

AGENDA ITEMS

DATE: June 21, 2023

#7 Executive Session for Salary and Fringe Benefits:

Salary and fringe benefits as the relate to employee organizations (union members)

Board to consider entering into Executive Session to discuss salary and fringe benefits of the union membership.

STAFF RECOMMENDATIONS: Board to consider entering into executive session to discuss the salary and fringe benefits of union members if there are questions regarding the previously proposed salary and fringe benefits for these members.

FINANACIAL CONSIDERATIONS: Budget numbers have been compiled with previously approved figures. Any changes may impact the proposed/posted budget.

SUGGESTED MOTION: I make a motion to enter into executive session pursuant to A.R.S. Sec. 38-431.03(A)(5), for discussion or consultations with designated representatives of the public body in order to consider its position and instruct its representatives regarding negotiations with employee organizations regarding the salaries, salary schedules or compensation paid in the form of fringe benefits of employees of the public body. *All members included in the executive session shall not discuss any matter in an executive session that is not described in the notice of the executive session.

****After returning from Executive Session the board chairman should note the per A.R.S. Sec. 38-431.03(C) Executive Sessions are to remain confidential.**

#8 ARPA Funding:

Covid reimbursable costs and associated fees

Board members need to decide if they will reimburse employees their used PTO time for tracked COVID use. The following breakdown is the hours used by each full-time employee. Board must determine if Administrative staff, who's costs are not reimbursable are to receive the same.

Ceja 0

Doss 72

Marsh 144
Minniss 48
Wiggins 48
Yungkans 18
Lecher 30

In addition, board members need to decide if they will provide staff with a COVID stipend. Local area agencies provided a stipend to employees for working through COVID conditions. Payson Fire paid \$1,500 and Pine/Strawberry paid \$1,000. No additional funds will be received if the board chooses to pay a stipend. Some agencies provided a lower amount to administrative staff who worked in the office during COVID.

STAFF RECOMMENDATION: Board should weight the employee impact due to COVID with the financial position of the district to determine the best approach.

FINANCIAL CONSIDERATION: PTO has a financial impact on the district by providing wages for employees to take time off. This impact is determined by the salary paid to that employee. Stipend funds will not be reimbursed as we have met our allotted amount with other costs.

SUGGESTED MOTION:

I make a motion to approve the reimbursement of used PTO to (administrative) and/or (full-time suppression) staff members.

I make a motion HFD provides (\$_____) to (administrative) and/or (full-time suppression) staff.

#9 Personnel Policy Changes:

Policies 30.14 Extended Duty and 30.15 Telecommute are to be discontinued.

Policy 30.13 Shift Trade has revisions.

Policy 30.16 Medical Leave Assistance is new.

Board members to review the listed policies. Staff will discuss the changes needed and their impact.

STAFF RECOMMENDATION: Board should approve the changes as they are keeping with industry standards.

FINANCIAL CONSIDERATION: Medical Leave Assistance can increase the use of PTO by employees who don't have the hours. This is usually used by an employee of a lower rank with less time on the department so there could be some cost savings.

SUGGESTED MOTION:

I make a motion to approve discontinuing policies 30.14 and 30.15, the revisions to policy 30.13 and the adoption of policy 30.16 Medical Leave Assistance.

#10 PSPRS Funding Policy:

Per A.R.S. 38-863.01 the district must post a funding policy to address PSPRS annual contributions including the Unfunded Liability (also referred to as UAAL).

Board should review the funding policy as presented. The PSPRS pension board met on May 17th. Their opinion is that the district make some form of contribution to the new UAAL figure but that the district should retain a majority of the funds set aside from the bonds to address future year amounts.

STAFF RECOMMENDATION: Board should direct staff to make a deposit towards the UAAL noted in the actuarial dated June 30, 2022, prior to the end of the fiscal year.

FINACIAL CONSIDERATIONS: The longer the district carries a UAAL amount the more money it costs through compounding interest assigned.

SUGGESTED MOTION: I make a motion to direct staff to complete a deposit prior to June 30, 2023 in the amount of \$_____. I make a motion to approve the funding policy as provided with the noted deposit amount added.

#11 Resolution 2023-001 Meet and Confer:

Annual resolution to approve the meet and confer with Local 4135 Hellsgate Chapter

Board to review the Resolution 2023-001 to continue the Meet and Confer process for labor. No changes to the contract have been made since the first adoption.

STAFF RECOMMENDATION: Board should review the Resolution and understand what a Meet and Confer process is.

FINANCIAL CONSIDERATIONS: None

SUGGESTED MOTION: I make a motion to approve Resolution 2023-001 Meet and Confer.

#12 Memorandum of Understanding:

MOU for Fiscal Year 2023-2024

Board to review the MOU as it relates to Resolution 2023-001 Meet and Confer. It provides the outline of how labor and administration are to operate. No changes have been made since it was first adopted except the dates and resolution number for each year.

STAFF RECOMMENDATION: Board should understand how the MOU relates to district. It provides a means for the labor to address wages, hours, benefits and working conditions within the financial means of HFD. The MOU covers Captains, Engineers and Firefighters to discuss the items listed above with management.

FINANCIAL CONSIDERATIONS: None

SUGGESTED MOTION: I make a motion to approve the Memorandum of Understanding for fiscal year 2023-2024.

#13 Final Budget Hearing:

Budget hearing and approval for fiscal year budget 2024

Board to review the proposed budget. Some items have changed since the posting to consider. Some areas have decreased in cost from the first proposal.

STAFF RECOMMENDATION: Board should review all categories detailed in the budget for expenses and revenue for next fiscal year. Board members should remain familiar with the cost to operate the district and ensure that monthly reports are in line with expectations.

FINANCIAL CONSIDERATIONS: Budget figures should be kept as close as possible to the proposed budget figures to ensure fiduciary accountability.

SUGGESTED MOTION: I make a motion to approve the 2024 fiscal year budget as presented.



HELLSGATE FIRE DISTRICT

BOARD OF DIRECTORS

NOTICE OF REGULAR MEETING

June 21st, 2023

*Pursuant to ARS §38-431.02, notice is hereby given to members of the HFD Governing Board and to the public that the Governing Board will meet in Public Session on **Wednesday, June 21st, 2023 at 5:30 PM** in the Training Room of Station 21, 80 S. Walters Lane, Star Valley, AZ 85541. Members of the Fire Board and legal counsel may attend either in person or by telephone conference call.*

NOTICE: Members of the public may participate through zoom. Meeting ID 864 986 5085.

Link: <https://zoom.us/j/8649865085>

If you have questions for the board, you may also submit them to info@hellsgatefire.org.

During this meeting, Board Members may ask questions about, discuss, consider, approve, and/or take possible action on any listed Agenda item and any variable related thereto unless specifically otherwise indicated (such as under Public Forum). HFD may vote to go into Executive Session, which will not be open to the public, on any agenda item pursuant to ARS §38-431.03(A)(3) for legal advice with the Fire District Attorney on the matter(s) set forth in the agenda. All Agenda items are set for possible action.

Public Input: Citizens may make oral comments on specific Agenda items or any topic relevant to District business during the public forum. Citizens who wish to speak should complete a Request to Address form, indicating the topic they intend to address. Citizens may submit written comments of any length to the Fire Board. Notice: Public comment is encouraged, but it is important that everyone demonstrate the appropriate decorum, courtesy and respect during the meeting. Please treat your fellow citizens with courtesy. Outbursts, interruptions, and personal attacks will not be tolerated.

- AGENDA -

- 1. CALL TO ORDER**
- 2. ROLL CALL OF BOARD MEMBERS**
- 3. PLEDGE OF ALLEGIANCE**
- 4. APPROVAL OF MINUTES**
 - a) Regular Minutes of May 17th, 2023
- 5. REPORTS & CORRESPONDENCE** – In accordance with ARS §38-431.02(K), the Board shall not propose, discuss, deliberate, or take legal action on any matter unless that specific matter is properly identified on the agenda. Therefore, action taken as a result of a report will be limited to directing staff to study the matter or scheduling the matter for further consideration and decision at a later date in the following summaries:



HELLSGATE FIRE DISTRICT

BOARD OF DIRECTORS

NOTICE OF REGULAR MEETING

June 21st, 2023

a) Chiefs Report – Chief Morey Morris

- Assignments
- Agreements
- Funding
- Stations
- Equipment
- Awards & Recognition

6. FINANCIAL REPORTS

- a) Review and Approval of Financial Reports for May 2023. Fiscal Year end projections.

7. EXECUTIVE SESSION FOR SALARY AND FRINGE BENEFITS – Salary & Fringe Benefits

The Board may vote to go into executive session

- a) Pursuant to A.R.S. Sec. 38-431.03(A)(5), for discussion or consultations with designated representatives of the public body in order to consider its position and instruct its representatives regarding negotiations with employee organizations regarding the salaries, salary schedules or compensation paid in the form of fringe benefits of employees of the public body.
- b) **NOTE:** Pursuant to A.R.S. Sec. 38-431.03(E), except as provided in sections 38-431.02, subsections I and J, the public body shall not discuss any matter in an executive session that is not described in the notice of the executive session.
- c) **NOTE:** Executive Sessions are confidential pursuant to A.R.S. Sec. 38-431.03(C)

8. ARPA FUNDING – Funding Reimbursement

- a) Board to review final costs for submission reimbursement for ARPA Funding.
- b) Board to discuss the financial impact and possible employee PTO refunding and stipends.
- c) **POSSIBLE ACTION:** Discussion, Motion or Table

9. PERSONNEL POLICY CHANGES – 30.14 & 30.15 Discontinued, 30.13 Revisions & 30.16 Adoption

- a) Board to review 30.14 Extended Duty and 30.15 Telecommute for discontinuation. 30.13 Shift Trade Revisions and 30.16 Medical Leave Assistance Adoption.
- b) Board to discuss the impact of the changes to the Personnel Policy due to the listed policy changes.
- c) **POSSIBLE ACTION:** Discussion, Motion or Table



HELLSGATE FIRE DISTRICT

BOARD OF DIRECTORS

NOTICE OF REGULAR MEETING

June 21st, 2023

10. PSPRS FUNDING POLICY – A.R.S. 38-863.01

- a) Board to review the Public Safety Personnel Retirement System Pension Funding Policy as required by A.R.S. 38-863.01.
- b) Board to discuss funding for any UAAL amounts.
- c) **POSSIBLE ACTION:** Discussion, Motion or Table

11. RESOLUTION 2023-001 – Meet and Confer

- a) Board to review Resolution 2023-001 – Meet and Confer
- b) Board to discuss the renewal to keep Meet and Confer with Local 4135 Hellsgate Chapter in place.
- c) **POSSIBLE ACTION:** Discussion, Motion or Table

12. MEMORANDUM OF UNDERSTANDING – MOU for Fiscal Year 2023-2024

- a) Board to review the Memorandum of Understanding with the IAFF Local 4135 Hellsgate Chapter.
- b) The Memorandum of Understanding outlines the Meet and Confer conditions for Fiscal Year 2023-2024.
- c) **POSSIBLE ACTION:** Discussion, Motion or Table

13. FINAL BUDGET HEARING – Hearing and Adoption of the 2024 Fiscal Year Budget

- a) Board to hold a budget hearing for the public to make comments on the 2024 Fiscal Year Budget.
- b) Board to discuss any changes to the posted budget for approval.
- c) **POSSIBLE ACTION:** Discussion, Motion or Table

14. PUBLIC FORUM

Speakers are limited to a three-minute oral presentation and may submit written comments of any length for Board files. Board Members may not discuss items that are not specifically identified on the Agenda. Therefore, pursuant to ARS §38-43101(G), Board action taken as a result of public comment is limited to directing staff to study the matter, responding to any criticism, or scheduling the matter for further consideration and decision at a later date.

HELLSGATE FIRE DISTRICT

BOARD OF DIRECTORS

NOTICE OF REGULAR MEETING

June 21st, 2023



15. ADJOURNMENT

Angie Lecher, On behalf and with Permission of Board Clerk, Nick Fitch

Nick Fitch, Clerk of the Board

HFD Training Room is accessible to the handicapped. In compliance with Americans with Disabilities Act, those with special needs, such as large print or other reasonable accommodations, may request them by calling 928-474-3835.

Posted by: Angie Lecher

Date: 6/19/2023

Time: 4:30 PM

**HELLSGATE FIRE DISTRICT
FIRE BOARD
REGULAR MEETING
May 17th, 2023**

MINUTES

1. CALL TO ORDER

Board Chairman Monnich called the Fire Board Meeting to order on Wednesday, May 17th, 2023 at 5:31 PM at the Hellsgate Fire Department Station 21, 80 S. Walters Lane, Star Valley, Arizona.

2. ROLL CALL

Members Present: Board Chairman Garah Monnich, Board Vice Chairman Jeff Shaw, Board Clerk Nick Fitch, Board Member Lisa Lamoureux (via zoom) and Board Member Scott Plummer

Members Absent: None

Staff: Chief Morey Morris and Business Manager Angie Lecher

Public: JP and Kim Matchner, Merri Plummer, Brian Wiggins, John Ceja and via zoom: Cris Lecher

3. PLEDGE OF ALLEGIANCE

4. APPROVAL OF MINUTES

A. Regular Meeting Minutes of April 19th, 2023

- Board Member Plummer made a **Motion** to approve the regular meeting minutes for April 19th, 2023. Board Vice Chairman Shaw seconded the motion.

AYES: Monnich, Shaw, Fitch, Lamoureux, Plummer

NAYS: None

5. REPORTS AND CORRESPONDENCE

A. Chief's Report

Chief Morris discussed the activities of the fire department for the month of April. *Chief Morris excused himself from the meeting after delivering the Chiefs Report.

B. Awards & Recognition

Birthday and hire dates were shared for the month of April/May.

6. FINANCIAL REPORTS

A. Approval of Financial Reports for April 2023

- Board Clerk Fitch made a **Motion** to approve the financial reports for April 2023 as presented by Business Manager Lecher. Board Vice Chairman Shaw seconded the motion.

AYES: Monnich, Shaw, Fitch, Lamoureux, Plummer

NAYS: None

**HELLSGATE FIRE DISTRICT
FIRE BOARD
REGULAR MEETING
May 17th, 2023**

7. 2nd BUDGET HEARING – Fiscal Year 2023-2024 Budget Review

A. Business Manager Lecher presented the second draft of the Fiscal Year 2023-2024 budget.

B. Board discussed several categories of the budget and the impact they have to the staff.

- Board Chairman Monnich opened the floor to public comment. Merri Plummer commented that the pay for Business Manager Lecher was deserved. Cris Lecher commented that the board should consider disposal of extra vehicles the district has.
- Board Vice Chairman Shaw made a **Motion** to approve the presented budget for posting. Per A.R.S. §48-805(A)2 the budget shall be posted in three public locations and be placed on the District’s website at least twenty days prior to the public hearing scheduled for June 21st, 2023.

AYES: Monnich, Shaw, Fitch, Lamoureux, Plummer

NAYS: None

8. PUBLIC FORUM

No additional comments were made.

9. ADJOURNMENT

Board Chairman Monnich called for an adjournment.

- Board Vice Chairman Shaw made a **Motion** to adjourn the meeting. Board Clerk Fitch seconded the motion.

AYES: Monnich, Shaw, Fitch, Lamoureux, Plummer

NAYS: None

The meeting was adjourned at 6:26 PM

Respectfully Submitted, Angie Lecher, Business Manager



Northern Gila County Firefighters
Association
Local 4135
P.O. Box 1493
Payson AZ, 85541

Dear Hellsgate Fire District Board of Directors,

On behalf of HFD , we would like to thank this board for the support you have always given us so we can do what we do. We have always had a great relationship with this board and want nothing more than to maintain that relationship for the future of this Fire District.

The firefighting staff has always looked at this entire organization as one big Fire Family. We have all supported one another through personal and professional ups and downs. We've all pulled together as a team when faced with district-wide difficulties and many, many times sacrificing important family events to do so. It is in **this** spirit that we had real concern for the future and longevity of this organization, and the ability to fulfill HFD's Mission and Vision Statements. These statements we take seriously. The suppression personnel would like this Board of Directors to know that our intentions are simple. To discuss concerns of this Fire District that we and our families have sacrificed so much to see succeed. To be in a position to deliver services to our citizens for many years to come.

HFD suppression personnel are open and anxious to understand how this discussion evolved to what it is today so we can all do better in the future. Our hope is that we come together as the organization we have always been. Even when it is a difficult conversation, we hope to move forward with respect for one another especially when time is an important factor.

The purpose of this letter is to address a breakdown in communication recently. The suppression employees simply attempted to discuss some increases and decreases in the proposed budget. We were met with resistance and guided to take our concerns to our Fire Board. Again, this was at a regularly scheduled staff meeting where both the Fire Chief and Business Manager were present and the meeting was recorded. We were directed by Chief Morris and Business Manager Lecher to request information from this Board of Directors if we wanted to review it. The information was requested and no reply was received. What we had hoped to accomplish once again was a better understanding to the reasoning of the increases and decreases to our budget.

During this process, although a learning experience, we want the board to know we were not only looking out for the safety of ourselves and our community but simply trying to better understand the stance that was taken for our proposed budget. However, we will respect any decision made before us

today and we will continue to serve our community to the highest level of standards and care. We would like to continue moving forward in our relationship with our board and continue to learn from one another to better educate ourselves for future communications.

As always, we know you have always acted in the best interest of Hellsgate Fire District, and we thank you for that.

On behalf of HFD suppression, we thank you for your time.



CHIEF'S REPORT

June 21, 2023

Correspondence



- Hireversaries: Jeff Yungkans-7/1
- Birthdays: Chris Campbell- 7/8
- Email from Salt River Pima-Maricopa Indian Community



Statistic Report

- Total Calls For the Month of May: 49
YTD(5/31/23): 230
Mutual/Auto Aid Calls Received: 0 Given: 7
EMS: 31 Fire: 4 HazMat: 0 WL: 0 Spc Duty: 11 Still: 3
Bear Flat-1; Forest-1
- Building Plans Reviewed for May: 1 new plan review:
 - 1 for new site build home
- We are in the process of reviewing building plans for a new Maverik gas station in Star Valley
- Water Usage for March : 0 gallons
YTD(5/31/23): 0 gallons



Staffing Report

- Full Time Suppression Personnel: 6 (no changes)
 - 1 FF is out on extended leave due to surgery (not industrial related)
- Full Time Administration Personnel: 1 (no changes)
- Part Time Administrative Personnel: 1 (no changes)
- Reserve Personnel: 17



Wildland Report

- All vehicles for the 2023 wildland season are prepped
 - Vehicles are ready for deployment
- All Vehicles have new radios installed –Bendix King Mobile radios
- Received a Wildland Request for service to California; sent type 3 with 4 on June 13



Grant Report

- Applied for Assistance to FF Grant on Feb. 9 for \$68,727.26 for 14 sets of PPE for FF, to include TNG and travel
- SAFER- Angie
- Gila River- Applying for a Type 3-around \$450,000
- Salt River- Applying for station repairs and conference room updates- about \$144,000
- State Of Arizona-received notification that the region has received a grant for \$450,000 for a software to purchase a Fire Incident Management software and hardware to run the program- working with Chief Staub from Payson to do the work on the grant
- Tohono O'odham Nation- applied for funding to place a carport at FS21- \$26,406.00
- AZ Foothills 911- Grant funding for a new Ice Maker for FS21, around \$2000.00



Grants-continued

- Received a small grant from Arizona Foothills 911
 - Sunny Parker





AZ Foothills911





Major Call Activity Report

None



Calls we go on





Calls We Go On





Vehicle Maintenance Report

- Sean Minniss is out on medical leave- no reports



Legislative Update Report

- Sessions have finally ended and now focusing on 2023/24 sessions
- Have been communicating with AFDA about doing a revisit on FDAT for 2023/24
 - Move FDAT from County-wide assessment to State-wide assessment
 - Will lower FDAT assessments for 9 counties to 0.06 per \$100; 3 counties will increase from 0.0034 and 0.009 to 0.06 per \$100; 3 Counties will remain at their current amounts
 - Will bring in an additional \$120,000. to HFD



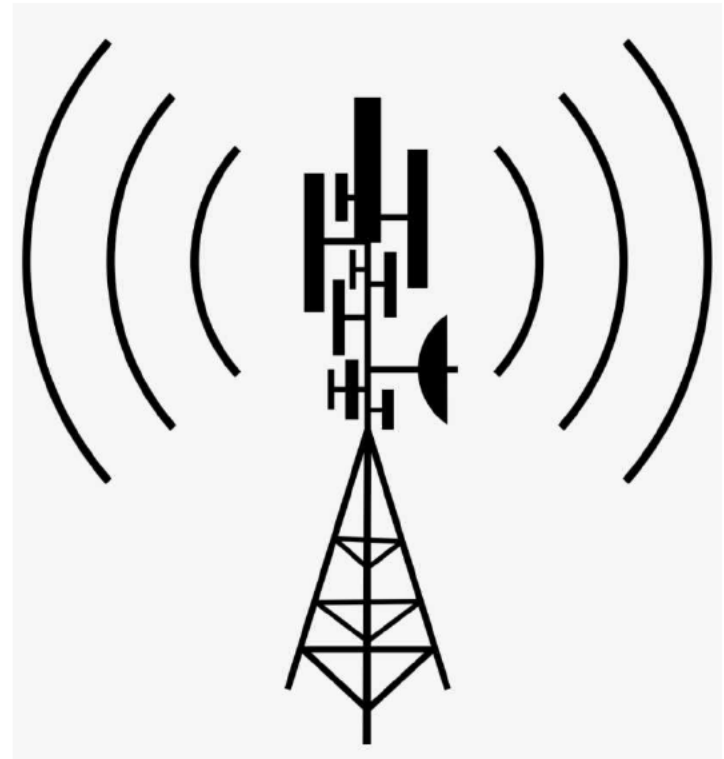
Facilities

- FS21
 - Lighting issues
 - Parking lot
 - Gutters
- FS22
 - Gutters
 - Snow from roof
- Putting in a grant request to Salt River to cover these costs
- Carport grant request to TON to cover these costs



Cell Tower Report

- All work is completed
- Conduit for fiber is completed
- Verizon is now to conduct operational testing
- No firm date given





Cell Tower, updates





Cell tower photos





Cell tower photos





FS23

- Working with Attorney (Donna Aversa) to iron out property taxes with the State and Payson Water



HELLSGATE FIRE DISTRICT

80 S. Walters Lane
Star Valley, AZ 85541



Monthly Financial Report – May 2023

Attached are the following for your information and review:

1. Balance Sheet as of May 31, 2023
2. Income Statement of Revenues and Expenditures for May 2023 including budget to actual and year-to-date balances.
3. Reconciliation Reports for all accounts as of May 2023.

Key Points:

- Categories should be around 91.63%.
- Engineer Minniss remained on light duty for the month of May.
- ARPA Funding is in process and the district should qualify for the full \$47,385 in expenses. Discussion to be held under agenda item.
- Projected budget calculations indicate that we continue to hold spending that isn't needed to run daily operations. These efforts have mitigated costs to limit the amount of money needed from reserves to keep the projected budget figures for the year in line. Operations will return to normal July 1st.
- First wildland assignment for the 2023 season has been assigned. This assignment should generate the remaining revenue needed to complete the budget expectation for fiscal year 2023.

Please contact the Business Manager at (928)474-3835 or alecher@hellsgatefire.org for any questions or concerns regarding this report.

This report and the attached detail reports have been reviewed and approved by the Fire Board.



Board Clerk

7-17-2023

Date

Hellsgate Fire District
Balance Sheet Prev Year Comparison
As of May 31, 2023

	May 31, 23	May 31, 22	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
BENEFIT 920 ACCOUNT	52,451.98	51,831.90	620.08	1.2%
CAPITAL 845 ACCOUNT	127,116.64	125,613.80	1,502.84	1.2%
ENTERPRISE 876 ACCOUNT	380.00	380.00	0.00	0.0%
PAYROLL CHASE ACCOUNT	23,297.50	159,216.20	-135,918.70	-85.4%
Payroll NBA	21,191.72	0.00	21,191.72	100.0%
PSPRS 890 CONTINGENCY ACCO...	316,419.33	312,695.39	3,723.94	1.2%
WARRANTS 830 ACCOUNT	723,815.21	724,714.98	-899.77	-0.1%
Total Checking/Savings	1,264,672.38	1,374,452.27	-109,779.89	-8.0%
Total Current Assets	1,264,672.38	1,374,452.27	-109,779.89	-8.0%
TOTAL ASSETS	1,264,672.38	1,374,452.27	-109,779.89	-8.0%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Other Current Liabilities				
Payroll Liabilities				
AFLAC	66.66	66.66	0.00	0.0%
ASRS	0.00	695.54	-695.54	-100.0%
Dental	498.56	290.70	207.86	71.5%
IRS	-27.53	-27.53	0.00	0.0%
Liberty National	39.34	39.34	0.00	0.0%
Medical	3,397.02	1,391.80	2,005.22	144.1%
Nationwide	-0.03	1,857.82	-1,857.85	-100.0%
PSPRS	-0.01	6,495.45	-6,495.46	-100.0%
Union Dues	80.00	-270.00	350.00	129.6%
Vision	66.88	19.43	47.45	244.2%
Payroll Liabilities - Other	32,741.77	1,690.50	31,051.27	1,836.8%
Total Payroll Liabilities	36,862.66	12,249.71	24,612.95	200.9%
Total Other Current Liabilities	36,862.66	12,249.71	24,612.95	200.9%
Total Current Liabilities	36,862.66	12,249.71	24,612.95	200.9%
Total Liabilities	36,862.66	12,249.71	24,612.95	200.9%
Equity				
Opening Balance Equity	721,735.48	721,735.48	0.00	0.0%
Unrestricted Net Assets	510,871.90	-33,557.29	544,429.19	1,622.4%
Net Income	-4,797.66	674,024.37	-678,822.03	-100.7%
Total Equity	1,227,809.72	1,362,202.56	-134,392.84	-9.9%
TOTAL LIABILITIES & EQUITY	1,264,672.38	1,374,452.27	-109,779.89	-8.0%

HELLSGATE FIRE DISTRICT 2022-2023 Budget Comparison

July 2022-May 2023

PERSONNEL SERVICES		2022-2023	YTD Expended	Amt Remaining	% of Total	Projection	Remainder
1	Fulltime Salaries	\$ 562,022	\$ 502,737.10	\$ 59,285	89.5%	\$ 603,309	
2	Reserve Firefighting Calls/Training/Standby/Shift Coverage	\$ 75,000	\$ 101,263.00	\$ (26,263)	135.0%	\$ 121,520	
3	OT	\$ 50,000	\$ 40,011.86	\$ 9,988	80.0%	\$ 48,016	
4	Benefits Account	\$ 50,000	\$ -	\$ 50,000	0.0%	\$ -	
5	Wildland Wages	\$ 128,000	\$ 102,120.90	\$ 25,879	79.8%	\$ 122,550	
6	Medicare	\$ 12,748	\$ 11,421.40	\$ 1,327	89.6%	\$ 13,706	
7	Unemployment Fund	\$ 2,500	\$ -	\$ 2,500	0.0%	\$ -	
8	Work Comp	\$ 94,989	\$ 83,389.00	\$ 11,600	87.8%	\$ 100,071	
9	Retirement PSPRS/ASRS/401a	\$ 92,098	\$ 89,333.46	\$ 2,765	97.0%	\$ 107,204	
10	Cancer Benefits Suppression Fulltime	\$ 300	\$ 300.00	\$ -	100.0%	\$ 360	
11	Fulltime Staff Medical/Vision/Dental	\$ 84,938	\$ 79,207.47	\$ 5,731	93.3%	\$ 95,053	
12	Fulltime Staff Clothing/Cell Phone Allowance	\$ 12,000	\$ 12,980.56	\$ (981)	108.2%	\$ 15,577	
13	NFPA Physicals	\$ 14,000	\$ 4,090.00	\$ 9,910	29.2%	\$ 4,908	
14	Command Staff Cell Phone Stipend	\$ 600	\$ 553.92	\$ 46	92.3%	\$ 665	
15	Employee Assistance Program	\$ 900	\$ -	\$ 900	0.0%	\$ -	
16	Direct Deposit Fees	\$ 1,000	\$ 649.50	\$ 351	65.0%	\$ 779	
TOTAL PERSONNEL SERVICE		\$ 1,181,094	\$ 1,028,058.17	\$ 153,037	87.0%	\$ 1,233,719	\$ (52,625)
FIRE PROTECTIONS OPERATIONS		2022-2023	YTD Expended	Amt Remaining	% of Total	Projection	Remainder
17	Apparatus Fuel	\$ 20,000	\$ 10,669.59	\$ 9,330	53.3%	\$ 12,804	
18	Wildland Fuel	\$ 7,500	\$ 6,877.96	\$ 622	91.7%	\$ 8,254	
19	Vehicle Repairs	\$ 34,000	\$ 31,428.59	\$ 2,571	92.4%	\$ 37,716	
20	Engines, Wildland Repairs	\$ 4,600	\$ 389.40	\$ 4,211	8.5%	\$ 467	
21	Small Tools & Minor Equipment	\$ 17,050	\$ 3,466.99	\$ 13,583	20.3%	\$ 4,161	
22	Engines, Wildland Small Tools & Minor Equipment	\$ 2,000	\$ 40,133.16	\$ (38,133)	2006.7%	\$ 48,162	
23	Fire Suppression Services	\$ 2,900	\$ 108.37	\$ 2,792	3.7%	\$ 130	
24	Payson Dispatch Center	\$ 23,100	\$ 20,438.36	\$ 2,662	88.5%	\$ 24,527	
25	Radios, Repairs	\$ 5,000	\$ 364.35	\$ 4,636	7.3%	\$ 437	
26	E-Dispatch Paging	\$ 1,500	\$ 960.00	\$ 540	64.0%	\$ 1,152	
27	Cleaning & Maintenance Supplies	\$ 1,500	\$ 1,489.38	\$ 11	99.3%	\$ 1,787	
28	Station Repairs & Upkeep	\$ 3,500	\$ 3,090.66	\$ 409	88.3%	\$ 3,709	
29	EMS Disposable Goods	\$ 5,200	\$ 2,103.90	\$ 3,096	40.5%	\$ 2,525	
30	EMS Durable Goods	\$ 3,500	\$ 326.76	\$ 3,173	9.3%	\$ 392	
31	Training	\$ 15,100	\$ 2,330.89	\$ 12,769	15.4%	\$ 2,797	
32	Fire Prevention	\$ 950	\$ -	\$ 950	0.0%	\$ -	
33	Grants	\$ 60,000	\$ 188,003.22	\$ (128,003)	313.3%	\$ 225,613	
34	Contingency Funds	\$ 50,000	\$ -	\$ 50,000	0.0%	\$ -	
TOTAL FIRE PROTECTIONS OPERATIONS		\$ 257,400	\$ 312,181.58	\$ (54,782)	121.3%	\$ 374,633	\$ (117,233)
FIRE DEPARTMENT OPERATIONS		2022-2023	YTD Expended	Amt Remaining	% of Total	Projection	Remainder
35	Administrative Services	\$ 12,625	\$ 6,156.08	\$ 6,469	48.8%	\$ 7,388	
36	Software Purchase and Maintenance	\$ 23,000	\$ 16,342.38	\$ 6,658	71.1%	\$ 19,612	
37	Audit	\$ 9,750	\$ 10,838.59	\$ (1,089)	111.2%	\$ 13,007	
38	Office Equipment Maintenance	\$ 500	\$ 231.63	\$ 268	46.3%	\$ 278	
39	Legal Services	\$ 10,000	\$ 1,862.25	\$ 8,138	18.6%	\$ 2,235	
40	Station Utilities	\$ 19,350	\$ 19,966.45	\$ (616)	103.2%	\$ 23,961	
41	Department Insurance Coverage	\$ 20,397	\$ 21,104.00	\$ (707)	103.5%	\$ 25,326	
42	Sickness & Accident Policy	\$ 3,173	\$ 3,173.00	\$ -	100.0%	\$ 3,808	
TOTAL FIRE DEPARTMENT OPERATIONS		\$ 98,795	\$ 79,674.38	\$ 19,121	80.6%	\$ 95,613	\$ 3,182

CAPITAL EXPENDITURES		2022-2023	YTD Expended	Amt Remaining	% of Total	Projection	Remainder
43	Station 22	\$ 52,850	\$ 52,850.00	\$ -	100.0%	\$ 63,423	
44	PSPRS Liability COP	\$ 114,965	\$ 120,965.00	\$ (6,000)	105.2%	\$ 145,164	
	TOTAL CAPITAL EXPENDITURES	\$ 167,815	\$ 173,815.00	\$ (6,000)	103.6%	\$ 208,586	\$ (6,000)
	TOTAL EXPENDITURES	\$ 1,705,104	\$ 1,593,729.13	\$ 111,375	93.5%	\$ 1,912,551	\$ (207,447)
INCOME		2022-2023	YTD Income	Amt Remaining	% of Total	Projection	Remainder
45	Property Taxation, Net	\$ 992,473	\$ 976,654.35	\$ 15,819	98.4%	\$ 1,172,032	
46	AFDAT, Net	\$ 83,201	\$ 52,946.77	\$ 30,254	63.6%	\$ 63,539	
47	Billing, Calls and Contract Other	\$ 15,000	\$ 12,014.00	\$ 2,986	80.1%	\$ 14,417	
48	User Fees	\$ 5,000	\$ 5,584.47	\$ (584)	111.7%	\$ 6,702	
49	Tower	\$ 15,000	\$ 6,750.00	\$ 8,250	45.0%	\$ 8,100	
50	Station 23	\$ 7,500	\$ -	\$ 7,500	0.0%	\$ -	
51	Housing Contract	\$ 8,100	\$ -	\$ 8,100	0.0%	\$ -	
52	Interest	\$ 5,000	\$ 13,609.60	\$ (8,610)	272.2%	\$ 16,332	
53	Wildland Division Funds	\$ 170,570	\$ 350,875.50	\$ (180,306)	205.7%	\$ 421,067	
54	Budget Stabilization Funds	\$ 49,646	\$ 7,831.38	\$ 41,815	15.8%	\$ 9,398	
55	COP Capital Funds	\$ 167,815	\$ -	\$ 167,815	0.0%	\$ -	
56	Carry Over/Contingency/Benefits Account	\$ 120,000	\$ 42,800.00	\$ 77,200	35.7%	\$ 51,362	
57	Grants	\$ 60,000	\$ 100,342.40	\$ (40,342)	167.2%	\$ 120,416	
58	Sale of Surplus Equipment (Property)	\$ 5,000	\$ 4,903.09	\$ 97	98.1%	\$ 5,884	
59	Donations	\$ 800	\$ 14,619.90	\$ (13,820)	1827.5%	\$ 17,545	
	TOTAL INCOME	\$ 1,705,105	\$ 1,588,931.46	\$ 116,174	93.2%	\$ 1,906,794	\$ (201,689)
	Starting Total Funds	\$ 949,313		Capital/Bond		\$ 220,574	
	+/- Monthly Net Income	\$ (4,798)		Contingency Account		\$ 50,000	
	Total Net Income To Date	\$ 944,515		Benefit Account		\$ 50,000	
				Budget Stabilization Account		\$ 525,500	

** Starting Funds Represent \$20,000

*** Starting Funds represent \$83,153.70 in grant/donation not expensed

May 2023 Finance Report

PERSONNEL SERVICES		2022-2023	May Expenditures	Period Difference
1	Fulltime Salaries	\$ 46,835	\$ 64,787.87	\$ 17,953
2	Reserve Firefighting Calls/Training/Standby/Shift Coverage	\$ 6,250	\$ 10,160.00	\$ 3,910
3	OT	\$ 4,167	\$ 4,952.03	\$ 785
4	Benefits Account	\$ 4,167	\$ -	\$ (4,167)
5	Wildland Wages	\$ 10,667	\$ -	\$ (10,667)
6	Medicare	\$ 1,062	\$ 994.16	\$ (68)
7	Unemployment Fund	\$ 208	\$ -	\$ (208)
8	Work Comp	\$ 7,916	\$ (14,715.75)	\$ (22,632)
9	Retirement PSPRS/ASRS/401a	\$ 7,675	\$ 9,439.36	\$ 1,765
10	Cancer Benefits Suppression Fulltime	\$ 25	\$ -	\$ (25)
11	Fulltime Staff Medical/Vision/Dental	\$ 7,078	\$ 15,200.84	\$ 8,123
12	Fulltime Staff Clothing/Cell Phone Allowance	\$ 1,000	\$ -	\$ (1,000)
13	NFPA Physicals	\$ 1,167	\$ -	\$ (1,167)
14	Command Staff Cell Phone Stipend	\$ 50	\$ 69.24	\$ 19
15	Employee Assistance Program	\$ 75	\$ -	\$ (75)
16	Direct Deposit Fees	\$ 83	\$ 38.50	\$ (45)
TOTAL PERSONNEL SERVICE		\$ 98,425	\$ 90,926.25	\$ (7,498)
FIRE PROTECTIONS OPERATIONS		2022-2023	May Expenditures	Period Difference
17	Apparatus Fuel	\$ 1,667	\$ 773.84	\$ (893)
18	Wildland Fuel	\$ 625	\$ -	\$ (625)
19	Vehicle Repairs	\$ 2,833	\$ 2,178.47	\$ (655)
20	Engines, Wildland Repairs	\$ 383	\$ -	\$ (383)
21	Small Tools & Minor Equipment	\$ 1,421	\$ -	\$ (1,421)
22	Engines, Wildland Small Tools & Minor Equipment	\$ 167	\$ -	\$ (167)
23	Fire Suppression Services	\$ 242	\$ -	\$ (242)
24	Payson Dispatch Center	\$ 1,925	\$ -	\$ (1,925)
25	Radios, Repairs	\$ 417	\$ -	\$ (417)
26	E-Dispatch Paging	\$ 125	\$ -	\$ (125)
27	Cleaning & Maintenance Supplies	\$ 125	\$ 95.00	\$ (30)
28	Station Repairs & Upkeep	\$ 292	\$ 17.81	\$ (274)
29	EMS Disposable Goods	\$ 433	\$ -	\$ (433)
30	EMS Durable Goods	\$ 292	\$ -	\$ (292)
31	Training	\$ 1,258	\$ 275.00	\$ (983)
32	Fire Prevention	\$ 79	\$ -	\$ (79)
33	Grants	\$ 5,000	\$ 28,099.92	\$ 23,100
34	Contingency Funds	\$ 4,167	\$ -	\$ (4,167)
TOTAL FIRE PROTECTIONS OPERATIONS		\$ 21,450	\$ 31,440.04	\$ 9,990
FIRE DEPARTMENT OPERATIONS		2022-2023	May Expenditures	Period Difference
35	Administrative Services	\$ 1,052	\$ 786.24	\$ (266)
36	Software Purchase and Maintenance	\$ 1,917	\$ -	\$ (1,917)
37	Audit	\$ 813	\$ 1,088.59	\$ 276
38	Office Equipment Maintenance	\$ 42	\$ 14.94	\$ (27)
39	Legal Services	\$ 833	\$ -	\$ (833)
40	Station Utilities	\$ 1,613	\$ 1,113.30	\$ (499)
41	Department Insurance Coverage	\$ 1,700	\$ -	\$ (1,700)
42	Sickness & Accident Policy	\$ 264	\$ -	\$ (264)
TOTAL FIRE DEPARTMENT OPERATIONS		\$ 8,233	\$ 3,003.07	\$ (5,230)
CAPITAL EXPENDITURES		2022-2023	May Expenditures	Period Difference
43	Station 22	\$ 4,404	\$ -	\$ (4,404)
44	PSPRS Liability COP	\$ 9,580	\$ -	\$ (9,580)
TOTAL CAPITAL EXPENDITURES		\$ 13,985	\$ -	\$ (13,985)
TOTAL EXPENDITURES		\$ 128,108	\$ 125,369.36	\$ (2,738)
INCOME		2022-2023	May Expenditures	Period Difference
45	Property Taxation, Net	\$ 82,706	\$ 59,004.84	\$ (23,701)
46	AFDAT, Net	\$ 6,933	\$ -	\$ (6,933)
47	Billing, Calls and Contract Other	\$ 1,250	\$ 948.50	\$ (302)
48	User Fees	\$ 417	\$ (150.00)	\$ (567)
49	Tower	\$ 1,250	\$ 750.00	\$ (500)
50	Station 23	\$ 625	\$ -	\$ (625)
51	Housing Contract	\$ 675	\$ -	\$ (675)
52	Interest	\$ 417	\$ 2,073.05	\$ 1,656
53	Wildland Division Funds	\$ 14,214	\$ -	\$ (14,214)
54	Budget Stabilization Funds	\$ 4,137	\$ -	\$ (4,137)
55	COP Capital Funds	\$ 13,985	\$ -	\$ (13,985)
56	Carry Over/Contingency/Benefits Account	\$ 10,000	\$ 10,800.00	\$ 800
57	Grants	\$ 5,000	\$ -	\$ (5,000)
58	Sale of Surplus Equipment (Property)	\$ 417	\$ -	\$ (417)
59	Donations	\$ 67	\$ -	\$ (67)
TOTAL INCOME		\$ 142,092	\$ 73,426.39	\$ (68,666)
+/- Monthly Net Income			\$ (51,942.97)	

9:31 AM

06/20/23

Hellsgate Fire District
Reconciliation Summary
WARRANTS 830 ACCOUNT, Period Ending 05/31/2023

	<u>May 31, 23</u>
Beginning Balance	757,421.99
Cleared Transactions	
Checks and Payments - 17 items	-104,548.93
Deposits and Credits - 3 items	71,982.15
Total Cleared Transactions	<u>-32,566.78</u>
Cleared Balance	<u>724,855.21</u>
Uncleared Transactions	
Checks and Payments - 2 items	-1,040.00
Total Uncleared Transactions	<u>-1,040.00</u>
Register Balance as of 05/31/2023	<u>723,815.21</u>
New Transactions	
Checks and Payments - 10 items	-25,161.98
Total New Transactions	<u>-25,161.98</u>
Ending Balance	<u>698,653.23</u>

Hellsgate Fire District
Reconciliation Detail
WARRANTS 830 ACCOUNT, Period Ending 05/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						757,421.99
Cleared Transactions						
Checks and Payments - 17 items						
Bill Pmt -Check	04/19/2023	19106	National Bank of Ari...	X	-5,000.00	-5,000.00
Bill Pmt -Check	04/19/2023	19101	CAFMA	X	-89.20	-5,089.20
Check	05/02/2023	19107	Hellsgate Fire Depar...	X	-60,000.00	-65,089.20
Bill Pmt -Check	05/02/2023	19111	Gary Hatch	X	-5,180.11	-70,269.31
Bill Pmt -Check	05/02/2023	19115	United Fire	X	-3,324.08	-73,593.39
Bill Pmt -Check	05/02/2023	19110	APS	X	-854.26	-74,447.65
Bill Pmt -Check	05/02/2023	19113	Sunstate Technolog...	X	-820.30	-75,267.95
Bill Pmt -Check	05/02/2023	19117	WEX Bank	X	-773.84	-76,041.79
Bill Pmt -Check	05/02/2023	19109	Alliant Gas	X	-692.58	-76,734.37
Bill Pmt -Check	05/02/2023	19108	A to Z Mechanical S...	X	-292.50	-77,026.87
Bill Pmt -Check	05/02/2023	19114	Town of Payson Fire...	X	-150.00	-77,176.87
Bill Pmt -Check	05/02/2023	19112	Star Valley Water D...	X	-51.07	-77,227.94
Bill Pmt -Check	05/02/2023	19116	Verizon	X	-40.01	-77,267.95
Bill Pmt -Check	05/17/2023	19122	IFC Radios & Safety	X	-24,775.84	-102,043.79
Bill Pmt -Check	05/17/2023	19121	Chase	X	-1,854.10	-103,897.89
Bill Pmt -Check	05/17/2023	19118	A to Z Mechanical S...	X	-636.10	-104,533.99
Bill Pmt -Check	05/17/2023	19123	Valley Imaging Solut...	X	-14.94	-104,548.93
Total Checks and Payments					-104,548.93	-104,548.93
Deposits and Credits - 3 items						
Deposit	05/30/2023			X	11,748.50	11,748.50
Deposit	05/31/2023			X	1,228.81	12,977.31
Deposit	05/31/2023			X	59,004.84	71,982.15
Total Deposits and Credits					71,982.15	71,982.15
Total Cleared Transactions					-32,566.78	-32,566.78
Cleared Balance					-32,566.78	724,855.21
Uncleared Transactions						
Checks and Payments - 2 items						
Bill Pmt -Check	05/17/2023	19120	Arizona Fire District ...		-765.00	-765.00
Bill Pmt -Check	05/17/2023	19119	Arizona Fire Chiefs ...		-275.00	-1,040.00
Total Checks and Payments					-1,040.00	-1,040.00
Total Uncleared Transactions					-1,040.00	-1,040.00
Register Balance as of 05/31/2023					-33,606.78	723,815.21
New Transactions						
Checks and Payments - 10 items						
Bill Pmt -Check	06/07/2023	19129	Hellsgate Fire Depar...		-18,000.00	-18,000.00
Bill Pmt -Check	06/07/2023	19128	HeartFit For Duty		-4,000.00	-22,000.00
Bill Pmt -Check	06/07/2023	19133	WEX Bank		-940.79	-22,940.79
Bill Pmt -Check	06/07/2023	19125	APS		-872.54	-23,813.33
Bill Pmt -Check	06/07/2023	19131	Sunstate Technolog...		-820.30	-24,633.63
Bill Pmt -Check	06/07/2023	19124	Alliant Gas		-287.77	-24,921.40
Bill Pmt -Check	06/07/2023	19127	Century Link		-114.99	-25,036.39
Bill Pmt -Check	06/07/2023	19130	Star Valley Water D...		-51.39	-25,087.78
Bill Pmt -Check	06/07/2023	19132	Verizon		-40.01	-25,127.79
Bill Pmt -Check	06/07/2023	19126	Cactus State UOC, ...		-34.19	-25,161.98
Total Checks and Payments					-25,161.98	-25,161.98
Total New Transactions					-25,161.98	-25,161.98
Ending Balance					-58,768.76	698,653.23

Angie Lecher

From: Tarango, Tiffiney <ttarango@gilacountyaz.gov>
Sent: Tuesday, June 20, 2023 8:52 AM
To: Angie Lecher
Subject: FW: Hellsgate Fire May 2023
Attachments: Balance Inquiry for Account 0830000-000-000-000-1012-00.pdf; Balance Inquiry for Account 0845000-000-000-000-1012-00.pdf; Balance Inquiry for Account 0920000-000-000-000-1012-00.pdf; Balance Inquiry for Account 0876000-000-000-000-1012-00.pdf; Balance Inquiry for Account 0890000-000-000-000-1012-00.pdf

Hello it was sent on the 6th

From: Tarango, Tiffiney
Sent: Tuesday, June 6, 2023 4:43 PM
To: alecher@hellsgatefire.org
Subject: Hellsgate Fire May 2023 Month End Report

Hellsgate Fire

May 2023

Current Prior

\$54,999.93 \$4,004.91

TOTAL \$54,999.93 \$4,004.91 \$0.00

Tiffiney Tarango
Accountant
928-402-8704

Balance Inquiry for Account 0830000-000-000-000-1012-00
 From 05/01/23 To 05/31/23

Account 0830000-000-000-000-1012-00 Cash with Treasurer

Date/Time	Reference	ReferenceID	Receipt Number	Debit	Credits	Balance
05/01/23	Starting Balance					\$757,421.99
05/01/23 09:19 AM	Warrant 8300019101				(\$89.20)	\$757,332.79
05/01/23 05:00 PM	distribution			\$20,743.63		\$778,076.42
05/02/23 05:00 PM	distribution			\$5,990.40		\$784,066.82
05/03/23 05:00 PM	distribution			\$6,865.12		\$790,931.94
05/04/23 10:05 AM	Warrant 8300019107				(\$60,000.00)	\$730,931.94
05/04/23 05:00 PM	distribution			\$1,098.30		\$732,030.24
05/05/23 05:00 PM	distribution			\$1,570.81		\$733,601.05
05/08/23 05:00 PM	distribution			\$23.14		\$733,624.19
05/09/23 11:31 AM	Warrant 8300019109				(\$692.58)	\$732,931.61
05/09/23 11:31 AM	Warrant 8300019110				(\$854.26)	\$732,077.35
05/09/23 11:31 AM	Warrant 8300019111				(\$5,180.11)	\$726,897.24
05/09/23 11:31 AM	Warrant 8300019113				(\$820.30)	\$726,076.94
05/09/23 11:32 AM	Warrant 8300019115				(\$3,324.08)	\$722,752.86
05/09/23 05:00 PM	distribution				(\$370.14)	\$722,382.72
05/10/23 09:59 AM	Warrant 8300019108				(\$292.50)	\$722,090.22
05/10/23 09:59 AM	Warrant 8300019116				(\$40.01)	\$722,050.21
05/10/23 10:00 AM	journal fund interest allocation - 02/09/2023 to 05/09/2023			\$126.48		\$722,176.69
05/10/23 05:00 PM	distribution			\$636.19		\$722,812.88
05/11/23 09:21 AM	Warrant 83000019112				(\$51.07)	\$722,761.81
05/11/23 05:00 PM	distribution			\$173.66		\$722,935.47
05/12/23 10:00 AM	journal fund interest allocation - 11/14/2022 to 05/11/2023			\$99.49		\$723,034.96
05/12/23 11:25 AM	Warrant 8300019117				(\$773.84)	\$722,261.12
05/12/23 05:00 PM	distribution			\$589.95		\$722,851.07
05/15/23 09:28 AM	Warrant 8300019106				(\$5,000.00)	\$717,851.07
05/15/23 05:00 PM	distribution			\$3,892.62		\$721,743.69
05/16/23 09:45 AM	Warrant 8300019114				(\$150.00)	\$721,593.69
05/16/23 05:00 PM	distribution			\$206.49		\$721,800.18
05/17/23 05:00 PM	distribution			\$5,674.43		\$727,474.61
05/18/23 05:00 PM	distribution			\$1,508.01		\$728,982.62
05/19/23 01:29 PM	JE 9239 / November 2022 Tax Distribution Gila distribution 11222022 / tsanchez			\$2,615.16		\$731,597.78
05/19/23 01:29 PM	JE 9240 / November 2022 Tax Distribution Gila distribution 11222022 REVERSAL / tsanchez				(\$2,615.16)	\$728,982.62
05/19/23 01:29 PM	JE 9241 / November 2022 Tax Distribution Gila distribution 11222022 CORRECTION / tsanchez				(\$2,615.16)	\$726,367.46
05/19/23 01:29 PM	JE 9242 / November 2022 Tax Distribution Gila distribution 11222022 REVERSAL 1 / tsanchez			\$2,615.16		\$728,982.62
05/19/23 01:29 PM	JE 9243 / November 2022 Tax Distribution Gila distribution 11222022 JE / tsanchez			\$2,615.16		\$731,597.78
05/19/23 05:00 PM	distribution			\$800.45		\$732,398.23

Balance Inquiry for Account 0830000-000-000-000-1012-00
 From 05/01/23 To 05/31/23

05/22/23 10:00 AM journal fund interest allocation - 02/21/2023 to 05/18/2023		\$408.40	\$732,806.63
05/22/23 05:00 PM distribution		\$1,353.90	\$734,160.53
05/24/23 10:00 AM journal fund interest allocation - 11/23/2022 to 05/23/2023		\$132.38	\$734,292.91
05/24/23 10:54 AM distribution		\$2,587.54	\$736,880.45
05/25/23 05:00 PM distribution		\$960.40	\$737,840.85
05/26/23 09:40 AM Warrant 8300019118			(\$636.10) \$737,204.75
05/26/23 09:40 AM Warrant 8300019121			(\$1,854.10) \$735,350.65
05/26/23 09:40 AM Warrant 8300019122			(\$24,775.84) \$710,574.81
05/26/23 09:40 AM Warrant 8300019123			(\$14.94) \$710,559.87
05/26/23 10:00 AM journal fund interest allocation - 02/23/2023 to 05/24/2023		\$37.66	\$710,597.53
05/26/23 05:00 PM distribution		\$456.89	\$711,054.42
05/30/23 05:00 PM distribution		\$1,084.96	\$712,139.38
05/31/23 08:30 AM journal fund interest allocation - 11/30/2022 to 05/30/2023		\$52.92	\$712,192.30
05/31/23 08:30 AM journal fund interest allocation - 11/30/2022 to 05/30/2023		\$52.92	\$712,245.22
05/31/23 08:40 AM JE 9264 / Allocation CUSIP # 3134GXCA0 REVERSAL 2X'S / tsanchez			(\$52.92) \$712,192.30
05/31/23 10:31 AM 139195	0830000-000-000-000-2081-00 2023-05-31-vcota-165566	\$11,748.50	\$723,940.80
05/31/23 02:30 PM journal fund interest allocation - 03/01/2023 to 05/30/2023		\$371.48	\$724,312.28
05/31/23 05:00 PM distribution		\$542.93	\$724,855.21
05/31/23	Ending Balance		\$724,855.21
	Change In Balance		(\$32,566.78)

11:09 AM

06/20/23

Hellsgate Fire District
Reconciliation Summary
PAYROLL CHASE ACCOUNT, Period Ending 05/31/2023

	<u>May 31, 23</u>
Beginning Balance	43,214.86
Cleared Transactions	
Checks and Payments - 18 items	-60,483.55
Deposits and Credits - 43 items	60,001.01
Total Cleared Transactions	<u>-482.54</u>
Cleared Balance	<u>42,732.32</u>
Uncleared Transactions	
Checks and Payments - 18 items	<u>-19,434.82</u>
Total Uncleared Transactions	<u>-19,434.82</u>
Register Balance as of 05/31/2023	<u>23,297.50</u>
New Transactions	
Checks and Payments - 4 items	-27,738.66
Deposits and Credits - 13 items	18,000.00
Total New Transactions	<u>-9,738.66</u>
Ending Balance	<u>13,558.84</u>

Hellsgate Fire District
Reconciliation Detail
PAYROLL CHASE ACCOUNT, Period Ending 05/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						43,214.86
Cleared Transactions						
Checks and Payments - 18 items						
Liability Check	04/27/2023	E-pay	IRS	X	-2,893.48	-2,893.48
Check	05/01/2023		EMI Health	X	-6,151.20	-9,044.68
Liability Check	05/03/2023		Public Safety Retire...	X	-3,787.53	-12,832.21
Liability Check	05/03/2023		Nationwide	X	-823.36	-13,655.57
Liability Check	05/03/2023		HealthEquity	X	-779.59	-14,435.16
Liability Check	05/03/2023		Arizona State Retire...	X	-764.28	-15,199.44
Liability Check	05/03/2023		Nationwide	X	-530.75	-15,730.19
Liability Check	05/03/2023		Nationwide	X	-506.40	-16,236.59
Check	05/09/2023			X	-0.42	-16,237.01
Liability Check	05/11/2023	E-pay	IRS	X	-2,875.68	-19,112.69
Liability Check	05/11/2023	E-pay	Arizona Department ...	X	-598.02	-19,710.71
Liability Check	05/12/2023		QuickBooks Payroll ...	X	-19,063.63	-38,774.34
Liability Check	05/24/2023	E-pay	Arizona Department ...	X	-583.18	-39,357.52
Liability Check	05/25/2023		QuickBooks Payroll ...	X	-19,159.64	-58,517.16
Check	05/26/2023		Principal Financial	X	-378.79	-58,895.95
Liability Check	05/30/2023		Arizona State Retire...	X	-764.28	-59,660.23
Liability Check	05/30/2023		Arizona State Retire...	X	-764.28	-60,424.51
Check	05/30/2023		AFLAC	X	-59.04	-60,483.55
Total Checks and Payments					-60,483.55	-60,483.55
Deposits and Credits - 43 items						
Paycheck	05/01/2023	DD2115	Bartlett, Martha K.	X	0.00	0.00
Paycheck	05/01/2023	DD2129	Yungkans, Jeffery D.	X	0.00	0.00
Paycheck	05/01/2023	DD2128	Wiggins, Brian	X	0.00	0.00
Paycheck	05/01/2023	DD2127	Stallings, Garrett	X	0.00	0.00
Paycheck	05/01/2023	DD2116	Blazer, Nathaniel	X	0.00	0.00
Paycheck	05/01/2023	DD2125	Morris, Morey K	X	0.00	0.00
Paycheck	05/01/2023	DD2124	Minniss, Sean	X	0.00	0.00
Paycheck	05/01/2023	DD2117	Ceja, John J.	X	0.00	0.00
Paycheck	05/01/2023	DD2123	Marsh, Dustin W.	X	0.00	0.00
Paycheck	05/01/2023	DD2126	Sekandari, Ilyas	X	0.00	0.00
Paycheck	05/01/2023	DD2122	Lecher, Angela M.	X	0.00	0.00
Paycheck	05/01/2023	DD2118	DeGroot, Nicholas	X	0.00	0.00
Paycheck	05/01/2023	DD2121	Hansen, Mark	X	0.00	0.00
Paycheck	05/01/2023	DD2120	French, Brandon	X	0.00	0.00
Paycheck	05/01/2023	DD2119	Doss, Bobbi A.	X	0.00	0.00
Check	05/02/2023	19107	Hellsgate Fire Depar...	X	60,000.00	60,000.00
Deposit	05/08/2023			X	0.58	60,000.58
Deposit	05/09/2023			X	0.42	60,001.00
Paycheck	05/15/2023	DD2134	Doss, Bobbi A.	X	0.00	60,001.00
Paycheck	05/15/2023	DD2133	DeGroot, Nicholas	X	0.00	60,001.00
Paycheck	05/15/2023	DD2140	Wiggins, Brian	X	0.00	60,001.00
Paycheck	05/15/2023	DD2139	Sekandari, Ilyas	X	0.00	60,001.00
Paycheck	05/15/2023	DD2130	Bartlett, Martha K.	X	0.00	60,001.00
Paycheck	05/15/2023	DD2138	Morris, Morey K	X	0.00	60,001.00
Paycheck	05/15/2023	DD2137	Minniss, Sean	X	0.00	60,001.00
Paycheck	05/15/2023	DD2136	Marsh, Dustin W.	X	0.00	60,001.00
Paycheck	05/15/2023	DD2132	Ceja, John J.	X	0.00	60,001.00
Paycheck	05/15/2023	DD2135	Lecher, Angela M.	X	0.00	60,001.00
Paycheck	05/15/2023	DD2131	Blazer, Nathaniel	X	0.00	60,001.00
Paycheck	05/15/2023	DD2141	Yungkans, Jeffery D.	X	0.00	60,001.00
Deposit	05/25/2023			X	0.01	60,001.01
Paycheck	05/26/2023	DD2143	Blazer, Nathaniel	X	0.00	60,001.01
Paycheck	05/26/2023	DD2152	Wiggins, Brian	X	0.00	60,001.01
Paycheck	05/26/2023	DD2151	Morris, Morey K	X	0.00	60,001.01
Paycheck	05/26/2023	DD2142	Bartlett, Martha K.	X	0.00	60,001.01
Paycheck	05/26/2023	DD2150	Minniss, Sean	X	0.00	60,001.01
Paycheck	05/26/2023	DD2149	Marsh, Dustin W.	X	0.00	60,001.01
Paycheck	05/26/2023	DD2148	Lecher, Angela M.	X	0.00	60,001.01
Paycheck	05/26/2023	DD2144	Ceja, John J.	X	0.00	60,001.01
Paycheck	05/26/2023	DD2147	Hansen, Mark	X	0.00	60,001.01
Paycheck	05/26/2023	DD2146	French, Brandon	X	0.00	60,001.01
Paycheck	05/26/2023	DD2153	Yungkans, Jeffery D.	X	0.00	60,001.01
Paycheck	05/26/2023	DD2145	Doss, Bobbi A.	X	0.00	60,001.01

Hellsgate Fire District
Reconciliation Detail
PAYROLL CHASE ACCOUNT, Period Ending 05/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Total Deposits and Credits					60,001.01	60,001.01
Total Cleared Transactions					-482.54	-482.54
Cleared Balance					-482.54	42,732.32
Uncleared Transactions						
Checks and Payments - 18 items						
Liability Check	03/16/2023		Nationwide		-932.88	-932.88
Liability Check	03/16/2023		Nationwide		-823.36	-1,756.24
Liability Check	03/16/2023		Nationwide		-675.65	-2,431.89
Liability Check	03/16/2023		Nationwide		-621.26	-3,053.15
Liability Check	03/16/2023	2388	Northern Gila Count...		-600.00	-3,653.15
Liability Check	03/16/2023		Nationwide		-576.46	-4,229.61
Liability Check	03/16/2023		Nationwide		-468.89	-4,698.50
Liability Check	05/24/2023	E-pay	IRS		-2,531.16	-7,229.66
Liability Check	05/30/2023		Public Safety Retire...		-3,630.50	-10,860.16
Liability Check	05/30/2023		Public Safety Retire...		-3,617.16	-14,477.32
Liability Check	05/30/2023		HealthEquity		-1,576.68	-16,054.00
Liability Check	05/30/2023		Nationwide		-823.36	-16,877.36
Liability Check	05/30/2023		Nationwide		-823.36	-17,700.72
Liability Check	05/30/2023		Nationwide		-516.36	-18,217.08
Liability Check	05/30/2023		Nationwide		-430.74	-18,647.82
Liability Check	05/30/2023		Nationwide		-325.80	-18,973.62
Liability Check	05/30/2023		Nationwide		-320.60	-19,294.22
Check	05/30/2023		Liberty National		-140.60	-19,434.82
Total Checks and Payments					-19,434.82	-19,434.82
Total Uncleared Transactions					-19,434.82	-19,434.82
Register Balance as of 05/31/2023					-19,917.36	23,297.50
New Transactions						
Checks and Payments - 4 items						
Check	06/01/2023		EMI Health		-6,151.20	-6,151.20
Liability Check	06/08/2023	E-pay	IRS		-2,595.68	-8,746.88
Liability Check	06/08/2023	E-pay	Arizona Department ...		-571.43	-9,318.31
Liability Check	06/09/2023		QuickBooks Payroll ...		-18,420.35	-27,738.66
Total Checks and Payments					-27,738.66	-27,738.66
Deposits and Credits - 13 items						
Bill	06/07/2023		Hellsgate Fire Depar...		18,000.00	18,000.00
Paycheck	06/12/2023	DD2165	Yungkans, Jeffery D.		0.00	18,000.00
Paycheck	06/12/2023	DD2160	Marsh, Dustin W.		0.00	18,000.00
Paycheck	06/12/2023	DD2159	Lecher, Angela M.		0.00	18,000.00
Paycheck	06/12/2023	DD2156	DeGroot, Nicholas		0.00	18,000.00
Paycheck	06/12/2023	DD2158	Hansen, Mark		0.00	18,000.00
Paycheck	06/12/2023	DD2154	Bartlett, Martha K.		0.00	18,000.00
Paycheck	06/12/2023	DD2157	Doss, Bobbi A.		0.00	18,000.00
Paycheck	06/12/2023	DD2161	Minniss, Sean		0.00	18,000.00
Paycheck	06/12/2023	DD2164	Wiggins, Brian		0.00	18,000.00
Paycheck	06/12/2023	DD2155	Ceja, John J.		0.00	18,000.00
Paycheck	06/12/2023	DD2163	Sekandari, Ilyas		0.00	18,000.00
Paycheck	06/12/2023	DD2162	Morris, Morey K		0.00	18,000.00
Total Deposits and Credits					18,000.00	18,000.00
Total New Transactions					-9,738.66	-9,738.66
Ending Balance					-29,656.02	13,558.84

11:14 AM

06/20/23

Hellsgate Fire District
Reconciliation Summary
Payroll NBA, Period Ending 05/31/2023

	<u>May 31, 23</u>	
Beginning Balance		0.00
Cleared Transactions		
Checks and Payments - 1 item	-6.00	
Deposits and Credits - 4 items	<u>21,197.72</u>	
Total Cleared Transactions	<u>21,191.72</u>	
Cleared Balance		<u><u>21,191.72</u></u>
Register Balance as of 05/31/2023		21,191.72
Ending Balance		21,191.72

**Hellsgate Fire District
Reconciliation Detail
Payroll NBA, Period Ending 05/31/2023**

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Cleared Transactions						
Checks and Payments - 1 item						
Check	05/31/2023			X	-6.00	-6.00
Total Checks and Payments					-6.00	-6.00
Deposits and Credits - 4 items						
Bill	04/19/2023		National Bank of Ari...	X	5,000.00	5,000.00
Deposit	05/25/2023			X	14,715.75	19,715.75
Deposit	05/31/2023			X	0.05	19,715.80
Deposit	05/31/2023			X	1,481.92	21,197.72
Total Deposits and Credits					21,197.72	21,197.72
Total Cleared Transactions					21,191.72	21,191.72
Cleared Balance					21,191.72	21,191.72
Register Balance as of 05/31/2023					21,191.72	21,191.72
Ending Balance					<u>21,191.72</u>	<u>21,191.72</u>

9:24 AM

06/20/23

Hellsgate Fire District
Reconciliation Summary
ENTERPRISE 876 ACCOUNT, Period Ending 05/31/2023

	<u>May 31, 23</u>
Beginning Balance	380.00
Cleared Balance	380.00
Register Balance as of 05/31/2023	380.00
Ending Balance	380.00

9:24 AM

06/20/23

Hellsgate Fire District Reconciliation Detail

ENTERPRISE 876 ACCOUNT, Period Ending 05/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						380.00
Cleared Balance						380.00
Register Balance as of 05/31/2023						380.00
Ending Balance						380.00

Balance Inquiry for Account 0876000-000-000-000-1012-00
From 05/01/23 To 05/31/23

Account 0876000-000-000-000-1012-00 Cash with Treasurer

Date/Time	Reference	ReferenceID	Receipt Number	Debit	Credits	Balance
05/01/23	Starting Balance					\$380.00
05/31/23	Ending Balance					\$380.00
	Change In Balance					\$0.00

9:24 AM

06/20/23

Hellsgate Fire District
Reconciliation Summary
CAPITAL 845 ACCOUNT, Period Ending 05/31/2023

	<u>May 31, 23</u>
Beginning Balance	126,900.28
Cleared Transactions	
Deposits and Credits - 1 item	<u>216.36</u>
Total Cleared Transactions	<u>216.36</u>
Cleared Balance	<u><u>127,116.64</u></u>
Register Balance as of 05/31/2023	127,116.64
Ending Balance	127,116.64

9:24 AM

06/20/23

Hellsgate Fire District
Reconciliation Detail
CAPITAL 845 ACCOUNT, Period Ending 05/31/2023

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						126,900.28
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	05/31/2023			X	216.36	216.36
Total Deposits and Credits					216.36	216.36
Total Cleared Transactions					216.36	216.36
Cleared Balance					216.36	127,116.64
Register Balance as of 05/31/2023					216.36	127,116.64
Ending Balance					<u>216.36</u>	<u>127,116.64</u>

Balance Inquiry for Account 0845000-000-000-000-1012-00
 From 05/01/23 To 05/31/23

Account 0845000-000-000-000-1012-00 Cash with Treasurer

Date/Time	Reference	ReferenceID	Receipt Number	Debit	Credits	Balance
05/01/23	Starting Balance					\$126,900.28
05/10/23 10:00 AM	journal fund interest allocation - 02/09/2023 to 05/09/2023			\$22.28		\$126,922.56
05/12/23 10:00 AM	journal fund interest allocation - 11/14/2022 to 05/11/2023			\$16.55		\$126,939.11
05/22/23 10:00 AM	journal fund interest allocation - 02/21/2023 to 05/18/2023			\$73.12		\$127,012.23
05/24/23 10:00 AM	journal fund interest allocation - 11/23/2022 to 05/23/2023			\$21.99		\$127,034.22
05/26/23 10:00 AM	journal fund interest allocation - 02/23/2023 to 05/24/2023			\$6.74		\$127,040.96
05/31/23 08:30 AM	journal fund interest allocation - 11/30/2022 to 05/30/2023			\$8.78		\$127,049.74
05/31/23 08:30 AM	journal fund interest allocation - 11/30/2022 to 05/30/2023			\$8.78		\$127,058.52
05/31/23 08:40 AM	JE 9264 / Allocation CUSIP # 3134GXCA0 REVERSAL 2X'S / Isanchez				(\$8.78)	\$127,049.74
05/31/23 02:30 PM	journal fund interest allocation - 03/01/2023 to 05/30/2023			\$66.90		\$127,116.64
05/31/23	Ending Balance					\$127,116.64
	Change In Balance					\$216.36

9:23 AM

06/20/23

Hellsgate Fire District
Reconciliation Summary
BENEFIT 920 ACCOUNT, Period Ending 05/31/2023

	<u>May 31, 23</u>
Beginning Balance	52,362.72
Cleared Transactions	
Deposits and Credits - 1 item	<u>89.26</u>
Total Cleared Transactions	<u>89.26</u>
Cleared Balance	<u>52,451.98</u>
Register Balance as of 05/31/2023	<u>52,451.98</u>
Ending Balance	52,451.98

9:23 AM

06/20/23

Hellsgate Fire District
Reconciliation Detail
BENEFIT 920 ACCOUNT, Period Ending 05/31/2023

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Clr</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance						52,362.72
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	05/31/2023			X	89.26	89.26
Total Deposits and Credits					89.26	89.26
Total Cleared Transactions					89.26	89.26
Cleared Balance					89.26	52,451.98
Register Balance as of 05/31/2023					89.26	52,451.98
Ending Balance					<u>89.26</u>	<u>52,451.98</u>

Balance Inquiry for Account 0920000-000-000-000-1012-00
 From 05/01/23 To 05/31/23

Account 0920000-000-000-000-1012-00 Cash with Treasurer

Date/Time	Reference	ReferenceID	Receipt Number	Debit	Credits	Balance
05/01/23	Starting Balance					\$52,362.72
05/10/23 10:00 AM	journal fund interest allocation - 02/09/2023 to 05/09/2023			\$9.19		\$52,371.91
05/12/23 10:00 AM	journal fund interest allocation - 11/14/2022 to 05/11/2023			\$6.83		\$52,378.74
05/22/23 10:00 AM	journal fund interest allocation - 02/21/2023 to 05/18/2023			\$30.17		\$52,408.91
05/24/23 10:00 AM	journal fund interest allocation - 11/23/2022 to 05/23/2023			\$9.07		\$52,417.98
05/26/23 10:00 AM	journal fund interest allocation - 02/23/2023 to 05/24/2023			\$2.78		\$52,420.76
05/31/23 08:30 AM	journal fund interest allocation - 11/30/2022 to 05/30/2023			\$3.62		\$52,424.38
05/31/23 08:30 AM	journal fund interest allocation - 11/30/2022 to 05/30/2023			\$3.62		\$52,428.00
05/31/23 08:40 AM	<u>JE 9264 / Allocation CUSIP # 3134GXCA0 REVERSAL 2X'S / Isanchez</u>				(\$3.62)	\$52,424.38
05/31/23 02:30 PM	journal fund interest allocation - 03/01/2023 to 05/30/2023			\$27.60		\$52,451.98
05/31/23	Ending Balance					\$52,451.98
	Change In Balance					\$89.26

9:28 AM

06/20/23

Hellsgate Fire District
Reconciliation Summary
PSPRS 890 CONTINGENCY ACCOUNT, Period Ending 05/31/2023

	<u>May 31, 23</u>
Beginning Balance	315,880.76
Cleared Transactions	
Deposits and Credits - 1 item	<u>538.57</u>
Total Cleared Transactions	<u>538.57</u>
Cleared Balance	<u><u>316,419.33</u></u>
Register Balance as of 05/31/2023	316,419.33
Ending Balance	316,419.33

9:28 AM

06/20/23

Hellsgate Fire District Reconciliation Detail

PSPRS 890 CONTINGENCY ACCOUNT, Period Ending 05/31/2023

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						315,880.76
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	05/31/2023			X	538.57	538.57
Total Deposits and Credits					538.57	538.57
Total Cleared Transactions					538.57	538.57
Cleared Balance					538.57	316,419.33
Register Balance as of 05/31/2023					538.57	316,419.33
Ending Balance					538.57	316,419.33

Balance Inquiry for Account 0890000-000-000-000-1012-00
 From 05/01/23 To 05/31/23

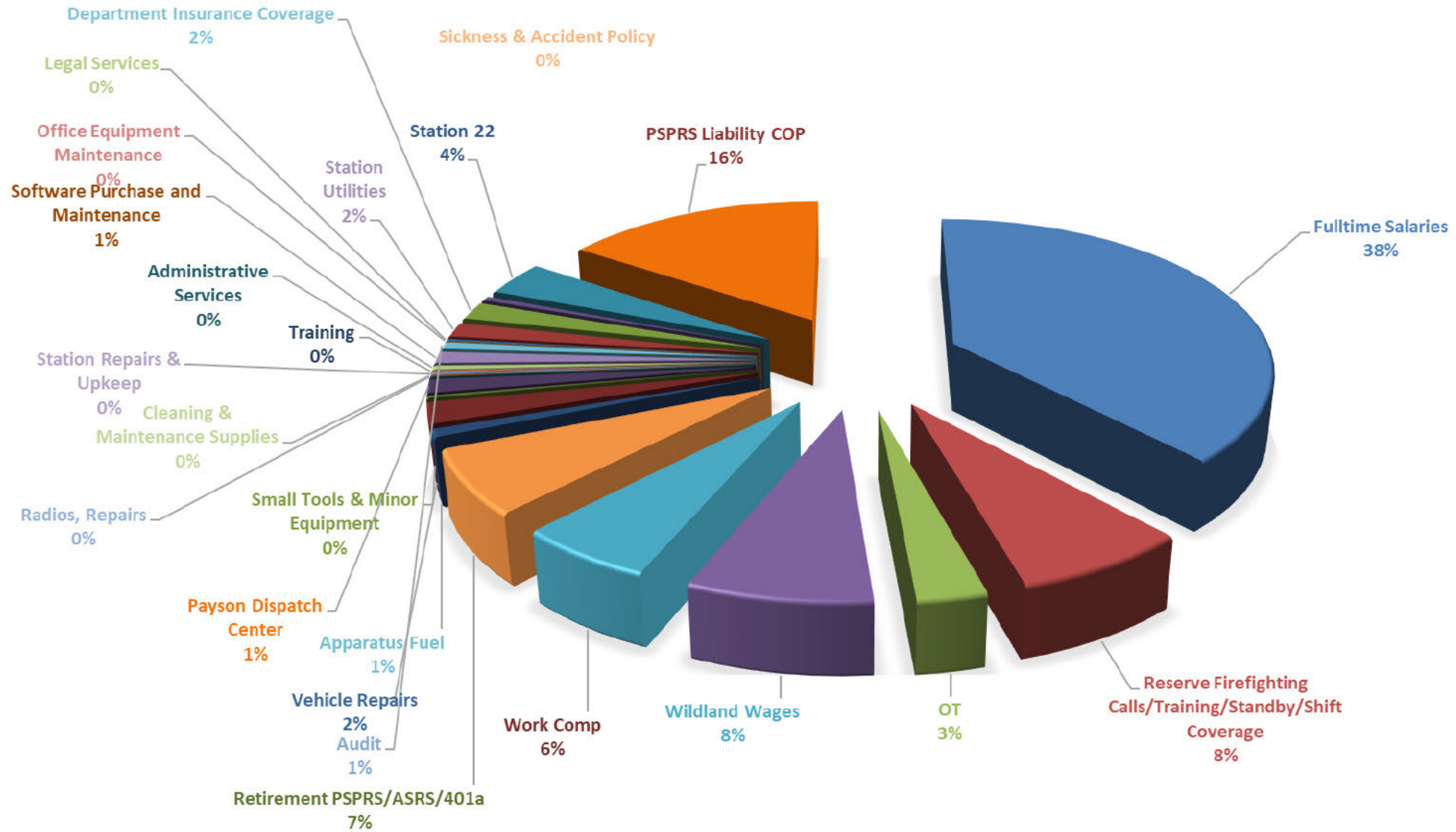
Account 0890000-000-000-000-1012-00 Cash with Treasurer

Date/Time	Reference	ReferenceID	Receipt Number	Debit	Credits	Balance
05/01/23	Starting Balance					\$315,880.76
05/10/23 10:00 AM	journal fund interest allocation - 02/09/2023 to 05/09/2023			\$55.45		\$315,936.21
05/12/23 10:00 AM	journal fund interest allocation - 11/14/2022 to 05/11/2023			\$41.21		\$315,977.42
05/22/23 10:00 AM	journal fund interest allocation - 02/21/2023 to 05/18/2023			\$182.02		\$316,159.44
05/24/23 10:00 AM	journal fund interest allocation - 11/23/2022 to 05/23/2023			\$54.73		\$316,214.17
05/26/23 10:00 AM	journal fund interest allocation - 02/23/2023 to 05/24/2023			\$16.78		\$316,230.95
05/31/23 08:30 AM	journal fund interest allocation - 11/30/2022 to 05/30/2023			\$21.86		\$316,252.81
05/31/23 08:30 AM	journal fund interest allocation - 11/30/2022 to 05/30/2023			\$21.86		\$316,274.67
05/31/23 08:40 AM	<u>JE 9264 / Allocation CUSIP # 3134GXCA0 REVERSAL 2X'S / tsanchez</u>				(\$21.86)	\$316,252.81
05/31/23 02:30 PM	journal fund interest allocation - 03/01/2023 to 05/30/2023			\$166.52		\$316,419.33
05/31/23	Ending Balance					\$316,419.33
	Change In Balance					\$538.57



Hellsgate Fire District

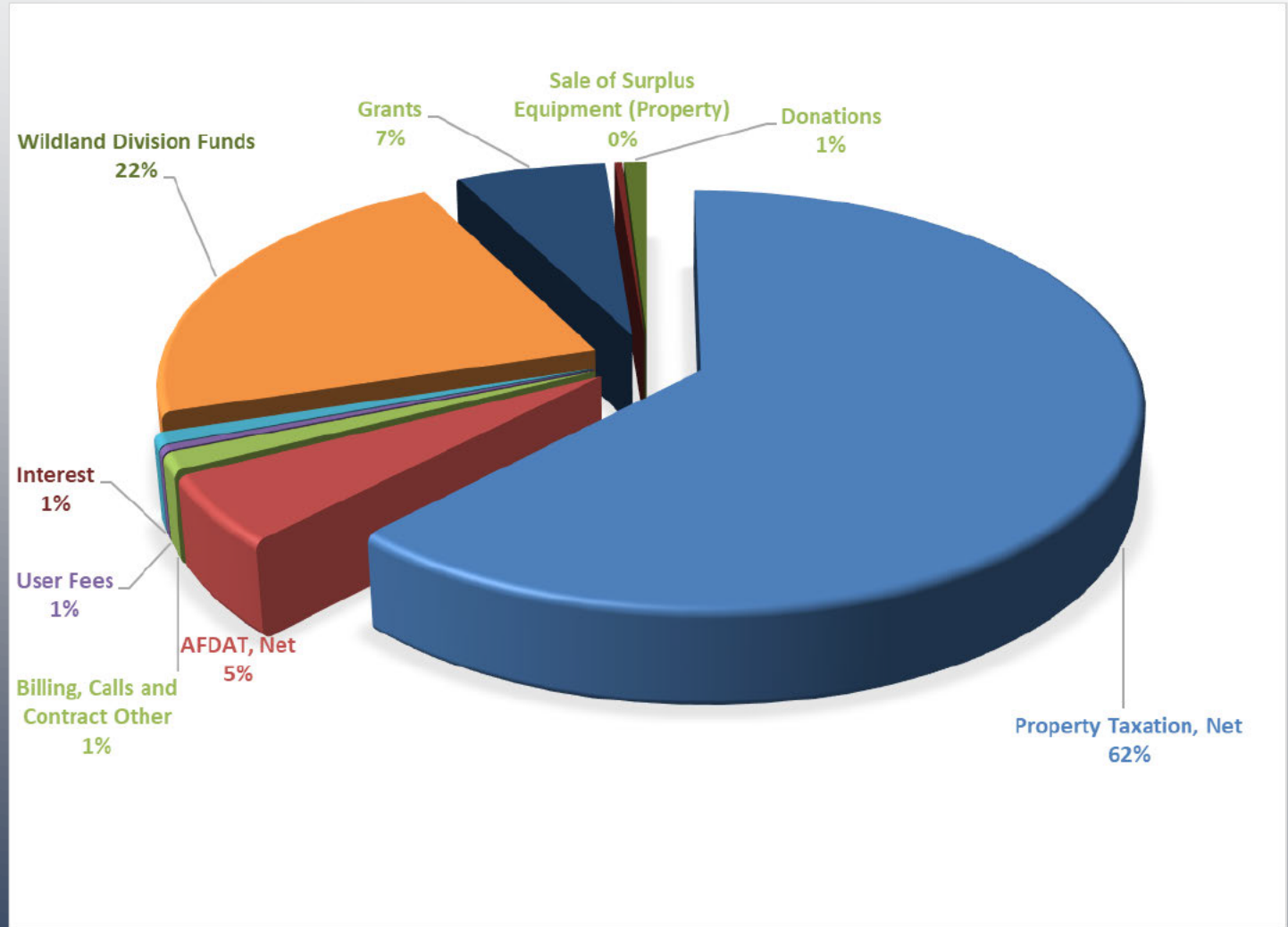
June 2023 Financial Report



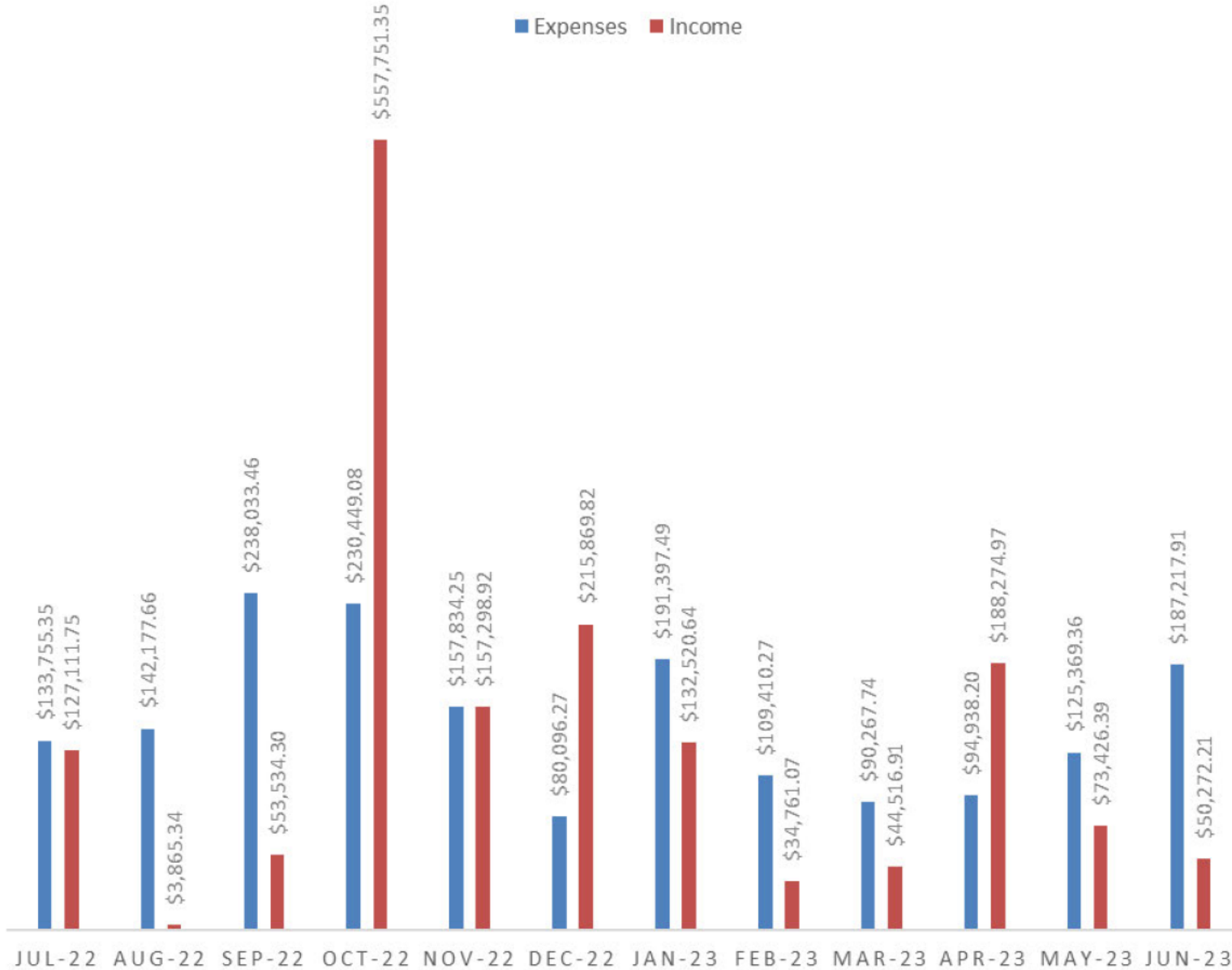
Starting Total Funds \$ 1,251,838
+/- Monthly Net Income \$ (141,743)
Total Net Income To Date \$ 1,110,095

Ending Balance missing \$57,357.24 from Income not collected for FY End
Ending Balance includes \$32,000 from insurance claim

	Beginning	Ending
Bond/Capital	\$ 167,815	\$ 167,115
Contingency	\$ 50,000	\$ 50,000
Carry Over	\$ 20,000	\$ 20,000
Benefit Account	\$ 51,851	\$ 52,476
Budget Stabilization FY 23-24	\$ 49,646	\$ 159,365
PSPRS Contingency	\$ 312,796	\$ 216,564
Enterprise Funds	\$ 599,731	\$ 501,932



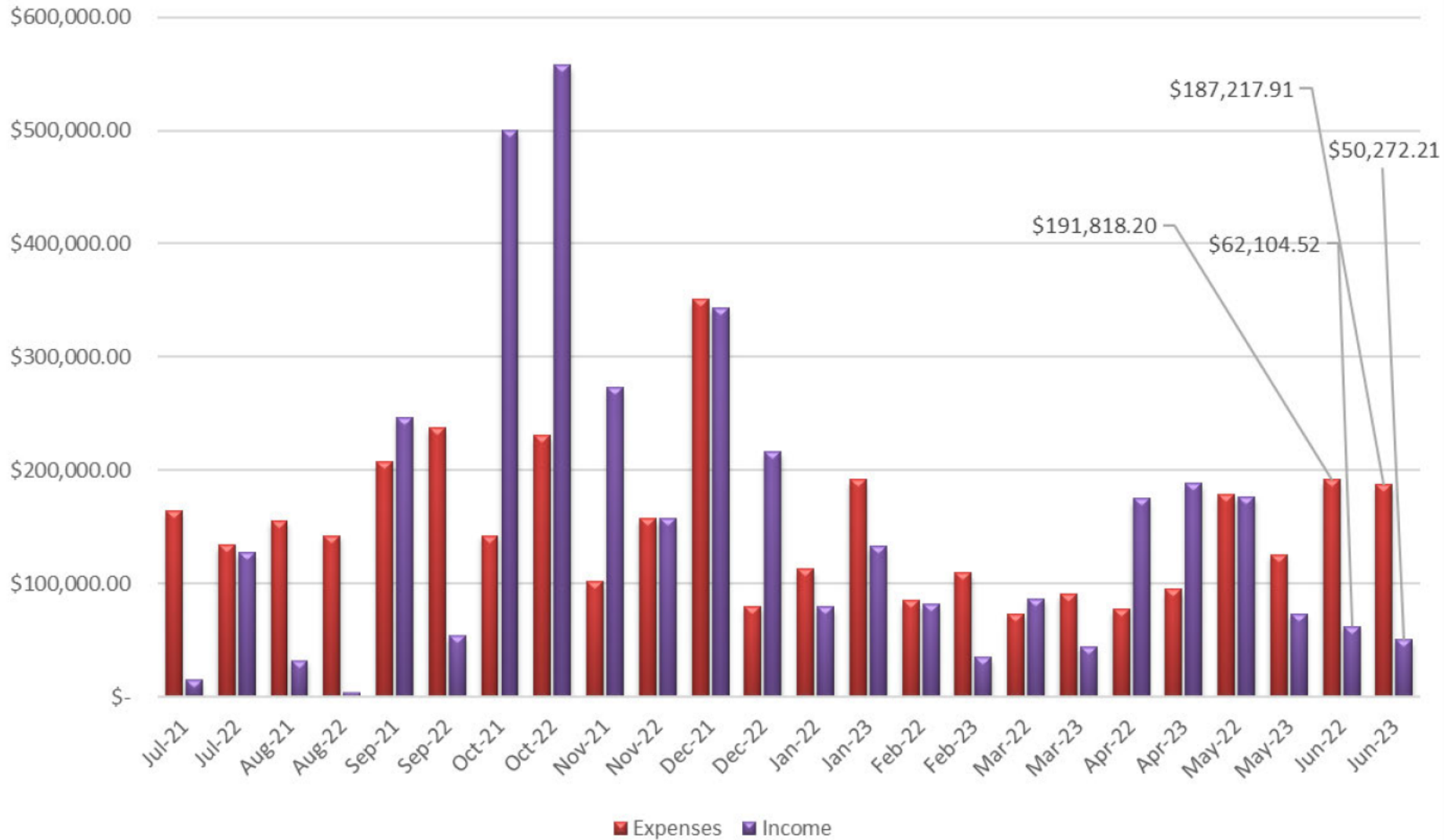
INCOME AND EXPENSE BY MONTH JULY 2022- JUNE 2023



Expenses for the month of June 2023 were \$187,217.91

Income for the month of June 2023 was \$50,272.21

Income and Expense Year to Year Comparison



Expenses for the month of June 2023 were **\$187,217.91**
 Expenses for the month of June 2022 was **\$191,818.20**

Income for the month of June 2023 was **\$50,272.21**
 Income for the month of June 2022 was **\$62,104.52**

Expenses for fiscal year 2022-2023 are **\$1,780,947.04**
 Expenses for fiscal year 2021-2022 were **\$1,840,466.67**

Income for fiscal year 2022-2023 is **\$1,639,203.67**
 Income for fiscal year 2021-2022 was **\$2,071,474.00**

Industrial Commission of Arizona

American Rescue Plan Act Coronavirus State and Local Fiscal Recovery Funds (ARPA-SLFRF)

Based on Tax Year (TY) 2021 Net Assessed Valuation (NAV) Per A.R.S. § 48.807(F)

Fire District	TY21 NAV (1)	TY21 NAV%	ARPA-SLFRF Award
Ganado	\$ 20,570,732	0.174%	\$ 34,866
Gisela Valley	\$ 1,678,588	0.014%	\$ 2,845
Golden Shores	\$ 18,541,478	0.157%	\$ 31,427
Golden Valley	\$ 57,886,775	0.491%	\$ 98,115
Golder Ranch	\$ 1,363,677,866	11.557%	\$ 2,311,370
Goldfield Ranch	\$ 10,210,321	0.087%	\$ 17,306
Green Valley	\$ 455,224,205	3.858%	\$ 771,584
Greenhaven	\$ 8,934,397	0.076%	\$ 15,143
Greer	\$ 16,789,593	0.142%	\$ 28,458
Groom Creek	\$ 17,368,651	0.147%	\$ 29,439
Harquahala Valley	\$ 41,703,469	0.353%	\$ 70,685
Heber/Overgaard	\$ 92,356,341	0.783%	\$ 156,540
Hellsgate	\$ 27,956,241	0.237%	\$ 47,385
Hidden Valley	\$ 30,731,204	0.260%	\$ 52,088
Highlands	\$ 108,783,040	0.922%	\$ 184,382
Houston Mesa	\$ 4,495,057	0.038%	\$ 7,619
Joseph City	\$ 5,939,644	0.050%	\$ 10,067
Junipine	\$ 1,658,543	0.014%	\$ 2,811
Kaibab Estates West	\$ 3,146,530	0.027%	\$ 5,333
Lake Mohave Ranchos	\$ 19,537,073	0.166%	\$ 33,114
Laveen	\$ 52,681,800	0.446%	\$ 89,293
Lockett Ranches	\$ 11,974,790	0.101%	\$ 20,297
Mammoth	\$ 2,685,136	0.023%	\$ 4,551
Martinez Lake	\$ 8,141,256	0.069%	\$ 13,799
Mayer	\$ 31,290,558	0.265%	\$ 53,036
McLaws Road	\$ 1,183,908	0.010%	\$ 2,007
McMullen Valley	\$ 16,702,352	0.142%	\$ 28,310
Mescal-J6	\$ 17,593,334	0.149%	\$ 29,820
Mohave Valley	\$ 62,927,234	0.533%	\$ 106,659
Mormon Lake	\$ 7,828,772	0.066%	\$ 13,269
Mt. Lemmon	\$ 13,620,343	0.115%	\$ 23,086
Naco	\$ 3,256,124	0.028%	\$ 5,519
Nogales Suburban	\$ 10,543,207	0.089%	\$ 17,870
Northern Arizona	\$ 98,164,937	0.832%	\$ 166,385
Northwest	\$ 1,373,136,865	11.637%	\$ 2,327,403
Oatman	\$ 1,425,018	0.012%	\$ 2,415
Oracle	\$ 25,639,807	0.217%	\$ 43,458
Palominas	\$ 32,692,464	0.277%	\$ 55,412
Parker	\$ 25,465,127	0.216%	\$ 43,162
Peeples Valley	\$ 5,885,523	0.050%	\$ 9,976



PROTECTING THOSE WHO
PROTECT OTHERS

Invoice

Terms	Date	Invoice #
Net 120	6/30/2022	22-ASMNT019

Bill To
Hellsgate Fire District 80 S. Walters Lane Star Valley, AZ 85541

Policy Year	Policy Number
2021-22	2020-SIP-AZ-019

Description	Total Assessment	Member %	Member Assessment
Assessment due from member for 2021/22 fiscal year	\$3,691,198	0.5492%	20,272.00

Please remit contribution payment using one of the following methods:

Total Assessment	\$20,272.00
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If paying via ACH:
Wells Fargo Bank, Securis Insurance Pool, Inc., Operating Account
Routing No: 121000248, Account No: 4597225309
Please provide a description of the payment (e.g., "2021/22 Securis Assessment") in the reference field.

If paying via check:
1. Provide a description of the payment (e.g., "2021/22 Securis Assessment") on the check stub.
2. Attach a copy of the corresponding invoice.
3. Send the check and invoice to P.O. Box 841563 ~ Los Angeles, CA 90084-1563

Please contact your member services coordinator should you have any questions regarding your current balance.

Date	EE COVID	Hours	Rate	Benefits	EE Covered	Hours	Rate	Total Expense
9/20/2021	Marsh	24	\$ 18.79	44.89%	\$ 653.40	Sekandari	24 \$ 15.00	\$ 360.00 \$ 399.78 \$ 1,053.18
9/21/2021	Marsh	24	\$ 18.79	44.89%	\$ 653.40	Hansen	24 \$ 18.00	\$ 432.00 \$ 479.74 \$ 1,133.13
9/26/2021	Marsh	24	\$ 18.79	44.89%	\$ 653.40		\$ -	\$ - \$ 653.40
9/27/2021	Marsh	24	\$ 18.79	44.89%	\$ 653.40	Minniss	24 \$ 30.65	\$ 735.60 \$ 816.88 \$ 1,470.28
11/7/2021	Doss	24	\$ 26.18	45.33%	\$ 913.14	Hansen	24 \$ 18.00	\$ 432.00 \$ 479.74 \$ 1,392.87
11/8/2021	Doss	24	\$ 26.18	45.33%	\$ 913.14	Smith	24 \$ 18.00	\$ 432.00 \$ 479.74 \$ 1,392.87
1/13/2022	Doss	24	\$ 26.18	45.33%	\$ 913.14	Yungkans	24 \$ 36.89	\$ 885.36 \$ 1,286.69 \$ 2,199.83
1/15/2022	Yungkans	18	\$ 24.59	45.33%	\$ 643.26	Sekandari	18 \$ 15.00	\$ 270.00 \$ 299.84 \$ 943.09
1/24/2022	Marsh	24	\$ 18.79	44.89%	\$ 653.40	Wiggins	24 \$ 35.39	\$ 849.36 \$ 1,259.86 \$ 1,913.25
1/25/2022	Marsh	24	\$ 18.79	44.89%	\$ 653.40	Ceja	24 \$ 31.59	\$ 758.16 \$ 1,101.83 \$ 1,755.23
7/9/2022	Wiggins	24	\$ 24.23	27.77%	\$ 743.01	Yungkans	24 \$ 38.79	\$ 930.96 \$ 1,161.56 \$ 1,904.57
7/10/2022	Wiggins	24	\$ 24.23	27.77%	\$ 743.01	Wells	24 \$ 20.00	\$ 480.00 \$ 557.57 \$ 1,300.58
7/13/2022	Minniss	24	\$ 20.70	28.77%	\$ 639.73	Marsh	25 \$ 29.48	\$ 737.00 \$ 920.88 \$ 1,560.61
7/14/2022	Minniss	24	\$ 20.70	28.77%	\$ 639.73	Smith	22 \$ 20.00	\$ 440.00 \$ 511.10 \$ 1,150.83
					\$ -	Ceja	1 \$ 35.19	\$ 35.19 \$ 43.91 \$ 43.91
					\$ 10,068.52			

\$ 19,867.63

	COVID	Current PTO	End PTO	Accrual Rate	Max Accrual
Ceja	0	297:47	297:47	14:46	768
Doss	72	651:47	723:47	16:37	864
Marsh	144	186:54	330:54	12:00	624
Minniss	48	63:24	111:24	10:05	528
Wiggins	48	504:31	552:31	12:00	624
Yungkans	18	742:09	760:09	16:37	864

While on light duty earning 6:09

Date	EE Injured	Total				EE Covered	Total	
		Hours	w/benefits	Budgeted	Difference		Hours	w/benefits
7/6/2022	Doss	24	\$ 854.62	\$ 854.62	\$ -	Wiggins OT	24	\$ 1,086.43
7/11/2022	Doss	100	\$ 3,779.27	\$ 4,095.08	\$ (315.81)	Donaldson	24	\$ 557.57
7/12/2022	Doss	12	\$ 663.64		\$ 663.64	Wiggins OT	24	\$ 1,086.43
7/17/2022	Doss					Wells	24	\$ 557.57
7/18/2022	Doss					Donaldson	24	\$ 557.57
7/23/2022	Doss	112	\$ 4,232.78	\$ 4,095.08	\$ 137.70	Buce	24	\$ 473.93
7/24/2022	Doss					Donaldson	24	\$ 557.57
7/29/2022	Doss					Smith, C	24	\$ 557.57
7/30/2022	Doss					Smith, C	24	\$ 557.57
8/4/2022	Doss	100	\$ 3,779.27	\$ 4,095.08	\$ (315.81)	Ceja OT	24	\$ 1,026.42
8/5/2022	Doss	12	\$ 663.64		\$ 663.64	Hansen	24	\$ 557.57
8/12/2022	Doss					Marsh OT	4	\$ 143.52
						Campbell	20	\$ 464.64
8/13/2022	Doss					Campbell	24	\$ 557.57
8/18/2022	Doss	112	\$ 4,232.78	\$ 4,095.08	\$ 137.70	Marsh OT	24	\$ 861.15
8/19/2022	Doss					Hansen	24	\$ 557.57
8/24/2022	Doss					Smith, T	24	\$ 557.57
8/25/2022	Doss					Wiggins OT	24	\$ 1,086.43
8/30/2022	Doss					Sekandari	24	\$ 473.93
8/31/2022	Doss					Sekandari	24	\$ 473.93
9/5/2022	Doss	100	\$ 3,779.27	\$ 4,095.08	\$ (315.81)	Campbell OT	24	\$ 813.05
9/6/2022	Doss	12	\$ 663.64		\$ 663.64	Sekandari	24	\$ 473.93
9/11/2022	Doss					Sekandari	24	\$ 473.93
9/12/2022	Doss					Sekandari	24	\$ 473.93
9/17/2022	Doss	112	\$ 4,232.78	\$ 4,095.08	\$ 137.70	Sekandari	24	\$ 473.93
9/18/2022	Doss					Sekandari	24	\$ 473.93
9/23/2022	Doss					Campbell	24	\$ 557.57
9/24/2022	Doss					Campbell	24	\$ 557.57
9/29/2022	Doss	100	\$ 3,779.27	\$ 4,095.08	\$ (315.81)	Buce	24	\$ 473.93
9/30/2022	Doss	12	\$ 663.64		\$ 663.64	Buce	22	\$ 434.44
						Wiggins OT	2	\$ 90.54
10/5/2022	Doss					Smith, T	24	\$ 557.57
10/6/2022	Doss					Smith, T	24	\$ 557.57
10/11/2022	Doss					Buce	24	\$ 473.93
10/12/2022	Doss					Buce	24	\$ 473.93
10/17/2022	Doss	112	\$ 4,232.78	\$ 4,095.08	\$ 137.70	Smith, T	24	\$ 557.57
10/18/2022	Doss					Smith, T	24	\$ 557.57
10/23/2022	Doss					Sekandari	24	\$ 473.93
10/24/2022	Doss					Smith, T	24	\$ 557.57
10/29/2022	Doss	100	\$ 3,779.27	\$ 4,095.08	\$ (315.81)	Hansen	24	\$ 557.57
10/30/2022	Doss	12	\$ 663.64		\$ 663.64	Hansen	24	\$ 557.57
11/4/2022	Doss					Campbell	24	\$ 557.57
11/5/2022	Doss					Campbell	24	\$ 557.57
11/10/2022	Doss	112	\$ 4,232.78	\$ 4,095.08	\$ 137.70	Hansen OT	24	\$ 813.05
11/11/2022	Doss					Hansen	24	\$ 557.57
11/16/2022	Doss					Donaldson	24	\$ 557.57
11/17/2022	Doss					Hansen	24	\$ 557.57
11/22/2022	Doss					Campbell	24	\$ 557.57
11/23/2022	Doss					Campbell	24	\$ 557.57

11/28/2022	Doss	100	\$ 3,779.27	\$ 4,095.08	\$ (315.81)	Hansen	24	\$ 557.57
11/29/2022	Doss	12	\$ 663.64		\$ 663.64	Hansen	24	\$ 557.57
12/4/2022	Doss					Sekandari	24	\$ 473.93
12/5/2022	Doss					Sekandari	24	\$ 473.93
12/10/2022	Doss	112	\$ 4,232.78	\$ 4,095.08	\$ 137.70	Campbell	24	\$ 557.57
12/11/2022	Doss					Campbell	24	\$ 557.57
12/16/2022	Doss					Campbell	24	\$ 557.57
12/17/2022	Doss					Campbell	24	\$ 557.57
12/22/2022	Doss	100	\$ 3,779.27	\$ 4,095.08	\$ (315.81)	Marsh OT	24	\$ 861.15
12/24/2022	Doss	12	\$ 663.64		\$ 663.64	Smith, T	24	\$ 557.57
12/28/2022	Doss					Hansen	24	\$ 557.57
12/29/2022	Doss					Sekandari	24	\$ 473.93
1/3/2023	Doss					Sekandari	24	\$ 473.93
1/4/2023	Doss					Sekandari	24	\$ 473.93
1/7/2023	Doss	112	\$ 3,988.25	\$ 4,095.08	\$ (106.83)	Turley	24	\$ 557.57
1/8/2023	Doss					Turley	24	\$ 557.57
1/13/2023	Doss					Turley	24	\$ 557.57
1/14/2023	Doss					Turley	24	\$ 557.57
1/19/2023	Doss	112	\$ 3,988.25	\$ 4,095.08	\$ (106.83)	Turley	24	\$ 557.57
1/20/2023	Doss					Campbell	24	\$ 557.57
1/25/2023	Doss					Campbell	24	\$ 557.57
1/26/2023	Doss					Campbell	24	\$ 557.57
1/31/2023	Doss					Stallings	24	\$ 557.57
2/1/2023	Doss					Stallings	24	\$ 557.57
2/6/2023	Doss	112	\$ 3,988.25	\$ 4,095.08	\$ (106.83)	Stallings	24	\$ 557.57
2/7/2023	Doss					Stallings	24	\$ 557.57
2/12/2023	Doss					Stallings	24	\$ 557.57
2/13/2023	Doss					Stallings	24	\$ 557.57
2/18/2023	Doss	112	\$ 3,988.25	\$ 4,095.08	\$ -	Campbell	24	\$ 557.57
2/19/2023	Doss					Campbell	24	\$ 557.57
2/24/2023	Doss					Turley	24	\$ 557.57
2/25/2023	Doss					Turley	24	\$ 557.57
3/2/2023	Doss	112	\$ 3,988.25	\$ 4,095.08	\$ (106.83)	Smith, T	24	\$ 557.57
3/3/2023	Doss					Hansen	24	\$ 557.57
3/8/2023	Doss					Wells	24	\$ 557.57
3/9/2023	Doss					Hansen	24	\$ 557.57
3/14/2023	Doss					Yungkans OT	24	\$ 1,131.43
3/15/2023	Doss					Blazer	24	\$ 557.57
3/20/2023	Doss	112	\$ 3,988.25	\$ 4,095.08	\$ -	Stallings	24	\$ 557.57
3/21/2023	Doss					Stallings	24	\$ 557.57
3/26/2023	Doss					Campbell	24	\$ 557.57
3/27/2023	Doss					Hansen	24	\$ 557.57
4/1/2023	Doss	112	\$ 3,988.25	\$ 4,095.08	\$ (106.83)	Campbell	24	\$ 557.57
4/2/2023	Doss					Campbell	24	\$ 557.57
4/7/2023	Doss					Campbell	24	\$ 557.57
4/8/2023	Doss					Campbell	24	\$ 557.57
					\$ 2,726.83			\$ 54,197.44

VFIS \$ 7,928.57
Securis \$ 24,155.28
Total HFD Cost
\$ 24,840.41

Date	EE Injured	Total				EE Covered	Total	
		Hours	w/benefits	Budgeted	Difference		Hours	w/benefits
12/26/2022	Minniss	77.5	\$ 2,065.79	\$ 2,065.79	\$ -	Campbell	24	\$ 557.57
12/27/2022	Minniss	12	\$ 479.80	\$ 479.80	\$ -	Campbell	24	\$ 557.57
1/1/2023	Minniss					Campbell OT	24	\$ 813.05
1/2/2023	Minniss					Campbell	24	\$ 557.57
1/9/2023	Minniss	112	\$ 3,325.05	\$ 3,065.37	\$ 259.68	Sekandari	24	\$ 473.93
1/10/2023	Minniss					Sekandari	24	\$ 473.93
1/15/2023	Minniss					Hansen	24	\$ 557.57
1/16/2023	Minniss					Hansen	24	\$ 557.57
1/21/2023	Minniss	100	\$ 2,968.79	\$ 3,065.37	\$ (96.58)	Sekandari	24	\$ 473.93
1/22/2023	Minniss	12	\$ 534.38		\$ 534.38	Wells	24	\$ 557.57
1/27/2023	Minniss					Hansen	24	\$ 557.57
1/28/2023	Minniss					Wells	24	\$ 557.57
2/2/2023	Minniss	112	\$ 3,325.05	\$ 3,065.37	\$ 259.68	Donaldson	24	\$ 557.57
2/3/2023	Minniss					Sekandari	24	\$ 473.93
2/8/2023	Minniss					Ceja OT	24	\$ 1,026.42
2/9/2023	Minniss					Stallings	24	\$ 557.57
2/14/2023	Minniss					Campbell	24	\$ 557.57
2/15/2023	Minniss					Campbell	24	\$ 557.57
2/20/2023	Minniss	100	\$ 2,968.79	\$ 3,065.37	\$ (96.58)	Sekandari OT	24	\$ 691.09
2/21/2023	Minniss	12	\$ 534.38		\$ 534.38	Wells	24	\$ 557.57
2/26/2023	Minniss					Marsh OT	24	\$ 861.15
2/27/2023	Minniss					Hansen	24	\$ 557.57
3/4/2023	Minniss	80	\$ 3,007.04	\$ 3,007.04	\$ (0.00)	Marsh OT	1.5	\$ 53.82
						Sekandari	22.5	\$ 444.31
3/5/2023	Minniss					Sekandari	24	\$ 473.93
3/10/2023	Minniss					Hansen	24	\$ 557.57
3/11/2023	Minniss					Sekandari	24	\$ 473.93
3/16/2023	Minniss	80	\$ 3,007.04	\$ 3,007.04	\$ (0.00)	Blazer	24	\$ 557.57
3/17/2023	Minniss					Campbell	24	\$ 557.57
3/22/2023	Minniss					Blazer	24	\$ 557.57
3/23/2023	Minniss					Wells	24	\$ 557.57
3/28/2023	Minniss					Hansen	24	\$ 557.57
3/29/2023	Minniss	80	\$ 3,007.04	\$ 3,007.04	\$ (0.00)	Sekandari	24	\$ 473.93
4/3/2023	Minniss					Blazer	24	\$ 557.57
4/4/2023	Minniss					Blazer	24	\$ 557.57
4/9/2023	Minniss					Sekandari	24	\$ 473.93
4/10/2023	Minniss					Hansen	24	\$ 557.57
4/15/2023	Minniss	80	\$ 3,007.04	\$ 3,007.04	\$ (0.00)	Marsh OT	24	\$ 861.15
4/16/2023	Minniss					Hansen	24	\$ 557.57
4/21/2023	Minniss					Blazer	24	\$ 557.57
4/22/2023	Minniss					Sekandari	24	\$ 473.93
4/27/2023	Minniss	66.5	\$ 2,499.60	\$ 3,007.04	\$ (507.44)	Blazer	24	\$ 557.57
4/28/2023	Minniss					Blazer	22	\$ 511.10
						Ceja OT	2	\$ 85.54
5/3/2023	Minniss					Sekandari	24	\$ 473.93
5/4/2023	Minniss					DeGroot	24	\$ 557.57
5/9/2023	Minniss					Hansen	24	\$ 557.57
5/10/2023	Minniss	79	\$ 2,969.45	\$ 3,007.04	\$ (37.59)	Hansen	24	\$ 557.57
5/15/2023	Minniss					Blazer	24	\$ 557.57

5/16/2023	Minniss					Blazer	24	\$	557.57
5/21/2023	Minniss					Doss OT	2.5	\$	130.07
						Marsh OT	9	\$	322.93
						Wiggins OT	13	\$	588.48
5/22/2023	Minniss					Blazer	24	\$	557.57
5/27/2023	Minniss	80	\$ 3,007.04	\$ 3,007.04	\$ (0.00)	DeGroot	24	\$	557.57
5/28/2023	Minniss					Sekandari	24	\$	473.93
6/2/2023	Minniss					Hansen	24	\$	557.57
6/3/2023	Minniss					Hansen	24	\$	557.57
								\$	849.93
									\$ 31,117.25

VFIS	\$	2,871.43
Securis	\$	6,560.96
Total HFD Cost		
	\$	22,534.79



HELLSGATE FIRE DISTRICT

HUMAN RESOURCE POLICY GUIDELINES

CODE/TITLE: 30.14 Extended Duty Pay
SECTION: 30.00 Compensation Administration
EFFECTIVE DATE: 01/14/2009
REVISED DATE: 12/14/17

I. PURPOSE

To provide guidelines under which employees may be entitled to extended duty/hazardous duty pay.

II. SCOPE

This policy applies to all suppression employees.

III. POLICY

It is the policy of HFD to provide additional compensation for extended duty/hazardous duty in specific circumstances as outlined in the guidelines below. The compensation shall be an hourly rate added to the employee's base rate; the hourly rate shall be approved by the Board as part of the pay scale.

IV. GUIDELINES

- A. Employees who are required to perform in any of the following circumstances shall be granted extended duty/hazardous duty pay:
1. A single emergency call lasting in excess of six (6) hours.
 2. Emergency calls that run back to back for a period that exceeds eighteen (18) hours.
 3. Providing traffic control for a period that exceeds four (4) hours and is outside of the employee's normal duties on an emergency scene.
 4. A Mass Casualty Incident (MCI) that involves more than 12 patients.
 5. A Hazardous Materials exposure that exceeds six (6) hours.
 6. A Motor Vehicle Accident (MVA) involving a vehicle that is transporting hazardous materials (i.e. tanker trucks or other hazardous supplies).
 7. A Wildland assignment in or out of district that exceeds six (6) hours. This time is to be contiguous from the time the employee begins the assignment until he returns to quarters.
-



HELLSGATE FIRE DISTRICT

HUMAN RESOURCE POLICY GUIDELINES

CODE/TITLE: 30.14 Extended Duty Pay
SECTION: 30.00 Compensation Administration
EFFECTIVE DATE: 01/14/2009
REVISED DATE: 12/14/17

8. Any wildland fire assignment occurring between the hours of 2100 to 0500; this circumstance is considered particularly dangerous due to the potential for injury from lack of visibility.
- B. In the event that an employee is required to perform in an extended duty/hazardous duty capacity, he shall receive additional compensation on top of his base hourly rate.
-



HELLSGATE FIRE DISTRICT

PERSONNEL POLICY GUIDELINES

CODE/TITLE: 30.15 Telecommuting
SECTION: 30.00 Compensation Administration
EFFECTIVE DATE: 4/14/2020

I. PURPOSE

To establish guidelines for employees who have been approved to telecommute (work remotely) during the COVID-19 pandemic.

II. SCOPE

This policy applies to any non-shift employees who are authorized to telecommute.

III. POLICY

In the interest of minimizing employees' exposure to the highly contagious coronavirus/COVID-19, HFD may temporarily allow non-shift employees to telecommute if their position is deemed conducive to such an arrangement.

IV. DEFINITION

Telecommuting is defined as working from a home or other off-site location using electronic communications, such as the Internet, to connect with the primary place of employment.

V. GUIDELINES

A. Eligibility: HFD strives to provide equal opportunities to all employees when it comes to working situations. However, telecommuting is not conducive to every employee and position. Keeping this in mind, the Fire Chief will review all reasonable employee requests to telecommute using the following criteria:

1. Is the employee a good candidate for telecommuting?
 - Dependable
 - Flexible
 - Proven performance
 - No record of severe disciplinary action
 - Comprehensive knowledge of position

2. Can the duties of the position be successfully fulfilled through telecommuting?
 - Measurable work activities
 - Little need for face-to-face interaction with coworkers
 - Clearly established goals and objectives
 - Duties can be performed alone
 - Equipment needed is limited and can be easily stored at the off-site location

Note: At his sole discretion, the Fire Chief has the right to approve, deny or revoke



HELLSGATE FIRE DISTRICT

PERSONNEL POLICY GUIDELINES

CODE/TITLE: 30.15 Telecommuting
SECTION: 30.00 Compensation Administration
EFFECTIVE DATE: 4/14/2020

telecommuting privileges.

- B. Responsibilities:** Position requirements and responsibilities will not change solely due to telecommuting. Employee expectations related to professionalism, productivity and customer service remain the same, regardless of where the work is being performed.
- C. Work Schedule:** The amount of time an employee is expected to work in a given week will not change, although the exact scheduling of allotted hours will be left up to the discretion of the employee's immediate supervisor. In the event that an employee is needed to report to his or her regular work location, he is expected to report once given adequate notice. The employee shall be responsible for working during the designated telecommuting hours and should therefore be available to his supervisor, coworkers, vendors, customers and others during scheduled work hours.

Telecommuting employees whose positions are non-exempt from the overtime requirements of the Fair Labor Standards act shall be required to accurately record all hours worked, using the District's regular timekeeping system. Hours worked in excess of those scheduled per day and per week require the prior approval of the supervisor. Failure to comply with this requirement may result in revocation of the telecommuting arrangement and/or may subject the employee to disciplinary action.

- D. Contact with Supervisor:** Employees approved for telecommuting are responsible for maintaining regular contact with their immediate supervisor. The supervisor will serve as the employee's primary contact. Both the employee and his supervisor are expected to work together to keep each other informed of any developments that occur during the workday.

Employees must have approval from their supervisor to:

- Alter their defined work schedules.
- Move company equipment to a new location.
- Transfer primary off-site operations to a new location.

- E. Off-site Work Areas:** HFD has a legal responsibility to provide liability and worker's compensation coverage to its employees. Such legal responsibilities extend only to authorized, off-site work locations during scheduled work time. HFD also accepts no responsibility for employees' personal property.

If employees have domestic responsibilities they must attend to during scheduled working hours, they are expected to do so in a reasonable manner that will still allow them to



HELLSGATE FIRE DISTRICT

PERSONNEL POLICY GUIDELINES

CODE/TITLE: 30.15 Telecommuting
SECTION: 30.00 Compensation Administration
EFFECTIVE DATE: 4/14/2020

successfully fulfill their job duties.

- F. Off-site Safety and Security:** Employees who are telecommuting are expected to maintain their home workspace in a safe manner, free from safety hazard. In the event of any injury, the employee is required to report such to his supervisor as soon as is practical.

Telecommuting is not designed to be a replacement for appropriate child care. Although an employee's individual schedule may be modified to accommodate childcare needs, the focus of the telecommuting arrangement must remain on job performance and meeting District needs.

While employees whose positions regularly deal with sensitive or protected information may not be ideal candidates for telecommuting, under certain circumstances such employees may be allowed to telecommute. In these situations, it is up to the employee to enforce a rigorous standard for ensuring the security of all sensitive information entrusted to them. Failure to do so may result in the loss of telecommuting privileges.

- G. Expenses:** Working primarily off-site could result in expenses not directly addressed by this policy. If such expenses are necessary in order for an employee to perform his official duties, HFD may reimburse the employee; however, reimbursement is subject to prior management approval and is not guaranteed. Thus, potential expenditures should always be approved prior to the transaction being made.

- H. Equipment:** Employees approved for telecommuting will be supplied by HFD with the equipment required to perform their duties. The following guidelines shall apply to District equipment:

- All equipment purchased by HFD remains the property of the District. All equipment is to be returned immediately following the completion of the telecommuting arrangement.
- Hardware is only to be modified or serviced by parties approved by HFD.
- Software provided by HFD is to be used only for its intended purpose and should not be duplicated without consent.
- Any equipment provided by HFD for off-site use is intended for conducting District business; use for any other purpose or by other persons is prohibited.
- All hardware and software should be secured against unauthorized access.



HELLSGATE FIRE DISTRICT

PERSONNEL HUMAN RESOURCE POLICY GUIDELINES

CODE/TITLE: **30.13 Shift Trades**
SECTION: 30.00 Compensation Administration
EFFECTIVE DATE: 01/14/2009
REVISED DATE: 12/14/17

I. PURPOSE

To allow shift suppression employees to take time off without using paid leave hours.

II. SCOPE

This policy applies to all shift suppression personnel.

III. POLICY

In accordance with the Fair Labor Standards Act, it is the policy of HFD to allow eligible employees to “trade time” or “trade shifts,” working for one another to avoid either employee from losing having to use paid leave hours when taking time off.

IV. GUIDELINES

- A. The employee taking time off shall be paid for normal hours worked, while the District shall not pay the employee working for the other employee. The employee working shall be compensated at a later date when the other employee repays those hours traded. The traded hours must be worked within sixty days of the initial trade.
- B. Time trades require prior approval of the duty Captain and/or the Fire Chief ~~or Battalion Chief~~ and shall not affect the operational effectiveness of the District, nor shall they create a financial burden on the District. Fiscal problems caused by the trade will be the joint responsibility of the individual initiating the trade and the individual agreeing to work the shift trade.
- C. Trades may only be made within rank. If all other attempts for trade within rank have been exhausted, exception may be granted by the Fire Chief ~~for medical reasons only~~.
- D. The employee initiating the shift trade shall secure the approval by completing form *08-PPF-016*, ~~Request for Leave~~. ~~The Chief's signature, or his designation when on leave, must be present to be valid~~^[B1]. ~~The~~ is signed form must be turned into the Business Manager prior to the shift trade.
- E. Employees shall not work in excess of 72 consecutive hours. This calculation of consecutive hours shall include hours served in any emergency response position at any agency.



HELLSGATE FIRE DISTRICT

HUMAN RESOURCE POLICY GUIDELINES

CODE/TITLE: 30.13 Shift Trades
SECTION: 30.00 Compensation Administration
EFFECTIVE DATE: 01/14/2009
REVISED DATE: 12/14/2017, 7/1/2023

I. PURPOSE

To allow shift suppression employees to take time off without using paid leave hours.

II. SCOPE

This policy applies to all shift suppression personnel.

III. POLICY

In accordance with the Fair Labor Standards Act, it is the policy of HFD to allow eligible employees to “trade time” or “trade shifts,” working for one another to avoid either employee from having to use paid leave hours when taking time off.

IV. GUIDELINES

- A. The employee taking time off shall be paid for normal hours worked, while the District shall not pay the employee working for the other employee. The employee working shall be compensated at a later date when the other employee repays those hours traded. The traded hours must be worked within sixty days of the initial trade.
 - B. Time trades require prior approval of the duty Captain and/or the Fire Chief and shall not affect the operational effectiveness of the District, nor shall they create a financial burden on the District. Fiscal problems caused by the trade will be the joint responsibility of the individual initiating the trade and the individual agreeing to work the shift trade.
 - C. Trades may only be made within rank. If all other attempts for trade within rank have been exhausted, exception may be granted by the Fire Chief.
 - D. The employee initiating the shift trade shall secure the approval by completing form *08-PPF-016*, Request for Leave.
-



HELLSGATE FIRE DISTRICT

HUMAN RESOURCE POLICY GUIDELINES

CODE/TITLE: 30.16 Medical Leave Assistance
SECTION: 30.00 Compensation Administration
EFFECTIVE DATE: 7/01/2023

I. PURPOSE

To allow individuals to assist fellow employees by donating paid leave hours in the event of a serious medical situation that creates a severe financial hardship.

II. SCOPE

This policy applies to all employees, within the guidelines listed below.

III. POLICY STATEMENT

It is the policy of HFD to allow employees to donate accrued Paid Time Off (PTO) to other employees in the instance of a serious medical situation of the employee or the employee's immediate family, if the employee has depleted all applicable accrued paid leave hours.

IV. DEFINITION

For the purposes of this policy, **immediate family** shall be defined as a parent or step-parent, spouse (as defined by State law), domestic partner, or child. **Child** shall be defined as a biological child, an adopted child, a foster child or a stepchild.

V. GUIDELINES

- A. If an employee is in a situation involving a serious medical situation that creates an extreme financial hardship and has depleted his applicable paid leave accrual, the employee may request use of the Medical Leave Assistance Program via a written request to the Fire Chief. Likewise, a fellow employee may make the request to the Fire Chief to consider another employee for receipt of such donations. The Fire Chief shall consider each request and make a determination of eligibility.
- B. If the request is granted, the employee shall be allowed to receive donated PTO hours.
- C. In order to be eligible to donate, a donor must retain a minimum of one hundred and twelve (112) PTO hours for his own use.
- D. PTO hours, not wages, shall be donated. Thus, the employee shall receive the donated hours at the receiving employee's own regular hourly rate.
- E. Once an employee returns to work, the employee is not eligible to receive additional PTO donations for that particular situation.



HELLSGATE FIRE DISTRICT

HUMAN RESOURCE POLICY GUIDELINES

CODE/TITLE: 30.16 Medical Leave Assistance
SECTION: 30.00 Compensation Administration
EFFECTIVE DATE: 7/01/2023

- F. Only those hours needed for a pay period shall be used. Upon the employee's return to work, all excess PTO donation hours shall be returned to the donors in proportion to their donation. No donor shall receive more hours back than were originally donated.

VI. PROCEDURE

- A. In the event that an employee wishes to donate paid leave hours, he shall submit a written memo to the Business Manager authorizing the deduction of hours from his PTO accrual.

I. SUMMARY OF REPORT

The regular annual actuarial valuation of the Arizona Public Safety Personnel Retirement System for the Hellsgate Fire District, performed as of June 30, 2022, has been completed and the results are presented in this Report. The purpose of this valuation is to:

- Compute the liabilities associated with benefits likely to be paid on behalf of current retired and active members. This information is contained in the section entitled “Liability Support.”
- Compare accumulated assets with the liabilities to assess the funded condition. This information is contained in the section entitled “Liability Support.”
- Compute the employers’ recommended contribution rates for the Fiscal Year beginning July 1, 2023. This information is contained in the section entitled “Contribution Results.”

1. Key Valuation Results

The funded status as of June 30, 2022 and the employer contribution amounts applicable to the plan/fiscal year ending June 30, 2024 are as follows:

	Tier 1 & Tier 2 Members			Tier 3 Members *		
	Pension	Health	Total	Pension	Health	Total
Employer Contribution Rate	18.92%	0.00%	18.92%	8.69%	0.12%	8.81%
Funded Status	92.6%	164.4%	93.5%	110.5%	212.1%	112.1%

2. Comparison of Key Results to Prior Year

The chart below compares the results from this valuation with the results of the prior year’s valuation (as of June 30, 2021):

Valuation Date	Contribution Rate					
	Tier 1 & Tier 2 Members			Tier 3 Members *		
	Pension	Health	Total	Pension	Health	Total
June 30, 2021	38.76%	0.00%	38.76%	9.00%	0.12%	9.12%
June 30, 2022	18.92%	0.00%	18.92%	8.69%	0.12%	8.81%

Valuation Date	Funded Status					
	Tier 1 & Tier 2 Members			Tier 3 Members		
	Pension	Health	Total	Pension	Health	Total
June 30, 2021	59.8%	366.4%	61.4%	107.3%	210.0%	108.9%
June 30, 2022	92.6%	164.4%	93.5%	110.5%	212.1%	112.1%

* The Tier 3 rates shown are the calculated rates as of the valuation date and do not reflect any Legacy costs that the employer must also contribute.

3. Reasons for Change

Changes in the results from the prior year’s valuation can be illustrated in the following tables along with high-level explanations for the entire System below:

	Contribution Rate			
	Tier 1 & Tier 2		Tier 3 Members	
	Pension	Health	Pension	Health
Contribution Rate Last Valuation	38.76%	0.00%	9.00%	0.12%
Asset Experience	0.10%	0.00%	(0.03%)	0.00%
Payroll Base	(7.45%)	0.11%	(0.11%)	(0.03%)
Liability Experience	1.73%	0.00%	(0.57%)	(0.01%)
Additional Contribution	(16.93%)	0.00%	0.00%	0.00%
Assumption/Method Change	1.33%	0.03%	(0.13%)	0.00%
Other	<u>1.38%</u>	<u>(0.14%)</u>	<u>0.53%</u>	<u>0.04%</u>
Contribution Rate This Valuation	18.92%	0.00%	8.69%	0.12%

	Funded Status			
	Tier 1 & Tier 2		Tier 3 Members	
	Pension	Health	Pension	Health
Funded Status Last Valuation	59.8%	366.4%	107.3%	210.0%
Asset Experience	(0.2%)	(0.2%)	0.6%	2.3%
Liability Experience	(3.0%)	(0.8%)	9.9%	16.4%
Additional Contribution	36.3%	0.0%	0.0%	0.0%
Assumption/Method Change	(2.0%)	(4.2%)	2.3%	(6.7%)
Other	<u>1.7%</u>	<u>(196.8%)</u>	<u>(9.6%)</u>	<u>(9.9%)</u>
Funded Status This Valuation	92.6%	164.4%	110.5%	212.1%

Assets Experience – Asset gains and losses (relative to the assumed earnings rate) are smoothed over seven years for Tiers 1 and 2 and over five years for Tier 3. The return on the market value of assets for the year ending June 30, 2022 was (4.2%) for Tiers 1 and 2 and (4.6%) for Tier 3. On a smoothed, actuarial value of assets basis, however, the average return was 7.1% for Tiers 1 and 2 and 7.7% for Tier 3. These returns nearly met the 2021 assumed earnings rate for Tiers 1 and 2 of 7.3% and exceeded the 2021 assumed earnings rate for Tier 3 of 7.0%.

Payroll Base – Under the current amortization policy for Tiers 1 and 2, the contribution rate is developed as a level percentage of payroll. Payroll for this purpose includes members of this plan and defined contribution plan’s members that would have been in this plan. To the extent that actual payroll is lower/greater than last year’s projected payroll, the contribution rate will increase/decrease as a result.

Liability Experience – Experience overall was unfavorable, driven by salary increases that were higher than expected.

Additional Contribution – Monies contributed in excess of the required contribution rate in order to pay down the unfunded liability.

II. CONTRIBUTION RESULTS

Contribution Requirements

Development of Employer Contributions - Tiers 1 & 2 Members				
Valuation Date	June 30, 2022		June 30, 2021	
Applicable to Fiscal Year Ending	2024		2023	
	Rate	Dollar	Rate	Dollar
Pension				
Normal Cost				
Total Normal Cost	22.24%	\$ 122,050	20.41%	\$ 77,715
Employee Cost	<u>(7.65%)</u>	<u>(41,982)</u>	<u>(7.65%)</u>	<u>(29,129)</u>
Employer (Net) Normal Cost	14.59%	80,068	12.76%	48,586
Amortization of Unfunded Liability	<u>4.33%</u>	<u>23,762</u>	<u>26.00%</u>	<u>99,000</u>
Total Employer Cost (Pension)	18.92%	103,830	38.76%	147,586
Health				
Normal Cost				
	0.34%	1,866	0.39%	1,485
Amortization of Unfunded Liability	<u>(0.34%)</u>	<u>(1,866)</u>	<u>(0.39%)</u>	<u>(1,485)</u>
Total Employer Cost (Health)	0.00%	0	0.00%	0
Total Employer Cost (Pension + Health)	18.92%	103,830	38.76%	147,586
Total Minimum Contribution Requirement (if applicable)	8.00%		8.00%	
Alternate Contribution Rate (ACR) *	8.00%		26.00%	
Underlying Payroll (as of valuation date)		535,399		369,678

* The Alternate Contribution Rate is the sum of the positive amortization rates for Tiers 1 & 2 Pension and Health (subject to an 8% minimum) and is charged when retirees return to active status.

The results above are shown both prior to and after the application of the statutory minimum contribution requirement of 8% of payroll (5% of payroll if the actual employer contribution is less than 5% for the 2006/2007 Fiscal Year) and are based on the current amortization schedule approved by the Board of Trustees for your individual plan (see "Actuarial Assumptions and Methods").

Development of Employer Contributions – Tier 3 Members

Valuation Date	June 30, 2022	June 30, 2021
Applicable to Fiscal Year Ending	2024	2023

Defined Benefit (DB) Retirement Plan

	Rate	Dollar	Rate	Dollar
Pension				
Total Normal Cost	17.37%	\$ 14,968	17.99%	\$ 11,948
Amortization of Unfunded Liability	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>
Total Pension Cost	17.37%	14,968	17.99%	11,948
Employee (EE) Pension Cost	8.69%	7,484	9.00%	5,974
Employer (ER) Pension Cost	8.69%	7,484	9.00%	5,974
Health				
Total Normal Cost	0.24%	207	0.24%	159
Amortization of Unfunded Liability	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>
Total Health Cost	0.24%	207	0.24%	159
Employee (EE) Health Cost	0.12%	104	0.12%	80
Employer (ER) Health Cost	0.12%	104	0.12%	80
Total				
Total Calculated Tier 3 Required EE/ER Individual Cost	8.81%	7,588	9.12%	6,054
Board Approved Tier 3 Required EE/ER Individual Cost ¹	9.56%	8,238	9.94%	6,602
ER Legacy Cost of Tiers 1 & 2 Amort of Unfunded Liabilities ²	4.33%	3,731	26.00%	17,268
Total Calculated Tier 3 Required ER Defined Benefit Cost	13.14%	11,319	35.12%	23,322
Total Board Approved Tier 3 Required ER Defined Benefit Cost	13.89%	11,969	35.94%	23,870
Underlying Payroll (as of valuation date)		84,071		64,482

¹ The "Board Approved" cost was reset with the June 30, 2022 valuation to be the lesser of 1) the calculated rate plus 0.75%, or 2) the prior Board approved rate. Going forward, the funding policy will reflect the approach in setting the costs and will be reviewed annually.

² Pursuant to ARS § 38-843(B), the amortization of positive unfunded liabilities for Tiers 1 & 2 shall be applied to all Tier 3 payroll on a level percent basis. However, while it is statutorily required to present the rates in this manner, these are the minimums where alternate methods for paying down that unfunded liability is at the discretion of each employer. Further, to understand the effects of reform in relation to Tier 3, compare the total rate of Tier 3 before application of those legacy costs.

III. LIABILITY SUPPORT

Liabilities and Funded Ratios by Benefit - Tiers 1 & 2

	June 30, 2022	June 30, 2021
Pension		
Actuarial Present Value of Benefits (PVB)		
Retirees and Beneficiaries	\$ 3,078,885	\$ 2,975,695
DROP Members	0	0
Vested Members	0	155,350
Active Members	<u>2,613,565</u>	<u>1,971,382</u>
Total Actuarial Present Value of Benefits	5,692,450	5,102,427
Actuarial Accrued Liability (AAL)		
All Inactive Members	3,078,885	3,131,045
Active Members	<u>1,616,916</u>	<u>1,256,432</u>
Total Actuarial Accrued Liability	4,695,801	4,387,477
Actuarial Value of Assets (AVA)	4,349,877	2,625,634
Unfunded Actuarial Accrued Liability	345,924	1,761,843
PVB Funded Ratio (AVA / PVB)	76.4%	51.5%
AAL Funded Ratio (AVA / AAL)	92.6%	59.8%
Health		
Actuarial Present Value of Benefits (PVB)		
Retirees and Beneficiaries	\$ 25,535	\$ 1,008
DROP Members	0	0
Active Members	<u>45,605</u>	<u>35,585</u>
Total Present Value of Benefits	71,140	36,593
Actuarial Accrued Liability (AAL)		
All Inactive Members	25,535	1,008
Active Members	<u>28,857</u>	<u>21,941</u>
Total Actuarial Accrued Liability	54,392	22,949
Actuarial Value of Assets (AVA)	89,420	84,081
Unfunded Actuarial Accrued Liability	(35,028)	(61,132)
PVB Funded Ratio (AVA / PVB)	125.7%	229.8%
AAL Funded Ratio (AVA / AAL)	164.4%	366.4%

Health liabilities were increased by \$2,040 under the lateral transfer methodology. Pension liabilities were not impacted.

V. MEMBER STATISTICS

Valuation Data Summary

	June 30, 2022		June 30, 2021	
	Tiers 1 & 2	Tier 3	Tiers 1 & 2	Tier 3
Actives				
Number	4	1	4	1
Average Current Age	38.8	38.6	37.8	37.6
Average Age at Employment	26.8	34.7	26.8	34.7
Average Past Service	12.0	3.9	11.0	2.9
Average Annual Salary	\$102,529	\$80,067	\$88,253	\$61,529
Actives (transferred)				
Number	1	0	0	0
Average Current Age	45.1	N/A	N/A	N/A
Average Age at Employment	36.5	N/A	N/A	N/A
Average Past Service	8.6	N/A	N/A	N/A
Average Annual Salary	\$100,930	N/A	N/A	N/A
Retirees				
Number	4	0	4	0
Average Current Age	56.2	N/A	55.2	N/A
Average Annual Benefit	\$49,223	N/A	\$48,258	N/A
Drop Retirees				
Number	0	N/A	0	N/A
Average Current Age	N/A	N/A	N/A	N/A
Average Annual Benefit	N/A	N/A	N/A	N/A
Beneficiaries				
Number	0	0	0	0
Average Current Age	N/A	N/A	N/A	N/A
Average Annual Benefit	N/A	N/A	N/A	N/A
Disability Retirees				
Number	0	0	0	0
Average Current Age	N/A	N/A	N/A	N/A
Average Annual Benefit	N/A	N/A	N/A	N/A
Inactive / Vested				
Number	0	0	1	0
Average Current Age	N/A	N/A	57.2	N/A
Average Accumulated Contributions	N/A	N/A	\$77,675	N/A
Total Number	9	1	9	1
Former Members (transferred)	0	0	0	0

Hellsgate Fire District Public Safety Personnel Retirement System Pension Funding Policy Fiscal Year Ending 6/30/2023

The intent of this policy is to clearly communicate the Fire Board's pension funding objectives and its commitment to our employees and the sound financial management of the Hellsgate Fire District and to comply with A.R.S. §38-863.01.

Several terms are used throughout this policy:

Unfunded Actuarial Accrued Liability (UAAL) – Is the difference between trust assets and the estimated future cost of pensions earned by employees. This UAAL results from actual results (interest earnings, member mortality, disability rates, etc.) being different from the assumptions used in previous actuarial valuations.

Annual Required Contribution (ARC) – Is the annual amount required to pay into the pension funds, as determined through annual actuarial valuations. It is comprised of two primary components: normal pension cost – which is the estimated cost of pension benefits earned by employees in the current year; and amortization of UAAL – which is the cost needed to cover the unfunded portion of pensions earned by employees in previous years. The UAAL is collected over a period of time referred to as the amortization period. The ARC is a percentage of the current payroll.

Funded Ratio – Is a ratio of fund assets to actuarial accrued liability. The higher the ratio the better funded the pension is with 100% being fully funded.

Intergenerational equity – Ensures that no generation is burdened by substantially more or less pension costs than past or future generations.

Hellsgate Fire District's firefighters who are regularly assigned hazardous duty participate in the Public Safety Personnel Retirement System (PSPRS).

Public Safety Personnel Retirement System (PSPRS)

PSPRS is administered as an agent multiple-employer pension plan. An agent multiple-employer plan has two main functions: 1) to commingle assets of all plans under its administration, thus achieving economy of scale for more cost-efficient investments and invest those assets for the benefit of all members under its administration and 2) serve as the statewide uniform administrator for the distribution of benefits.

Under an agent multiple employer plan, each agency participating in the plan has an individual trust fund reflecting that agencies' assets and liabilities. Under this plan all contributions are deposited to and distributions are made from that fund's assets, each fund has its own funded ratio and contribution rate, and each fund has a unique annual actuarial valuation. Hellsgate Fire District has one trust fund for fire employees.

The Fire Board formally accepts the assets, liabilities, and current funding ratio of the Hellsgate Fire District's PSPRS trust funds from the June 30, 2022, actuarial valuation, which are detailed below.

Trust Fund	Assets	Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio
Tier 1 & 2	\$4,349,877	\$4,695,801	\$345,924	92.6%
Tier 3	\$76,171,857	\$68,939,204	(\$7,232,653)	110.5%
Hellsgate Fire District Totals	\$80,521,734	\$73,635,005	(\$6,886,729)	103.1%

PSPRS Funding Goal

Pensions that are less than fully funded place the cost of service provided in earlier periods (amortization of UAAL) on the current taxpayers. Fully funded pension plans are the best way to achieve taxpayer and member intergenerational equity. Most funds in PSPRS are significantly underfunded and falling well short of the goal of intergenerational equity.

The Fire Board's PSPRS funding ratio goal is to reach 100% (fully funded).

The Fire Board established this goal for the following reasons:

- The PSPRS trust funds represent only the Hellsgate Fire District's liability.
- The fluctuating cost of an UAAL causes strain on the Hellsgate Fire District's budget, affecting our ability to provide services.
- A fully funded pension is the best way to achieve taxpayer and member intergenerational equity.

The Fire District issued Certificates of Participation on December 23, 2021, to pay off the unfunded liability and established a contingency fund to set aside funds in the event additional unfunded liabilities are incurred. To aid in preventing additional unfunded liabilities from developing, the Fire Board has taken the following actions to achieve this goal:

- Maintain ARC payment from operating revenues – The Board is committed to maintaining the full ARC payment (normal cost) from operating funds. The estimated ARC for FY2023-2024 is \$88,306 and will be able to be paid from operating funds without diminishing Hellsgate Fire District's services.
- New UAAL amounts presented in the June 30th, 2022 Actuarial have been realized after Certificates of Participation were completed – The Board is committed to maintaining a fully funded pension with no UAAL. A contingency fund was established for this purpose. New assumptions are pushing past prior expectations and contingencies set up. Placing the district in a position to carry a UAAL. The new estimated UAAL for the district is \$345,924. The FY2023-2024 amount of \$27,493 will be paid from the contingency account set up with the Certificates of Participation without impact to this year's budget.
- Additionally, HFD will make a deposit of \$100,000 to contribute towards the new UAAL figure of \$345,924 to be drawn from the contingency account set up with the Certificates of Participation to alleviate future year budget constraints due to the UAAL.

Based on these actions the Fire Board plans to achieve its goal of 100% funding by June 30, 2051, in accordance with the amortization timeline set forth by the PSPRS June 30, 2022, Actuarial Valuation.

**Hellsgate Fire District



Northern Gila County Firefighters
Association
Local 4135
P.O. Box 1493
Payson AZ, 85541

June 16, 2023

Hellsgate Fire Dept
Local IAFF 4135 labor group
Hellsgate Fire Board,

I, Bobbi Doss , as the Hellsgate Fire Chapter representative for the MOU and Meet and Confer between Local 4135 and the Hellsgate Fire Department would like to submit in writing my proxy representative for labor representation effective immediately until the end of my term. I would like to name Captain Wiggins as my proxy with Captain Yungkans as a stand in in both of our absence.

Regards,

Bobbi Doss
Local 4135 Labor Representative
Northern Gila County Firefighters Association Local 4135

Angie Lecher

From: Morey Morris
Sent: Monday, June 19, 2023 3:06 PM
To: Angie Lecher
Subject: Fwd: Local 4135 Union proxy
Attachments: union.docx

Sent from my Verizon, Samsung Galaxy smartphone
Get [Outlook for Android](#)

From: Bobbi Doss <lilff233@yahoo.com>
Sent: Friday, June 16, 2023 3:42:12 PM
To: Morey Morris <mmorris@Hellsgatefire.org>
Subject: Local 4135 Union proxy

Chief,

For your records.

Thank you



**HELLSGATE FIRE DISTRICT
RESOLUTION NO. 2023-001**

**A RESOLUTION TO AUTHORIZE
A DISTRICT POLICY ON MEET AND CONFER**

WHEREAS, the Northern Gila County Fire Fighters Association, IAFF Local 4135 (the “Association”) is an employee organization representing certain of the District’s firefighters up to and including the rank of Captain; and,

WHEREAS, the Association has requested that the Fire Board consider adoption of a meet and confer policy and associated process; and,

WHEREAS, the District’s Board of Directors (the “Board”) has considered the request of the Association and desires to adopt a meet and confer policy (“Meet & Confer”) as set forth in this Resolution; and,

WHEREAS, the Board has determined it is in the best interest of the District to adopt this RESOLUTION.

NOW, THEREFORE, THE FIRE DISTRICT BOARD OF DIRECTORS DOES, UPON A MOTION DULY MADE, SECONDED AND PASSED, HEREBY RESOLVES THAT:

I. Purpose.

- A. The District has a fundamental interest in the development of harmonious and cooperative relationships between and among its elected officials, administrators, and employees.
- B. The District recognizes that progressively engaging in communication between public employers and public employees can prevent and alleviate conflict, which may benefit not only the District and its employees, but also the community they serve.
- C. The District recognizes that setting forth a framework for discussions between the District’s Fire Chief and the District’s employees relating to working conditions, wages, benefits, and hours of work can facilitate an affirmative willingness to be informed, resolve issues, and build positive consensus.

II. Meet & Confer Process.

- A. The process set forth in this Resolution will be known at the District's "Meet & Confer Policy".
- B. As a condition of Meet & Confer, the Fire Chief and the Association are required to participate in good faith.
- C. From the date of this Resolution until further action by the Board, the Fire Chief is directed to schedule and meet on a regular basis, at least quarterly, with one designated representative of the Association ("Regular Meetings"). The Fire Chief may include in the Regular Meetings additional personnel as the Fire Chief in his discretion deems appropriate. The Association may designate up to three additional members to attend with the designated representative.
- D. The Fire Chief shall use reasonable efforts to facilitate meeting times and locations mutually agreeable to the Fire Chief and the designated Association representative.
- E. The Fire Chief may take notes or designate a person to take notes at the Regular Meetings. The Fire Chief may distribute the notes to the District's employees by E-mail distribution.
- F. The Fire Chief shall include in his Chief's Report to the Board a brief summary of the general topics and discussion from the Regular Meetings.

III. Meet & Confer Topics.

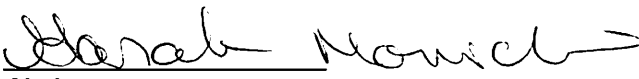
- A. Topics for Regular Meetings shall include priorities, issues, and concerns regarding working conditions, wages, benefits, and hours of work.
- B. Individual personnel matters are specifically excluded from the scope of Meet & Confer.
- C. Either the Association or the Fire Chief, or both, may present a proposed list of topics for discussion provided the topics expressly fall within the scope of working conditions, wages, benefits, and hours of work.
- D. District insurance benefits are subject to change from time to time as determined by the Board. The Fire Chief is directed to provide reasonable notification to the Association or its designated representative of the Association of anticipated changes to the District's insurance benefits.

IV. Meet & Confer Intent.

- A. The Board has sole responsibility of setting District policy and setting the District's budget. However, the Board recognizes that coloration and consensus between its Fire Chief and the Association on matters within the scope of Meet & Confer may provide additional insight into the challenges facing the District from time to time.

- B. Following good faith discussions of priorities, issues, and concerns regarding working conditions, wages, benefits, and hours of work, and to the extent the Fire Chief and Association reach a consensus on one or more topic within the scope of Meet & Confer, the Fire Chief and Association jointly shall prepare a Memorandum which shall be presented to the Board identifying each area of consensus including the potential budgetary impact to the District as well as any other relevant information.
- C. In the event the Fire Chief and the Association reach a stalemate on any issue within the scope of Meet & Confer, either party may, but is not required to, request a Mediator to facilitate consensus on the issue. In the event a Mediator is used, the District and the Association shall share the costs equally with the District's obligation capped at a budgeted amount of \$500 per fiscal year.
- D. Any Memorandum arising from Meet & Confer shall be presented to the Board not later than the fourth Monday in April of the then current fiscal year. Any Memorandum not presented by this date may be disregarded by the Board.
- E. The Board shall take into consideration any matters within the scope of Meet & Confer upon which the Fire Chief and Association have reached a consensus as set forth in the Memorandum; however, the Board has the final decision on any matters presented.

PASSED AND ADOPTED by majority vote this 21st day of June 2023,

By: 
Chairman

ATTESTED TO:


Board Clerk

Hellsgate Fire District

**IAFF Local 4135
Hellsgate Chapter**

MEMORANDUM OF UNDERSTANDING

July 1, 2023 – June 30, 2024



IAFF Local 4135 – Hellsgate Chapter



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PREAMBLE

STATEMENT OF INTENT

On June 21, 2023, the Hellsgate Fire District Governing Board adopted Resolution No. 2023-001 authorizing a Meet & Confer process with the Hellsgate chapter of the Northern Gila Country Fire Fighters Association, IAFF Local 4135 (the "Union" or the "Local"). This MOU is submitted in accordance with that Resolution.

The intent of this Memorandum of Understanding for July 1, 2023 through June 30, 2024 (the "MOU") is to recognize the District's and employees' desire to dialogue, in good faith, on employment and benefit issues, while at the same time recognizing management and the District Governing Board's fiduciary obligations to its taxpayers. It is the Governing Board who has the ultimate authority in setting policy and making fiscal decisions affecting not only the taxpayers but the employees of the District. Matters requiring interpretation should be addressed keeping in mind this purpose whenever possible, and questions should be resolved in favor of open dialogue and communication between the parties. The parties to this Memorandum of Understanding (MOU) understand and appreciate that not every circumstance can be dealt with directly in a document of this nature. It is understood and expected that there will be many opportunities where the intent behind this MOU will need to be applied to factual circumstances which were not directly addressed. Where situations arise, which may call into question, come into direct conflict with, or infringe upon the Governing Board's stated policies, statutory authority, or its obligations to the taxpayers of the District, those questions should be answered in favor of honoring the Governing Board's obligations in that regard, and referred to the Governing Board for consideration, clarification, and final determination.

PURPOSE

This Memorandum of Understanding (MOU) authorizes Hellsgate Fire District (HFD), employees, and their representatives, operating within the framework of the law and HFD Policies and Procedures, to discuss matters relating to wages, hours, benefits, and working conditions within the financial means of HFD. Therefore, this MOU memorializes the understanding between the District and the Union.

DEFINITIONS

These words, terms, and phrases, when used in this MOU, shall mean the following:

Days: For purposes of this MOU, "days" shall be considered "calendar" days for timelines included under Section 3.2 Grievance Procedure.

Dispute: A disagreement regarding wages, hours, benefits, and working conditions between representatives of the HFD and representatives of employee organizations during the term of the MOU.

Employee Representatives: The representatives recognized by HFD to represent all HFD employees in the Meet and Confer process shall only be Hellsgate Fire District Employees of Northern Gila County Firefighters Association Local 4135, Hellsgate Chapter.

Employer: Hellsgate Fire District, a political subdivision of the State of Arizona, its duly authorized officers and agents acting on behalf of HFD.

Employer Representative: The Fire Chief or his/her designee(s) and/or negotiation specialist acting on behalf of HFD.

Executive Management Employee: Management employees involved in formulating, determining, or effectuating HFD policies, and having a major role in employer-employee relations on behalf of the employer, i.e., Fire Chief or his/her designee(s).

Fact-Finding: The resolution procedure conducted by an impartial third party with recommendations for settlement.

Fiscal Year: The budget term adopted by the HFD Governing Board, July 1st through June 30th annually.

Grievance: Any dispute concerning the interpretation or application of this MOU.

Grievant: Any eligible Union Member or HFD Representative or its Employer adversely affected by an alleged violation of the MOU.

Impasse: The failure of designated representatives of HFD and representatives of an employee organization to achieve agreement in the course of meeting and conferring.

Labor-Management Committee: Representatives of the Northern Gila County Firefighters Association, Local 4135, Hellsgate Chapter and representatives of HFD management as designated by the Fire Chief.

Mediation: Efforts by an impartial third party to assist in reconciling disputes regarding wages, hours, benefits, and working conditions between HFD and employee organizations through interpretation, suggestion, and advice.

Meet and Confer: The performance of the mutual obligation of the HFD through its Governing Board, Fire Chief or his/her designee and representatives of the Union to meet at reasonable times, including meetings in advance of the budget making process; and confer in good faith with respect to wages, hours, benefits, and working conditions, but such obligation does not compel either party to agree to a proposal or the making of a concession. However, the decision by the HFD Board of Directors with respect to wages, hours, benefits and working conditions shall be final.

Memorandum of Understanding (MOU): A written agreement arrived at by HFD and the Union, which shall be presented to the HFD Governing Board and to the membership of the Union for appropriate action on an annual basis.

Shift: A twenty-four (24) hour period that typically starts at 0800 in the morning and ends at 0800 the following morning.

Strike: The failure by concerted action with others to report for duty, the concerted absence of employees from their positions, the concerted stoppage of work, or concerted abstinence in whole or in part by any group of employees from the full, faithful, and proper performance of the duties of employment with the employer, or the concerted engagement in a work action for the purpose of inducing, influencing, or coercing a change in wages, hours, benefits, working conditions, or terms of employment.

Tour: Two (2) shifts totaling a forty-eight (48) hour period that typically starts at 0800 in the morning.

Union: Northern Gila County Firefighters Association Local 4135, Hellsgate Chapter (IAFF).

Union Member: Full-time operational employees of HFD who have elected to become members of the IAFF up to and including the rank of Captain; but shall exclude contracted, temporary, seasonal, Reserves, or part-time employees.

Article 1 – General Expectations

1.1 Meet and Confer Expectations

It is the expectation that all parties will negotiate in good faith and with the purpose of mutual obligation of HFD through its Fire Chief or designee and the HFD representatives of Local 4135. The parties will meet at reasonable times, including in advance of the budget making process; and confer in good faith with respect to wages, hours, benefits, and working conditions or any question arising thereunder. It is also an expectation for the execution of a written Memorandum of Understanding embodying all agreements reached, but such obligation does not compel either party to agree to a proposal or the making of a concession. Meet and Confer includes the duty to submit any agreement reached on these matters to HFD for action pursuant to this MOU. Off duty HFD representatives from the Local 4135 involved in the Meet and Confer process will not be paid for their attendance and participation in meetings for the above purpose(s). Operational priorities will supersede Meet and Confer proceedings and HFD will make arrangements to reschedule proceedings as needed to complete Meet and Confer obligations.

1.2 Productivity Discussions

Recognizing the need to provide the highest practical level of fire protection and emergency medical service to the citizens of the Hellsgate Fire District, the Northern Gila County Firefighters Association, Local 4135, Hellsgate Chapter, pledges to continue to work towards increasing the productivity of HFD.

1.3 General SOPs and Human Resource Policy Guidelines

These policies are issued by the authority of the Board of Directors of the HFD, who has delegated the authority to administer these policies to the Fire Chief.

The Board of Directors shall have the authority to adopt, amend or repeal the Personnel Policies at any time, without notice. Such changes shall be effective immediately upon approval by the Board of Directors,

unless otherwise stated. The Fire Chief may submit recommendations for such action to the Board of Directors.

Additionally, the Fire Chief has the authority to adopt and administer Standard Operating Procedures that are supplementary to, but not inconsistent with, the policies set forth in the Human Resource Policy Guidelines.

Each supervisor shall have a copy of the Human Resource Policy Guidelines (also referred to as the "Manual") available for use by any employee. Additionally, the manual may be available on the computers in each District facility. It is the responsibility of the employee using the manual to ensure that he has the most recent revised version.

Questions concerning policy interpretation and application shall first be directed to the immediate supervisor. Further assistance in clarification of policy or resolution of a policy concern shall be referred to the Fire Chief through the Chain of Command.

HFD has transitioned to a Human Resource Policy Guidelines for many of its business practices and expectations for our employees. Each employee will be informed how to access the Manual, sign the required acknowledgements, and understand the expectations outlined in the Human Resource Policy Guidelines.

Article 2 – Labor/Management Rights

2.1 Governing Board Rights

The Board of Directors is recognized as the policy making body of HFD. Any such act by the Board of Directors shall supersede any conflicting provision of the MOU. The Board may come to an independent conclusion as to the appropriateness of any provision within the MOU, and the Board of Directors' decision is final. All financial commitments or obligations of the District shall be subject to annual appropriation by the then sitting Board of Directors.

2.2 Management Rights

It is the right of HFD to determine the level of and manner in which HFD activities or services are conducted, managed, and administered to determine the purpose of each of its departments, sections, bureaus, and committees; set standards of service to be offered to the public; exercise control and discretion over its organization and operations; direct its employees; take disciplinary action; suspend or relieve its employees from duty because of lack of work or for other legitimate reasons; determine whether goods or services shall be made, purchased, or contracted for; and determine the methods, means, and personnel by which the employer's operations are to be conducted. The Fire Chief shall inform HFD's employees, about the direct consequences that decisions on these matters may have on wages, hours, benefits, and working conditions. HFD has the right to take all necessary actions to maintain uninterrupted service to the community.

HFD and the Fire Chief have the exclusive right and authority to schedule work and/or overtime work based on operational needs of HFD and to determine work assignments and the methods and processes by which assignments are performed, per the Human Resource Policy Guidelines.

It is understood by the parties that every incidental duty connected with operations enumerated in job

descriptions is not always specifically described; nevertheless, it is intended that all such duties shall be performed by Union members.

Except as otherwise specifically provided in Resolution #2023-001 and this MOU, HFD and the Fire Chief retain all rights and authority to which by law they are entitled.

HFD shall have the authority to reorganize, at its sole discretion, and may first discuss such reorganizations with the Union Representatives of the HFD Chapter.

The Union recognizes HFD has statutory and legal rights and obligations in contracting for matters relating to HFD operations, and those rights and obligations will supersede any conflicting provision of the MOU.

Any and all rights concerning the management, organization, and direction of HFD and its personnel, including those set forth in Resolution #2023-001 and this MOU, shall be exclusively the right of HFD and the Fire Chief, unless otherwise provided by the express terms of Resolution #2023-001 and this MOU, as permitted by law. Therefore, the Union pledges cooperation in this matter to increase HFD efficiency and effectiveness.

In the event of an unforeseen financial dilemma that has the potential for impacting the current MOU, the Fire Chief and Employee Representatives will work together towards a mutually acceptable agreement in the best interest of the District, however, the decision of the Board of Directors shall be final.

Enumeration of the above rights is illustrative only and not to be construed as all-inclusive.

2.3 Union Rights

There can only be one official and exclusive employee organization for each employee group (i.e., Firefighters Union) for purposes of meeting and conferring. Nothing in this MOU shall prohibit any employee not within an employee group represented by a designated employee organization from exercising any rights the employee may have to meet with the Fire Chief consistent with personnel rules and regulations or any Fire Chief directive.

Enumeration of the above rights is illustrative only and not to be construed as all-inclusive.

2.4 Unit Members' Rights

Union Members have the right to be represented by the Union at any meeting which could or will result in disciplinary action being taken against that member, if approved by the Fire Chief. The Fire Chief will offer Union representation for any possible disciplinary action as soon as possible, providing time permits. The Union Member will have two (2) hours to obtain Union representation from the time of notification of the meeting. Union Members may have representation by an on-duty Union Representative, if that Representative's attendance does not impact the current operational readiness of the District, as determined by the Fire Chief. If a Union Representative is off-duty and returns to represent a union member, that Union Representative will be acting solely in the capacity of his or her union duties and will not be paid by the Fire District for such representation.

Union Members shall have the right to join and participate in an employee organization, or to refrain from joining or participating. A unit member shall not hold any elective or appointive office in any employee organization until such employee has successfully completed the probationary period following their initial employment.

Union Members are protected by the approved MOU, as well as HFD policies and procedures. The Board of Directors affirms its policy that in matters not expressly covered by an approved MOU, decision-making authority shall rest with the Fire Chief unless otherwise provided by HFD policies and procedures or this MOU.

Union Members shall have the right to be represented by the HFD Union Members only in the determination of wages, hours, benefits, and working conditions, matters of discipline and to be represented in any perceived discrepancy of the MOU.

Resolution #2023-001 does not prevent Union Members from discussing his or her concern about the inconsistent application of an approved MOU in matters of wages, hours, benefits, and working conditions, in person or by legal counsel, with the Employer, as long as the intent of this MOU and Resolution #2023-001 is not violated.

The Union shall have periodic membership dues deducted and collected by the Employer from the salaries of those Union Members who present signed Payroll Deduction Authorization Forms, in a form satisfactory to the Employer, authorizing the deduction of such dues. Such Payroll Deduction Authorization Forms may be presented to the Employer in person, by mail, or through a representative. Dues shall be transmitted to the Union on a bi-weekly basis. Dues deductions may be revoked by the Union Member upon written notice of such revocation to HFD and the Union.

The Union shall not represent executive and management-level employees (i.e., Fire Chief or his/her designee(s)) nor shall such management employees take an active role in the policy making activities of the Union, nor shall such management employees participate directly or indirectly in the Meet and Confer process except as representatives of HFD. For the purpose of this MOU, management-level employees include the Fire Chief, Assistant Chiefs, Deputy Chiefs, Battalion Chiefs, District Chiefs, Division Chiefs or the Fire Marshal if he or she holds the line rank above that of Captain.

Union Members have the right to participate or engage in activities on behalf of the Union, and the right to refrain from such activity. Union Members shall be free from any interference, restraint, or coercion by any employee, supervisor, or manager for or against the Union, as long as those activities do not impact or impede the services and operational duties of the District. Violations may necessitate disciplinary action based on current HFD policies and procedures.

Enumeration of the above rights is illustrative only and not to be construed as all-inclusive.

Article 3 – Prohibited Practices

While everyone is expected to work together for a common interest of providing the highest quality of customer service through progressive fire suppression, emergency medical care, fire prevention and education and to be a role model to future generations, there are certain expectations from all parties who work together and are part of this Memorandum of Understanding.

3.1 Prohibited Employer Practices

The Employer is prohibited from:

- Interference with Union Member rights under this MOU.
- Domination of employee organizations.

- Discrimination against Union Members for membership in the Union or for engaging in concerted activities permitted by this MOU or applicable law.
- Retaliation against Union Members for invoking their rights under this MOU.
- Refusing to meet and confer with the Union, provided it shall not be a violation of this sub-section for the Employer to refuse to meet and confer about economic items after the date set by law for tentative adoption of the annual budget or refusing to meet to discuss items the Board of Directors have already finalized.
- There shall be no lockout by the HFD unless required to protect and preserve the public peace, health, or safety of the HFD and its residents, or required by the HFD to enforce any violation of Resolution #2023-001, any MOU, or any applicable laws.

3.2 Prohibited Union Practices

The Union is prohibited from:

- Soliciting members, dues, and other internal employee organization business during duty hours or interfering with the work process. This shall not be construed to prevent those working a shift at a fire station from discussing employee organization business, other than soliciting members or dues, if these discussions do not interfere with regular activities of the District.
- Off duty Union Members will have the right for up to one (1) hour during the orientation process of newly hired eligible Union Members for the purpose of introduction to Local 4135 and membership solicitation.
- Restraining or coercing Union Members in the exercise of their rights under Resolution #2023-001 and this MOU.
- Causing the Employer to unlawfully discriminate against any Union Member.
- Refusing to Meet and Confer with Employer.
- Threatening, coercing, or restraining any person with the object of forcing Employer to recognize a union, forcing any person to stop doing business with Employer, forcing Employer to meet and confer with the Union Member not authorized as a meet and confer agent, or forcing Employer to assign work to a particular employee organization, trade, or craft.
- Causing Employer to pay for services not performed.
- Discussing negotiation matters with members of the HFD Board of Directors from the time the Union submits their proposals and extending up to the presentation of the Fact-Finding Committee's report to the Board of Directors.
- The expression of any views, arguments, or opinions, or the dissemination thereof, whether in written, printed, graphic, or visual form, shall not constitute or be evidence of any violation of any provisions of Resolution #2023-001 or this MOU if such expression contains no threat of reprisal or force of promise of benefit.
- The Union and their members covered by Resolution #2023-001 and this MOU agree that rendering of fire protection and emergency medical services and all related work assignments shall not under any circumstances or conditions be withheld, interrupted, or discontinued, and recognize that to do so would endanger the health, safety, and welfare of HFD citizens.
- The Union shall disavow any strike, work slowdown or other prohibited action, and shall notify in writing all of its officers and representatives of their obligation and responsibility for maintaining compliance with these sections, including their responsibility to remain at work during any interruption that may be caused/initiated by others. Copies of such notification shall be delivered to the office of the Fire Chief. In addition, the Union shall order, both orally and in writing, all of its striking members to immediately return to work and cease the strike. Copies of the written order shall be delivered to the office of the Fire Chief. If Union Members do not return to work, they shall be suspended from the Union and may be terminated.

- Coercing an employee to join the Union.
- Interfering with the Employer's interaction with any employee who is not a Union Member.
- Retaliating against any Union Member for bringing to the attention of the Employer any complaints or concerns that a Union Member has.

3.2.1 Penalty for Prohibited Practices

- Penalties or sanctions HFD may assess against Union Members who violate this MOU shall include, but not be limited to:
 - Discipline up to and including termination of employment.
 - Loss of all compensation and benefits, including seniority, during the period of prohibited activity.
- Should the Union, during the term of this MOU and until such time that it is expressly and legally rescinded, breach its obligations under this MOU, it is agreed that all penalties set forth herein shall be imposed on the Union, in addition to other legal and administrative remedies available to the HFD that it may elect to pursue.
- Nothing contained herein shall preclude the HFD from obtaining judicial restraint or from seeking damages from the Union in the event of a violation of Resolution #2023-001 or this MOU.
- Nothing herein shall prohibit the Union from determining and maintaining its own rules for obtaining or retaining membership rights in said organization so long as said rules do not bear upon any rights to employment with the Employer.
- Written claims of violations of this section shall be reviewed by a committee consisting of the Fire Chief or designee and one HFD representative of Local 4135. The findings of the committee will be forwarded to the HFD Board for further action or recommendation.

Article 4 – Compensation / Wages / Benefits / Hours and Working Conditions

Compensation and benefits are to be managed in compliance with the Fire District's adopted Human Resource Policy Guidelines.

Article 5 – Prevailing Benefits

Existing benefits including the rights, privileges, and working conditions not listed in this MOU shall remain in full force and effect unless changed by HFD Board of Directors.

The parties recognize there are existing ordinances, resolutions, policies, and rules and regulations as contained in the SOP, and the Human Resource Policy Guidelines relating to benefits and other terms and conditions of employment and the same are not affected by this MOU except as contained herein.

Article 6 – Effective Date

This MOU shall become effective when adopted by the Board of Directors and shall remain in effect through June 30, 2024.

If no MOU is presented for the fiscal year commencing July 1, 2023, the Fire Board may vote to extend the term of this MOU to June 30, 2024.

If any provision of this MOU or the application of such provision to any person or circumstance shall be held to be invalid, the remainder of this MOU or the application of such provisions to persons or circumstances other than those

as to which it is held invalid shall not be affected thereby.

Article 7 – Saving Clause

If any Article or Section of this MOU should be held invalid by operation of law or by a final judgment of any tribunal of competent jurisdiction, or if compliance with or enforcement of any Article or Section should be restrained by such tribunal, the remainder of this MOU shall not be affected thereby.

It is recognized by the parties that the provisions of the Fair Labor Standards Act are currently applicable to certain of the wage and premium pay provisions of this MOU, and that this MOU shall be administered in compliance with the FLSA for so long as the Act is applicable.

Nothing contained in the MOU shall preclude the parties from being in compliance with the requirements of the Americans with Disabilities Act.

Article 8 – Revisions, Amendments and Procedures

When changes to portions of this MOU are proposed, the Union Member's HFD Representatives and the Fire Chief may draft amendments to the MOU to reflect the proposed changes. Creating a process whereby all parties are aware of the changes and are in accord with the changes. The intent is to keep the document current for Labor and Management to all be working in harmony with the MOU and HFD's practices.

The MOU will be worked through with proposed changes as outlined in Resolution #2023-001 and an MOU will be proposed to the Board of Directors for approval. It is a general expectation that the provisions described in the MOU will remain current through the terms agreed upon in the MOU. Compliance with the law and other contractual obligations may not make that feasible and those conflicts will take precedence over the MOU, as determined by the Board of Directors.

If the change warrants action by the Board of Directors based on its nature, a re-signing of the MOU may be required and can be requested by either party.

Article 9 - Termination

Either party may terminate this MOU by providing the other party with written notice of their intent to terminate the MOU on a specific date at least thirty (30) days from the date of the written notice.

Article 10 - Attachments

Attachment: Resolution #2023-001

MEMORANDUM OF UNDERSTANDING

IAFF Local 4135 Hellsgate Chapter

Fiscal Year 2023 – 2024

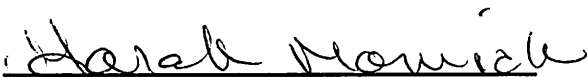
ADOPTED this day of June 21, 2023.



Morey Morris, Fire Chief
Hellsgate Fire District

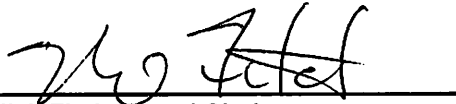


Brian Wiggins, Representative
IAFF L-4135, Hellsgate Chapter



Garah Monnich, Board Chairman
Hellsgate Fire District

ATTEST:



Nick Fitch, Board Clerk
Hellsgate Fire District



Amber Warden
Accounting Manager
atwarden@gilacountyaz.gov
(928) 402-8777

Maryn Belling
Finance Director
mbelling@gilacountyaz.gov
(928)402-8743

Gila County Finance Department
1400 E. Ash Street, Globe, Arizona 85501
Fax: (928) 425-7056

March 27, 2023

HELLSGATE FIRE DISTRICT
80 S Walters Ln
Star Valley, AZ 85541-2589

Via email: mrunzo@hellsgatefire.org

Dear Mark Runzo, Chairman of HELLSGATE FIRE DISTRICT

Re: Fire District Budget Preparation

Please find enclosed with this letter documents for your use in preparing your fire district's FY2022-23 budget:

- **Fire District Checklist.** Please note that the enclosed checklist is subject to change as statutes are revised. Additionally, the checklist should not be considered all-inclusive. For more information, please visit www.azleg.gov, Title 48, Chapter 5.
- **Copy of Budget Worksheet.** Your district may use this worksheet or its own format. *Please be sure that the annual budget shows your district's anticipated revenues as well as its annual expenditures.*

This year's Gila County Fire District Assistance Tax (FDAT) calculation is:

<u>Net Assessed Valuation</u>	<u>Divide by 100</u>	<u>Rate 0.10</u>
\$636,720,730	\$6,367,207	\$636,721

Your district's assessed valuations* are:

<u>2023 Net Assessed Value</u>	<u>2023 Net Assessed Value Divided by 100</u>
\$30,624,396	\$306,244

K9

*In 2012, voters passed Proposition 117, which affects the way property taxes are assessed beginning in 2015. The Limited Valuation is now the sole value used to calculate both primary and secondary property taxes.

Your district's FY23 Estimated FDAT Distribution[†] is:

2023 Tax Levy	Less: Levies to be Applied to Principal & Interest on Bonds (A.R.S. § 48-807(2)(B))	Net 2023 Tax Levy for FDAT Calculation	20% of Net 2023 Tax Levy (A.R.S. 48-807(A))	District's Proportion of 20% of Net 2023 Tax Levy to Total (A.R.S. § 48-807(A)(1)(c))	2023 (FY24) Estimated FDAT (2022 District's Levy x Proportion)	Maximum Disbursement to Merged/ Consolidated Districts (A.R.S. § 48-807(D))	2023 (FY24) Estimated FDAT Adjusted for Merged/ Consolidated Districts
\$992,473	0	\$992,473	\$198,495	14.50%	\$92,326	N/A	\$92,326

HELLSGATE FIRE DISTRICT

March 27, 2023

Page Two

†The method for calculating the distribution of Fire District Assistance Tax is set by the Arizona State Legislature and can be found in Arizona Revised Statutes Section 48-807. Relevant statutes are noted above. Per A.R.S. § 48-807(D), districts that merged or consolidated on or after July 1, 2014, “may continue to receive monies in an amount not to exceed the sum of the average of the amount of fire district assistance tax monies received by each of the consolidating or merging districts in the five fiscal years immediately preceding the merger or consolidation...” Any difference between the maximum disbursement and the unadjusted estimate is redistributed to the other fire districts according to their proportion of the net 2017 tax levy.

If at all possible, please send your *proposed* budget to me by **July 1, 2023**. While you have until August 1 to submit your adopted budget, submitting it prior to that date would be greatly appreciated.

Should you have any questions, please feel free to reach me at (928) 402-8743 or via email at mbelling@gilacountyaz.gov

Sincerely,

Maryn Belling
Finance Director

Enclosures

2023 FIRE DISTRICT LEVY LIMIT WORKSHEET

GILA COUNTY - HELLSGATE FIRE DISTRICT
--

ADJUSTMENTS FOR ANNEXED PROPERTY	2022
A.1. Net Assessed Value of Property Annexed for TY 2023	\$0
A.2. A.1. divided by 100	\$0
A.3. Prior Year Actual Tax Rate (excluding debt service tax rate)	\$3.3750
A.4. Adjustment for Annexed Property (A.2. multiplied by A.3.)	\$0

MAXIMUM ALLOWABLE LEVY LIMIT	2023
B.1. Prior Year Maximum Allowable Levy Limit (B.4 from prior year)	\$2,446,075
B.2. Line B.1. multiplied by 1.08	\$2,641,761
B.3. Plus amount attributable to annexed property (Line A.4.)	\$0
B.4. MAXIMUM ALLOWABLE LEVY LIMIT (Line B.2. + B.3.)	\$2,641,761

CURRENT YEAR NET ASSESSED VALUES	2023
C.1. Centrally Assessed Property	\$839,351
C.2. Locally Assessed Real Property	\$28,560,390
C.3. Locally Assessed Personal Property	\$1,224,655
C.4. Total Net Assessed Values (C.1. through C.3.)	\$30,624,396
C.5. C.4. divided by 100	\$306,244

CURRENT YEAR TAX RATE / LEVY LIMIT CALCULATION	2023
D.1. Current Year Net Assessed Values / 100 (Line C.5.)	\$306,244
D.2. Maximum Allowable Levy Limit (Line B.4.)	\$2,641,761
D.3. Tax Rate (D.2. divided by D.1.; rounded to 4 decimals)	\$8.6263
D.4. Maximum Tax Rate (lesser of D.3. or \$3.50)	\$3.5000
D.5. Current Year Allowable Tax Rate ¹	\$3.5000
D.6. Current Year Allowable Levy Limit (D.5. multiplied by D.1.)	\$1,071,854
D.7. Prior Year Excess Collections	\$0
D.8. Prior Year Excess Levy	\$0
D.9. Current Year Allowable Levy Limit (D.6. - D.7. - D.8.)	\$1,071,854



HELLSGATE FIRE DISTRICT

Fiscal Year 2024

APPROVED

Tax Levy Revenues

Real Estate	\$	1,071,854
Fire District Assistance Tax	\$	92,326
	\$	<u>1,164,180</u>

Non Tax Levy Revenues

Wildland Division Funds	\$	232,531
Grant & Donation Funds	\$	60,800
Call and Contract Funds	\$	44,500
Other Income	\$	47,000
	\$	<u>1,549,011</u>

Expenses

Personnel Costs	\$	1,471,957
Buildings & Land	\$	25,050
Vehicles & Equipment	\$	77,600
Communications & IT Services	\$	50,550
Meetings, Travel & Training	\$	14,050
Managerial Costs	\$	57,519
Debt Services	\$	111,650
	\$	<u>1,808,376</u>

Other Financing (Uses) Sources

Funding to (from) Capital Reserves	\$	-
Funding to (from) Enterprise Reserves	\$	(159,365)
Funding to(from) PSPRS UAAL Reserves	\$	(100,000)
	\$	<u>(259,365)</u>

Estimated Assessed Valuation \$ 30,624,396

Estimated Tax Rate \$ 3.5000

Garah Monnich, Board Chair

Date

Angie Lecher, Business Manager

Date

HELLSGATE FIRE DISTRICT
DETAILED BUDGET
Fiscal Year 2024 Budget
APPROVED

\$ 3.375 \$ 3.500

	FY 2023	FY 2024		
	Total	Total	\$ VAR	% VAR

CARRY OVER FUNDS

	20,000	20,000	-	0.00%
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INCOME

TAX REVENUES

4010 Property Tax Revenue	992,473	1,071,854	79,381	8.00%
4020 FDAT Revenue	83,201	92,326	9,126	10.97%
Total Tax Revenues	1,075,673	1,164,180	88,507	8.23%

NON-TAX LEVY REVENUE

4100 Fee Schedule Revenue	5,000	5,500	500	10.00%
4110 Call Revenue	15,000	15,000	-	0.00%
4120 Lease Revenue	22,500	24,000	1,500	6.67%
4130 Interest	5,000	8,000	3,000	60.00%
4140 Wildland Revenue	170,570	232,531	61,961	0.00%
4150 Grants & Donations	60,800	60,800	-	0.00%
4160 Sale of Assets	5,000	5,000	-	0.00%
4170 Housing Contract	8,100	-	(8,100)	-100.00%
4030 Smart & Safe AZ Tax Revenue	-	14,000	14,000	0.00%
Total Program Revenues	291,970	364,831	72,861	24.95%

Total INCOME	1,387,643	1,549,011	161,368	11.63%
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EXPENSES

PERSONNEL COSTS

WAGE EXPENDITURE

5010 Salaries & Wages	562,021	601,870	39,849	7.09%
5020 Overtime Wages	50,000	65,000	15,000	30.00%
5030 Reserve Wages	75,000	95,000	20,000	26.67%
5040 Wildland Wages	128,000	170,000	42,000	32.81%
Total Wage Expenditure	815,021	931,870	116,849	14.34%

EMPLOYER TAXES

5100 Medicare	9,962	11,047	1,086	10.90%
5110 Unemployment	2,500	2,500	-	0.00%
Total Employer Taxes	12,462	13,547	1,086	8.71%

EMPLOYEE BENEFITS

5120 Benefits - Health/Dental/Vision Insurance	83,888	83,878	(10)	-0.01%
5130 Workers Compensation	82,560	62,858	(19,702)	-23.86%
5200 PSPRS Retirement	50,939	71,999	21,061	41.34%
5210 ASRS Retirement	7,843	11,237	3,394	0.00%
5220 457 b/401 a Retirement	20,360	19,622	(738)	-3.62%
5230 Wildland ER Taxes, WC & Pension	28,471	40,031	11,560	40.60%
5240 Uniform/Phone Allowance	12,600	11,100	(1,500)	-11.90%
5250 Employee Recruitment/Retention	2,325	850	(1,475)	-63.44%
5260 Physicals	15,050	9,500	(5,550)	0.00%
5270 PSPRS COP Liability	114,965	115,465	500	0.00%
5300 PSPRS UAAL	-	100,000	100,000	0.00%

Total Personnel Costs	1,246,483	1,471,957	225,474	18.09%
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HELLSGATE FIRE DISTRICT

DETAILED BUDGET

Fiscal Year 2024 Budget

APPROVED

	\$ 3.375	\$ 3.500		
	FY 2023	FY 2024		
	Total	Total	\$ VAR	% VAR
BUILDINGS & LAND				
6010 Utilities	19,350	20,550	1,200	6.20%
6020 Station & Janitorial Supplies	1,500	2,000	500	33.33%
6030 Building Repair & Maintenance	3,500	2,500	(1,000)	-28.57%
Total Buildings & Land	24,350	25,050	700	2.87%
VEHICLES & EQUIPMENT				
6100 Vehicle Fuel	20,000	16,000	(4,000)	-20.00%
6110 Vehicle Maintenance	34,000	29,500	(4,500)	-13.24%
6120 Personal Protective Equipment	4,000	1,500	(2,500)	-62.50%
6130 Small Tools & Equipment	13,050	7,100	(5,950)	-45.59%
6140 EMS Equipment & Supplies	8,700	4,500	(4,200)	0.00%
6150 Inspection/Prevention/Rehab	3,150	1,500	(1,650)	
6160 Wildland Expenses	14,100	17,500	3,400	24.11%
Total Vehicles & Equipment	97,000	77,600	(19,400)	-20.00%
COMMUNICATIONS/IT				
6200 Communications	5,000	1,000	(4,000)	-80.00%
6200 IT Services R&M	7,500	7,500	-	0.00%
6200 Computer Equipment & Supplies	4,300	850	(3,450)	-80.23%
6200 Computer Software	17,200	18,700	1,500	8.72%
6200 Dispatch Contract	23,100	22,500	(600)	0.00%
Total Communications/IT	57,100	50,550	(6,550)	-11.47%
MEETINGS, TRAVEL & TRAINING				
6300 Training Supplies	3,000	500	(2,500)	-83.33%
6310 Training, State Courses & Instructors	2,000	2,050	50	2.50%
6320 Training, Local	2,500	3,000	500	20.00%
6330 Training, EMT/Paramedic	2,000	2,000	-	0.00%
6340 Leadership Development	1,600	5,000	3,400	0.00%
6350 State Fire School	5,000	1,000	(4,000)	0.00%
6360 Travel Expenses	400	500	100	25.00%
Total Meetings, Travel & Training	16,500	14,050	(2,450)	-14.85%
MANAGERIAL EXPENSES				
7000 Finance/Audit	9,750	10,500	750	7.69%
7010 Legal Expenses	10,000	10,000	-	0.00%
7020 Bank and Service Fees	1,000	1,000	-	0.00%
7030 Liability Insurance	20,397	22,912	2,515	12.33%
7040 Accident & Sickness Insurance	4,073	3,292	(781)	0.00%
7050 Benefits - Life/STD/LTD Insurance	-	3,815	3,815	0.00%
7060 Office Supplies	400	1,000	600	0.00%
7070 Dues/Fees/Subscriptions	1,500	1,500	-	0.00%
7080 Misc. Expenses	3,700	3,500	(200)	0.00%
Total Managerial Expenses	50,820	57,519	6,699	13.18%

HELLSGATE FIRE DISTRICT

DETAILED BUDGET

Fiscal Year 2024 Budget

APPROVED

	\$ 3.375	\$ 3.500		
	FY 2023	FY 2024		
	Total	Total	\$ VAR	% VAR
OTHER EXPENSE				
8000 Debt Service	52,850	51,650	(1,200)	-2.27%
8010 Contingency	-	-	-	0.00%
8020 Grant Expense	60,000	60,000	-	0.00%
Total Other Expenses	112,850	111,650	(1,200)	-1.06%
FUNDING TO/FROM RESERVES				
9000 Capital Outlay	-	-	-	0.00%
Enterprise Funds	(217,460)	(159,365)	58,095	-26.72%
PSPRS UAAL Funds	-	(100,000)	(100,000)	0.00%
Total Funding to/from Reserves	(217,460)	(259,365)	(41,905)	19.27%
Total EXPENSES	1,387,643	1,549,011	161,368	11.63%
Gross Fund Balance/Profit	-	-	-	0.00%

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

Hellsgate Fire District

Gila

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: 7/19/2023

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[J])

A.1 Net assessed value of annexed property in tax year 2022	\$	-	
A.2 Actual tax year 2022 secondary property tax rate	\$	3.3750	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	\$	30,624,396
A.5 Actual tax year 2022 secondary property tax levy	\$	29,406,598
A.6 Maximum allowed tax year 2022 secondary property tax levy	\$	2,446,075

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])	\$	2,641,761	
A.8 Maximum allowable tax year 2023 levy limit (A.7 + A.3)	\$	2,641,761	
A.9 Allowable tax year 2023 secondary tax rate	\$	8.6263	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	\$	1,071,854	
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)	\$	1,071,854	

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)	\$	1,808,376	
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	20,000	
A.16 Less—Revenues from sources other than direct property tax	\$	457,157	
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))	\$	1,331,219	
A.19 Tax year 2023 tax rate needed for operations:	\$	4.3469	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

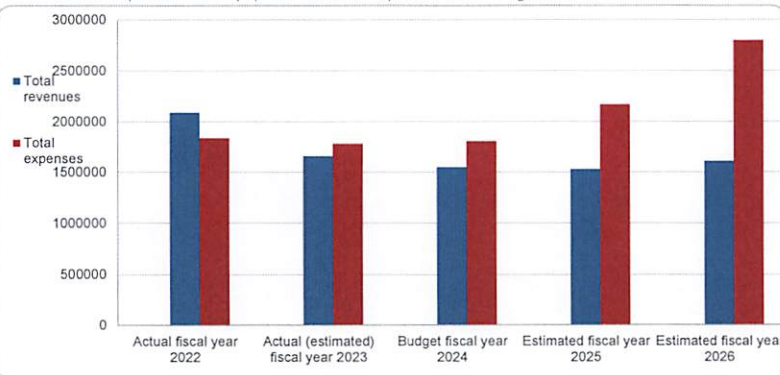
Summary for fiscal years 2022 through 2026:

Special study

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 2022	\$ 2,091,474	\$ 1,840,468
Actual (estimated) fiscal year 2023	\$ 1,659,204	\$ 1,780,947
Budget fiscal year 2024	\$ 1,549,011	\$ 1,808,376
Estimated fiscal year 2025	\$ 1,528,463	\$ 2,168,432
Estimated fiscal year 2026	\$ 1,607,797	\$ 2,797,240

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	\$ 20,000	\$ 20,000	\$ 20,000	20,000.00	20,000.00
2. Beginning fund balance—restricted				-	-
Revenues					
3. Secondary property tax revenue	913,365.00	\$ 983,770	\$ 1,071,854	1,161,150.31	1,261,501.32
4. Fire district assistance tax	\$ 82,684	\$ 83,734	\$ 92,326	97,649.05	105,474.17
5. Wildland	\$ 639,305	\$ 350,876	\$ 232,531	140,862.11	89,341.39
6. Operating revenues	\$ -	\$ -	\$ -	-	-
7. Grants	\$ 346,527	\$ 100,342	\$ 60,000	26,625.56	13,868.08
8. Bonds	\$ -	\$ -	\$ -	-	-
9. Interest	\$ 5,484	\$ 14,177	\$ 8,000	12,597.56	13,473.14
10. Donations	\$ 40,270	\$ 14,620	\$ 800	167.11	22.02
11. Miscellaneous	\$ -	\$ 42,800	\$ -	-	-
12. Other (specify) <u>Billing/Calls/Contract</u>	\$ 8,900	\$ 28,776	\$ 29,500	62,811.79	99,065.80
Other (specify) <u>User Fees</u>	\$ 9,710	\$ 6,694	\$ 5,000	3,590.83	2,630.54
Other (specify) <u>Sale of Surplus</u>	\$ 25,229	\$ 4,966	\$ 5,000	3,009.17	2,420.36
Other (specify) <u>Tower</u>	\$ -	\$ 8,450	\$ 16,000	-	-
Other (specify) <u>Station Use</u>	\$ -	\$ -	\$ 8,000	-	-
13. Total financial resources available	\$ 2,091,474	\$ 1,659,204	\$ 1,549,011	\$ 1,528,463	\$ 1,607,797
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2024:			7		
16. Salaries & wages	\$ 858,268	\$ 801,717	\$ 931,870	976,810.89	1,079,654.10
17. Health insurance	\$ 61,830	\$ 83,098	\$ 83,878	98,697.62	107,879.91
18. Pension & other retirement benefits	\$ 151,771	\$ 317,050	\$ 331,870	520,329.77	680,231.55
19. Other (specify) <u>Work Comp</u>	\$ 35,848	\$ 83,389	\$ 62,858	96,800.54	111,019.58
Other (specify) <u>Annual Physicals/EAP/Benefits</u>	\$ 31,915	\$ 34,779	\$ 61,481	87,840.82	140,391.33
Other (specify)	\$ -	\$ -	\$ -	-	-
20. Total personnel expenses	1,139,632.00	1,320,032.74	1,471,957.00	1,780,479.63	2,119,176.47
Operating:					
21. Fuel	\$ 21,811	\$ 18,577	\$ 16,000	13,704.05	11,770.21
22. Tools & minor equipment	\$ 4,064	\$ 3,483	\$ 8,600	14,302.86	29,552.38
23. Contracted services	\$ 40,194	\$ 40,133	\$ 17,500	12,552.18	7,238.31
24. Supplies	\$ 1,328			-	-
25. Vehicle repair	\$ 28,756	\$ 31,999	\$ 29,500	30,011.57	29,099.72
26. Training & prevention	\$ 2,063	\$ 2,439	\$ 14,750	53,316.09	257,558.48
27. Maintenance & repair—operating	\$ 16,858	\$ 4,697	\$ 4,500	2,782.66	2,193.44
28. Communications	\$ 23,550	\$ 21,398	\$ 24,700	25,477.18	27,843.48
29. Contingencies & emergencies	\$ -	\$ -	\$ -	-	-
30. Other (specify) <u>EMS Supplies</u>	\$ 2,257	\$ 2,457	\$ 4,500	6,570.16	10,812.63
Other (specify) <u>Grants</u>	\$ 350,531	\$ 189,946	\$ 60,000	25,732.79	9,582.37
Other (specify)	\$ -	\$ -	\$ -	-	-
31. Total operating expenses	491,412.00	315,129.75	180,050.00	184,449.54	385,651.02
Capital:					
32. Land, building, & construction	\$ 24,944	\$ -	\$ -	-	-
33. Vehicles	\$ -	\$ -	\$ -	-	-
34. Lease payments	\$ 29,954	\$ 52,850	\$ 51,650	70,803.53	83,127.85
35. Machinery & equipment	\$ -	\$ -	\$ -	-	-
36. Maintenance & repair—capital	\$ -	\$ -	\$ -	-	-
37. Reserve for future years—carryforward	\$ -	\$ -	\$ -	-	-
38. Debt service—principal	\$ 20,000	\$ -	\$ -	-	-
39. Debt service—interest	\$ 40,950	\$ -	\$ -	-	-
40. Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
41. Total capital expenses	115,848.00	52,850.00	51,650.00	70,803.53	83,127.85
Administrative:					
42. Administrative equipment	\$ 19,837	\$ 18,370	\$ 25,000	28,587.12	35,797.15
43. Insurance	\$ 24,485	\$ 33,297	\$ 22,912	23,461.93	20,084.73
44. Utilities	\$ 21,045	\$ 22,281	\$ 20,550	20,355.20	19,468.05
45. Professional services	\$ 12,033	\$ 2,802	\$ 10,500	20,895.10	59,939.27
46. Subscriptions, dues, fees	\$ 308	\$ 1,380	\$ 1,500	4,176.34	8,083.05
47. General administrative expenses	\$ 6,368	\$ 5,054	\$ 13,757	24,181.46	54,161.08
48. Other (specify) <u>Audit</u>	\$ 9,500	\$ 9,750	\$ 10,500	11,042.00	11,751.69
Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
49. Total administrative expenses	93,576.00	92,934.54	104,719.00	132,699.17	209,285.01
50. Total expenses	\$ 1,840,468	\$ 1,780,947	\$ 1,808,376	\$ 2,168,432	\$ 2,797,240