

Tusayan Fire District
Budget Fiscal Year 2024



[Signature]

John Vail, Board Chair

[Signature]

Rebecca Shearer, Board Clerk

[Signature]

Andrew Aldaz, Board Member

Elena Villanueva, Board Member

Rob Gossard, Board Member

Assessed Valuation \$ 15,463,266

Revenues

Property Tax Revenue	\$	552,884	
Fire District Assistance Tax	\$	110,577	
Other Revenues	\$	22,100	
Grants	\$	45,986	
Rental Income	\$	35,313	
Wildland Income	\$	45,000	
Use of Fund Balance and Reserves	\$	-	
Town of Tusayan IGA	\$	437,000	
Total Revenues	\$	1,248,860	\$ 1,248,860

Payroll Expenditures

Salaries & Wages	\$	624,636	
Retirement Contributions	\$	76,768	
Volunteer Stipends	\$	14,000	
Health Insurance	\$	58,494	
Employment Expenses	\$	101,146	
Total Expenditures	\$	875,043	\$ 875,043

Operations

Fuel, Oil, Lubricants	\$	250	
Vehicle Maintenance	\$	26,300	
Small Tools & Minor Equipment	\$	10,100	
Fire Protection & Equipment	\$	15,750	
Communications & Dispatch	\$	360	
Disposable Supplies & Equipment	\$	6,634	
Total Operations	\$	59,394	\$ 59,394

Other Services & Charges

Administration Costs	\$	28,176	
Professional Services	\$	26,300	
Training	\$	26,790	
Insurance - Liability	\$	17,200	
Public Utilities	\$	22,640	
Leases & Rentals	\$	51,823	
Repairs & Maintenance	\$	11,322	
Grants Expense	\$	22,542	
Wildland	\$	15,000	
Miscellaneous	\$	8,700	
Total Other Services & Charges	\$	230,493	\$ 230,493

Capital

Buildings	\$	45,086	
Machinery & Equipment (Cap Improvem	\$	6,500	
Capital Purchases Carry-forward	\$	32,344	
	\$	83,930	\$ 83,930

Total Expenditures \$ 1,248,860

Net Income (Loss) \$ (0)

** Tax rate is based on \$3.50 per assessed valuation

Tusayan Fire District's budget meets the requirements of ARS 48-805.02

The undersigned hereby certifies that a copy of the foregoing notice was duly posted at the General Store, at the Tusayan Fire District and at the Tusayan Town hall all located in Tusayan, Arizona on the 25 day of May 2023 in accordance with the statement filed by TFD.

[Signature]

BOARD CERTIFICATION

On June 22, 2023, The Tusayan Fire District Board held a public hearing to receive public comments on the Fiscal Year 2024 proposed budget for the Fire District. Notice for the public hearing and copies of the proposed budget were posted and available to the public on May 25, 2023

Following the public hearing, the Board, adopted by motion, the attached Budget for FY 2024, commencing July 1, 2023. The Board Chairman and the Clerk further certify that:

- (a) In accordance with ARS §48-805.02.D-1 (a), the District has not incurred any debt or liability in excess of taxes levied and to be collected and the money actually available and unencumbered at that time in the District General Fund, except for those liabilities as prescribed in ARS Section §48-805, subsection B, paragraph 2 and Sections §48-806 and §48-807.
- (b) In accordance with ARS §48-805.02.D-1 (b), the District complies fully with subsection F of this section.
- (c) The District has not violated the registered warrants requirement.


Dated this 22 day of June, 2023.

Director

Title

(Sign here) 
(Print your name here) John Vail

Chairman

(Sign here) 
(Print your name here) Rebecca Shearer

Clerk

(Sign here) 
(Print your name here) Andrew Aldaz

Board member

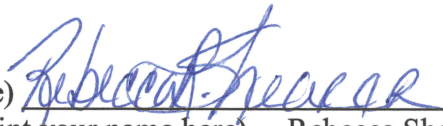
(Sign here) _____
(Print your name here) Elena Villanueva

Board member

(Sign here) _____
(Print your name here) Robert Gossard

Board member

Attested:
CERTIFIED TRUE COPY

(Sign here) 
Clerk, (Print your name here) Rebecca Shearer

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

Tusayan Fire District

Coconino

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] Date: 6/22/2023
SIGNED

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	\$	3.5000	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	\$	15,796,683
A.5	Actual tax year 2022 secondary property tax levy	\$	541,214
A.6	Maximum allowed tax year 2022 secondary property tax levy	\$	973,354

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])	\$	1,051,222	
A.8	Maximum allowable tax year 2023 levy limit (A.7 + A.3)	\$	1,051,222	
A.9	Allowable tax year 2023 secondary tax rate	\$	6.6547	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	\$	552,884	
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)	\$	552,884	

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)	\$	1,427,952	
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	179,092	
A.16	Less—Revenues from sources other than direct property tax	\$	695,976	
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))	\$	552,884	
A.19	Tax year 2023 tax rate needed for operations:	\$	3.5000	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	\$	3.5000	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

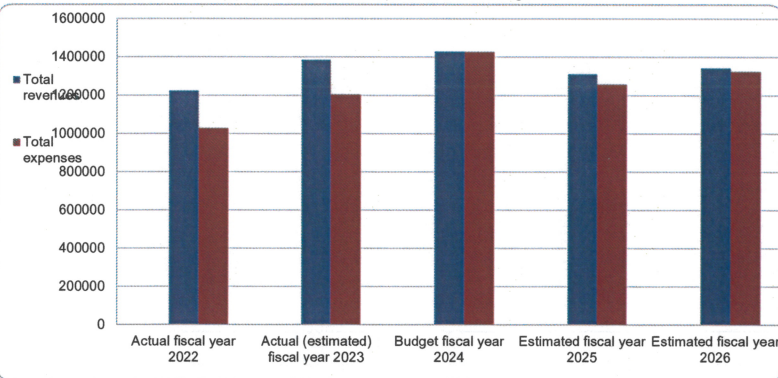
Summary for fiscal years 2022 through 2026:

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	\$ 1,224,015	\$ 1,030,370
Actual (estimated) fiscal year 2023	\$ 1,384,868	\$ 1,205,776
Budget fiscal year 2024	\$ 1,427,952	\$ 1,427,952
Estimated fiscal year 2025	\$ 1,311,082	\$ 1,259,420
Estimated fiscal year 2026	\$ 1,342,791	\$ 1,326,174

Budget

	Actual fiscal year 2022	Actual (estimated) fiscal year 2023	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	\$ 200,735	\$ 206,787	\$ 179,092	169,798.84	154,022.78
2.	Beginning fund balance—restricted				-	-
Revenues						
3.	Secondary property tax revenue	528,855.00	\$ 538,839	\$ 552,884	565,308.36	579,027.60
4.	Fire district assistance tax	\$ 94,958	\$ 97,649	\$ 110,577	119,463.60	132,172.03
5.	Wildland	\$ 86,981	\$ -	\$ 45,000	-	-
6.	Operating revenues	\$ 4,449	\$ 9,359	\$ 11,000	18,034.27	25,381.60
7.	Grants		\$ 105,769	\$ 45,986	-	-
8.	Bonds				-	-
9.	Interest	\$ 1,036	\$ 3,672	\$ 1,500	2,964.67	3,535.29
10.	Donations		\$ 6,184	\$ 6,500	-	-
11.	Miscellaneous	\$ 17,810	\$ 3,768	\$ 3,100	1,603.14	1,073.99
12.	Other (specify) <u>IGA Town of Tusayan</u>	\$ 250,336	\$ 380,000	\$ 437,000	400,000.00	413,066.36
	Other (specify) <u>Rental Income</u>	\$ 38,855	\$ 32,841	\$ 35,313	33,909.15	34,511.33
	Other (specify) _____				-	-
	Other (specify) _____				-	-
	Other (specify) _____				-	-
13.	Total financial resources available	\$ 1,224,015	\$ 1,384,868	\$ 1,427,952	\$ 1,311,082	\$ 1,342,791
Expenses						
14.	Personnel:					
15.	Estimated number of full-time employees (FTE) in 2024:			10		
16.	Salaries & wages	\$ 565,038	\$ 624,786	\$ 638,636	679,479.69	708,738.83
17.	Health insurance	\$ 53,963	\$ 57,520	\$ 58,494	60,917.08	62,694.57
18.	Pension & other retirement benefits	\$ 69,394	\$ 69,791	\$ 76,768	80,824.84	87,000.48
19.	Other (specify) <u>Uniform, WC, Misc Benefits</u>	\$ 21,803	\$ 61,386	\$ 101,145	105,000.00	141,004.60
	Other (specify) _____				-	-
	Other (specify) _____				-	-
20.	Total personnel expenses	710,197.78	813,483.00	875,043.00	926,221.61	999,438.47
Operating:						
21.	Fuel	\$ 2,082	\$ 268	\$ 250	132.69	97.11
22.	Tools & minor equipment	\$ 8,886	\$ 8,964	\$ 10,100	10,784.31	11,832.99
23.	Contracted services				-	-
24.	Supplies	\$ 9,401	\$ 7,889	\$ 6,634	5,572.84	4,683.86
25.	Vehicle repair	\$ 24,558	\$ 26,615	\$ 26,300	20,000.00	17,486.21
26.	Training & prevention	\$ 11,006	\$ 20,212	\$ 26,790	29,000.00	34,915.18
27.	Maintenance & repair—operating	\$ 10,677	\$ (9,071)	\$ 11,322	15,000.00	575.26
28.	Communications		\$ 468	\$ 360	-	-
29.	Contingencies & emergencies				-	-
30.	Other (specify) <u>Fire Protection Equipment</u>	\$ 13,560	\$ 6,048	\$ 15,750	20,000.00	38,740.08
	Other (specify) _____				-	-
	Other (specify) _____				-	-
31.	Total operating expenses	80,170.00	61,393.00	97,506.00	100,489.84	108,330.68
Capital:						
32.	Land, building, & construction	\$ 5,000	\$ 32,000	\$ 6,500	21,460.16	37,605.57
33.	Vehicles				-	-
34.	Lease payments	\$ 17,429	\$ 45,818	\$ 48,333	50,000.00	52,234.52
35.	Machinery & equipment				-	-
36.	Maintenance & repair—capital				-	-
37.	Reserve for future years—carryforward			\$ 211,436	-	-
38.	Debt service—principal	\$ 62,735			45,086.00	-
39.	Debt service—interest	\$ 10,134			-	-
40.	Other (specify) <u>Building</u>		\$ 45,086	\$ 45,086	-	-
	Other (specify) _____				-	-
	Other (specify) _____				-	-
41.	Total capital expenses	95,298.00	122,904.00	311,355.00	116,546.16	89,840.10
Administrative:						
43.	Administrative equipment	\$ 18,817	\$ 11,767	\$ 16,344	16,460.92	19,721.20
44.	Insurance	\$ 15,892	\$ 16,290	\$ 17,200	17,895.80	18,757.62
45.	Utilities	\$ 13,077	\$ 17,244	\$ 22,640	24,000.00	25,000.00
46.	Professional services	\$ 11,305	\$ 15,000	\$ 26,300	29,000.00	30,000.00
47.	Subscriptions, dues, fees		\$ 9,379	\$ 11,832	-	-
48.	General administrative expenses	\$ 7,872	\$ 4,494	\$ 8,700	10,904.57	17,389.06
49.	Other (specify) <u>Grant</u>	\$ 731	\$ 130,425	\$ 22,542	15,000.00	15,000.00
	Other (specify) <u>Wildland</u>	\$ 71,663	\$ -	\$ 15,000	-	-
	Other (specify) <u>Property Taxes</u>	\$ 5,347	\$ 3,397	\$ 3,490	2,901.39	2,696.43
50.	Total administrative expenses	144,704.00	207,996.00	144,048.00	116,162.68	128,564.31
51.	Total expenses	\$ 1,030,370	\$ 1,205,776	\$ 1,427,952	\$ 1,259,420	\$ 1,326,174