

	Actual FY23	Actual FY24 Estimated	Budget fiscal year 2025	Estimated fiscal year 2026	Estimated fiscal year 2027	
<b>Financial resources available at July 1</b>						
1.	Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 1,249,606	\$ 1,867,981	\$ 1,850,000	1,488,361.00	1,167,332.00
2.	Beginning fund balance—Bond Fund, Restricted			\$ 1,200,000		
	Beginning fund balance—PTO Reserve	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000
<b>Revenues</b>						
3.	Secondary property tax revenue	2,070,845.00	\$ 2,169,172	\$ 2,542,201	2,669,311.00	2,802,777.00
4.	Fire district assistance tax	\$ 400,000	\$ 400,000	\$ 400,000	400,000.00	400,000.00
5.	Wildland	\$ 282,383	\$ 300,792	\$ 250,000	250,000.00	250,000.00
6.	Operating revenues	\$ 1,637,632	\$ 1,567,794	\$ 1,575,160	1,600,160.00	1,625,160.00
7.	Grants: SEE FOOTNOTE 2	\$ -			-	-
8.	Bonds	\$ -			-	-
9.	Interest	\$ 136	\$ 150	\$ 150	150.00	150.00
10.	Donations	\$ -	\$ -		-	-
11.	Miscellaneous	\$ -	\$ -		-	-
12.	Other: PROP 207 Smart & Safe Funds	\$ 114,872	\$ 100,000	\$ 100,000	100,000.00	100,000.00
	Other: Pima Chiefs-COVID Relief	\$ -	\$ -	\$ -	-	-
13.	<b>Total Financial Resources Available:</b>	<b>\$ 5,755,474</b>	<b>\$ 6,405,889</b>	<b>\$ 7,992,511</b>	<b>\$ 6,582,982</b>	<b>\$ 6,420,419</b>
<b>Expenses</b>						
14.	<b>Personnel:</b>					
15.	Estimated number of full-time employees (FTE) in 2025:	45	42	43	43	43
16.	Salaries & wages	\$ 2,652,765	\$ 2,872,713	\$ 3,109,800	3,190,100.00	3,190,100.00
17.	Health insurance	\$ 510,654	\$ 567,824	\$ 639,000	655,500.00	655,500.00
18.	Pension & other retirement benefits	\$ 503,167	\$ 427,025	\$ 426,000	437,000.00	437,000.00
19.	Other: PR Taxes	\$ 86,240	\$ 68,095	\$ 85,200	87,400.00	87,400.00
	Other: SAFER Grant	\$ (715,490)	\$ (501,176)	\$ -	-	-
20.	<b>Total Personnel Expenditures:</b>	<b>3,037,336.00</b>	<b>3,434,481.00</b>	<b>4,260,000.00</b>	<b>4,370,000.00</b>	<b>4,370,000.00</b>
21.	<b>Operating:</b>					
	Fuel	\$ 122,198	\$ 120,000	\$ 130,000	\$ 130,000	\$ 130,000
22.	Tools & Non-Capital Equipment	\$ -	\$ -		-	-
23.	Contracted services	\$ 149,674	\$ 145,000	\$ 162,350	163,850.00	165,350.00
24.	Supplies	\$ 124,297	\$ 112,000	\$ 127,500	127,500.00	127,500.00
25.	Vehicle repair	\$ 83,651	\$ 90,000	\$ 120,000	120,000.00	120,000.00
26.	Training & prevention	\$ 23,821	\$ 22,000	\$ 30,000	30,000.00	30,000.00
27.	Maintenance & repair—operating	\$ 41,342	\$ 45,500	\$ 60,000	60,000.00	60,000.00
28.	Communications	\$ 19,959	\$ 19,500	\$ 25,000	25,000.00	25,000.00
29.	Wildland Expenditures	\$ 55,898	\$ 37,000	\$ 50,000	50,000.00	50,000.00
30.	Contingencies & emergencies	\$ -	\$ 950,000	\$ 650,000	350,000.00	200,000.00
31.	Other: Reserve for future years—carryforward	\$ 1,867,981	\$ 900,000	\$ 838,361	817,332.00	803,269.00
32.	Other: PTO Reserve	\$ -	\$ -	\$ 75,000	75,000.00	75,000.00
33.	<b>Total Operating Expenditures:</b>	<b>2,488,821.00</b>	<b>2,441,000.00</b>	<b>2,268,211.00</b>	<b>1,948,682.00</b>	<b>1,786,119.00</b>
34.	<b>Capital:</b>					
	Land, building, & construction	\$ 20,398	\$ 52,793	\$ 600,000	-	-
35.	Vehicles	\$ -	\$ 222,340	\$ 600,000	-	-
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.	<b>Total Capital Expenditures:</b>	<b>20,398.00</b>	<b>275,133.00</b>	<b>1,200,000.00</b>	<b>-</b>	<b>-</b>
42.	<b>Administrative:</b>					
43.	Administrative equipment	\$ -	\$ -		-	-
44.	Insurance	\$ 72,579	\$ 81,254	\$ 85,000	85,000.00	85,000.00
45.	Utilities	\$ 53,754	\$ 60,000	\$ 60,000	60,000.00	60,000.00
46.	Professional services	\$ 44,340	\$ 65,000	\$ 65,800	65,800.00	65,800.00
47.	Subscriptions, dues, fees	\$ 4,270	\$ 5,000	\$ 6,500	6,500.00	6,500.00
48.	General administrative expenses	\$ 33,976	\$ 44,021	\$ 47,000	47,000.00	47,000.00
49.	Other	\$ -	\$ -	\$ -	-	-
50.	<b>Total Administrative Expenditures:</b>	<b>208,919.41</b>	<b>255,275.00</b>	<b>264,300.00</b>	<b>264,300.00</b>	<b>264,300.00</b>
51.	<b>Total Expenditures:</b>	<b>\$ 5,755,474</b>	<b>\$ 6,405,889</b>	<b>\$ 7,992,511</b>	<b>\$ 6,582,982</b>	<b>\$ 6,420,419</b>

FOOTNOTE 1: TAX LEVY RATES: tax levy rate of \$3.75 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 Pima County Treasurer maintains a Debt Service Account on behalf of the District in which they account for DS levies and debt P&I payments. These monies are NOT for general operating expenditures and do not impact the operating bottom line.