



PINETOP FIRE DISTRICT
Fiscal Year 2024
TENTATIVE
Tax Levy Revenues

Real Estate	5,399,451
Fire District Assistance Tax	310,069
	5,709,520

Non Tax Levy Revenues

EMS	815,222
Wildland Revenue	1,000,000
Grant & Miscellaneous	830,100
	8,354,842

Expenses

Personnel Costs	5,969,743
Buildings & Land	141,175
Vehicles and Equipment	328,000
Communications and IT Services	185,049
Travel & Training	231,907
Prevention	27,250
Managerial Expenses	428,691
Capital Outlay	188,400
Grant Expense	28,425
Total Expenses	7,528,640

Debt service	365,000
Other financial uses (capital reserve funding)	411,201
Other financial uses (reserve funding)	-
Other financial uses (leave reserve funding)	50,000
	8,354,842

Gross Fund Balance/Profit	0
Assessed Valuation	161,177,640
Tax Rate	\$3.3500

Jim Morgan
Fire Chief, Pinetop Fire District

6-21-23
Date

James Vincent Group
James Vincent Group, Finance Director, Pinetop Fire District

06/19/2023
Date

PINETOP FIRE DISTRICT

DETAILED BUDGET

Fiscal Year 2024 Tentative Budget

		3.1755	3.3500		
		FY 22-23	FY 23-24	\$ VAR	% VAR
		Total	Total		
INCOME					
TAX REVENUES					
41000	Property Taxes	4,869,775	5,399,451	529,676	10.88%
41002	Fire District Assist Tax (FDAT)	293,685	310,069	16,384	5.58%
Total Tax Revenues		5,163,461	5,709,520	546,059	10.58%
Non-Tax Levy Revenue					
41003	Ambulance Revenue	625,000	815,222	190,222	30.44%
41004	Fuels Reduction	150,000	20,000	(130,000)	-86.67%
41005	Wildland Revenue	500,000	1,000,000	500,000	100.00%
41006	Misc. Revenue	75,000	73,000	(2,000)	-2.67%
41007	Grant Income	584,152	682,100	97,948	16.77%
41009	Interest Income	20,000	30,000	10,000	50.00%
41010	Donations	25,000	25,000	-	0.00%
Total Program Revenues		1,979,152	2,645,322	666,170	33.66%
Total INCOME		7,142,613	8,354,842	1,212,229	16.97%
EXPENSES					
PERSONNEL COSTS					
WAGE EXPENDITURE					
51001	Salaries & Wages	2,918,106	3,362,495	444,389	15.23%
51003	Overtime Wages	100,000	104,399	4,399	4.40%
51004	Reserves	12,000	12,000	-	0.00%
51011	Wildland Wages	61,250	122,111	60,861	99.37%
51013	Wildland Overtime	183,750	366,334	182,584	99.37%
53000	PTO Payout	50,000	50,000	-	0.00%
53002	Holiday	49,294	55,436	6,142	12.46%
Total Wage Expenditure		3,374,400	4,072,775	698,375	20.70%
EMPLOYER TAXES					
54001	Medicare	52,947	57,647	4,701	8.88%
54002	Social Security	59,373	62,034	2,661	4.48%
54003	Workers Comp	145,397	185,863	40,466	27.83%
Total Employer Taxes		257,717	305,544	47,828	18.56%
EMPLOYEE BENEFITS					
55003	PSPRS	345,005	492,862	147,857	42.86%
55002	PSPRS COP Liability	389,811	325,119	(64,693)	-16.60%
55004	457 Expense	16,194	15,744	(449)	-2.78%
55001	AZ State Retirement	84,991	110,462	25,472	29.97%
56001	Medical Insurance	500,933	525,980	25,047	5.00%
56002	PSPRS Cancer	1,400	1,450	50	3.57%
56004	H.S.A. Contributions	70,081	92,161	22,080	31.51%
57001	Annual Physicals/Wellness	24,528	21,706	(2,822)	-11.51%
57002	Employee Assist Program	7,326	5,940	(1,386)	-18.92%
Total Employee Benefits		1,440,269	1,591,424	151,155	10.49%
Total Personnel Costs		5,072,386	5,969,743	897,358	17.69%

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DETAILED BUDGET
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		Total	Total		
BUILDINGS & LAND					
68010	Electric	25,000	25,000	-	0.00%
68011	Propane/Natural Gas	6,000	4,700	(1,300)	-21.67%
68012	Sewer	500	575	75	15.00%
68013	Telephone/Internet	24,000	32,000	8,000	33.33%
68014	Waste Disposal	1,650	2,000	350	21.21%
68015	Water	5,000	4,000	(1,000)	-20.00%
69010	Buildings & Ground Maintenance	42,500	61,400	18,900	44.47%
69020	COP Interest	46,327	-	(46,327)	-100.00%
69030	Janitorial Supplies	7,700	5,000	(2,700)	-35.06%
69040	Property & Equipment Insurance	-	-	-	0.00%
69050	Station Supplies	3,500	6,500	3,000	85.71%
69060	Land Lease Purchase Interest	-	-	-	0.00%
Total BUILDINGS & LAND		162,177	141,175	(21,002)	-12.95%
VEHICLES & EQUIPMENT					
65010	Vehicle Maintenance - Fire	57,150	80,000	22,850	39.98%
65011	Vehicle Maintenance - EMS	8,150	12,000	3,850	47.24%
67021	Vehicle Fuel Fire Operations	50,000	50,000	-	0.00%
67022	Vehicle Fuel EMS Operations	15,000	15,000	-	0.00%
67023	Vehicle Fuel WL Assignments	7,000	30,000	23,000	328.57%
67030	EMS Supplies/Equipment	35,000	45,000	10,000	28.57%
67035	Fire Equipment Maintenance	17,000	30,600	13,600	80.00%
67040	EMS Equipment Maintenance	13,000	10,000	(3,000)	-23.08%
67050	Turn-Outs & related Expenses	17,000	18,500	1,500	8.82%
67070	Fitness Equipment	3,600	3,600	-	0.00%
67080	Firefighting Equip - Non Capitalizer	10,000	33,300	23,300	233.00%
67090	Equipment Interest	-	-	-	0.00%
Total VEHICLES & EQUIPMENT		232,900	328,000	95,100	40.83%
COMMUNICATIONS/IT					
62010	Dispatch Service	55,392	62,249	6,857	12.38%
62011	Misc Dispatch /Communications	25,000	40,000	15,000	60.00%
62021	Computer support and software	47,000	52,800	5,800	12.34%
62025	Computer Maintenance	2,500	25,000	22,500	900.00%
62030	CAD/GIS Analysis	5,000	5,000	-	0.00%
Total COMMUNICATIONS/IT		134,892	185,049	50,157	37.18%
TRAVEL & TRAINING					
63010	Training/Travel Fire Board	4,520	8,032	3,512	77.70%
63020	Training PSPRS	-	-	-	0.00%
63030	Tuition Reimbursement	28,847	18,000	(10,847)	-37.60%
63040	Medic Training	16,500	9,000	(7,500)	-45.45%
63050	Wellness Training	6,600	6,000	(600)	-9.09%
63060	Employee Training	142,199	160,475	18,276	12.85%
63070	Meeting & Business Expenses	-	-	-	0.00%
63090	State Land Expenses	10,400	30,400	20,000	192.31%
Total TRAVEL & TRAINING		209,066	231,907	22,841	10.93%

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		Total	Total		
Prevention					
61001	Educational Materials	6,500	6,500	-	0.00%
61002	CPR Class Expense	2,300	6,000	3,700	160.87%
61003	Public Relations Events	9,500	9,500	-	0.00%
61004	Investigation supplies	1,500	2,000	500	33.33%
61005	Inspection supplies	2,500	3,250	750	30.00%
Total Public Education		22,300	27,250	4,950	22.20%
MANAGERIAL EXPENSES					
70010	Office Supplies	15,500	16,750	1,250	8.06%
70020	Postage & Printing	5,000	5,000	-	0.00%
70030	Payroll Expense	9,490	26,000	16,510	173.97%
70040	Bank Service Charge	1,250	1,250	-	0.00%
73010	Accounting/Auditing Fees	78,000	87,250	9,250	11.86%
73020	Legal Fees/Consulting Fees	36,000	36,000	-	0.00%
73030	EMS Billing	24,688	32,201	7,514	30.44%
73040	Dues/Fee/Subscription	18,500	18,760	260	1.41%
73060	Election Expenses	8,000	-	(8,000)	-100.00%
73070	Misc Professional Fees	32,280	75,280	43,000	133.21%
73080	Tax Collection Costs	16,500	12,000	(4,500)	-27.27%
75010	Uniform Expense	33,000	45,200	12,200	36.97%
60005	Misc uniforms/safety items	6,500	6,500	-	0.00%
60008	Donations Fund Expense	7,500	10,000	2,500	33.33%
75020	Liability Insurance	43,450	55,000	11,550	26.58%
76000	Miscellaneous Expense	1,000	1,500	500	50.00%
Total MANAGERIAL EXPENSES		336,658	428,691	92,034	27.34%
CAPITAL OUTLAY & GRANT EXPESNES					
7100	Capital Outlay	156,000	188,400	32,400	20.77%
7200	Grant Expenses		28,425	28,425	0.00%
Total CAPITAL OUTLAY & GRANT EXP		156,000	216,825	60,825	38.99%
25000	COP Liability	460,000	175,000	(285,000)	-61.96%
25010	Zions Capital Lease Payable	-	-	-	0.00%
25020	COP Liability Pension	120,000	190,000	70,000	58.33%
25030	Land Lease Payable	-	-	-	0.00%
	Transfers to Leave Reserve	50,000	50,000		0.00%
	Transfer to Financial Reserve	-	-		0.00%
	Transfers from Capital Reserve	(12,000)		12,000	-100.00%
	Transfers to Capital Reserve	198,235	411,201	212,967	107.43%
Total EXPENSES		7,142,613	8,354,842	1,142,229	15.99%
Gross Fund Balance/Profit		(0)	0	1	