



**HIGHLANDS FIRE DISTRICT**  
**Tentative Budget Summary**  
**Fiscal Year 2025**

**Tax Levy Revenues**

|                      |           |
|----------------------|-----------|
| Property Tax Revenue | 4,026,889 |
| FDAT                 | 360,000   |
|                      | <hr/>     |
|                      | 4,386,889 |

**Non Tax Levy Revenues**

|                        |                  |
|------------------------|------------------|
| Charge for Services    | 1,256,553        |
| Other Income           | 293,177          |
|                        | <hr/>            |
| Total Non Tax Revenues | 1,549,730        |
| <b>Total Revenues</b>  | <b>5,936,619</b> |

**Expenses**

|                              |                  |
|------------------------------|------------------|
| Personnel Costs              | 4,331,036        |
| Buildings & Land             | 110,314          |
| Vehicles & Equipment         | 166,702          |
| Communications & IT Services | 6,500            |
| Travel & Training            | 64,300           |
| Managerial Costs             | 361,848          |
| Grant Expense                | 192,677          |
| Debt Service                 | 696,923          |
|                              | <hr/>            |
| <b>Total Expenses</b>        | <b>5,930,300</b> |

**Other Financing (Uses) Sources**

|   |                  |
|---|------------------|
| Funding to Capital Reserves                 | -                |
| Funding to(from) Reserves                   | 6,319            |
|   | <hr/>            |
| <b>Total Other Financing (Uses) Sources</b> | <b>6,319</b>     |
|   | <hr/>            |
|   | <b>5,936,619</b> |

|   |           |                    |
|---|-----------|--------------------|
| <b>Estimated Assessed Valuation</b>     | <b>\$</b> | <b>123,904,277</b> |
| <b>Estimated Tax Rate</b>               | <b>\$</b> | <b>3.2500</b>      |
| <b>General Obligation Bond Tax Rate</b> | <b>\$</b> | <b>0.2160</b>      |

  
\_\_\_\_\_  
Tom Hanecak  
Board Chair

5/21/2024  
Date

  
\_\_\_\_\_  
Todd Miller  
Fire Chief

5/21/2024  
Date

**Highlands Fire District  
DETAILED BUDGET  
Fiscal Year 2024/2025 Tentative Budget Detail**

|                                    |                               | \$                            | 3,2500                      |                |
|------------------------------------|-------------------------------|-------------------------------|-----------------------------|----------------|
|                                    |                               | YE 2024<br>Approved<br>Budget | YE 2025<br>Tentative Budget | \$ VAR         |
| <b>INCOME</b>                      |                               |                               |                             |                |
| <b>TAX REVENUES</b>                |                               |                               |                             |                |
| 401                                | Tax Revenue                   | 3,816,699                     | 4,026,889                   | 210,190        |
| 402                                | FDAT                          | 380,000                       | 380,000                     | -              |
| <b>Total Tax Revenues</b>          |                               | <b>4,176,699</b>              | <b>4,386,889</b>            | <b>210,190</b> |
| <b>Non-Tax Levy Revenue</b>        |                               |                               |                             |                |
| 403                                | Interest Income               | 20,000                        | 35,000                      | 15,000         |
| 404                                | Miscellaneous Income          | 10,000                        | 5,000                       | (5,000)        |
| 405                                | Charges for Services          | 1,388,934                     | 1,256,553                   | (130,381)      |
| 406                                | Donations                     | 600                           | 600                         | -              |
| 407                                | State Grants                  | -                             | 192,677                     | 192,677        |
| 408                                | Federal Grants                | -                             | -                           | -              |
| 409                                | Smart and Safe AZ Funds       | 60,000                        | 60,000                      | -              |
| <b>Total Non-Tax Levy Revenues</b> |                               | <b>1,477,434</b>              | <b>1,549,730</b>            | <b>72,296</b>  |
| <b>Total INCOME</b>                |                               | <b>5,654,133</b>              | <b>5,936,619</b>            | <b>282,486</b> |
| <b>EXPENSES</b>                    |                               |                               |                             |                |
| <b>PERSONNEL COSTS</b>             |                               |                               |                             |                |
| 601                                | Base Pay                      | 2,051,954                     | 2,079,107                   | 27,153         |
| 601.1                              | Overtime                      | 340,003                       | 380,723                     | 40,720         |
| 601.2                              | Acting Position               | 8,000                         | 8,000                       | -              |
| 601.3                              | Wildland Reimbursable Wages   | 740,000                       | 740,000                     | -              |
| 601.31                             | Seasonal Employee Wages       | 65,000                        | 65,000                      | -              |
| 601.32                             | Wildland Hazard pay           | 65,000                        | 65,000                      | -              |
| 601.6                              | Holiday Pay                   | 32,000                        | 30,780                      | (1,220)        |
| 601.7                              | Other Earnings                | 11,000                        | 21,000                      | 10,000         |
| 601.8                              | Educational Incentive Pay     | 8,000                         | 8,000                       | -              |
| 610                                | Employee Benefits             | 310,800                       | 279,442                     | (31,358)       |
| 610.1                              | Employee Health Requirements  | 15,470                        | 15,470                      | -              |
| 612                                | Uniforms                      | 19,200                        | 24,850                      | 5,650          |
| 613                                | State Compensation Insurance  | 129,696                       | 124,000                     | (5,696)        |
| 614                                | State Unemployment Insurance  | -                             | 0                           | -              |
| 615                                | FICA Expense Employer         | 88,848                        | 112,477                     | 23,629         |
| 616                                | Employer Pension Contribution | 448,698                       | 377,187                     | (71,511)       |
| 617                                | Stipends                      | 3,360                         | 0                           | (3,360)        |
| <b>Total Personnel Costs</b>       |                               | <b>4,337,029</b>              | <b>4,331,036</b>            | <b>(5,993)</b> |
| <b>BUILDINGS &amp; LAND</b>        |                               |                               |                             |                |
| 631                                | Public Utilities              | 60,300                        | 63,814                      | 3,514          |
| 649                                | Land & Building Maintenance   | 22,000                        | 28,000                      | 6,000          |
| 648                                | Operating Expenses            | 20,500                        | 18,500                      | (2,000)        |
| <b>Total BUILDINGS &amp; LAND</b>  |                               | <b>102,800</b>                | <b>110,314</b>              | <b>7,514</b>   |

**Highlands Fire District  
DETAILED BUDGET  
Fiscal Year 2024/2025 Tentative Budget Detail**

|   |                                 | \$ 3,2500                     |                             |
|---|---------------------------------|-------------------------------|-----------------------------|
|   |                                 | YE 2024<br>Approved<br>Budget | YE 2025<br>Tentative Budget |
|   |                                 |                               | \$ VAR                      |
| <b>VEHICLES &amp; EQUIPMENT</b>                 |                                 |                               |                             |
| 665   | Truck Supplies                  | 35,500                        | 35,500                      |
| 650.1   | Unplanned Repairs (Apparatus)   | 19,500                        | 18,000                      |
| 650   | Vehicle Maintenance - Other     | 48,125                        | 35,950                      |
| 664.1   | Health & Fitness Equipment      | 4,000                         | 2,503                       |
| 651   | Equipment Maintenance           | 9,815                         | 14,980                      |
| 663.1   | Wildland Supplies               | 2,650                         | 2,450                       |
| 663   | Fire Supplies                   | 40,500                        | 40,319                      |
| 664   | Medical Supplies                | 17,000                        | 17,000                      |
| <b>Total VEHICLES &amp; EQUIPMENT</b>           |                                 | <b>177,090</b>                | <b>186,702</b>              |
|   |                                 |                               | <b>(10,388)</b>             |
| <b>COMMUNICATIONS/IT</b>                        |                                 |                               |                             |
| 652   | Radio Maintenance               | 7,500                         | 6,500                       |
| <b>Total COMMUNICATIONS/IT</b>                  |                                 | <b>7,500</b>                  | <b>6,500</b>                |
|   |                                 |                               | <b>(1,000)</b>              |
| <b>TRAVEL &amp; TRAINING</b>                    |                                 |                               |                             |
| 653   | Fire Training Tuition           | 5,400                         | 4,800                       |
| 653.1   | Wildland Training Tuition       | 1,500                         | 1,500                       |
| 654   | Medical Training Tuition        | 11,000                        | 11,000                      |
| 655   | Management Training Tuition     | 12,050                        | 8,900                       |
| 656   | Fire Training Support           | 8,800                         | 5,300                       |
| 656.1   | Wildland Training Support       | 2,900                         | 2,900                       |
| 657   | Medical Training Support        | 500                           | 500                         |
| 658   | Management Training Support     | 7,100                         | 7,400                       |
| 647   | Public Education                | 1,900                         | 1,000                       |
| 669   | Cooperative Assignment Expenses | 15,000                        | 16,000                      |
| 644.1   | Reim for Fire Assignment Costs  | 8,000                         | 8,000                       |
| <b>Total TRAVEL &amp; TRAINING</b>              |                                 | <b>72,150</b>                 | <b>84,300</b>               |
|   |                                 |                               | <b>(7,850)</b>              |
| <b>MANAGERIAL EXPENSES</b>                      |                                 |                               |                             |
| 630   | Department Insurance            | 44,000                        | 45,600                      |
| 640   | Office Supplies and Expenses    | 33,050                        | 22,340                      |
| 641   | Printing                        | 1,085                         | 1,085                       |
| 642   | Postage and Freight             | 1,650                         | 1,650                       |
| 643   | Leases and Rentals              | 2,740                         | 2,740                       |
| 644   | Professional Services/Contracts | 237,005                       | 284,038                     |
| 645   | Memberships and Publications    | 2,845                         | 17,815                      |
| 681   | Miscellaneous Expense           | 1,450                         | 1,400                       |
| 666   | Dept Events/Personnel Apprec    | 5,200                         | 5,200                       |
| <b>Total MANAGERIAL EXPENSES</b>                |                                 | <b>329,005</b>                | <b>361,848</b>              |
|   |                                 |                               | <b>24,093</b>               |
| <b>OTHER EXPENSES/DEBT SERVICE</b>              |                                 |                               |                             |
| 713   | Certificates of Participation   | 664,850                       | 698,923                     |
| 714   | Grant Expense                   | -                             | 192,677                     |
| <b>Total OTHER EXPENSES</b>                     |                                 | <b>664,850</b>                | <b>889,600</b>              |
|   |                                 |                               | <b>224,750</b>              |
| <b>FUNDING TO/(FROM) RESERVES &amp; CAPITAL</b> |                                 |                               |                             |
|   | Reserve Fund                    | (38,291)                      | 6,319                       |
|   | Capital Reserve Fund            | -                             | -                           |
| <b>Total FUNDING TO/(FROM) RESERVES</b>         |                                 | <b>(38,291)</b>               | <b>6,319.00</b>             |
|   |                                 |                               | <b>-</b>                    |
| <b>Total EXPENSES</b>                           |                                 | <b>5,854,133</b>              | <b>5,936,619</b>            |
|   |                                 |                               | <b>282,486</b>              |
| <b>Gross Fund Balance/Profit</b>                |                                 | <b>-</b>                      | <b>-</b>                    |