE**

The District has fully met their debt service requirements. As such, any balance remaining in the Debt Service Account must be maintained in the account at Pima County and will not impact the bottom line unless the County authorizes transfer of the small balance.