



**HIGHLANDS FIRE DISTRICT**

Administrative Office ♦ 3350 Old Munds Hwy ♦ Flagstaff, AZ 86005

**RESOLUTION NUMBER: 2023-06-20 (10) (F)**

**A RESOLUTION OF THE HIGHLANDS FIRE DISTRICT BOARD OF DIRECTORS TO APPROVE TO ADOPT THE FISCAL YEAR 2023-2024 GENERAL FUND BUDGET, THE FISCAL YEAR 2023-2024 CAPITAL BUDGET, AND THE FISCAL YEAR 2023-2024 BEAR JAW INTERAGENCY FUND BUDGET,**

**WHEREAS**, A.R.S. §48-805.02 requires the Highlands Fire District to adopt an annual operating budget that contains detailed estimated expenditures, and;

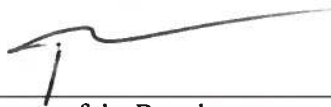
**WHEREAS**, Highlands Fire District has posted and published its proposed annual operating budget, proposed Capital Fund budget and the proposed Bear Jaw Interagency Fire and Fuels budget and;

**WHEREAS**, a Public Hearing was held in compliance with State law on the Proposed Fiscal Year 2023-2024 Operating Budget containing funding for the continued emergency fire services, salaries, wages and benefits for District employees, general operating expenditures, continued training expenditures, and debt service; and the proposed capital fund budget and the Bear Jaw Interagency Fire and Fuels budget and;

**NOW, THEREFORE, BE IT RESOLVED**, at a duly noticed public meeting of the Governing Board of the Highlands Fire District to adopt the Fiscal Year 2023-2024 Annual Operating Budget in the amount of \$7,454,133 (attached) and the Fiscal Year 2032-2024 Capital Fund Budget in the amount of \$976,053 (attached) and the Fiscal Year 2023-2024 Bear Jaw Interagency Fire and Fuels Budget in the amount of \$1,630,673 (attached) on Tuesday, June 20<sup>th</sup>, 2023 by majority vote of the Board Members.

**APPROVED AND ADOPTED** this 20 day of June, 2023, by the Highlands Fire District Board of Directors.

ATTEST:

  
\_\_\_\_\_  
Chairperson of the Board

  
\_\_\_\_\_  
Clerk of the Board

  
\_\_\_\_\_  
Board Member

  
\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Board Member

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

Highlands Fire District

Cocorino

2024



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: [Signature]  
SIGNED

District clerk: [Signature]  
SIGNED

Date: 6/20/2023

**A. Calculation of the tax year 2023 secondary property tax rate for fiscal year 2024 operations:**

Adjustment to secondary property tax levy for territory annexed during the tax year 2022 (A.R.S. §48-807(I))

A.1 Net assessed value of annexed property in tax year 2022	\$ -
A.2 Actual tax year 2022 secondary property tax rate	\$ 3.2500 per \$100 AV
A.3 Annexed property tax limit adjustment in tax year 2023	\$ -

Check box if newly merged or consolidated:

Tax year 2023 secondary property tax information (A.R.S. §48-807(K))

A.4 Tax year 2023 Assessed Value (AV) in the Fire District	\$ 117,436,904
A.5 Actual tax year 2022 secondary property tax levy	\$ 3,872,283
A.6 Maximum allowed tax year 2022 secondary property tax levy	\$ 8,920,960

Calculation of the allowable tax year 2023 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))	\$ 9,634,637
A.8 Maximum allowable tax year 2023 levy limit (A.7 + A.3)	\$ 9,634,637
A.9 Allowable tax year 2023 secondary tax rate	\$ 8.2041 per \$100 AV
A.10 Maximum allowable 2023 secondary tax rate (lessor of A.9 or \$3.50)	\$ 3.5000 per \$100 AV
A.11 Maximum allowable tax year 2023 secondary tax levy	\$ 4,110,292
A.12 Tax year 2022 excess levy or collections: (A.R.S. §48-807(J))	\$ -
A.13 Tax year 2023 maximum allowable levy limit (A.11 - A.12)	\$ 4,110,292

Calculation of the proposed tax year 2023 secondary property tax rate for fiscal year 2024 operations

A.14 Total budgeted expenses in fiscal year 2024 (Budget tab, line 51)	\$ 7,454,133
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$ 1,800,000
A.16 Less—Revenues from sources other than direct property tax	\$ 1,837,434
A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$ -
A.18 Tax year 2023 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$ 3,816,699
A.19 Tax year 2023 tax rate needed for operations:	\$ 3.2500 per \$100 AV
A.20 Tax year 2023 maximum allowable levy rate (A.13/(A.4/100)):	\$ 3.5000 per \$100 AV
A.22 Proposed tax year 2023 secondary property tax rate for fiscal year 2024 operations	\$ 3.2500 per \$100 AV

Calculation of the proposed 2023 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

A.23 Tax year 2023 secondary property tax levy needed for the repayment of bonds	\$ -
A.24 Tax year 2023 secondary property tax rate needed for the repayment of bonds	\$ - per \$100 AV

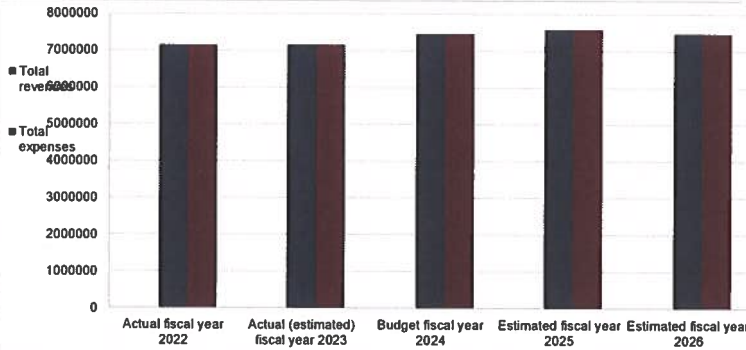
**Summary for fiscal years 2022 through 2026:**

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 2022	\$ 7,142,512	\$ 7,142,512
Actual (estimated) fiscal year 2023	\$ 7,150,001	\$ 7,150,001
Budget fiscal year 2024	\$ 7,454,133	\$ 7,454,133
Estimated fiscal year 2025	\$ 7,576,388	\$ 7,576,388
Estimated fiscal year 2026	\$ 7,466,324	\$ 7,466,324

Budget

	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	\$ 1,535,745	\$ 1,938,365	\$ 1,800,000	1,752,106.00	1,544,455.00
2. Beginning fund balance—restricted				-	-
<b>Revenues</b>					
3. Secondary property tax revenue	3,506,352.90	\$ 3,585,870	\$ 3,816,699	3,980,848.00	4,080,369.00
4. Fire district assistance tax	\$ 363,896	\$ 360,218	\$ 360,000	361,000.00	361,000.00
5. Wildland	\$ 1,480,859	\$ 872,667	\$ 1,216,794	1,213,862.00	1,203,614.00
6. Operating revenues				-	-
7. Grants	\$ 500			-	-
8. Bonds				-	-
9. Interest	\$ 18,765	\$ 39,357	\$ 20,000	20,000.00	20,000.00
10. Donations		\$ 100		-	-
11. Miscellaneous	\$ 23,893	\$ 124,430	\$ 10,000	10,000.00	10,000.00
12. Other (specify) <u>IGA Ft. Tuthill</u>	\$ 15,936	\$ 17,194	\$ 18,000	18,300.00	18,600.00
Other (specify) <u>IGA Flagstaff Ranch FD</u>	\$ 130,680	\$ 144,000	\$ 152,640	160,272.00	168,286.00
Other (specify) <u>Smart &amp; Safe Act</u>	\$ 65,885	\$ 67,800	\$ 60,000	60,000.00	60,000.00
Other (specify) _____				-	-
Other (specify) _____				-	-
13. Total financial resources available	\$ 7,142,512	\$ 7,150,001	\$ 7,454,133	\$ 7,576,388	\$ 7,466,324
<b>Expenses</b>					
<b>Personnel:</b>					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2024:			35		
16. Salaries & wages	\$ 2,126,169	\$ 2,190,381	\$ 2,435,317	2,552,695.00	2,678,285.00
17. Health insurance	\$ 262,327	\$ 286,032	\$ 310,800	315,000.00	330,750.00
18. Pension & other retirement benefits	\$ 448,698	\$ 623,134	\$ 458,128	457,000.00	479,850.00
19. Other (specify) <u>FICA, Workers Comp, Unemployment In</u>	\$ 157,168	\$ 240,356	\$ 218,544	219,000.00	229,950.00
Other (specify) <u>Wildland Reimbursable pay</u>	\$ 1,203,843	\$ 805,220	\$ 870,000	910,000.00	910,000.00
Other (specify) <u>Uniforms, VA Payout, Health Requireme</u>	\$ 43,236	\$ 37,267	\$ 53,170	49,550.00	49,100.00
20. Total personnel expenses	4,241,440.60	4,182,390.00	4,345,959.00	4,503,245.00	4,677,935.00
<b>Operating:</b>					
21. Fuel	\$ 27,111	\$ 29,670	\$ 38,500	39,000.00	45,056.00
22. Tools & minor equipment				-	-
23. Contracted services				-	-
24. Supplies	\$ 48,016	\$ 64,860	\$ 80,650	70,800.00	81,500.00
25. Vehicle repair	\$ 55,435	\$ 66,459	\$ 68,425	68,500.00	70,000.00
26. Training & prevention	\$ 21,955	\$ 12,037	\$ 46,150	33,400.00	50,300.00
27. Maintenance & repair—operating	\$ 20,008	\$ 56,299	\$ 31,815	32,900.00	33,500.00
28. Communications	\$ 5,179	\$ 3,656	\$ 7,500	7,500.00	7,600.00
29. Contingencies & emergencies	\$ 330,566	\$ 556,857	\$ 549,909	344,455.00	22,525.00
30. Other (specify) <u>Wildland Costs &amp; Reimbursement</u>	\$ 52,812	\$ 56,609	\$ 24,000	23,000.00	23,000.00
Other (specify) <u>Miscellaneous</u>	\$ 7,362	\$ 4,848	\$ 720	7,475.00	7,475.00
Other (specify) _____				-	-
31. Total operating expenses	568,444.00	851,295.00	847,669.00	627,030.00	340,956.00
<b>Capital:</b>					
32. Land, building, & construction				-	-
33. Vehicles				-	-
34. Lease payments	\$ -	\$ -	\$ -	-	-
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 Account</u>	\$ 288,000	\$ -	\$ -	150,000.00	150,000.00
Other (specify) <u>Certificates of Participation</u>	\$ 610,279	\$ 601,420	\$ 664,850	696,922.50	697,482.50
Other (specify) _____				-	-
41. Total capital expenses	2,098,279.00	1,801,420.00	1,864,850.00	2,046,922.50	2,047,482.50
<b>Administrative:</b>					
43. Administrative equipment	\$ 2,577	\$ 1,922	\$ 2,740	2,740.00	2,750.00
44. Insurance	\$ 42,373	\$ 43,695	\$ 44,000	46,500.00	47,000.00
45. Utilities	\$ 57,665	\$ 64,119	\$ 60,300	60,300.00	60,400.00
46. Professional services	\$ 108,137	\$ 176,357	\$ 250,005	251,000.00	251,000.00
47. Subscriptions, dues, fees	\$ 2,464	\$ 7,751	\$ 2,845	2,800.00	2,900.00
48. General administrative expenses	\$ 21,132	\$ 21,052	\$ 35,765	35,850.00	35,900.00
49. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
50. Total administrative expenses	234,348.14	314,896.00	395,655.00	399,190.00	399,950.00
51. Total expenses	\$ 7,142,512	\$ 7,150,001	\$ 7,454,133	\$ 7,576,388	\$ 7,466,324

Fire district name:

Highlands Fire District

County:

Coconino

<b>Capital Account</b>	<b>Actual fiscal year 2022</b>	<b>Actual (estimated) fiscal year 2023</b>	<b>Budget fiscal year 2024</b>	<b>Estimated fiscal year 2025</b>	<b>Estimated fiscal year 2026</b>
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**Financial resources available at July 1**

1 Beginning fund balance/(deficit)	\$404,856	\$575,892	\$734,254	395,339.34	199,339.34
<b>Revenues</b>					
2 Transfers from General Fund	\$288,000	\$175,000	\$0	\$0	\$150,000
3 Interest	\$2,871	\$5,236	\$4,000	\$4,000	\$2,871
4 Grants	\$32,051	\$55,000	\$88,199	-	-
5 Sale of Equipment / Buildings	\$5,851	\$0	\$0		\$250,000
6 Other : Congressionally Directed Spending	\$0	\$0	\$149,600		
7 Other (specify) _____					
5 Other (specify) _____				-	-
9 Total financial resources available	\$733,628	\$811,128	\$976,053	\$399,339	\$602,210

**Expenses**

**Capital:**

10 Office Equipment	\$0	\$0			
11 Fire Equipment	\$0	\$40,687	\$149,600		
12 Medical Equipment	\$36,187	\$36,187	\$36,187		
13 Communications Equipment	\$14,814	\$0	\$20,400		
14 Tools and Equipment	\$17,237	\$0			
15 Vehicle Purchases	\$0	\$0	\$135,000	200,000.00	340,000.00
16 Lands, Buildings Improvements/ Purchases	\$89,499	\$0	\$164,500		
17 Other (specify) Cancer Screening Grant	\$0	\$0	\$75,027		
18 Other (specify) _____	\$0	\$0			
19 Other (specify) _____				-	-
20 Total capital expenses	157,736.79	76,873.29	580,714.00	200,000.00	340,000.00
<b>21 Ending Balance</b>	<b>\$575,891.57</b>	<b>\$734,254.34</b>	<b>\$395,339.34</b>	<b>\$199,339.34</b>	<b>\$262,210.34</b>

Fire district name:

Highlands Fire District

County:

Coconino

<b>Bear Jaw Interagency Account</b>	Actual fiscal year 2022	Actual (estimated) fiscal year 2023	Budget fiscal year 2024	Estimated fiscal year 2025	Estimated fiscal year 2026
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**Financial resources available at July 1**

1 Beginning fund balance/(deficit)	\$1,774,376	\$1,959,648	\$2,134,000	1,487,153.00	1,381,153.00
<b>Revenues</b>					
2 Charges for Service	\$1,625,039	\$1,355,790	\$1,142,000	1,150,000.00	1,203,614.00
4 Grants	\$0	\$0	\$10,000	-	-
5 Sale of Equipment / Buildings	\$0	\$0	\$10,000	0.00	0.00
5 Other (specify) _____				-	-
9 Total financial resources available	\$3,399,415	\$3,315,438	\$3,296,000	\$2,637,153	\$2,584,767

**Expenses**

**Bear Jaw Interagency:**

10 Workers Compensation Insurance	\$12,431	\$30,000	\$30,000	\$35,000	\$40,000
11 State Unemployment	\$0	\$1,579	\$5,000	\$5,000	\$5,000
12 Office Supplies	\$2,738	\$0	\$2,400	\$2,500	\$2,600
13 Professional Services	\$3,753	\$3,587	\$0	\$0	\$0
14 Fire District Reimbursements	\$1,080,003	\$755,560	\$1,377,000	\$1,000,000	\$1,000,000
15 Facility Maintenance	\$0	\$368	\$3,000	\$3,000	\$3,000
16 Vehicle Mainenace	\$20,850	\$13,271	\$22,500	\$23,000	\$23,000
17 Training	\$0	\$987	\$10,000	\$10,000	\$10,000
18 Tools and Equipment	\$7,700	\$12,562	\$9,500	\$10,000	\$10,000
19 Operating Supplies	\$11,103	\$9,569	\$23,500	\$23,500	\$23,500
19 Vehicle Supplies	\$35,379	\$27,868	\$35,000	\$35,000	\$35,000
19 Cooperative Fire Assignement Expenses	\$20,111	\$125,960	\$100,000	\$100,000	\$100,000
19 Communications Equipment	\$7,746	\$7,389	\$9,000	\$9,000	\$9,000
19 Vehicle Purchases	\$237,953	\$82,217	\$122,000	\$0	\$0
19 Other: Capital Tools & Equipement	\$0		\$59,947	\$0	\$0
20 Total Bear Jaw Expenses	1,439,767.00	1,070,917.88	1,808,847.00	1,256,000.00	1,261,100.00
21 <b>Ending Balance</b>	<b>\$1,959,648.00</b>	<b>\$2,244,520.24</b>	<b>\$1,487,153.00</b>	<b>\$1,381,153.00</b>	<b>\$1,323,667.00</b>