

**Tusayan Fire District**  
Budget Fiscal Year 2023



**Assessed Valuation** \$ 15,463,266.00

**Revenues**

Property Tax Revenue	\$ 541,214.00	
Fire District Assistance Tax	\$ 108,242.80	
Other Revenues	\$ 24,000.00	
Grants	\$ 25,000.00	
Rental Income	\$ 33,130.80	
Wildland Income	\$ 65,000.00	
Use of Fund Balance and Reserves	\$ -	
Town of Tusayan IGA	\$ 380,000.00	
<b>Total Revenues</b>	<b>\$ 1,176,587.60</b>	<b>\$ 1,176,587.60</b>

**Payroll Expenditures**

Salaries & Wages	\$ 594,437.40	
Retirement Contributions	\$ 71,126.03	
Volunteer Stipends	\$ 14,000.00	
Health Insurance	\$ 64,152.00	
Employment Expenses	\$ 68,800.55	
<b>Total Expenditures</b>	<b>\$ 812,515.98</b>	<b>\$ 812,515.98</b>

**Operations**

Fuel, Oil, Lubricants	\$ 500.00	
Vehicle Maintenance	\$ 32,125.00	
Small Tools & Minor Equipment	\$ 6,400.00	
Fire Protection & Equipment	\$ 20,250.00	
Communications & Dispatch	\$ 851.62	
Disposable Supplies & Equipment	\$ 8,770.00	
<b>Total Operations</b>	<b>\$ 68,896.62</b>	<b>\$ 68,896.62</b>

**Other Services & Charges**


Administration Costs	\$ 23,629.00	
Professional Services	\$ 13,700.00	
Training	\$ 30,700.00	
Insurance - Liability	\$ 16,200.00	
Public Utilities	\$ 15,800.00	
Leases & Rentals	\$ 55,160.00	
Repairs & Maintenance	\$ 7,500.00	
Grants Expense	\$ 25,000.00	
Wildland	\$ 40,000.00	
Miscellaneous	\$ 9,900.00	
<b>Total Other Services &amp; Charges</b>	<b>\$ 237,589.00</b>	<b>\$ 237,589.00</b>

**Capital**

Buildings	\$ 45,086.00	
Machinery & Equipment (Cap Improvem)	\$ 12,500.00	
Capital Purchases Carry-forward	\$ -	
	<b>\$ 57,586.00</b>	<b>\$ 57,586.00</b>

**Total Expenditures** \$ 1,176,587.60

**Net Income (Loss)** \$ (0.00)

  
John Vail, Board Chair

  
Andrew Aldaz, Board Clerk

  
Rebecca Shearer, Board Member

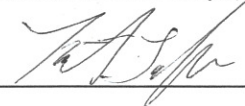
  
Marty Harris, Board Member

  
Elena Villanueva, Board Member

\*\* 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 \_\_\_\_\_ day of July 2022 in accordance with the statement filed by TFD.



**BOARD CERTIFICATION**

On July 14, 2022, The Tusayan Fire District Board held a public hearing to receive public comments on the Fiscal Year 2023 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 June 9, 2022

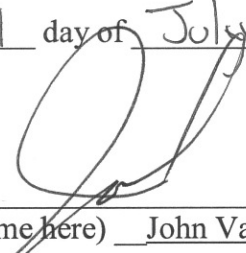
Following the public hearing, the Board, adopted by motion, the attached Budget for FY 2023, commencing July 1, 2022. The Board Chairman and the Clerk further certify that:

- (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.

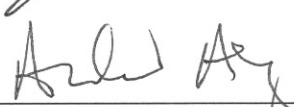
Dated this 14 day of July, 2022.

**Director**

**Title**

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

Chairman

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

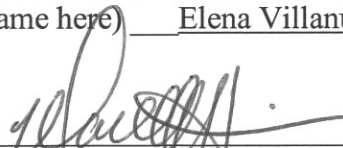
Clerk

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

Board member

(Sign here) \_\_\_\_\_  
(Print your name here) Elena Villanueva

Board member

(Sign here)   
(Print your name here) Marty Harris

Board member

**Attested:**  
**CERTIFIED TRUE COPY**

(Sign here) \_\_\_\_\_  
Clerk, (Print your name here) Andrew Aldaz

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

Tusayan Fire District  
 Coconino  
 2023



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: 7/18/22

**A. Calculation of the tax year 2022 secondary property tax rate for fiscal year 2023 operations:**

**Adjustment to secondary property tax levy for territory annexed during the tax year 2021 (A.R.S. §48-807[I])**

A.1	Net assessed value of annexed property in tax year 2021	\$	-	
A.2	Actual tax year 2021 secondary property tax rate	\$	3.5000	per \$100 AV
A.3	Annexed property tax limit adjustment in tax year 2022	\$	-	

Check box if newly merged or consolidated:

**Tax year 2022 secondary property tax information (A.R.S. §48-807[K])**

A.4	Tax year 2022 Assessed Value (AV) in the Fire District	\$	15,463,266
A.5	Actual tax year 2021 secondary property tax levy	\$	527,670
A.6	Maximum allowed tax year 2021 secondary property tax levy	\$	901,254

**Calculation of the allowable tax year 2022 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])	\$	973,354	
A.8	Maximum allowable tax year 2022 levy limit (A.7 + A.3)	\$	973,354	
A.9	Allowable tax year 2022 secondary tax rate	\$	6.2946	per \$100 AV
A.10	Maximum allowable tax year 2022 secondary tax rate (lessor of A.9 or \$3.375)	\$	3.5000	per \$100 AV
A.11	Maximum allowable tax year 2022 secondary tax levy	\$	541,214	
A.12	Tax year 2021 excess levy or collections: (A.R.S. §48-807[J])	\$	-	
A.13	Tax year 2022 maximum allowable levy limit (A.11 - A.12)	\$	541,214	

**Calculation of the proposed tax year 2022 secondary property tax rate for fiscal year 2023 operations**

A.14	Total budgeted expenses in fiscal year 2023 (Budget tab, line 51)	\$	1,176,588	
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	231,928	
A.16	Less—Revenues from sources other than direct property tax	\$	635,374	
A.17	Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$	45,086	
A.18	Tax year 2022 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$	264,200	
A.19	Tax year 2022 tax rate needed for operations:	\$	1.7086	per \$100 AV
A.20	Tax year 2022 maximum allowable levy rate (A.13/(A.4/100)):	\$	3.5000	per \$100 AV
A.22	Proposed tax year 2022 secondary property tax rate for fiscal year 2023 operations	\$	1.7086	per \$100 AV

**Calculation of the proposed 2022 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)**

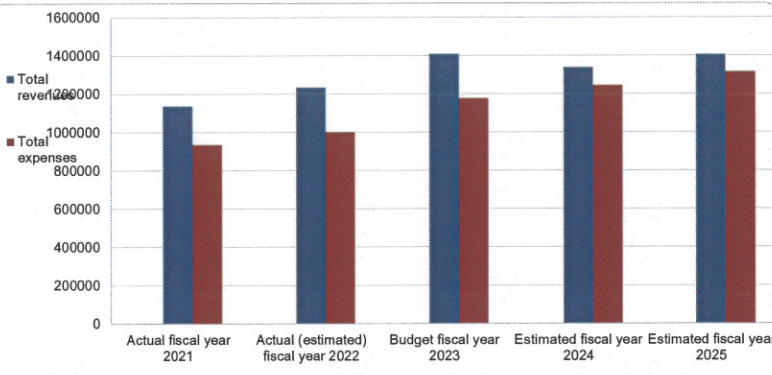
A.23	Tax year 2022 secondary property tax levy needed for the repayment of bonds	\$	-	
A.24	Tax year 2022 secondary property tax rate needed for the repayment of bonds	\$	-	per \$100 AV

**Summary for fiscal years 2021 through 2025:**

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 2021	\$ 1,135,788	\$ 934,236
Actual (estimated) fiscal year 2022	\$ 1,232,797	\$ 1,000,168
Budget fiscal year 2023	\$ 1,408,516	\$ 1,176,588
Estimated fiscal year 2024	\$ 1,337,314	\$ 1,243,177
Estimated fiscal year 2025	\$ 1,405,523	\$ 1,315,006

Budget

	Actual fiscal year 2021	Actual (estimated) fiscal year 2022	Budget fiscal year 2023	Estimated fiscal year 2024	Estimated fiscal year 2025
<b>Financial resources available at July 1</b>					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 317,793	\$ 200,735	\$ 231,928	207,233.32	212,302.09
2. Beginning fund balance—restricted				-	-
<b>Revenues</b>					
3. Secondary property tax revenue	555,849.00	528,987.80	\$ 541,214	534,391.40	537,198.65
4. Fire district assistance tax	\$ 89,084	\$ 94,958	\$ 108,243	119,383.46	133,878.04
5. Wildland	\$ 9,231	\$ 96,212	\$ 65,000	85,000.00	90,000.00
6. Operating revenues	\$ 6,708	\$ 4,449	\$ 10,000	14,554.67	26,949.16
7. Grants	\$ 108,947	\$ 9,775	\$ 25,000	33,090.21	64,213.22
8. Bonds	\$ -	\$ -		-	-
9. Interest	\$ 2,292	\$ 1,036	\$ 550	270.30	138.18
10. Donations		\$ 2,814	\$ 3,000	2,500.00	2,500.00
11. Miscellaneous	\$ 5,094	\$ 5,324	\$ 10,450	11,000.00	12,000.00
12. Other (specify) Rental Income	\$ 40,790	\$ 38,505	\$ 33,131	29,891.05	26,343.47
Other (specify) IGA Town of Tusayan		\$ 250,000	\$ 380,000	300,000.00	300,000.00
Other (specify)				-	-
Other (specify)				-	-
Other (specify)				-	-
13. Total financial resources available	\$ 1,135,788	\$ 1,232,797	\$ 1,408,516	\$ 1,337,314	\$ 1,405,523
<b>Expenses</b>					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2023:			10		
16. Salaries & wages	\$ 471,132	\$ 542,237	\$ 594,437	623,437.00	654,637.00
17. Health insurance	\$ 50,597	\$ 53,963	\$ 64,152	68,000.00	72,000.00
18. Pension & other retirement benefits	\$ 53,700	\$ 63,828	\$ 71,126	81,899.53	92,784.29
19. Other (specify) Uniform, WC, Misc Benefits	\$ 17,520	\$ 22,303	\$ 82,801	83,000.00	84,000.00
Other (specify)				-	-
Other (specify)				-	-
20. Total personnel expenses	592,949.00	682,331.09	812,516.00	856,336.53	903,421.29
<b>Operating:</b>					
21. Fuel	\$ 2,304	\$ 2,095	\$ 500	286.97	116.60
22. Tools & minor equipment	\$ 2,068	\$ 9,226	\$ 6,400	6,500.00	7,000.00
23. Contracted services				-	-
24. Supplies	\$ 7,247	\$ 9,891	\$ 8,770	9,872.88	9,934.13
25. Vehicle repair	\$ 23,870	\$ 25,478	\$ 32,125	37,397.61	15,000.00
26. Training & prevention	\$ 6,305	\$ 11,375	\$ 30,700	30,000.00	30,000.00
27. Maintenance & repair—operating	\$ 2,647	\$ 10,799	\$ 7,500	10,000.00	15,000.00
28. Communications		\$ 945	\$ 852	-	-
29. Contingencies & emergencies				-	-
30. Other (specify) Fire protection and equipment	\$ 29,770	\$ 14,041	\$ 20,250	19,377.47	23,243.99
Other (specify)				-	-
Other (specify)				-	-
31. Total operating expenses	74,211.00	83,850.06	107,097.00	113,434.94	100,294.72
<b>Capital:</b>					
32. Land, building, & construction				-	-
33. Vehicles				-	-
34. Lease payments	\$ 14,067	\$ 50,049	\$ 55,160	55,000.00	57,000.00
35. Machinery & equipment			\$ 12,500	-	-
36. Maintenance & repair—capital				-	-
37. Reserve for future years—carryforward				-	-
38. Debt service—principal	\$ 58,197	\$ 37,205	\$ 39,908	34,160.47	32,941.69
39. Debt service—interest	\$ 14,672	\$ 7,881	\$ 5,178	3,091.38	1,938.33
40. Other (specify) Capital outlay	\$ 103,017			-	-
Other (specify)				-	-
Other (specify)				-	-
41. Total capital expenses	189,953.00	95,134.40	112,745.81	92,251.84	91,880.02
<b>Administrative:</b>					
42. Administrative:					
43. Administrative equipment	\$ 14,916	\$ 6,362	\$ 9,900	9,813.91	12,499.87
44. Insurance	\$ 15,657	\$ 15,892	\$ 16,200	16,478.56	16,779.92
45. Utilities	\$ 12,449	\$ 13,071	\$ 15,800	17,844.10	20,861.16
46. Professional services	\$ 11,865	\$ 11,426	\$ 13,700	14,809.85	16,883.51
47. Subscriptions, dues, fees				-	-
48. General administrative expenses	\$ 12,779	\$ 18,620	\$ 23,629	32,207.39	42,385.84
49. Other (specify) Grant related expenses	\$ 6,324	\$ 1,047	\$ 25,000	30,000.00	40,000.00
Other (specify) Wildland	\$ 1,311	\$ 72,434	\$ 40,000	60,000.00	70,000.00
Other (specify) Property taxes	\$ 1,822			-	-
50. Total administrative expenses	77,123.00	138,852.07	144,229.00	181,153.81	219,410.30
51. Total expenses	\$ 934,236	\$ 1,000,168	\$ 1,176,588	\$ 1,243,177	\$ 1,315,006

**Tusayan Fire District**  
Budget Fiscal Year 2023




<b>Assessed Valuation</b>		\$	15,463,266.00	
<b>Revenues</b>				
Property Tax Revenue	\$	541,214.00		
Fire District Assistance Tax	\$	108,242.80		
Other Revenues	\$	24,000.00		
Grants	\$	25,000.00		
Rental Income	\$	33,130.80		
Wildland Income	\$	65,000.00		
Use of Fund Balance and Reserves	\$	14,000.00		
Town of Tusayan IGA	\$	380,000.00		
<b>Total Revenues</b>	\$	1,190,587.60	\$	1,190,587.60
<b>Payroll Expenditures</b>				
Salaries & Wages	\$	594,437.40		
Retirement Contributions	\$	71,126.03		
Volunteer Stipends	\$	14,000.00		
Health Insurance	\$	64,152.00		
Employment Expenses	\$	68,800.55		
<b>Total Expenditures</b>	\$	812,515.98	\$	812,515.98
<b>Operations</b>				
Fuel, Oil, Lubricants	\$	500.00		
Vehicle Maintenance	\$	32,125.00		
Small Tools & Minor Equipment	\$	6,400.00		
Fire Protection & Equipment	\$	20,250.00		
Communications & Dispatch	\$	851.62		
Disposable Supplies & Equipment	\$	8,770.00		
<b>Total Operations</b>	\$	68,896.62	\$	68,896.62
<b>Other Services &amp; Charges</b>				
Administration Costs	\$	23,629.00		
Professional Services	\$	13,700.00		
Training	\$	30,700.00		
Insurance - Liability	\$	16,200.00		
Public Utilities	\$	15,800.00		
Leases & Rentals	\$	55,160.00		
Repairs & Maintenance	\$	7,500.00		
Grants Expense	\$	25,000.00		
Wildland	\$	40,000.00		
Miscellaneous	\$	9,900.00		
<b>Total Other Services &amp; Charges</b>	\$	237,589.00	\$	237,589.00
<b>Capital</b>				
Buildings	\$	45,086.00		
Machinery & Equipment (Cap Improvem	\$	26,500.00		
Capital Purchases Carry-forward				
	\$	71,586.00	\$	71,586.00
<b>Total Expenditures</b>			\$	1,190,587.60
<b>Net Income (Loss)</b>			\$	<u>(0.00)</u>

  
John Vail, Board Chair

  
Andrew Aldaz, Board Clerk

  
Rebecca Shearer, Board Member

Marty Harris, Board Member

  
Elena Villanueva, Board Member

\*\* 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 \_\_\_\_\_ day of August 2022 in accordance with the statement filed by TFD.

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

Tusayan Fire District  
 \_\_\_\_\_  
 Coconino  
 \_\_\_\_\_  
 2023  
 \_\_\_\_\_



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: \_\_\_\_\_  
 \_\_\_\_\_  
 SIGNED

District clerk: \_\_\_\_\_  
 \_\_\_\_\_  
 SIGNED

Date: 8-17-22

**A. Calculation of the tax year 2022 secondary property tax rate for fiscal year 2023 operations:**

**Adjustment to secondary property tax levy for territory annexed during the tax year 2021 (A.R.S. §48-807[I])**

A.1 Net assessed value of annexed property in tax year 2021	\$ -	
A.2 Actual tax year 2021 secondary property tax rate	\$ 3.5000	per \$100 AV
A.3 Annexed property tax limit adjustment in tax year 2022	\$ -	

Check box if newly merged or consolidated:

**Tax year 2022 secondary property tax information (A.R.S. §48-807[K])**

A.4 Tax year 2022 Assessed Value (AV) in the Fire District	\$ 15,463,266
A.5 Actual tax year 2021 secondary property tax levy	\$ 527,670
A.6 Maximum allowed tax year 2021 secondary property tax levy	\$ 901,254

**Calculation of the allowable tax year 2022 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])	\$ 973,354
A.8 Maximum allowable tax year 2022 levy limit (A.7 + A.3)	\$ 973,354
A.9 Allowable tax year 2022 secondary tax rate	\$ 6.2946 per \$100 AV
A.10 Maximum allowable tax year 2022 secondary tax rate (lessor of A.9 or \$3.375)	\$ 3.5000 per \$100 AV
A.11 Maximum allowable tax year 2022 secondary tax levy	\$ 541,214
A.12 Tax year 2021 excess levy or collections: (A.R.S. §48-807[J])	\$ -
A.13 Tax year 2022 maximum allowable levy limit (A.11 - A.12)	\$ 541,214

**Calculation of the proposed tax year 2022 secondary property tax rate for fiscal year 2023 operations**

A.14 Total budgeted expenses in fiscal year 2023 (Budget tab, line 51)	\$ 1,394,129
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$ 172,455
A.16 Less—Revenues from sources other than direct property tax	\$ 635,374
A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$ 45,086
A.18 Tax year 2022 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$ 541,214
A.19 Tax year 2022 tax rate needed for operations:	\$ 3.5000 per \$100 AV
A.20 Tax year 2022 maximum allowable levy rate (A.13/(A.4/100)):	\$ 3.5000 per \$100 AV
A.22 Proposed tax year 2022 secondary property tax rate for fiscal year 2023 operations	\$ 3.5000 per \$100 AV

**Calculation of the proposed 2022 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)**

A.23 Tax year 2022 secondary property tax levy needed for the repayment of bonds	\$ -
A.24 Tax year 2022 secondary property tax rate needed for the repayment of bonds	\$ - per \$100 AV

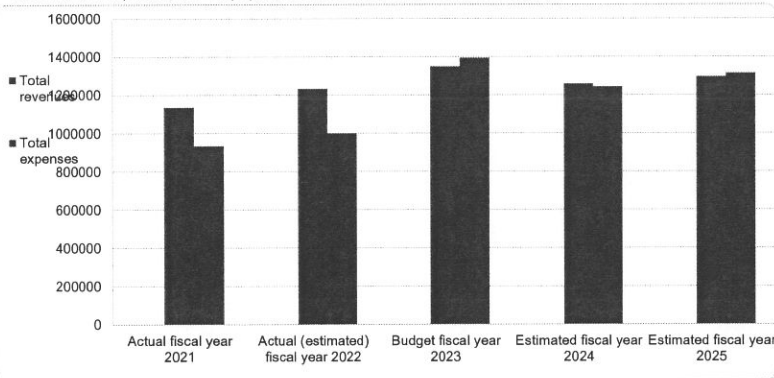
**Summary for fiscal years 2021 through 2025:**

Special study

**Study of merger, consolidation, or joint operating alternative 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 current expense and revenue amounts require that the Fire District present a study to the fire district board in a special public meeting called for the sole purpose of evaluating the study. The study shall include an identification of districts available for merger, consolidation or joint operations. Additionally, it should include an analysis of the level of service and cost of service that may be provided to the residents of a merged, consolidated, or jointly operated district as compared to the level and cost of service to the residents of the districts without any merger, consolidation, or joint operations.

Revenue and expense chart will populate automatically based on the Budget tab



Year	Total revenues	Total expenses
Actual fiscal year 2021	\$ 1,135,788	\$ 934,236
Actual (estimated) fiscal year 2022	\$ 1,232,797	\$ 1,000,168
Budget fiscal year 2023	\$ 1,349,043	\$ 1,394,129
Estimated fiscal year 2024	\$ 1,258,626	\$ 1,243,177
Estimated fiscal year 2025	\$ 1,296,346	\$ 1,315,006

Budget

	Actual fiscal year 2021	Actual (estimated) fiscal year 2022	Budget fiscal year 2023	Estimated fiscal year 2024	Estimated fiscal year 2025
<b>Financial resources available at July 1</b>					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 317,793	\$ 200,735	\$ 172,455	128,544.99	103,125.24
2. Beginning fund balance—restricted				-	-
<b>Revenues</b>					
3. Secondary property tax revenue	555,849.00	528,987.80	\$ 541,214	534,391.40	537,198.65
4. Fire district assistance tax	\$ 89,084	\$ 94,958	\$ 108,243	119,383.46	133,878.04
5. Wildland	\$ 9,231	\$ 96,212	\$ 65,000	85,000.00	90,000.00
6. Operating revenues	\$ 6,708	\$ 4,449	\$ 10,000	14,554.67	26,949.16
7. Grants	\$ 108,947	\$ 9,775	\$ 25,000	33,090.21	64,213.22
8. Bonds	\$ -	\$ -		-	-
9. Interest	\$ 2,292	\$ 1,036	\$ 550	270.30	138.18
10. Donations		\$ 2,814	\$ 3,000	2,500.00	2,500.00
11. Miscellaneous	\$ 5,094	\$ 5,324	\$ 10,450	11,000.00	12,000.00
12. Other (specify) Rental Income	\$ 40,790	\$ 38,505	\$ 33,131	29,891.05	26,343.47
Other (specify) IGA Town of Tusayan		\$ 250,000	\$ 380,000	300,000.00	300,000.00
Other (specify)				-	-
Other (specify)				-	-
Other (specify)				-	-
13. Total financial resources available	\$ 1,135,788	\$ 1,232,797	\$ 1,349,043	\$ 1,258,626	\$ 1,296,346
<b>Expenses</b>					
<b>Personnel:</b>					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2023:			10		
16. Salaries & wages	\$ 471,132	\$ 542,237	\$ 594,437	623,437.00	654,637.00
17. Health insurance	\$ 50,597	\$ 53,963	\$ 64,152	68,000.00	72,000.00
18. Pension & other retirement benefits	\$ 53,700	\$ 63,828	\$ 71,126	81,899.53	92,784.29
19. Other (specify) Uniform, WC, Misc Benefits	\$ 17,520	\$ 22,303	\$ 82,801	83,000.00	84,000.00
Other (specify)				-	-
Other (specify)				-	-
20. Total personnel expenses	592,949.00	682,331.09	812,516.00	856,336.53	903,421.29
<b>Operating:</b>					
21. Fuel	\$ 2,304	\$ 2,095	\$ 500	286.97	116.60
22. Tools & minor equipment	\$ 2,068	\$ 9,226	\$ 6,400	6,500.00	7,000.00
23. Contracted services				-	-
24. Supplies	\$ 7,247	\$ 9,891	\$ 8,770	9,872.88	9,934.13
25. Vehicle repair	\$ 23,870	\$ 25,478	\$ 32,125	37,397.61	15,000.00
26. Training & prevention	\$ 6,305	\$ 11,375	\$ 30,700	30,000.00	30,000.00
27. Maintenance & repair—operating	\$ 2,647	\$ 10,799	\$ 7,500	10,000.00	15,000.00
28. Communications		\$ 945	\$ 852	-	-
29. Contingencies & emergencies				-	-
30. Other (specify) Fire protection and equipment	\$ 29,770	\$ 14,041	\$ 20,250	19,377.47	23,243.99
Other (specify)				-	-
Other (specify)				-	-
31. Total operating expenses	74,211.00	83,850.06	107,097.00	113,434.94	100,294.72
<b>Capital:</b>					
32. Land, building, & construction				-	-
33. Vehicles				-	-
34. Lease payments	\$ 14,067	\$ 50,049	\$ 55,160	55,000.00	57,000.00
35. Machinery & equipment			\$ 26,500	-	-
36. Maintenance & repair—capital				-	-
37. Reserve for future years—carryforward			\$ 203,541	-	-
38. Debt service—principal	\$ 58,197	\$ 37,205	\$ 39,908	34,160.47	32,941.69
39. Debt service—interest	\$ 14,672	\$ 7,881	\$ 5,178	3,091.38	1,938.33
40. Other (specify) Capital outlay	\$ 103,017			-	-
Other (specify)				-	-
Other (specify)				-	-
41. Total capital expenses	189,953.00	95,134.40	330,286.81	92,251.84	91,880.02
<b>Administrative:</b>					
42. Administrative:					
43. Administrative equipment	\$ 14,916	\$ 6,362	\$ 9,900	9,813.91	12,499.87
44. Insurance	\$ 15,657	\$ 15,892	\$ 16,200	16,478.56	16,779.92
45. Utilities	\$ 12,449	\$ 13,071	\$ 15,800	17,844.10	20,861.16
46. Professional services	\$ 11,865	\$ 11,426	\$ 13,700	14,809.85	16,883.51
47. Subscriptions, dues, fees				-	-
48. General administrative expenses	\$ 12,779	\$ 18,620	\$ 23,629	32,207.39	42,385.84
49. Other (specify) Grant related expenses	\$ 6,324	\$ 1,047	\$ 25,000	30,000.00	40,000.00
Other (specify) Wildland	\$ 1,311	\$ 72,434	\$ 40,000	60,000.00	70,000.00
Other (specify) Property taxes	\$ 1,822			-	-
50. Total administrative expenses	77,123.00	138,852.07	144,229.00	181,153.81	219,410.30
51. Total expenses	\$ 934,236	\$ 1,000,168	\$ 1,394,129	\$ 1,243,177	\$ 1,315,006