AGENDA

Central Arizona Fire and Medical Authority
Central Yavapai Fire District Board of Directors
CY Regular Meeting
Monday, May 23, 2022, 4:15 pm - 4:30 pm
Central Arizona Fire and Medical Authority, Administration, 8603 E. Eastridge Drive, Prescott Valley

NOTICE OF MEETING

Pursuant to A.R.S. § 38-431.02, notice is hereby given to the members of the Central Yavapai Fire District Board of Directors and the general public that the **Central Yavapai Fire District** will hold a meeting open to the public on **Monday, May 23, 2022 at 4:15 p.m.** The meeting will be held at **Central Arizona Fire and Medical Authority, Administration, 8603 E. Eastridge Drive, Prescott Valley, Arizona.** The Board may vote to go into Executive Session on any agenda item, pursuant to A.R.S. §38-431.03(A)(3) for discussion and consultation for legal advice with the District's Attorney on matters as set forth in the agenda item. The following topics and any variables thereto, will be subject to Board consideration, discussion, approval, or other action. All items are set for possible action. Members may attend in person or via remote methods of communication.

1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS
2. PLEDGE OF ALLEGIANCE
3. BOARD MEMBER REPORTS

   Reports are informational only. Any item articulated in the reports is subject to clarification, discussion, and direction by the Board; no action will be taken.

4. CALL TO THE PUBLIC

   In accordance with A.R.S. §38-431.01(H) and as a matter of policy, the Central Yavapai Fire District Board has decided to allow public comments as time permits. Therefore, those wishing to address the Board regarding an issue within the jurisdiction of this public body may do so in an orderly manner that includes completing a Call to the Public Form and submitting it to staff for the record. If a written statement is being read, please provide a copy to ensure it is entered into the record accurately. Individuals will be limited to speak for three (3) minutes and Call to the Public shall not exceed 15 minutes per meeting.

5. CONSENT AGENDA

   All matters listed under consent agenda are considered to be routine by the Central Yavapai Fire District Board and will be enacted by one motion. There will be no separate discussion on these items. Any item may be removed by a Board member and will be considered separately for motion, discussion and action.

   A. Approve Joint Special Meeting Minutes - January 24, 2022
   B. Approve Budget Work Study Session Minutes - April 18, 2022
   C. Approve Regular Session Minutes - April 25, 2022
   D. Approve General Fund Financial Statements

E. Approve Bond Debt Service Financial Statements

6. NEW BUSINESS

   A. Discussion and Possible Approval of Fiscal Year 2022-2023 Bond Tax Rate of $0.1604

7. ADJOURNMENT

Disabled persons needing reasonable accommodations should call 928-772-7711 prior to the scheduled meeting.

MINUTES

Central Yavapai / Chino Valley
Joint Special Meeting
Monday, January 24, 2022, 4:30 pm - 5:00 pm
Central Arizona Fire and Medical Authority, Administration,
8603 E. Eastridge Drive, Prescott Valley

In-Person Attendance

Cyndy Dicus; Cynthia Gentle; Dane Beck; Darlene Packard; Dave Tharp;
Kathy Goodman; Matt Zurcher; Pete Gordon; Rick Anderson; Susanne Dixson

Remote Attendance

Dave Dobbs; Nicolas Cornelius

Not In Attendance

Lorette Brashear; Owen Mills; Scott A Freitag

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NOTICE OF MEETING

1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS - CHINO VALLEY FIRE DISTRICT

   Chair Dicus called the Chino Valley Fire District meeting to order at 4:30 p.m. A quorum was present.

2. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS - CENTRAL YAVAPAI FIRE DISTRICT

   Chair Zurcher called the Central Yavapai Fire District meeting to order at 4:31 p.m. A quorum was present.

3. PLEDGE OF ALLEGIANCE

   Chair Zurcher led the Pledge of Allegiance.

4. VOTE TO GO INTO EXECUTIVE SESSION

   Executive Session was waived.

   A. Legal Advice Pursuant to A.R.S. §38-431.03(A)(3) Regarding Marijuana Tax Payments

5. OLD BUSINESS

   A. Discussion and Possible Action Regarding Marijuana Tax Payments

      Chief Tharp reminded the Board that Fire Authorities were not included in the marijuana tax legislation and are therefore not eligible to receive monies. A bill assignment has been proposed at the legislative level, but in the meantime, CAFMA has worked with Arizona Fire and Medical Authority (AFMA) on a solution. The State Treasurer's Office has approved that solution, and so Staff is recommending that the Boards approve the submission of the required letters to the Treasurer's Office. The funds will then be allocated to the Authority.

Attorney Cornelius joined at 4:34 p.m.

Attorney Cornelius inquired as to if Chief Tharp has received any feedback from PSPRS. Chief Tharp confirmed that PSPRS requested a census and, upon review, confirmed the correct number.

Director Gentle of the Chino Valley Fire District Board made a motion to approve the letter to be sent into the State Treasurer's Office. Clerk Dobbs seconded.

The motion passed unanimously.

Director Anderson of the Central Yavapai Fire District Board made a motion to approve the letter from the Central Yavapai Fire District to the State Treasurer. Director Beck seconded.

The motion passed unanimously.

6. ADJOURNMENT

Motion to adjourn at 4:38 p.m.

Move: Darlene Packard Second: Pete Gordon Status: Passed

Yes: Dave Dobbs, Darlene Packard, Cyndy Dicus, Matt Zurcher, Dane Beck, Cynthia Gentle, Pete Gordon, Rick Anderson

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MINUTES

Central Arizona Fire and Medical Authority
Central Yavapai / Chino Valley / Central Arizona Fire and Medical
Budget Work Study
Monday, April 18, 2022, 1:00 pm - 3:00 pm
Central Arizona Fire and Medical Authority, Administration, 8603 E. Eastridge Drive, Prescott Valley

In-Person Attendance

Cyndy Dicus; Cynthia Gentle; Dane Beck; Darlene Packard; Dave Tharp; Kathy Goodman; Matt Zurcher; Owen Mills; Pete Gordon; Rick Anderson; Scott A Freitag; Susanne Dixson

Remote Attendance

Dave Dobbs; Lorette Brashear

Not In Attendance

Nicolas Cornelius

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NOTICE OF MEETING

1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS - CHINO VALLEY FIRE DISTRICT

   Chair Dicus called the Chino Valley Fire District meeting to order at 1:00 p.m.

2. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS - CENTRAL YAVAPAI FIRE DISTRICT

   Chair Zurcher called the Central Yavapai Fire District meeting to order at 1:01 p.m.

3. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS - CENTRAL ARIZONA FIRE AND MEDICAL AUTHORITY

   Chair Zurcher called the Central Arizona Fire and Medical Authority meeting to order at 1:01 p.m.

4. PLEDGE OF ALLEGIANCE

   Chair Zurcher led the Pledge of Allegiance.

5. PRESENTATIONS

   A. United Yavapai Firefighters Local 3066: Wage and Benefits for Fiscal Year 2023

      IAFF United Yavapai Firefighters Local 3066 Vice President Bob Curry introduced himself and Local 3066 Executive Board members Russell Smith and Cody Rafters. Vice President Curry and Member Russell Smith provided a presentation on what makes the Local 3066 membership unique, the challenges that Agency members currently face, and the solutions that the Union would like to see moving forward.

      Clerk Dobbs and Director Brashear joined via Zoom at 1:09 p.m.

The Union's recommendation is a 3% Cost of Living Adjustment (COLA).

See attached presentation.

B. Budget Work Study

Chief Tharp presented a budget with a zero tax rate increase and budgets that include a 1%, 1.5%, 2% and 3% Cost of Living Adjustment (COLA). He also provided a review of Agency expenditure and tax rate history and projections, an explanation of Net Assessed Valuation forecasting, and highlights and challenges for the Fiscal Year 2023 Budget.

He continued, articulating that there will be significant issues if the Agency does nothing to address the Capital Reserve account, which Staff would like to see grow to $10 million. He noted that the Government Finance Officers Association (GFOA) recommends that an agency like CAFMA should be budgeting 5%, at minimum, for contingency, and strongly urged the Board to stick with the tax rate projections of at least a 2-cent increase.

Chief Freitag added that much of the overtime was due to backfilling the Rescue vehicles because of ambulance response challenges. He also reminded the Board that the Agency did not receive COVID relief money. Chair Dicus inquired as to whether or not it is still a possibility for the Agency to receive COVID relief money. Chief Freitag responded that though Staff was hoping to receive funds from Yavapai County, no money has been offered as of yet.

Chief Freitag stated that the Agency is looking to build a new station in the next few years due to increasing call volume in Prescott Valley. He highlighted a need to bolster the Capital Reserve because currently, without a bond, the Agency could not afford to build a station, even with $10 million in Capital Reserve. He reported that Staff has cut a number of items from the budget, and for example, if CAFMA does not receive the SAFER grant, then that money will go into the Capital Reserve. He concluded by stating that the built-in 3% annual escalators are not enough to keep up with cost of goods.

Chief Tharp indicated the reason for a tax increase is not solely to provide a COLA. If the other increases had not occurred, the Agency would have had capacity to provide some of the things that have been requested. He then explained how the budget process will move forward from this point.

Director Gordon inquired as to whether or not the 5-cent tax increase for a 3% COLA included the 2-cent increase for Capital Reserve. Chief Tharp responded that all versions of the budget include a $100,000 allocation to the Capital Reserve. He reminded the Board that it is approximately $85,000 for every cent that the Central Yavapai tax rate is increased and approximately $15,000 for a 1-cent increase in Chino Valley.

Chair Zurcher had Chief Tharp bring back up the 2019 Tax Rate Projections and Current Tax Rate Projections slides. Chief Freitag noted that the Boards in 2019 could not have predicted the increasing costs, and unlike the Agency's

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municipal and County partners, he reiterated that CAFMA did not see any COVID relief funds or money from sales tax revenue.

Chair Zurcher invited Local 3066 President Ben Roché to provide an update on the Arizona Sales Tax for Fire District Funding Initiative.

Director Beck inquired as to whether or not Chino Valley Fire District is still at the maximum for their tax rate. Chief Tharp indicated that new legislation has increased the maximum; Chino can increase to $3.375 this year, and up to $3.50 next year. Chief Tharp also reminded the board that the NAV increase did go down this year.

Chair Zurcher asked what Central Yavapai's tax rate has been historically. Chief Tharp indicated that the Agency has worked hard to maintain a flat tax rate and that in prior years it has either remained neutral or seen minimal increases.

Vice President Curry asked Chief Tharp to clarify what 1-cent is equivalent to in collected revenue for each Fire District. Chief Tharp responded that 1-cent for Chino Valley equals about $15,000, while 1-cent for Central Yavapai equals about $85,000 in collected revenue.

President Roché explained why the State approved the increase to the maximum tax rate allowed. Chair Dicus inquired as to whether or not Chino Valley is hitting the maximum tax rate due to a lack of commercial industry. President Roché responded that a lack of commercial tax likely had an effect as Chino is mostly residential and commercial generates more.

Chief Freitag added that the same individual that decreased the amount of the commercial rate last year is doing the same this year. He reiterated that the COLA that the Union has requested would have been easier to accomplish if not for the other increases, specifically the 105% increase in worker's compensation. If the Governor were to declare COVID as endemic rather than pandemic, the Agency's rate would be approximately 35% less.

Chair Dicus clarified that the Agency's workers' compensation is a pool. Chief Freitag responded in the affirmative. Chief Tharp reminded the Board that there are only two workers' compensation carriers in the state; one private, and the other the pool.

Director Beck inquired about the projected increases for the Capital Reserve. Chief Tharp noted that the presentation shows the fund increasing, but that is because Staff cut $1.4 million.

Chair Dicus asked Vice President Curry where CAFMA's starting firefighters are offered relative to minimum wage. Vice President Curry responded that CAFMA is starting new firefighters at close to what is being advertised at places like Walmart or local fast food restaurants.

Chair Zurcher requested further clarification as to how much starting firefighters are paid. Administrative Manager Dixson responded that if FLSA is included, new firefighters start at about $50,601 annually, which equals about $24.00 per

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hour if you calculate for a 40-hour week. Chief Tharp confirmed that when it is looked at as a straight dollar-to-dollar amount for an hourly rate it is close to minimum wage. Local 3066 Executive Board member Smith added that newer Agency members bring home only about $2,400 per month. Chief Freitag added that a lot of Agency entry-level positions, including firefighter, are in that $15-16 per hour range.

Chair Dicus stated that the Agency has to do something for the employees. Chief Freitag added that the Wage and Benefit Study showed that the Agency was woefully behind the market. His concern is that now that state statue does not allow for a residency requirement, CAFMA will recruit from around the state, train the recruits, and then when a position opens where they live, they will leave. He is concerned that community involvement and engagement will become non-existent. Chair Dicus said that as long as she has been on the Board this has been an issue.

President Roché stated that the teamwork that he has witnessed has been very good. The Agency is trying to be a leader in equipment, buildings, service, training, hiring. He highlighted the area's quality of life and amenities, but noted that that only goes so far, and one thing has not changed for the better is competitive pay. A COLA would make CAFMA a progressive leader, and will protect the Agency. He recognized that no one wants to be in this same boat three years from now.

Chief Freitag concluded by stating that a need for behavioral health programs has increased, and that is why the Agency has signed a retainer agreement with Start Moving-On Counseling Services. The retainer agreement is about $18,000, but the Agency is required to fund up to 36 visits, per incident, per employee per the Craig Tiger Act.

6. ADJOURNMENT

The Budget Work Study was adjourned at 2:50 p.m.

Move: Darlene Packard Second: Cyndy Dicus Status: Passed

Yes: Dave Dobbs, Darlene Packard, Cyndy Dicus, Matt Zurcher, Dane Beck, Cynthia Gentle, Pete Gordon, Owen Mills, Lorette Brashear, Rick Anderson

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LABOR MANAGEMENT MEETING
LOCAL 3066— CAFMA CHAPTER

APRIL 18, 2022

- **Objectives**:
  - Our goal is to work beside administration and our fire board in an effort to **maintain the trajectory** and **future sustainability of our organization** while ensuring our personnel are compensated fairly. We look forward to working together in identifying solutions to the complex problems we currently face.

  - We recognize our community, our organization and our membership are **all facing the same challenges within a rapidly evolving economy**.

- **Who we represent**:
  - We have the **opportunity to represent each of our members** within Administration, Prevention, Fleet Services, Warehouse, Tech Services, Training, Prevention *and* Operations.

  - ***Our membership is unique*** in that since the majority of us live locally, we have an ability to support a multitude of CAFMA programs and community events further enhancing our commitment to the organization and the community we serve as a whole.

  - As an example, our members are committed to and continually support:
    - Honor Guard /Pipes & Drums
    - Arizona Fallen Firefighter Memorial
    - Fire-Pal
    - Read Across America
    - Blood Drive
    - Arizona Wildfire Academy Banquet
    - FF Angel Pancake Breakfast
    - Fire-Ops 101
    - FF Angel Gear-Up
    - Bowl for Kids Sake
    - Big Brothers Big Sisters
    - Highway Cleanup
    - Partners Academy
    - Salute to Heroes
    - Police Foundation Golf Tournament
    - Wildfire Expo
    - Badges and Bobbers
    - Burn Camp
    - FF Angel Stuff-the-Bus / Backpack Giveaway
    - Patriot Run
    - 9/11 Healing Field
    - 9/11 Ceremony
    - Granite Mountain Hotshot Memorial
    - Honor Guard Training Academy
    - 4th of July Parade
    - 4th of July Hose Cart Races
    - National Night Out
    - MDA Fill-the-Boot
    - Firefighter Golf Tournament
    - Halloween Safe Trunk-or-Treat
    - Touch-a-Truck
    - Flying High Turkey Drive
    - Toys for Tots
    - FF Angel - Christmas gift delivery
    - PV Christmas light parade
    - Prescott Light Parade
    - Prescott Holiday Parade
    - PV New Years Eve Celebration
    - Training officers
    - Peer Support
    - Peer Fitness
    - EMS Program
    - College Fire Academy
    - New Hire Academy
    - Special Olympics
    - Policy/SOG Committee
    - PPE Committee
    - PT Monitoring
    - HAZMAT, TRT, SWAT, etc.
    - Drone Program
    - UTV Training Program
    - Cyano-kit Program
    - Political Efforts / Elections
    - Much more….

- **<u>Current Challenges</u>**:
    - **Inflation** has **outpaced our ability to maintain a neutral tax rate**. Property values have skyrocketed, yet we are restricted to a 5% increase to the limited assessed value each year which has reduced the potential NAV significantly.

    - **Cost of doing business** has increased substantially:
        - Increased response due to 38% increase in call volume
            - Increased fuel usage, supplies, personnel, capital replacement, etc.
            - Increased call volume has resulted in a $167,000 increase to dispatch services
        - Increased per/gallon fuel costs
        - Cost to purchase new apparatus has almost doubled
        - Cost to remodel or contract a new station has nearly tripled in some cases
        - Increased cost to Workman Compensation insurance
        - Increased Health insurance costs

    - The **cost of living has outpaced current wages** and **has restricted our personnel's ability to live here locally** forcing us to recruit new personnel from out of the area:
        - **<u>Home Values</u>** increased **over 57%**
            - Median **home value** has increased from **$300,000-$471,000**
        - **<u>Rental Rates</u>** increased **over 40%**
            - Median **cost to rent** a single family 3 bed home increased from **$1600** to **~$2245-$2650**
        - **<u>Cost of Living</u>: (Fuel, Utility, Grocery) has increased substantially over 8.7%**

    - **<u>Local Firefighters</u>** *support* **Local Business, CAFMA Programs** and **Local Events**

- **<u>Wages & Benefits</u>**:
    - We **recognize and appreciate previous efforts** to bring our personnel into the 75th percentile after conclusion of the wage study in December 2020.

    - Our **initial goal was to implement the 75th percentile** at the conclusion of the study but in the face of COVID/economic uncertainty we understood the immediate cost of implementing all changes at once would **create an undue burden** to our organization and the community we serve.

    - Realizing those impacts, **we agreed to a 2 year implementation** with an end goal of bringing all personnel into the 75th percentile while also addressing Holiday Pay, PEHP, Acting Pay, Vacation/Sick-Leave and Longevity benefits.

    - Our **initial plan <u>did not anticipate</u> the significant changes** we have experienced within the economy over the past two years. Our goal is to create a wage structure that remains competitive in todays labor market in an effort to **address current & future retention/ recruitment** and minimize future impacts and liabilities.

    - Had the wage study been implemented year 1, our sub-step personnel would likely have seen an additional 3.5% merit/step increase.

    - Holiday Pay, Acting Pay, PEHP & Longevity **has been postponed for later discussion**

    - Additionally, valley departments have already started adjusting to current economic changes by implementing COLA's and wage adjustments.

- **Proposed Solution**:
    - Recognizing the impact that the soaring economy has had on our membership as well as our ability to recruit and retain personnel into the future, we identify the need to **prioritize a COLA ahead of all other benefits**:

        - COLA is the **best means to address current cost of living challenges** for **ALL personnel**, while avoiding future unexpected wage adjustments and financial liabilities.

        - Current **CPI Western Region: 8.7%** (4/2021-4/2022)

        - As a collective, **we recognize the need to address all aspects of the wage & benefit study** but also **understand the challenges we face** as an organization and within our community. Therefor, our membership has **prioritized implementation of a 3% COLA** above other items within the wage study.

        - The following demonstrates the ***approximate*** **increase in "take home" pay** of a 3% COLA (based on step 1 wages, standard deductions/elections):

            - Firefighter: $80/month
            - Engineer: $100/month
            - Captain: $120/month

    - **Cost comparison of COLA vs. Holiday Pay, PEHP, Acting Pay, Longevity**:

        - **COLA: @ 8.7%(CPI) - $1,608,234**, 3% - $554,210, 2% - $369,453, 1% - $184,721

        - **Cost to implement wage study benefits** = at least **$487,128**
            - Holiday Pay - $256,432 (as our membership proposed referencing the wage study)
            - PEHP - $143,096
            - Acting Pay - $87,600
            - Longevity - TBD

- **Tax Rate**:
    - While we **aim to minimize the financial impact to our community** and strive to **identify opportunities within our current budget** to minimize tax implications, we recognize there may be a need to increase the current tax rate in order to maintain the best level of service to our community.

    - Recalling that we have **avoided prior increases to the tax rate** during times of uncertainty within last budget cycles due to COVID, we now have the history of a booming economy to make a more informed decision.

    - Also recognizing that during this same time we have **substantially increased the level of service** we offer our community with implementation of E-540, efforts to overcome the ambulance issues by purchasing rescues and continually supporting current ongoing CON efforts with little-no impact to our tax payer.

    - Each 1 cent increase to the CYFD tax rate equates to an approximate $85,000 increase to the budget and distributed between all residential, commercial and vacant property owners.

    - The **cost** to address all anticipated budget increases and implement a 3% COLA would be a 3 cent increase to CVFD and 5.6 cent increase to the CVFD tax rate.

- **<u>The following are examples used to demonstrate the approximate financial impact to our community annually</u>**:

RESIDENTIAL

PROPOSED CYFD CENT INCREASE:	LIMITED ASSESSED VALUE (CENT INCREASE IMPACT / TOTAL TAX BILL INCREASE WITH 5%)		
	$150,000 (~$400,000 Market Value)	$300,000 (~$700,000 Market Value)	$500,000 (~$1,500,000 Market Value)
- **1 cent**: 0.38% / 5.26%	$1.58 / $22.04	$3.15/$44.08	$5.25/$73.46
- **2 cent**: 0.75% / 5.63%	$3.15 / $23.61	$6.30/$47.23	$10.50/$78.71
- **3 cent**: 1.13% / 6.01%	$4.73 / $25.19	$9.45/$50.38	$15.75/$83.96
- **5 cent**: 1.88% / 7.13%	$7.88 / $28.34	$15.75/$56.68	$26.25/$94.46
- **6 cent**: 2.25% / 8.64%	$9.45 / $29.91	$18.90/$59.83	$31.50/$99.71
- **10 cent**: 3.76% / 8.64%	$15.75 / $36.21	$31.50/$72.43	$52.50/$120.71
- **20 cent**: 7.51% / 12.39%	$31.50 / $51.96	$63.00/$103.93	$105.00/$173.21
- **24 cent**: 9.01% / 13.89%	$37.80 / $58.26	$75.60/$116.53	$126.00/$194.21

- Limited property value can only increase by 5% per year ($300,000 = $315,000)

COMMERCIAL

PROPOSED CYFD CENT INCREASE:	LIMITED ASSESSED VALUE (CENT INCREASE IMPACT / TOTAL TAX BILL INCREASE WITH 5%)		
	$500,000 (IHOP)	$1,000,000 (ONEAZ Bank)	$10,000,000 (Walmart)
- **1 cent**: 0.38% / 5.26%	$9.45/$123.23	$18.90 / $264.46	$189.00 / $2644.56
- **2 cent**: 0.75% / 5.63%	$18.90/$141.68	$37.80 / $283.36	$378.00 / $2833.56
- **3 cent**: 1.13% / 6.01%	$28.35 / $151.13	$56.70 / $302.26	$567.00 / $3022.56
- **5 cent**: 1.88% / 7.13%	$47.25/$170.03	$94.50 / $340.06	$945.00 / $3400.56
- **6 cent**: 2.25% / 8.64%	$56.70/$179.48	$113.40 / $358.96	$1134.00 / $3589.56
- **10 cent**: 3.76% / 8.64%	$94.50/$217.28	$189.00 / $434.56	$1890.00 / $4345.56
- **20 cent**: 7.51% / 12.39%	$189.00/$311.78	$378.00 / $623.56	$3780.00 / $6235.56
- **24 cent**: 9.01% / 13.89%	$226.80/$349.58	$453.60 / $699.16	$4536.00 / $6991.56

- Limited property value can only increase by 5% per year ($1,000,000 = $1,050,000)

CAFMA Chapter - United Yavapai Firefighters - Local 3066

Objectives

- Our goal is to work beside administration and our fire board in an effort to **maintain the *trajectory*** and **future *sustainability* of our organization** while ensuring all personnel are compensated fairly. We look forward to working together in identifying solutions to the complex problems we currently face

- We recognize our community, our organization and our membership are **all facing the same challenges within a rapidly evolving economy**

- We strive to **represent each of our members** equally within:

  - Administration
  - Fleet Services
  - Warehouse
  - Tech Services
  - Training
  - Prevention
  - Operations

Our membership is Unique

We have the ability support a multitude of **CAFMA Programs** and **Community Events** because care about our organization, our community and **we live local!**

- Honor Guard /Pipes & Drums
- Arizona Fallen Firefighter Memorial
- Fire-Pal
- Read Across America
- Blood Drive
- Arizona Wildfire Academy Banquet
- FF Angel Pancake Breakfast
- Fire-Ops 101
- FF Angel Gear-Up
- Bowl for Kids Sake
- Big Brothers Big Sisters
- Highway Cleanup
- Partners Academy
- Salute to Heroes
- Police Foundation Golf Tournament
- Wildfire Expo
- Badges and Bobbers
- Burn Camp
- FF Angel Stuff-the-Bus / Backpack Giveaway
- Patriot Run
- 9/11 Healing Field
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- Flying High Turkey Drive
- Toys for Tots
- FF Angel - Christmas gift delivery
- PV Christmas light parade
- Prescott Light Parade
- Prescott Holiday Parade
- PV New Years Eve Celebration
- Training officers
- Peer Support
- Peer Fitness
- EMS program
- College Fire Academy
- New Hire Academy
- Special Olympics
- Policy/SOG Committee
- PPE Committee
- PT Monitoring
- HAZMAT, TRT, SWAT, etc
- Drone Program
- UTV Training Program
- Cyano-kit Program
- Political Efforts / Elections
- Much more….

Challenges We Face as an Organization

•**Inflation** has **outpaced our ability** to maintain a **neutral tax rate**

•**Cost of doing business** has **increased substantially**:
- -Increase in response due to a **38% increase in call volume** (5 years):
  - •Increased Fuel Usage, Supplies, Personnel, Capital Replacement, etc.
- -Increased **fuel costs**
- -Cost to purchase **new apparatus** has almost **doubled**
- -Cost to **remodel** or **construct a new station** has nearly **tripled** in some cases
- -Increased call volume has resulted in a **$167,000** increase to **dispatch services**
- -Increases to **Workman Compensation** and **Health Insurance**
- -Increasing industry and area labor costs
- -Many others…

•**Property values** have skyrocketed, yet due top **prop 117** we are <u>restricted to a 5% increase in limited assessed value</u> each year which has reduced the potential NAV significantly

Tax Rate Considerations

- While we **aim to minimize the financial impact to our community** and hope to **identify opportunities within our current budget**, we recognize there may be a need to increase the current tax rate in order to maintain the best level of service to our community

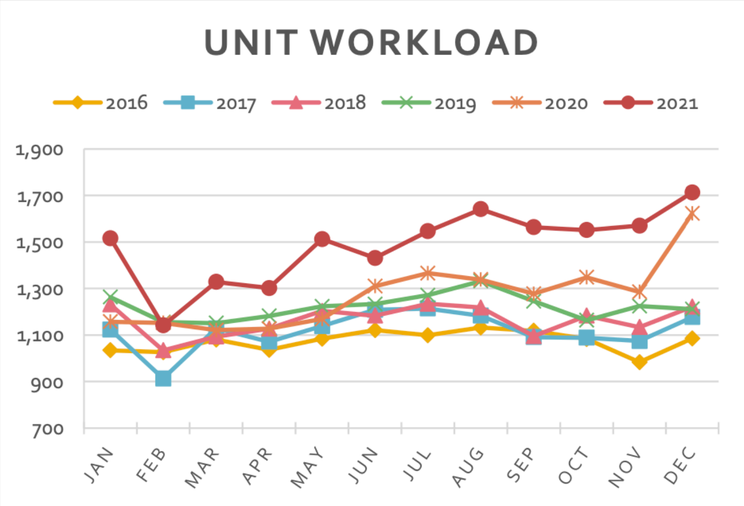
- Recalling that we have **avoided prior increases to the tax rate** during times of uncertainty (COVID), we **now have the history of a booming economy** to make a more informed decision

- Recognize that during this same time we have **increased the level of service** we offer our community **substantially** with little to **no impact to our tax payer**:
  - -Maintained response with **38% higher call volume**
  - -Implemented **40-Hour Engine (E-540)**
  - -Hired **additional personnel** to maintain workload
  - -Supported ongoing **CON efforts**
  - -Overcome **ambulance deficiencies** with rescue purchase and overtime coverage

Call Volume has Increased 38%

Responses by Type-1 Engines

	2016	2017	2018	2019	2020	2021
Jan	1,034	1,123	1,231	1,263	1,157	1,516
Feb	1,026	913	1,034	1,155	1,152	1,141
Mar	1,080	1,128	1,093	1,151	1,121	1,328
Apr	1,036	1,071	1,127	1,182	1,127	1,302
May	1,084	1,138	1,203	1,223	1,169	1,512
Jun	1,121	1,208	1,183	1,233	1,310	1,431
Jul	1,099	**1,214**	**1,234**	1,271	1,366	1,546
Aug	**1,132**	1,183	1,218	**1,332**	1,338	1,641
Sep	1,118	1,091	1,095	1,245	1,277	1,563
Oct	1,083	1,088	1,183	1,163	1,348	1,551
Nov	983	1,074	1,134	1,224	1,285	1,570
Dec	1,085	1,177	1,222	1,211	**1,622**	**1,713**
Avg	*1,073*	*1,117*	*1,163*	*1,221*	*1,273*	*1,485*
TOTAL	**12,881**	**13,408**	**13,957**	**14,653**	**15,272**	**17,814**



Challenge to Recruitment & Retention

•**Cost of living** has **outpaced current wages, restricting** our personnel's **ability to live here** locally and forcing us to **recruit new personnel from out of the area presenting further challenges in competing with valley departments**

-**Home Values** have **increased over 57%:**

•Median **home value** has increased **from $300,000-$471,000**

-**Rental Rates** have **increased over 40%:**

•Median **cost to rent** a single family 3 bed home increased from **$1600** to **~$2245-$2650**

-**Cost of living**: (**Fuel, Utility, Grocery**) has **increased substantially - over 8.7%**

Local Firefighters *support* **Local Business, CAFMA Programs and Local Events**

Median Cost to Rent

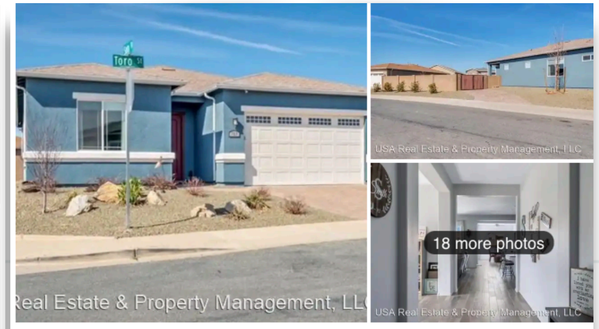
$1,800

3175 N Greg Dr Apartments

$2,695

12830 E Garcia St

12830 E Garcia St, Dewey, AZ 86327, USA

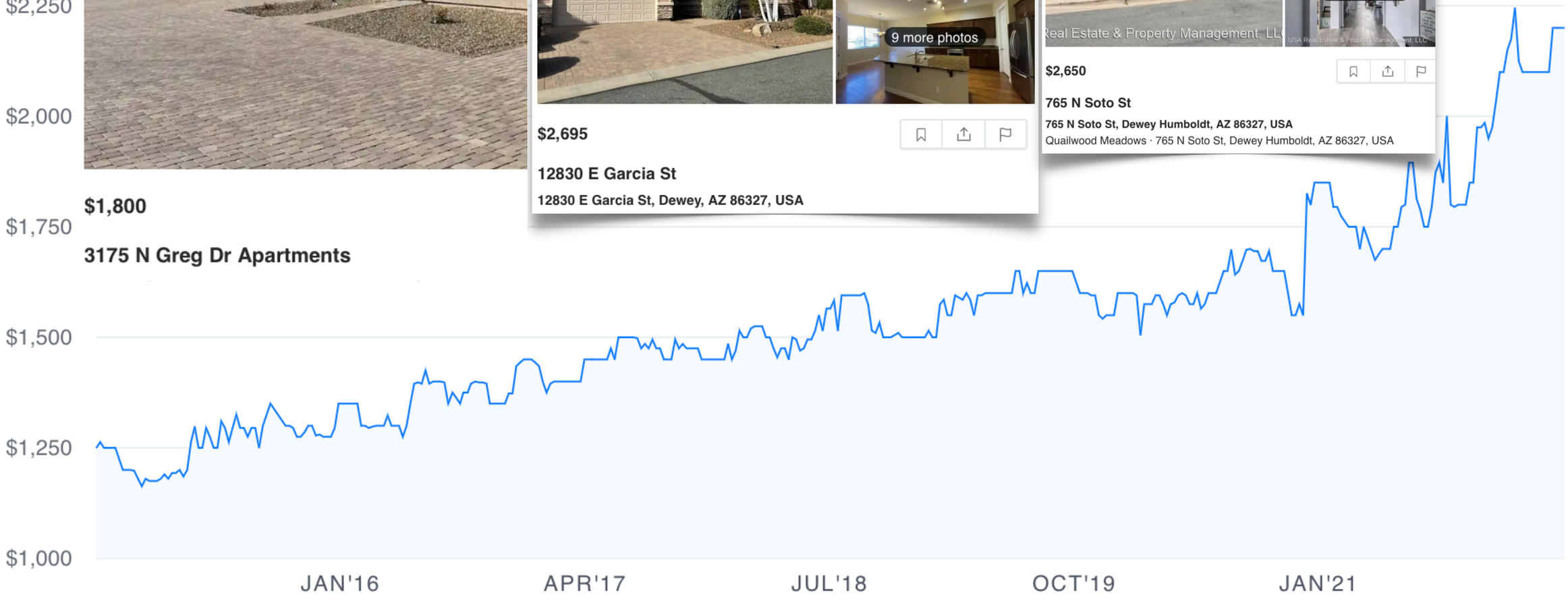


$2,650

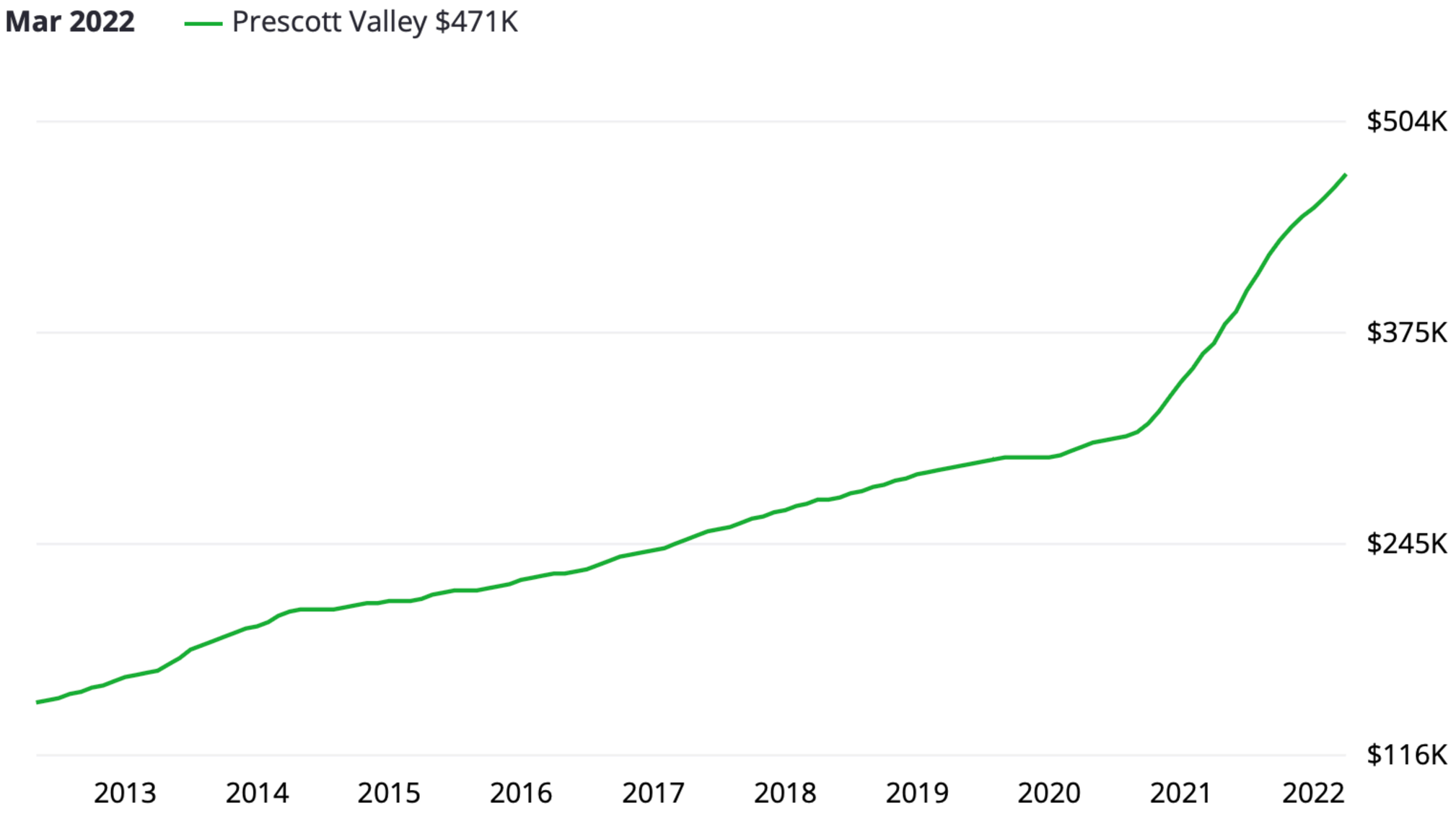
765 N Soto St

765 N Soto St, Dewey Humboldt, AZ 86327, USA

Quailwood Meadows · 765 N Soto St, Dewey Humboldt, AZ 86327, USA



Median Home Value



<u>Wage & Benefit History</u>:

- We recognize and **appreciate past efforts** to bring our personnel into the 75th percentile at the conclusion of the wage study in December 2020

- Our **initial goal was to implement the 75th percentile** at the conclusion of the study but in the face of COVID/economic uncertainty we understood the immediate cost of implementing all changes at once would **create an undue burden** to our organization and the community we serve

- Realizing those impacts, **we agreed to a 2 year implementation** with an end goal of bringing all personnel into the 75th percentile **<u>while addressing</u>** Holiday Pay, PEHP, Acting Pay, Vacation/Sick-Leave and Longevity benefits

<u>Wages & Benefits Currently</u>:

- Our **initial plan <u>did not anticipate</u> the significant changes** we have experienced within the local economic environment over the past 2 years

- Had the wage study been implemented year 1, our substep personnel would likely have seen an **additional 3.5% merit/step increase**

- Holiday Pay, Acting Pay, PEHP and Longevity **was postponed for later discussion**

- Our goal is to remain competitive in todays labor market in an effort to **improve current/future retention/recruitment** while **minimizing the same unexpected liabilities we recently faced in the future**

Proposed Solution

Current **Western Region CPI: 8.7%** (4/2021-4/2022)

- **Cost comparison: (COLA** vs. **Holiday Pay, PEHP, Acting Pay, Longevity)**

  - **COLA:** @ 8.7%(CPI) **-** $1,608,234, 3% - $554,210, 2% - $369,453, 1% - $184,721

  - **Estimated cost to implement wage study benefits** - over **$487,128**
    - Holiday Pay - $256,432, PEHP - $143,096, Acting Pay - $87,600, Longevity - TBD

- **Recognizing** the **impact a soaring economy** has had **on our membership** as well as our **ability to recruit/retain** personnel we identify the need to **prioritize a COLA** in line with the **CPI ahead of all other benefits**

Impact to our Membership

-The following demonstrates the ***approximate*** **increase in "take home" pay** of a 3% COLA (based on step 1 wages, standard deductions/elections):

- Firefighter: $80/month
- Engineer: $100/month
- Captain: $120/month

-We recognize **this will not solve the issues we are facing**, however it will get us headed in the right direction and lessen the impact of any future financial liabilities going forward

Approximate Impact to Our Community

RESIDENTIAL

PROPOSED CYFD CENT INCREASE:	LIMITED ASSESSED VALUE (CENT INCREASE IMPACT / TOTAL TAX BILL INCREASE WITH 5%)		
	$150,000	$300,000	$500,000
	(~$400,000 Market Value)	(~$700,000 Market Value)	(~$1,500,000 Market Value)
- **1 cent**: 0.38% / 5.26%	$1.58 / $22.04	$3.15/$44.08	$5.25/$73.46
- **2 cent**: 0.75% / 5.63%	$3.15 / $23.61	$6.30/$47.23	$10.50/$78.71
- **3 cent**: 1.13% / 6.01%	$4.73 / $25.19	$9.45/$50.38	$15.75/$83.96
- **5 cent**: 1.88% / 7.13%	$7.88 / $28.34	$15.75/$56.68	$26.25/$94.46
- **6 cent**: 2.25% / 8.64%	$9.45 / $29.91	$18.90/$59.83	$31.50/$99.71
- **10 cent**: 3.76% / 8.64%	$15.75 / $36.21	$31.50/$72.43	$52.50/$120.71
- **20 cent**: 7.51% / 12.39%	$31.50 / $51.96	$63.00/$103.93	$105.00/$173.21
- **24 cent**: 9.01% / 13.89%	$37.80 / $58.26	$75.60/$116.53	$126.00/$194.21

- Limited property value can only increase by 5% per year ($300,000 = $315,000)

COMMERCIAL

PROPOSED CYFD CENT INCREASE:	LIMITED ASSESSED VALUE (CENT INCREASE IMPACT / TOTAL TAX BILL INCREASE WITH 5%)		
	$500,000	$1,000,000	$10,000,000
	(IHOP)	(ONEAZ Bank)	(Walmart)
- **1 cent**: 0.38% / 5.26%	$9.45/$123.23	$18.90 / $264.46	$189.00 / $2644.56
- **2 cent**: 0.75% / 5.63%	$18.90/$141.68	$37.80 / $283.36	$378.00 / $2833.56
- **3 cent**: 1.13% / 6.01%	$28.35 / $151.13	$56.70 / $302.26	$567.00 / $3022.56
- **5 cent**: 1.88% / 7.13%	$47.25/$170.03	$94.50 / $340.06	$945.00 / $3400.56
- **6 cent**: 2.25% / 8.64%	$56.70/$179.48	$113.40 / $358.96	$1134.00 / $3589.56
- **10 cent**: 3.76% / 8.64%	$94.50/$217.28	$189.00 / $434.56	$1890.00 / $4345.56
- **20 cent**: 7.51% / 12.39%	$189.00/$311.78	$378.00 / $623.56	$3780.00 / $6235.56
- **24 cent**: 9.01% / 13.89%	$226.80/$349.58	$453.60 / $699.16	$4536.00 / $6991.56

- Limited property value can only increase by 5% per year ($1,000,000 = $1,050,000)

Consumer Price Index

506 EMPLOYEE PAY AND BENEFITS
Effective Date: 10/22/2018
Revised Date:
Reviewed Date:

RELATIVE INFORMATION:

It is essential to hire and retain employees who will be committed to the effective operation of the Central Arizona Fire and Medical Authority. In order to achieve this goal, the Agency should:

1. When possible, complete a wage study every three years to ascertain that our personnel are appropriately compensated.
2. Consider an annual Cost of Living Adjustment, when financially feasible, in order to sustain a pre-determined wage level and utilize the CPI-U (Urban) West Region compound annual rate for the third quarter of each year to determine an appropriate cost of living adjustment.

When possible, offer our retirees an opportunity to stay on CAFMA's group health insurance plan, with the retirees reimbursing the Agency the cost of their insurance, plus a two percent administrative fee. Once they reach Medicare age they are no longer eligible to stay on the group policy. Retirees must remit payment by the first day of each month.

Consumer Price Index

Consumer Price Index, West Region — March 2022

Area prices were up 1.3 percent over the past month, up 8.7 percent from a year ago

Prices in the West Region, as measured by the Consumer Price Index for All Urban Consumers (CPI-U), advanced 1.3 percent in March, the U.S. Bureau of Labor Statistics reported today. (See table A.) The March increase was influenced by higher prices for gasoline. (Data in this report are not seasonally adjusted. Accordingly, month-to-month changes may reflect seasonal influences.)

Over the last 12 months, the CPI-U rose 8.7 percent. (See chart 1 and table A.) This was the largest over-the-year increase in the CPI-U for the West Region since February 1982. Food prices advanced 8.9 percent. Energy prices jumped 33.4 percent, largely the result of an increase in the price of gasoline. The index for all items less food and energy increased 6.8 percent over the year. (See table 1.)

Join Us at these Upcoming Events

-4/23 - Wildfire Expo (downtown Prescott)
-4/24 - FF Angel Foundation: Pancake Breakfast
-4/24 - Golf Tournament @ Antelope Golf Course
-4/25 & 4/26 - Tye Seets Memorial Bass Classic
-4/28 - Blood Drive for Buzz Fournier
-5/4 - First Responders Luncheon – Realty One Gives Back
-5/7 - Firefighter Charities Golf Tournament
-5/7 - Prescott Valley Days Parade
-5/13/5/14 - Fire Ops 101
-5/21 - FF Angel Foundation: Gear Up
-5/21 - Badges and Bobbers

Fiscal Year 2022 - 2023

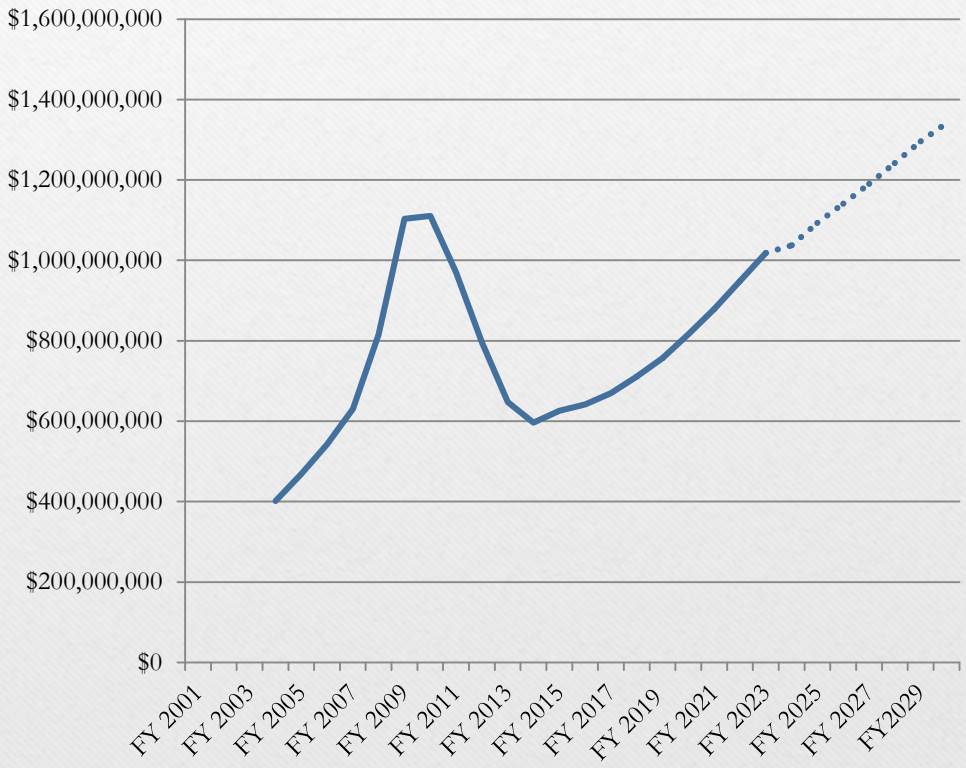
Budget Study Session

Budgeting 101

- Revenue
  - Taxes
  - FDAT
  - Prop 207
  - Carry Over (Contingency)
  - Non – Levy (Contracts, Fees)
- Expenses
  - Maintenance and Operating (M&O)
  - Capital Expenses
  - Contingency (at least 5% - GFOA)

Assessed Value History and Forecast

CAFMA combined Net Assessed Value



Past NAV Forecasting vs. Actual

FORECAST	ACTUAL
FY 2017 = 3%	Actual = 4.3650
FY 2018 = 3%	Actual = 6.2336
FY 2019 = 5%	Actual = 6.5357
FY 2020 = 6.34%	Actual = 7.70%
FY 2021 = 6.34%	Actual = 7.77%
FY 2022 = 6.42%	Actual = 7.87%
FY 2023 = 6.42%	Actual = 7.35%*

*(CYFD Forecast 6% - 7.47%

Chino Forecast 5% - 6.7%)

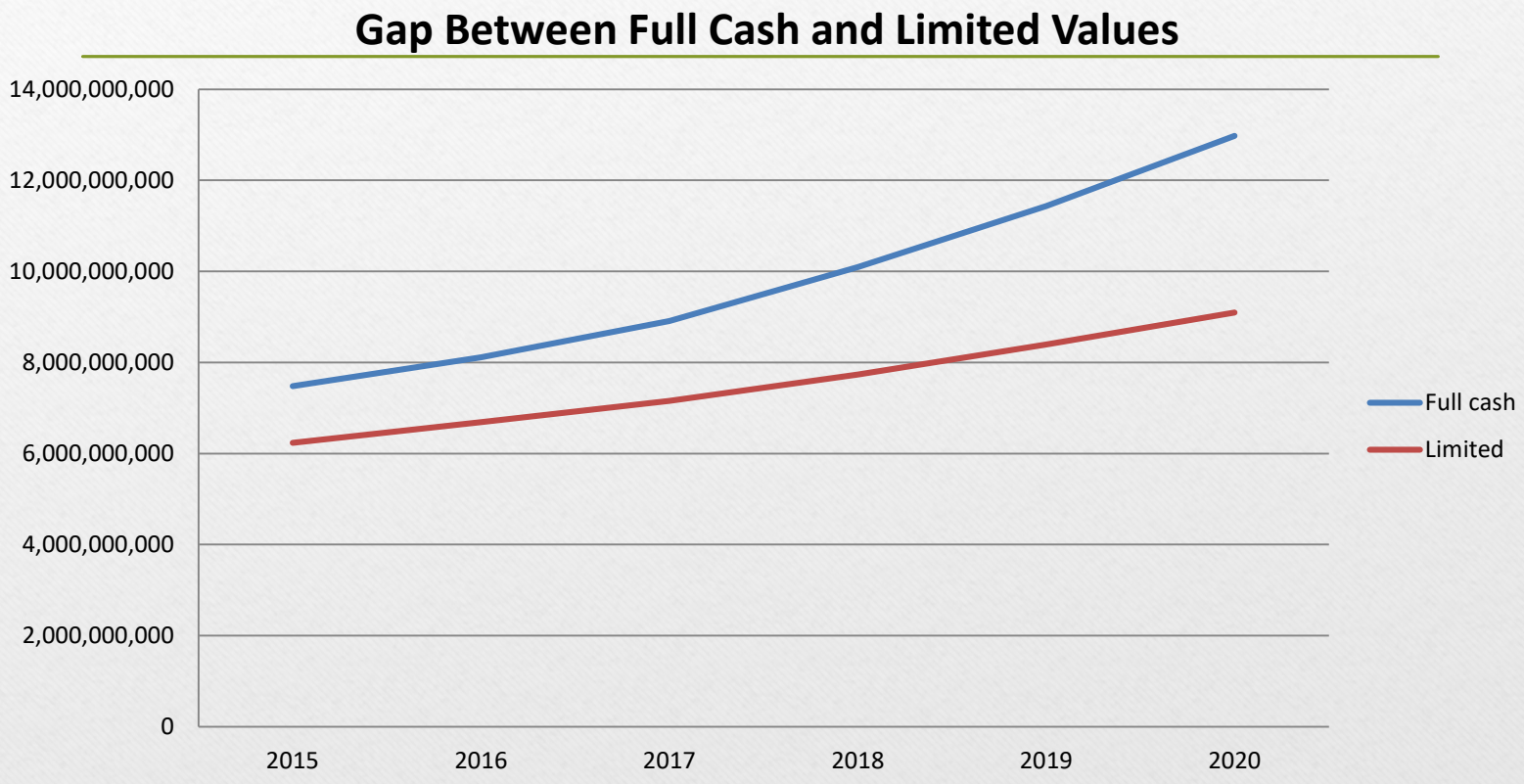
NAV Increase Breakdowns

New Growth vs Existing Valuation

	Tax Year 2016	Tax Year 2017	Tax Year 2018	Tax Year 2019	Tax Year 2020
% Existing value		5.11%	4.81%	4.88%	5.06%
% New Growth		1.46%	1.96%	3.01%	2.76%
Total NAV increase		6.57%	6.77%	7.90%	7.81%
Limited to Full gap	16.92%	17.84%	20.00%	23.29%	26.26%

	Tax Year 2016	Tax Year 2017	Tax Year 2018	Tax Year 2019	Tax Year 2020
% Existing value	0.00%	-0.78%	3.81%	3.76%	4.63%
% New Growth	0.00%	0.78%	2.16%	3.10%	2.64%
Total NAV increase	0.00%	0.00%	5.97%	6.86%	7.27%
Limited to Full gap	15.18%	16.00%	18.00%	24.01%	28.37%

Ongoing Effect of Prop 117



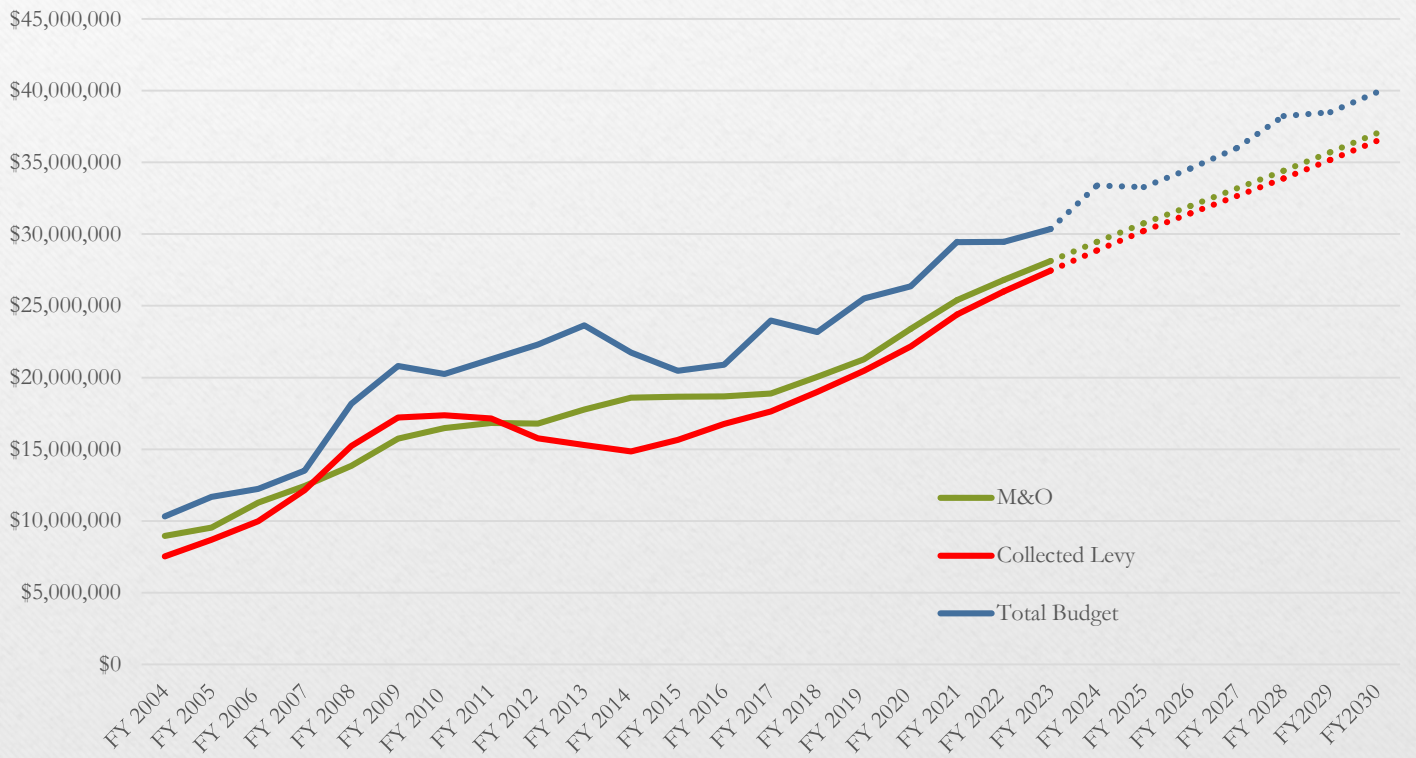
Future NAV Forecasting

- Projected NAV increases for next 3 budget cycles:

  - FY 22/23: 6.42% (CYFD = 6.5%, CVFD = 5.0%)
  - FY 23/24: 6.42% (CYFD = 6.5%, CVFD = 5.0%)
  - FY 24/25: 5.34% (CYFD = 5.5%, CVFD = 5.0%)
  - FY 25/26: 5.34% (CYFD = 5.5%, CVFD = 5.0%)

FY 23/24 and FY 24/25 is based on standard existing value changes + 1% new construction.

Expenditure History and Projections (current FY 22)



Expenditure Projection Basis

- Includes
  - Ongoing/regular increase (5%) in costs for equipment, services. Wages, insurance and retirement costs at 5% (3.5% step scale)
  - Personnel attrition – not NEW Staffing
  - Slow shift in Capital Reserve funding continuing

    $67,000 – FY 2022

    $100,000 – FY 2023

Expenditure Projection Basis

- May include:
  - Room for <u>some</u> wage and benefit changes. This depends on what we actually see for increases in the other cost areas.
  - Capital Reserve Account planning – budgeting for more expenses being assigned to M&O (previously at 50:50 Capital Reserve Account and M&O Expense).

    Move to a 40:60 ratio

FY 2023 BUDGET

Budget Format

- The Summary and Revenue pages are the most helpful for general overview.
  - CAFMA : Pages 2 and 3
  - CYFD and CVFD budgets are separate
  - Changes over $1000 (up or down) in the detail pages are in red.

Budget Highlights

- NAV increased by 7.35% ($1.9 million)
- CAFMA funding kept consistent with approximate 80:20 ratio
- Certificates of Participation (3% vs 6.3%)
- SAFER, AFG, ADOHS Grants - $855,235
- Proposition 207 Revenue = $410,000

Budget Challenges

- Workers Compensation – 105% Increase
  - $596,262 increase + $375,730 Assessment
- New Wage Scale, Promotions, Merits = $317,798
- Health Insurance (5%) = $180,743
- PSPRS & COP Payment = 3% increase ($657,353)
- PRCC Dispatch Fees = $167,013
- Capital Reserve Account = $100,000

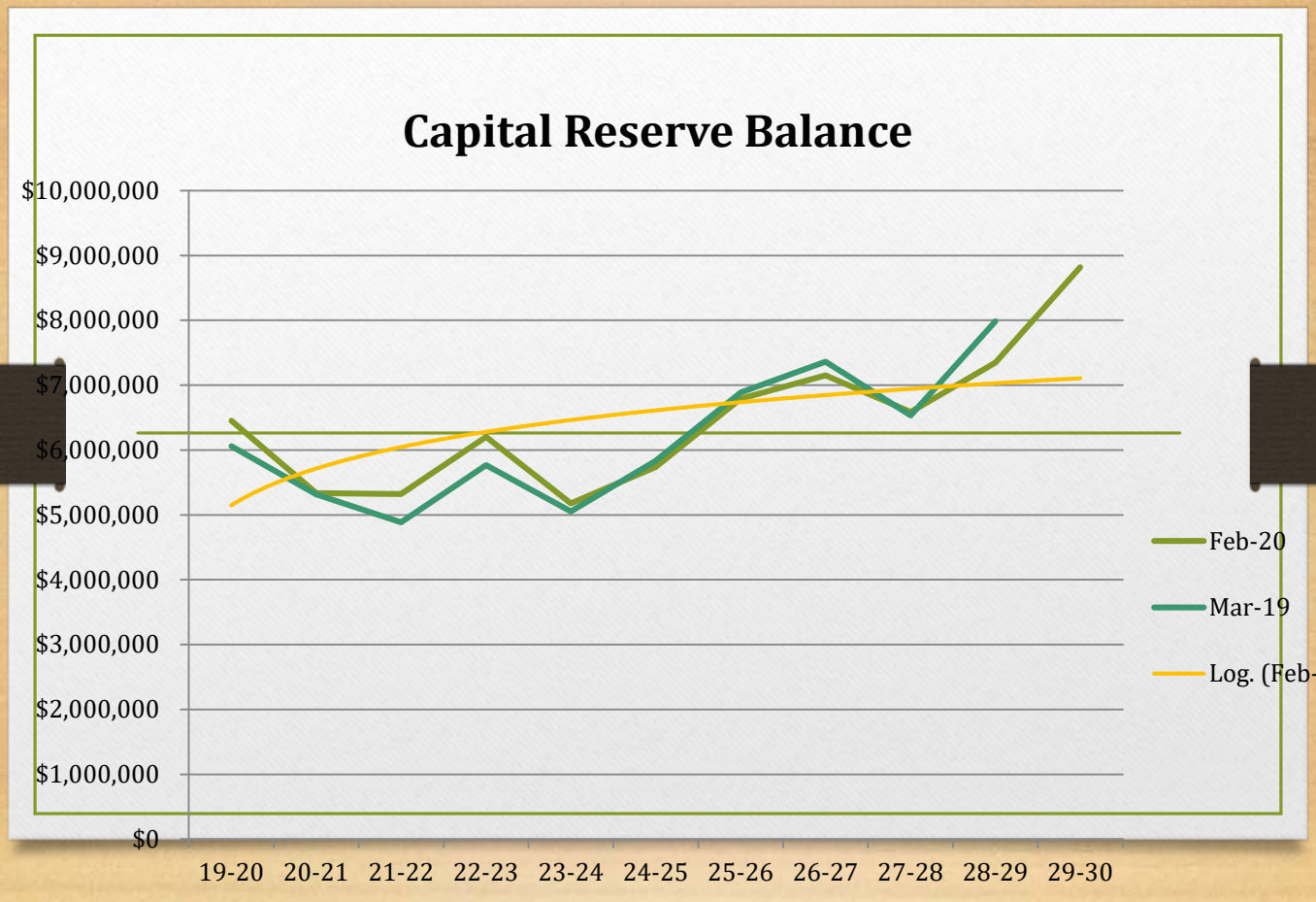
Additional Expenses

- Overtime increase = $78,000
- Fuel Increase = $75,000
- New Hire Firefighters (SAFER) = $77,000 + $290,000
- Particulate Hoods - $34,000
- Mental Health = $43,500
- Property and Casualty Insurance = $65,000
- Withheld 2 Staff Positions (IT, PR) = ($124,000)
- Withheld $163,000 in requests

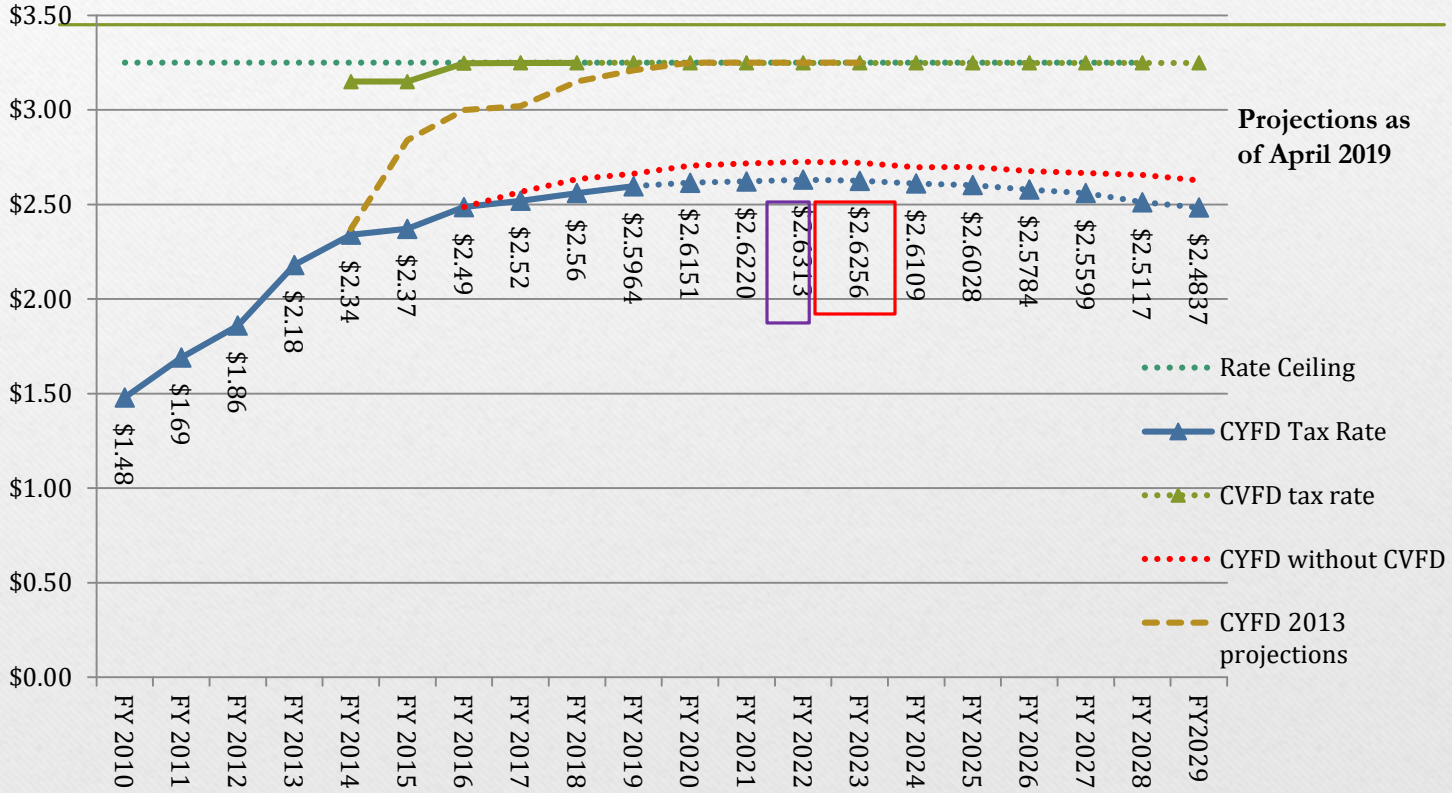
Budget Points

- New Division – Ambulance Service (CON)
  - $2,000,000 Budgeted Revenue
  - $1,784,000 Budgeted Expenses
- Capital Expenses - $2.7 million planned
  - $1,315,893 budgeted, $550,000 Reserve Acct.
  - $100,000 budgeted for Capital Reserve Acct.

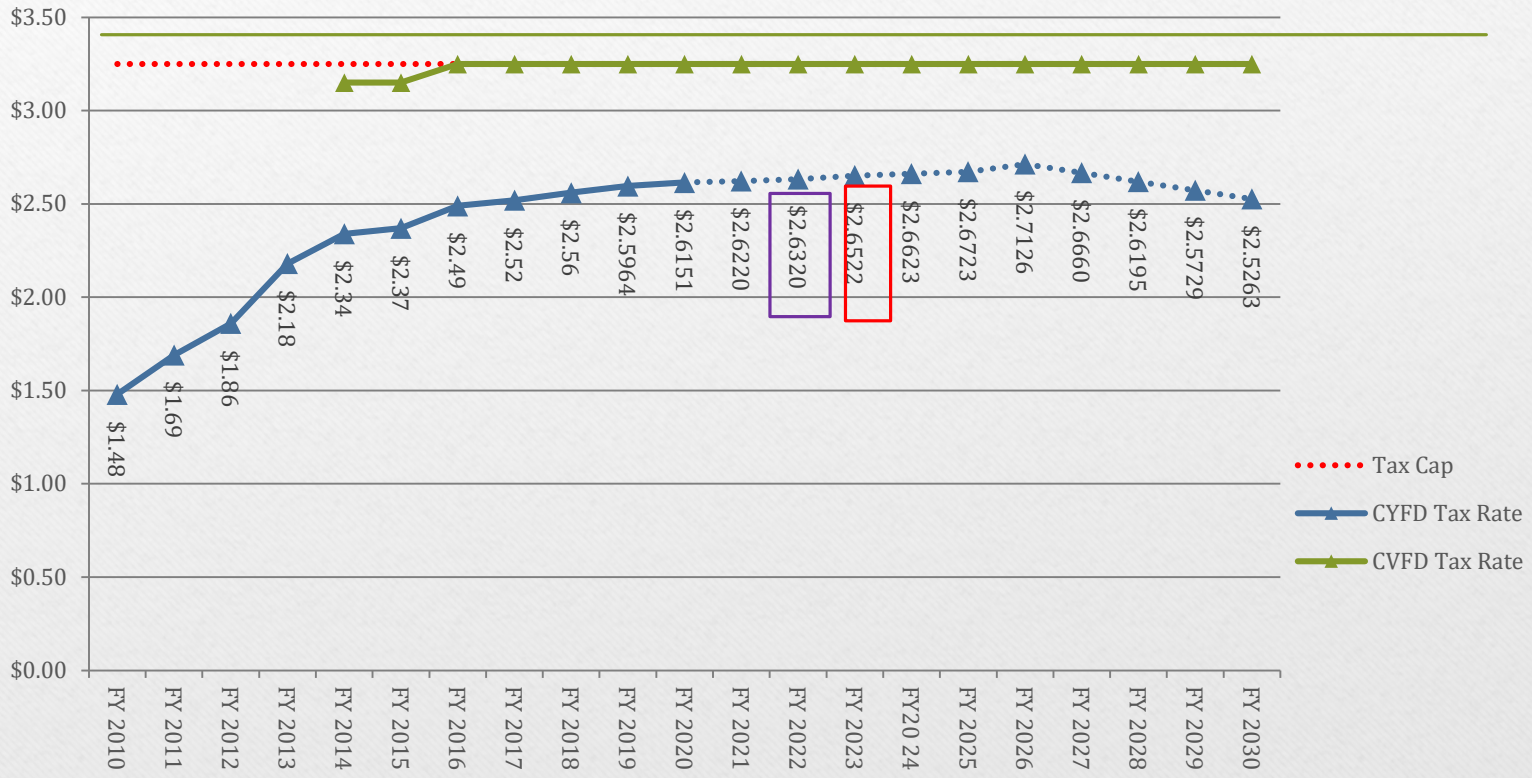
Capital Reserve Balance Projections



2019 Tax Rate Projections



Current Tax Rate Projections



Questions / Discussion

MINUTES

Central Arizona Fire and Medical Authority
Central Yavapai Fire District Board of Directors
Monday, April 25, 2022, 4:30 pm - 5:00 pm
Central Arizona Fire and Medical Authority, Administration, 8603 E. Eastridge Drive, Prescott Valley

In-Person Attendance

Dane Beck; Darlene Packard; Dave Tharp; Kathy Goodman; Matt Zurcher; Pete Gordon; Rick Anderson; Scott A Freitag; Susanne Dixson

Remote Attendance

Nicolas Cornelius

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NOTICE OF MEETING

1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS

   Chair Zurcher called the meeting to order at 4:30 p.m.

2. PLEDGE OF ALLEGIANCE

   Chair Zurcher led the Pledge of Allegiance.

3. BOARD MEMBER REPORTS

   Reports are informational only. Any item articulated in the reports is subject to clarification, discussion, and direction by the Board; no action will be taken.

   There were no Board member reports.

4. CALL TO THE PUBLIC

   There were no pubic comments.

5. CONSENT AGENDA

   A. Approve Regular Session Minutes - March 28, 2022

   B. Approve General Fund Financial Statements

   C. Approve Bond Debt Service Financial Statements

   Motion to approve the Consent Agenda.

   Move: Darlene Packard Second: Rick Anderson Status: Passed

   Yes: Darlene Packard, Matt Zurcher, Dane Beck, Pete Gordon, Rick Anderson

6. NEW BUSINESS

   A. Discussion and Direction to Staff Regarding the Budget Process and Draft Budget Update

Chief Tharp advised the Board that Staff is asking for direction relating to which of the four budget options they would like to consider moving forward. He reminded the Board that the Agency had forecasted a 2-cent increase, and the Cost of Living Adjustment (COLA) is not the only reason that the tax rate will increase; there are multiple reasons. He also reminded the Board that residents have already received a 5% increase due to the NAV, and this tax increase would be in addition to that. He then explained that the correlation between a COLA and a tax increase are not the same; for example, a 3% COLA is a 5-cent tax increase. He reported that the Chino Valley Fire District (CVFD) Board felt comfortable with a 3-cent increase; however, that nets a different amount for them. He concluded by reiterating that Staff is requesting direction on what the Board would like to see at the May meeting.

Director Beck requested clarification regarding the CVFD Board's direction. Chief Tharp reported that the CVFD Board was comfortable with a 3% COLA and the subsequent tax increase. Chief Tharp explained that if this Board was not comfortable with the tax increase required for a 3% COLA, Staff would go back to the CVFD Board to see if they would be comfortable with a greater tax increase to make up for the dollars not received by the tax increase in Central Yavapai.

Chair Zurcher specified that though CVFD would see a 3-cent increase, it would be a 5.6-cent tax increase for Central Yavapai. Chief Tharp explained that it is not exactly an 80/20 split, and that CAFMA requires a certain dollar amount to function, and that will be dictated by the two District Boards.

Director Beck requested that Chief Tharp speak to the extraordinary expenses that are causing a need for a tax increase, and inquired as to whether Staff believes this will be a continual issue, or a one-off. Chief Tharp replied that a great deal of the workers' compensation increase this year due to COVID-19 will not be recurring. If the Governor's Office declares that COVID is endemic, then that portion of the increase would immediately disappear. Presumptive cancer is still an unknown as it is dependent on the claims that are incurred. Though so far the Agency has not received any COVID relief funds, it is possible that funds from the State, through ARPA or the Cares Act, may offset our COVID costs. There have also been significant fuel and Dispatch increases, some of which the Agency can mitigate, but some of which depends on the economy. He further explained that the Agency must prepare for the entire fiscal year based on what all can see at this time.

Chair Zurcher inquired as to the amount budgeted for the Capital Reserve. Chief Tharp responded that Staff has budgeted for $100,000 to go to Capital Reserve, and while that number is discretionary, he recommended a minimum of $100,000 as the Agency must continue to build the account up to $10 million. CAFMA relies on its Capital Reserve to cover expenses between tax collection dates, and gave an example of the decrease in the Capital Reserve during those periods of time.

Chair Zurcher then inquired as to whether or not any property tax increases that are budgeted for a COLA would include extra funds going to Capital. Chief Tharp

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answered that there are monies budgeted for contingencies, and if not used, those dollars would go to Capital. Staff would like to see money left over to assign to the Capital Reserve; however, the Agency is already over budget for overtime and some equipment purchases. He further explained that the Agency is not always able to collect all the tax money that is expected, for example, in the year prior, only 97% was collected. This means that the Agency must operate with less money, which is where the contingency comes into play.

Chief Freitag reiterated that $100,000 was budgeted and that Staff did not want to ask for more in case the ARPA funds come through. Were that to happen, then those funds would be added to Capital.

Chair Zurcher asked each Board member to comment.

Director Anderson stated that he takes no pride in the fact that the Agency has reached the minimum of 75th percentile and thinks CAFMA should try to make the 3% COLA work. He is comfortable with the corresponding tax increase.

Clerk Packard stated that she agrees with Director Anderson.

Chair Zurcher supports a COLA, but would like to be fiscally responsible and is wary of raising the tax rate too high, too fast. He recognizes that people are hurting, and would support up to a 3-cent addition to the tax rate and splitting a COLA between this year and the next. He concluded by stating that were the sales tax initiative to pass, it would be a game-changer for the Agency.

Director Gordon supports the 3% COLA; however, he is also concerned with making sure the Agency's Capital Reserve account is properly funded. He is fairly comfortable with a 5.6-cent increase this year, but his biggest concern is that too much of an increase, too quickly, might lose CAFMA community support. He would consider a split between this year and the next.

Director Beck is concerned about recruiting, and understands that training new employees, only for them to leave, is costly to the Agency. He echoed the concerns of his fellow members regarding increasing the tax rate too quickly and losing the support of the community. He would support a 3-cent increase with any excess going toward the COLA.

The Board directed Staff to present two budgets, a 5.6-cent increase and a 3-cent increase to the property tax.

7. ADJOURNMENT

Motion to adjourn at 4:57 p.m.

Move: Darlene Packard Second: Rick Anderson Status: Passed

Yes: Darlene Packard, Matt Zurcher, Dane Beck, Pete Gordon, Rick Anderson

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The Central Yavapai Fire District Board of Directors have reviewed and approved the following financial documents to include Income Statements, Balance Sheets, and Bank Reconciliations with supporting documents, Revenue and Expenditure Graphs, and Cash Flow Projections in compliance with A.R.S. § 48-805, 807.

CYFD General Fund

CYFD Bond Debt Service

Fire Board Chairperson Date

Fire Board Clerk Date

CENTRAL YAVAPAI FIRE DISTRICT - GENERAL FUND
CHECK RECONCILIATION APRIL, 2022

Reconciliation:		
Beginning Balance:	$	828,151.82
Deposits:	$	5,169,312.37
Transfer Out - Fire Authority:	$	(485,696.02)
Disbursements:	$	-
Interest Paid on Tax Roll Corrections:	$	(28.41)
Fire District Deposit	$	-
County Adjustments:	$	-
Ending Balance:	**$**	**5,511,739.76**
Difference Between Balances:	**$**	**-**

Bank Statement Balance:		
Balance Per Bank:	$	5,511,739.76
Outstanding Checks:	$	-
Outstanding Deposits:	$	-
Ending Balance:	**$**	**5,511,739.76**
G/L Ending Balance:	**$**	**5,511,739.76**
	.	
	$	**5,511,739.76**

Deposits Per Bank Statement:		
Real Estate Taxes:	$	5,019,273.80
Personal Property Taxes:	$	60,540.66
Fire District Assistance Tax:	$	89,497.91
Interest Income:	$	-
Transfer to CAFMA:	$	485,696.02
Fire District Deposits:	$	-
Adjustment: Tax Roll Corrections	$	28.41
Other:	$	-
Other:	$	-
Ending Balance:	**$**	**5,655,036.80**

Bank Reconciliation Register:		
Checks From Accounts Payable:	$	-
Prior Period Adjustment:		
Other:		
Total Checks:	$	-
Deposits From Accounts Receivable:	$	-
Journal Entries From General Ledger:	$	5,655,036.80
Outstanding Transfer:		
Outstanding Deposit:		
Ending Balance:	**$**	**5,655,036.80**

Reconciliation Approved By: Scott Freitag Digitally signed by Scott Freitag Date: 2022.05.13 08:15:28 -07'00'

Scott Freitag, Fire Chief

Reconciliation Reviewed By: Dave Tharp Digitally signed by Dave Tharp Date: 2022.05.12 16:23:55 -07'00'

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By: Karen Mauldin Digitally signed by Karen Mauldin Date: 2022.05.12 11:20:31 -07'00'

Karen Mauldin, Finance Manager

CENTRAL YAVAPAI FIRE DISTRICT
General Fund Tax Collection Information

Total Levy Month	FY 16-17 $14,116,233 Collected	FY 17-18 $16,282,904 Collected	FY 18-19 $16,529,780 Collected	FY 19-20 $17,960,663 Collected	FY 20-21 $19,423,017 Collected	FY 21-22 $21,044,253 Collected
July	$50,468	$47,993	$48,809	$53,398	$113,844	$91,719
%	0.358%	0.295%	0.295%	0.297%	0.586%	0.436%
% To Date	0.3575%	0.2947%	0.2953%	0.2973%	0.5861%	0.4358%
August	$26,519	$25,442	$29,028	$18,645	$21,440	$30,145
%	0.188%	0.156%	0.176%	0.104%	0.110%	0.143%
% To Date	0.5454%	0.4510%	0.4709%	0.4011%	0.6965%	0.5791%
September	$789,429	$768,730	$136,335	$151,569	$38,040	$272,297
%	5.592%	4.721%	0.825%	0.844%	0.196%	1.294%
% To Date	6.1377%	5.1721%	1.2957%	1.2450%	0.8924%	1.8730%
October	$3,589,494	$6,179,209	$6,735,649	$7,842,869	$7,733,468	$8,922,036
%	25.428%	37.949%	40.749%	43.667%	39.816%	42.397%
% To Date	31.5659%	43.1211%	42.0442%	44.9119%	40.7084%	44.2696%
November	$3,154,358	$1,286,322	$2,208,068	$1,675,932	$2,373,821	$2,237,664
%	22.346%	7.900%	13.358%	9.331%	12.222%	10.633%
% To Date	53.9115%	51.0210%	55.4024%	54.2431%	52.9301%	54.9027%
December	$896,697	$987,194	$1,064,960	$1,336,392	$1,753,590	$1,651,663
%	6.3522%	6.0628%	6.4427%	7.4407%	9.0284%	7.8485%
% To Date	60.2637%	57.0837%	61.8450%	61.6837%	61.9585%	62.7512%
January	$368,574	$609,745	$416,757	$428,512	$450,460	$783,026
%	2.6110%	3.7447%	2.5212%	2.3858%	2.3192%	3.7209%
% To Date	62.8747%	60.8284%	64.3663%	64.0696%	64.2777%	66.4721%
February	$394,891	$350,747	$328,790	$452,992	$306,355	$262,589
%	2.7974%	2.1541%	1.9891%	2.5221%	1.5773%	1.2478%
% To Date	65.6721%	62.9825%	66.3554%	66.5917%	65.8550%	67.7199%
March	$606,436	$629,128	$657,391	$623,229	$520,420	$466,650
%	4.2960%	3.8637%	3.9770%	3.4700%	2.6794%	2.2175%
% To Date	69.9681%	66.8462%	70.3324%	70.0617%	68.5344%	69.9373%
April	$3,343,070	$3,414,235	$3,987,889	$4,164,352	$4,734,267	$5,079,814
%	23.6824%	20.9682%	24.1255%	23.1860%	24.3745%	24.1387%
% To Date	93.6506%	87.8145%	94.4579%	93.2476%	92.9089%	94.0761%
May	$678,353	$813,680	$695,530	$837,799	$840,183	$0
%	4.8055%	4.9971%	4.2077%	4.6646%	4.3257%	0.0000%
% To Date	98.4561%	92.8116%	98.6656%	97.9123%	97.2346%	94.0761%
June	$183,806	$187,184	$220,679	$201,547	$325,848	$0
%	1.3021%	1.1496%	1.3350%	1.1222%	1.6776%	0.0000%
% To Date	99.7582%	93.9612%	100.0006%	99.0344%	98.9122%	94.0761%
TOTALS	$14,082,095	$15,299,608	$16,529,886	$17,787,237	$19,211,735	$19,797,603
Delinquency	0.2418%	6.0388%	-0.0006%	0.9656%	1.0878%	5.9239%

CENTRAL YAVAPAI FIRE DISTRICT
FDAT Collection Information

Total Levy Month	FY 16-17 $313,900 Collected	FY 17-18 $333,290 Collected	FY 18-19 $333,290 Collected	FY 19-20 $366,547 Collected	FY 20-21 $400,000 Collected	FY 21-22 $400,000 Collected
July	$1,423	$1,630	$1,238	$1,475	$2,769	$1,871
%	0.453%	0.489%	0.371%	0.403%	0.692%	0.468%
% To Date	0.4533%	0.4890%	0.3715%	0.4025%	0.6923%	0.4677%
August	$661	$534	$707	$1,109	$662	$1,498
%	0.211%	0.160%	0.212%	0.303%	0.166%	0.375%
% To Date	0.6638%	0.6491%	0.5835%	0.7050%	0.8579%	0.8422%
September	$8,777	$12,654	$3,182	$7,941	$879	$4,669
%	2.796%	3.797%	0.955%	2.166%	0.220%	1.167%
% To Date	3.4600%	4.4456%	1.5383%	2.8713%	1.0777%	2.0095%
October	$86,411	$93,081	$139,813	$459,768	$160,480	$159,909
%	27.528%	27.928%	41.949%	125.432%	40.120%	39.977%
% To Date	30.9882%	32.3735%	43.4876%	128.3035%	41.1979%	41.9866%
November	$75,219	$74,651	$59,861	$128,454	$48,339	$52,249
%	23.9628%	22.3983%	17.9606%	35.0443%	12.0848%	13.0622%
% To Date	54.9510%	54.7717%	61.4482%	163.3478%	53.2826%	55.0488%
December	$24,923	$21,663	$25,413	($344,794)	$39,219	$35,029
%	7.9398%	6.4997%	7.6250%	-94.0656%	9.8048%	8.7572%
% To Date	62.8908%	61.2715%	69.0732%	69.2822%	63.0874%	63.8060%
January	$11,762	$11,312	$11,149	$11,446	$12,625	$15,294
%	3.7471%	3.3939%	3.3450%	3.1227%	3.1562%	3.8235%
% To Date	66.6378%	64.6654%	72.4183%	72.4049%	66.2436%	67.6294%
February	$8,291	$8,056	$7,409	$10,419	$6,657	$5,785
%	2.641%	2.417%	2.223%	2.842%	1.664%	1.446%
% To Date	69.2790%	67.0825%	74.6413%	75.2473%	67.9079%	69.0756%
March	$12,638	$12,174	$13,713	$13,361	$10,897	$8,259
%	4.0261%	3.6528%	4.1143%	3.6452%	2.7242%	2.0646%
% To Date	73.3051%	70.7354%	78.7556%	78.8925%	70.6320%	71.1403%
April	$62,586	$63,209	$79,859	$85,315	$88,842	$89,498
%	19.9382%	18.9651%	23.9607%	23.2754%	22.2104%	22.3745%
% To Date	93.2433%	89.7005%	102.7163%	102.1679%	92.8424%	93.5148%
May	$23,662	$23,731	$18,881	$21,832	$19,620	$0
%	7.5381%	7.1201%	5.6650%	5.9561%	4.9050%	0.0000%
% To Date	100.7814%	96.8206%	108.3813%	108.1240%	97.7475%	93.5148%
June	$4,682	$5,094	$5,726	$4,474	$6,987	$0
%	1.4916%	1.5285%	1.7181%	1.2206%	1.7468%	0.0000%
% To Date	102.2729%	98.3491%	110.0994%	109.3446%	99.4943%	93.5148%
TOTALS	$321,035	$327,788	$366,950	$400,799	$397,977	$374,059
Delinquency	-2.2729%	1.6509%	-10.0994%	-9.3446%	0.5057%	6.4852%
	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%

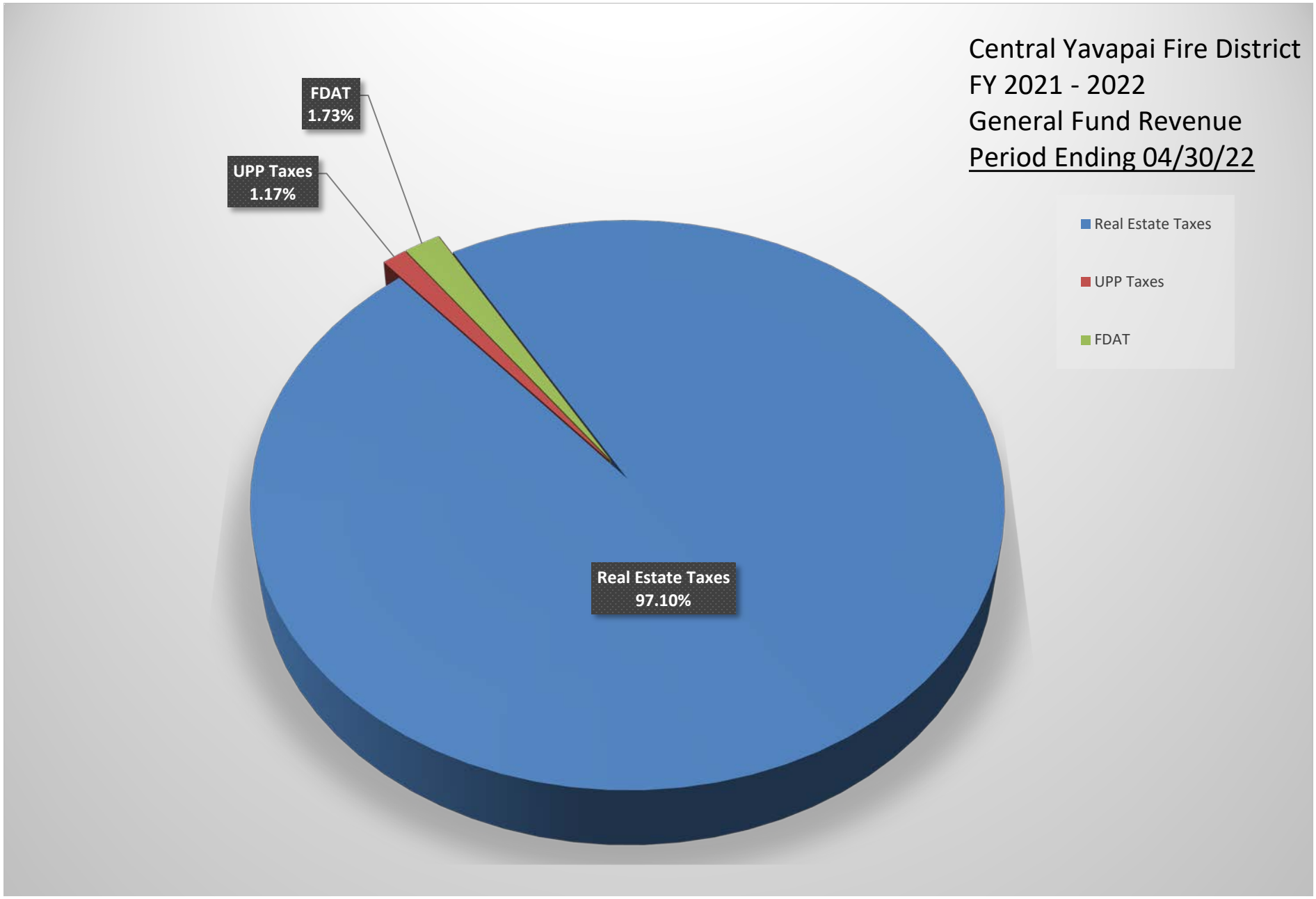
CENTRAL YAVAPAI FIRE DISTRICT

2021 - 2022 Cash Flow by Month : APRIL

	ACTUAL										PROJECTED	
	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June
Revenues:												
Property Taxes	91,719	30,145	272,297	8,922,036	2,237,664	1,651,663	783,026	262,589	466,650	5,079,814	1,753,688	1,753,688
FDAT	1,871	1,498	4,669	159,909	52,249	35,029	15,294	5,785	8,259	89,498	33,333	33,333
Fee for Service	8,985	5,124	5,124	5,124	5,124	5,124	5,124	5,124	10,248	-	4,639	4,639
Interest Income	240	388	218	-	-	1,427	-	-	539	-	-	-
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Tax Revenue - Other	-	15,652	-	-	-	-	-	-	-	-	-	-
Misc. Non Levy	-	-	-	-	-	-	-	-	-	-	-	-
RevenueTotals:	102,814	52,807	282,308	9,087,069	2,295,037	1,693,243	803,444	273,498	485,696	5,169,312	1,791,660	1,791,660
Expenditures:												
Audit/Accounting, Election, Legal, Fire Board Expenses	563	266	-	1,763	-	4,000	-	743	-	-	7,792	7,792
Fire Authority Funding	338,827	98,596	52,807	282,308	9,087,069	2,295,037	1,693,243	803,444	273,498	485,696	1,647,099	1,647,099
Miscellaneous	5	33	10	1	2	0	(3)	2	-	28	-	
ExpenditureTotals:	339,395	98,895	52,817	284,072	9,087,071	2,299,037	1,693,240	804,189	273,498	485,724	1,654,890	1,654,890
Monthly Net Cash	(236,581)	(46,088)	229,491	8,802,997	(6,792,035)	(605,793)	(889,796)	(530,691)	212,198	4,683,588	136,770	136,770
Cumulative Net Cash	(236,581)	(282,669)	(53,178)	8,749,820	1,957,785	1,351,992	462,196	(68,495)	143,703	4,827,291	4,964,061	5,100,830
Cash Balance	-	-	-	-	-	-	-	-	-	-	-	-
No Carryover												
	-	-	-	-	-	-	-	-	-	-	-	-

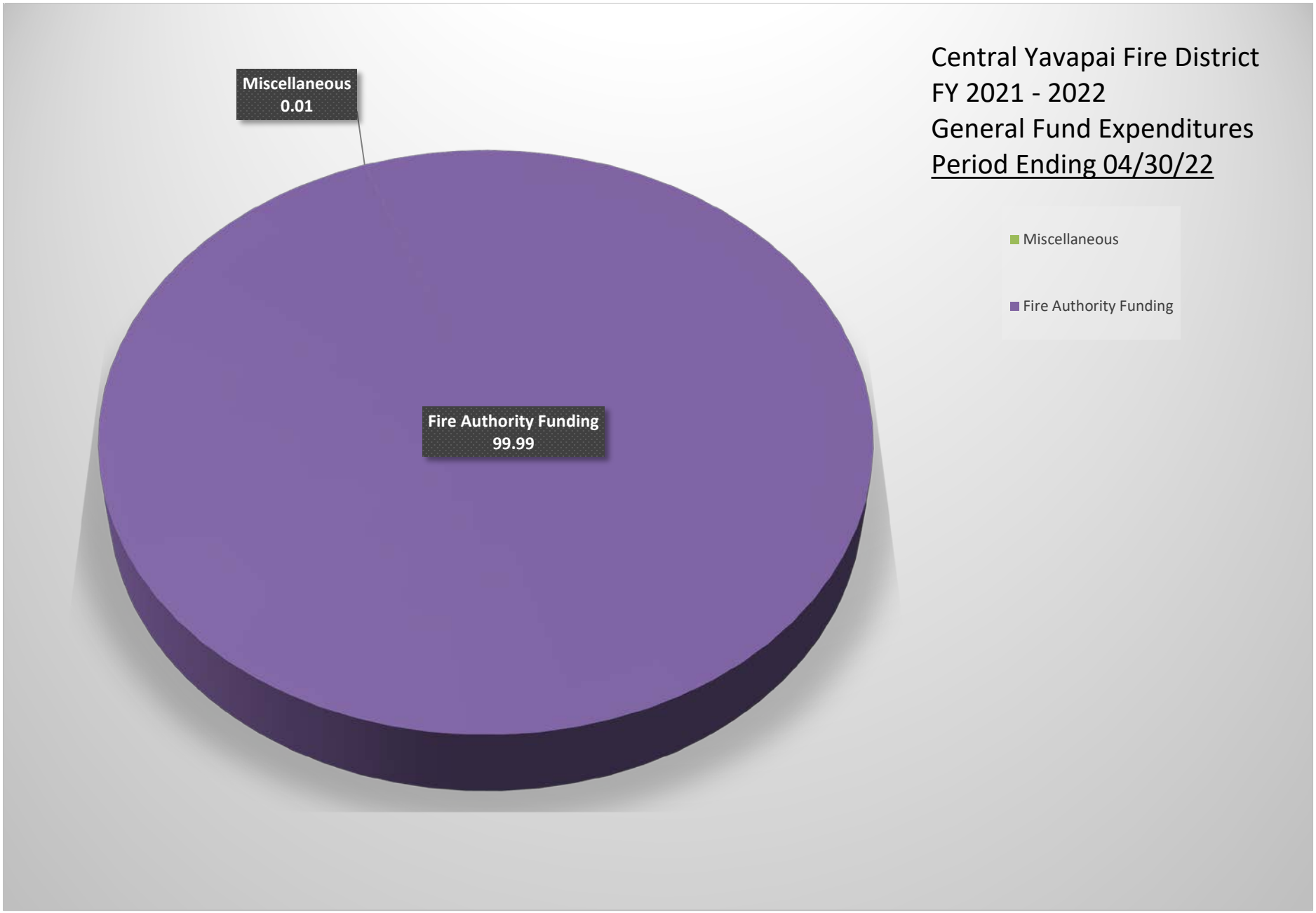
CENTRAL YAVAPAI FIRE DISTRICT
REVENUE GRAPH DATA

		Revenue		Budget	%
Real Estate Taxes	$	5,019,274	$	21,044,253	97.10
UPP Taxes	$	60,541	$	400,000	1.17
FDAT	$	89,498	$	-	1.73
Tech Services	$	-	$	55,668	0.00
Interest Income	$	-	$	-	0.00
Other Income	$	-	$	-	0.00
TOTALS:	**$**	**5,169,312**	**$**	**21,499,921**	**100.00**


Central Yavapai Fire District
FY 2021 - 2022
General Fund Revenue
Period Ending 04/30/22
FDAT
1.73%
UPP Taxes
1.17%
Real Estate Taxes
97.10%
Real Estate Taxes
UPP Taxes
FDAT

CENTRAL YAVAPAI FIRE DISTRICT
EXPENSE GRAPH DATA

	Expense		Budget	%
Audit/Accounting, Election, Legal, Fire Board Expenses	$0	$	13,500	0.00
Contingency	$0	$	20,000	0.00
Miscellaneous	$28	$	-	0.01
Fire Authority Funding	$485,696	$	21,466,421	99.99
TOTAL:	**$485,724**	**$**	**21,499,921**	**100.00**


Central Yavapai Fire District
FY 2021 - 2022
General Fund Expenditures
Period Ending 04/30/22
Miscellaneous
0.01
Fire Authority Funding
99.99
Miscellaneous
Fire Authority Funding

CENTRAL YAVAPAI FIRE DISTRICT
GENERAL FUND - APRIL 2022

Real Estate Taxes:	$	5,019,273.80
UPP Taxes:	$	60,540.66
FDAT:	$	89,497.91
Interest Received:	$	-
Fire District Deposits:	$	-
Other:	$	-
TOTAL:	$	5,169,312.37

Transferred to CAFMA: *Fire Authority Funding*	$	485,696.02

Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

Central Yavapai Fire Dist - General Fund
Fund: 6060040000

8603 E EASTRIDGE RD STE A
PRESCOTT VALLEY, AZ 86314

Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

Account	Period	YTD		
6060040000	**Central Yavapai Fire Dist GF**			
Begin Balance:	828,151.82	688,666.28		
Income:	5,169,312.37	20,241,010.72		
LOC Advance:	.00	.00		
Expense:	(485,724.43)	(15,417,937.24)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	5,511,739.76	5,511,739.76	End:	5,511,739.76

Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount

Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

6060040000 Central Yavapai Fire Dist GF		Beginning Balance:	828,151.82	688,666.28
11100.2008	2008 Real Estate Taxes		20.45	20.45
11100.2009	2009 Real Estate Taxes		2.38	2.38
11100.2010	2010 Real Estate Taxes		2.70	2.70
11100.2011	2011 Real Estate Taxes		2.97	3.90
11100.2012	2012 Real Estate Taxes		3.50	6.77
11100.2013	2013 Real Estate Taxes		3.74	14.70
11100.2014	2014 Real Estate Taxes		3.78	14.90
11100.2015	2015 Real Estate Taxes		3.98	19.67
11100.2016	2016 Real Estate Taxes		1.90	10.12
11100.2017	2017 Real Estate Taxes		1.92	10.32
11100.2018	2018 Real Estate Taxes		1.95	128.99
11100.2019	2019 Real Estate Taxes		1.96	122.73
11100.2020	2020 Real Estate Taxes		4.50	234,243.39
11100.2021	2021 Real Estate Taxes		5,019,218.07	19,221,468.20
12100.2007	2007 Personal Property Taxes		100.62	127.97
12100.2008	2008 Personal Property Taxes		91.16	91.16
12100.2009	2009 Personal Property Taxes		91.20	91.20
12100.2010	2010 Personal Property Taxes		92.35	217.72
12100.2011	2011 Personal Property Taxes		99.70	382.23
12100.2012	2012 Personal Property Taxes		109.68	484.10
12100.2013	2013 Personal Property Taxes		129.76	497.72
12100.2014	2014 Personal Property Taxes		129.04	480.57
12100.2015	2015 Personal Property Taxes		130.62	602.33
12100.2016	2016 Personal Property Taxes		123.63	551.03
12100.2017	2017 Personal Property Taxes		121.08	693.21
12100.2018	2018 Personal Property Taxes		118.24	867.08
12100.2019	2019 Personal Property Taxes		122.86	1,302.92
12100.2020	2020 Personal Property Taxes		216.32	12,436.37
12100.2021	2021 Personal Property Taxes		58,864.40	322,708.63
31115.0	BOS Sale-Taxes		.00	15.88
37122.0	Fire District Deposit		.00	50,883.80
37150.0	FDAT Distributions		89,497.91	374,059.04
38109.0	Interest on Investments St Treas		.00	2,451.04
38113.0	Interest on Investments-Wells Fargo		.00	361.81
7376.0	Transfer in		.00	15,635.69
90002.0	Interest Pd on Tax Roll Corrections		(28.41)	(77.90)
91032.0	Warrants Redeemed		.00	(7,333.56)
91702.0	Transfer out		(485,696.02)	(15,410,525.78)
		Ending Balance:	**5,511,739.76**	**5,511,739.76**

Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

Monthly Statement Detail

Date	Notes	Doc #	Amount	C/D
6060040000 Central Yavapai Fire Dist GF			**Beginning Balance: 828,151.82**	
11100.2008	2008 Real Estate Taxes		Source Code Total: 20.45	
04/08	Tax Distribution	0	20.45	C
11100.2009	2009 Real Estate Taxes		Source Code Total: 2.38	
04/08	Tax Distribution	0	2.38	C
11100.2010	2010 Real Estate Taxes		Source Code Total: 2.70	
04/08	Tax Distribution	0	2.70	C
11100.2011	2011 Real Estate Taxes		Source Code Total: 2.97	
04/08	Tax Distribution	0	2.97	C
11100.2012	2012 Real Estate Taxes		Source Code Total: 3.50	
04/08	Tax Distribution	0	3.50	C
11100.2013	2013 Real Estate Taxes		Source Code Total: 3.74	
04/08	Tax Distribution	0	3.74	C
11100.2014	2014 Real Estate Taxes		Source Code Total: 3.78	
04/08	Tax Distribution	0	3.78	C
11100.2015	2015 Real Estate Taxes		Source Code Total: 3.98	
04/08	Tax Distribution	0	3.98	C
11100.2016	2016 Real Estate Taxes		Source Code Total: 1.90	
04/08	Tax Distribution	0	1.90	C
11100.2017	2017 Real Estate Taxes		Source Code Total: 1.92	
04/08	Tax Distribution	0	1.92	C
11100.2018	2018 Real Estate Taxes		Source Code Total: 1.95	
04/08	Tax Distribution	0	1.95	C
11100.2019	2019 Real Estate Taxes		Source Code Total: 1.96	
04/08	Tax Distribution	0	1.96	C
11100.2020	2020 Real Estate Taxes		Source Code Total: 4.50	
04/08	Tax Distribution	0	1.97	C
04/20	Tax Distribution	0	2.53	C
11100.2021	2021 Real Estate Taxes		Source Code Total: 5,019,218.07	
04/01	Tax Distribution	0	20,174.26	C
04/01	Tax Distribution	0	2,367.37	C
04/04	Tax Distribution	0	3,209.83	C
04/04	Tax Distribution	0	2,977.44	C
04/04	Tax Distribution	0	14,134.23	C
04/05	Tax Distribution	0	19,398.87	C
04/05	Tax Distribution	0	22,250.20	C
04/05	Tax Distribution	0	30,941.60	C
04/06	Tax Distribution	0	7,260.99	C
04/06	Tax Distribution	0	9,692.02	C
04/06	Tax Distribution	0	21,399.61	C

Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

04/07	Tax Distribution	0	11,649.55	C
04/07	Tax Distribution	0	8,669.21	C
04/07	Tax Distribution	0	12,434.42	C
04/07	Tax Distribution	0	24,041.62	C
04/08	Tax Distribution	0	11,619.37	C
04/08	Tax Distribution	0	24,464.33	C
04/11	Tax Distribution	0	1,564.41	C
04/11	Tax Distribution	0	39,731.89	C
04/11	Tax Distribution	0	24,501.25	C
04/11	Tax Distribution	0	18,124.30	C
04/12	Tax Distribution	0	30,440.83	C
04/12	Tax Distribution	0	18,594.35	C
04/12	Tax Distribution	0	7,186.10	C
04/13	Tax Distribution	0	3,484.32	C
04/13	Tax Distribution	0	51,105.48	C
04/13	Tax Distribution	0	25,491.55	C
04/13	Tax Distribution	0	3,698.23	C
04/13	Tax Distribution	0	8,303.65	C
04/14	Tax Distribution	0	12,724.31	C
04/14	Tax Distribution	0	29,549.43	C
04/14	Tax Distribution	0	58.18	C
04/14	Tax Distribution	0	17,647.94	C
04/14	SUPERVISORS TAX DEED SALE	0	29.81	C
04/15	Tax Distribution	0	746.23	C
04/15	Tax Distribution	0	35,703.83	C
04/18	Tax Distribution	0	26,844.89	C
04/18	Tax Distribution	0	37,249.16	C
04/18	Tax Distribution	0	45,034.79	C
04/19	Tax Distribution	0	111,777.45	C
04/19	Tax Distribution	0	5,192.12	C
04/19	Tax Distribution	0	5,197.87	C
04/19	Tax Distribution	0	12,553.76	C
04/19	Tax Distribution	0	4,994.24	C
04/20	Tax Distribution	0	24,705.71	C
04/20	Tax Distribution	0	(137.33)	C
04/20	Tax Distribution	0	53,882.76	C
04/20	Tax Distribution	0	29,666.44	C
04/20	Tax Distribution	0	8,126.35	C
04/21	Tax Distribution	0	(387.33)	C
04/21	Tax Distribution	0	83,387.86	C
04/21	Tax Distribution	0	18,447.06	C
04/21	Tax Distribution	0	7,602.59	C
04/22	Tax Distribution	0	67,614.48	C

Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

04/22	Tax Distribution	0	36,935.26	C
04/25	Tax Distribution	0	36,355.01	C
04/25	Tax Distribution	0	52,241.53	C
04/25	Tax Distribution	0	352.98	C
04/26	Tax Distribution	0	26,273.90	C
04/26	Tax Distribution	0	473,151.70	C
04/26	Tax Distribution	0	32,840.05	C
04/26	Tax Distribution	0	11,608.89	C
04/26	Tax Distribution	0	6,904.19	C
04/27	Tax Distribution	0	17,965.89	C
04/27	Tax Distribution	0	83,107.10	C
04/27	Tax Distribution	0	14,331.29	C
04/27	Tax Distribution	0	30,796.65	C
04/27	Tax Distribution	0	11,427.78	C
04/28	Tax Distribution	0	2,728,742.89	C
04/28	Tax Distribution	0	21,765.44	C
04/28	Tax Distribution	0	53.61	C
04/29	Tax Distribution	0	9,801.57	C
04/29	Tax Distribution	0	307,438.46	C
12100.2007 2007 Personal Property Taxes			Source Code Total: 100.62	
04/04	Tax Distribution	0	100.62	C
12100.2008 2008 Personal Property Taxes			Source Code Total: 91.16	
04/04	Tax Distribution	0	91.16	C
12100.2009 2009 Personal Property Taxes			Source Code Total: 91.20	
04/04	Tax Distribution	0	91.20	C
12100.2010 2010 Personal Property Taxes			Source Code Total: 92.35	
04/04	Tax Distribution	0	92.35	C
12100.2011 2011 Personal Property Taxes			Source Code Total: 99.70	
04/04	Tax Distribution	0	99.70	C
12100.2012 2012 Personal Property Taxes			Source Code Total: 109.68	
04/04	Tax Distribution	0	107.88	C
04/07	Tax Distribution	0	1.80	C
12100.2013 2013 Personal Property Taxes			Source Code Total: 129.76	
04/04	Tax Distribution	0	129.76	C
12100.2014 2014 Personal Property Taxes			Source Code Total: 129.04	
04/04	Tax Distribution	0	129.04	C
12100.2015 2015 Personal Property Taxes			Source Code Total: 130.62	
04/04	Tax Distribution	0	130.62	C
12100.2016 2016 Personal Property Taxes			Source Code Total: 123.63	
04/04	Tax Distribution	0	123.63	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 121.08	
04/04	Tax Distribution	0	121.08	C

Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

12100.2018 2018 Personal Property Taxes			Source Code Total: 118.24	
04/04	Tax Distribution	0	118.24	C
12100.2019 2019 Personal Property Taxes			Source Code Total: 122.86	
04/04	Tax Distribution	0	112.16	C
04/27	Tax Distribution	0	10.70	C
12100.2020 2020 Personal Property Taxes			Source Code Total: 216.32	
04/04	Tax Distribution	0	137.30	C
04/05	Tax Distribution	0	77.63	C
04/15	Tax Distribution	0	1.39	C
12100.2021 2021 Personal Property Taxes			Source Code Total: 58,864.40	
04/01	Tax Distribution	0	613.79	C
04/01	Tax Distribution	0	81.31	C
04/04	Tax Distribution	0	72.68	C
04/04	Tax Distribution	0	277.85	C
04/05	Tax Distribution	0	29.62	C
04/05	Tax Distribution	0	552.56	C
04/05	Tax Distribution	0	5,627.27	C
04/06	Tax Distribution	0	24.10	C
04/06	Tax Distribution	0	58.32	C
04/06	Tax Distribution	0	387.48	C
04/07	Tax Distribution	0	87.14	C
04/07	Tax Distribution	0	98.37	C
04/08	Tax Distribution	0	14.42	C
04/11	Tax Distribution	0	37.13	C
04/11	Tax Distribution	0	96.37	C
04/12	Tax Distribution	0	328.72	C
04/12	Tax Distribution	0	196.39	C
04/13	Tax Distribution	0	520.28	C
04/13	Tax Distribution	0	136.80	C
04/13	Tax Distribution	0	353.14	C
04/13	Tax Distribution	0	84.36	C
04/14	Tax Distribution	0	218.27	C
04/15	Tax Distribution	0	441.49	C
04/18	Tax Distribution	0	120.96	C
04/18	Tax Distribution	0	173.65	C
04/18	Tax Distribution	0	688.78	C
04/19	Tax Distribution	0	149.83	C
04/20	Tax Distribution	0	3,496.87	C
04/20	Tax Distribution	0	165.26	C
04/20	Tax Distribution	0	71.62	C
04/21	Tax Distribution	0	7,287.80	C
04/22	Tax Distribution	0	750.13	C
04/22	Tax Distribution	0	559.92	C

Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

04/25	Tax Distribution	0	1,059.08	C
04/25	Tax Distribution	0	972.50	C
04/26	Tax Distribution	0	40.56	C
04/26	Tax Distribution	0	17,582.33	C
04/26	Tax Distribution	0	1,944.73	C
04/26	Tax Distribution	0	2,039.39	C
04/27	Tax Distribution	0	30.44	C
04/27	Tax Distribution	0	208.42	C
04/27	Tax Distribution	0	495.71	C
04/27	Tax Distribution	0	170.85	C
04/27	Tax Distribution	0	78.76	C
04/28	Tax Distribution	0	274.60	C
04/28	Tax Distribution	0	180.26	C
04/29	Tax Distribution	0	21.31	C
04/29	Tax Distribution	0	9,962.78	C
37150.0 FDAT Distributions			Source Code Total: 89,497.91	
04/01	Fire Dist Assistance Tax 0.142976	0	453.68	C
04/04	Fire Dist Assistance Tax 0.142976	0	456.90	C
04/05	Fire Dist Assistance Tax 0.142976	0	1,138.01	C
04/06	Fire Dist Assistance Tax 0.142976	0	867.44	C
04/07	Fire Dist Assistance Tax 0.142976	0	953.42	C
04/08	Fire Dist Assistance Tax 0.142976	0	856.01	C
04/11	Fire Dist Assistance Tax 0.142976	0	1,227.12	C
04/12	Fire Dist Assistance Tax 0.142976	0	1,683.32	C
04/13	Fire Dist Assistance Tax 0.142976	0	2,914.67	C
04/14	Fire Dist Assistance Tax 0.142976	0	1,227.19	C
04/15	Fire Dist Assistance Tax 0.142976	0	779.28	C
04/18	Fire Dist Assistance Tax 0.142976	0	2,678.18	C
04/19	Fire Dist Assistance Tax 0.142976	0	2,414.55	C
04/20	Fire Dist Assistance Tax 0.142976	0	2,280.37	C
04/21	Fire Dist Assistance Tax 0.142976	0	2,085.36	C
04/22	Fire Dist Assistance Tax 0.142976	0	2,233.24	C
04/25	Fire Dist Assistance Tax 0.142976	0	2,176.01	C
04/26	Fire Dist Assistance Tax 0.142976	0	8,051.10	C
04/27	Fire Dist Assistance Tax 0.142976	0	10,463.29	C
04/28	Fire Dist Assistance Tax 0.142976	0	40,242.92	C
04/29	Fire Dist Assistance Tax 0.142976	0	4,315.85	C
90002.0 Interest Pd on Tax Roll Corrections			Source Code Total: (28.41)	
04/26	81123 402-02-009C3 2021 Adjustment/Corr Refund	81123	(18.16)	D
04/26	81124 402-02-009C3 2021 Adjustment/Corr Refund	81124	(.50)	D
04/26	81124 402-02-01307 2021 Adjustment/Corr Refund	81124	(.08)	D
04/26	81124 402-02-057L0 2021 Adjustment/Corr Refund	81124	(.05)	D
04/26	81124 402-02-506N5 2021 Adjustment/Corr Refund	81124	(.09)	D

Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

04/26	81125 402-02-057L0 2021 Adjustment/Corr Refund	81125	(1.81)	D
04/26	81126 402-02-506N5 2021 Adjustment/Corr Refund	81126	(3.12)	D
04/26	81127 402-02-01307 2021 Adjustment/Corr Refund	81127	(3.01)	D
04/26	81128 402-02-506L7 2021 Adjustment/Corr Refund	81128	(1.54)	D
04/26	81129 402-02-506L7 2021 Adjustment/Corr Refund	81129	(.05)	D
91702.0 Transfer out			Source Code Total: (485,696.02)	
04/19	Transfer Request per km	0	(485,696.02)	D
		6060040000 Central Yavapai Fire Dist GF	**Ending Balance: 5,511,739.76**	

CENTRAL YAVAPAI FIRE DISTRICT

Bank Reconciliation Summary

For the Bank Statement ending: 4/30/2022

BANK CONTROL ID: CYFD - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 1100
Beginning Balance:	04/01/22		$828,151.82
Deposits and Credits:			$5,169,312.37
Checks and Charges:			($485,724.43)
Adjustments:			$0.00
Ending Balance Per Reconciliation:			**$5,511,739.76**
Ending Balance Per Bank Statement:	04/30/22		$5,511,739.76
* Outstanding Deposits and Credits:	04/30/22		$0.00
* Outstanding Checks and Charges:	04/30/22		$0.00
Ending Book Balance:	**04/30/22**		**$5,511,739.76**

*** Outstanding amounts are all outstanding credits and charges dated prior or equal to the Reconciliation date.**

CENTRAL YAVAPAI FIRE DISTRICT

BR Checks and Charges Cleared

For the Bank Statement ending: 4/30/22

CYFD **General Fund** **General Fund** **1100**

Date	Document	Description	Module	Company	Amount
04/30/22	Cash With Yav Cty	Fire Authority Funding - April	GL	CYFD	$485,696.02
04/30/22	Cash With Yav Cty	Tax Roll Corrections - April,	GL	CYFD	$28.41
				TOTAL CHECKS AND CHARGES CLEARED:	**$485,724.43**

CENTRAL YAVAPAI FIRE DISTRICT

BR Checks and Charges Outstanding

For the Bank Statement ending:

Date	Document	Description	Module	Company	Amount

TOTAL CHECKS AND CHARGES OUTSTANDING:

CENTRAL YAVAPAI FIRE DISTRICT

BR Deposits and Credits Cleared

For the Bank Statement ending: 4/30/22

CYFD **General Fund** **General Fund** **1100**

Date	Document	Description	Module	Company	Amount
04/30/22	Cash With Yav Cty	Tax Revenue - April, 2022	GL	CYFD	$5,169,312.37
				TOTAL DEPOSITS AND CREDITS CLEARED:	**$5,169,312.37**

CENTRAL YAVAPAI FIRE DISTRICT

BR Deposits and Credits Outstanding

For the Bank Statement ending:

Date	Document	Description	Module	Company	Amount

TOTAL DEPOSITS AND CREDITS OUTSTANDING:

CENTRAL YAVAPAI FIRE DISTRICT

Bank Reconciliation Register

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER						
BANK CONTROL ID: CYFD - GENERAL FUND						
Cash With Yav Cty	04/30/22	Marked	No	Fire Authority Funding - April	05/12/22	$485,696.02
Cash With Yav Cty	04/30/22	Marked	No	Tax Revenue - April, 2022	05/12/22	$5,169,312.37
Cash With Yav Cty	04/30/22	Marked	No	Tax Roll Corrections - April,	05/12/22	$28.41
					SUB TOTAL FOR BANK:	**$5,655,036.80**
					TOTAL FOR MODULE:	**$5,655,036.80**

CENTRAL YAVAPAI FIRE DISTRICT

BR Adjustments Report

For the Bank Statement ending:

Date	Document	Description	GL Account	Offset Amt	Adj. Amt
DOCUMENT:					
			ADJUSTMENT DOCUMENT " TOTAL:		
			TOTAL FOR ALL ADJUSTMENTS:		

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CENTRAL YAVAPAI FIRE DISTRICT

Income Statement

(Original Budget to Actual Comparison)

For the period of 4/1/2022 Through 4/30/2022

	Account	Current Period Actual	Current Period Budget	Current Period Variance	Current Period %	Year To Date Actual	Year To Date Budget	Year To Date Variance	Year To Date %
Revenues									
Real Estate Tax	400000000	$5,019,273.80	$0.00	$5,019,273.80	0.0%	$19,456,069.22	$21,044,253.00	$(1,588,183.78)	(7.5)%
Personal Property Tax	410000000	60,540.66	0.00	60,540.66	0.0	341,534.24	0.00	341,534.24	0.0
Fire District Assistance Tax	420000000	89,497.91	0.00	89,497.91	0.0	374,059.04	400,000.00	(25,940.96)	(6.5)
Tax Revenue - Other	425000000	0.00	0.00	0.00	0.0	15,651.57	0.00	15,651.57	0.0
Cell Tower Lease Revenue	477500000	0.00	0.00	0.00	0.0	55,102.24	55,668.00	(565.76)	(1.0)
Interest Income-General Fund	490000000	0.00	0.00	0.00	0.0	2,812.85	0.00	2,812.85	0.0
Net Revenues		**$5,169,312.37**	**$0.00**	**$5,169,312.37**	**0.0 %**	**$20,245,229.16**	**$21,499,921.00**	**$(1,254,691.84)**	**(5.8)%**
Personnel Expenses									
Fire Authority Funding	670010000	$485,696.02	$0.00	$(485,696.02)	0.0%	$15,410,525.78	$21,466,421.00	$6,055,895.22	28.2%
Total Personnel Expenses		**$485,696.02**	**$0.00**	**$(485,696.02)**	**0.0 %**	**$15,410,525.78**	**$21,466,421.00**	**$6,055,895.22**	**28.2 %**
Service Expenses									
Audit & Accounting	640010000	$0.00	$0.00	$0.00	0.0%	$4,000.00	$7,500.00	$3,500.00	46.7%
Other Prof Services/Admin	640510000	0.00	0.00	0.00	0.0	15.00	0.00	(15.00)	0.0
Legal Services - Routine	641010000	0.00	0.00	0.00	0.0	2,430.00	5,000.00	2,570.00	51.4
Legal Services - Non-Routine	641010600	0.00	0.00	0.00	0.0	337.50	0.00	(337.50)	0.0
Fire Board Expenses	644110000	0.00	0.00	0.00	0.0	551.06	1,000.00	448.94	44.9
Misc/Admin	661010000	28.41	0.00	(28.41)	0.0	77.90	0.00	(77.90)	0.0
Total Service Expenses		**$28.41**	**$0.00**	**$(28.41)**	**0.0 %**	**$7,411.46**	**$13,500.00**	**$6,088.54**	**45.1 %**
Total Expenses		**$485,724.43**		**$(485,724.43)**		**$15,417,937.24**	**$21,479,921.00**	**$6,061,983.76**	**28.2%**
Income (Loss) from Operations		**$4,683,587.94**	**$0.00**	**$4,683,587.94**	**0.0%**	**$4,827,291.92**	**$20,000.00**	**$4,807,291.92**	**24036.5%**
Contingency									
Funded Contingency/Admin	780010000	$0.00	$0.00	$0.00	0.0%	$0.00	$(20,000.00)	$20,000.00	100.0%
Total Contingency		**$0.00**	**$0.00**	**$0.00**	**0.0 %**	**$0.00**	**$(20,000.00)**	**$20,000.00**	**100.0 %**
Net Income (Loss)		**$4,683,587.94**	**$0.00**	**$4,683,587.94**	**0.0%**	**$4,827,291.92**	**$0.00**	**$4,827,291.92**	**0.0%**

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CENTRAL YAVAPAI FIRE DISTRICT

Balance Sheet

As of 4/30/2022

Assets

Current Assets		
Cash with Yavapai County	$5,511,739.76	
Taxes Receivable	350,004.50	
Misc. Receivables	3,371.65	
Total Current Assets		$5,865,115.91
Total Assets		$5,865,115.91

Liabilities and Net Assets

Current Liabilities		
Accounts Payable	$2,048.00	
Deferred Revenue	228,141.00	
Total Current Liabilities		$230,189.00
Total Liabilities		$230,189.00
Net Assets		
Fund Balance	$807,634.99	
Current Year Net Assets	4,827,291.92	
Total Net Assets		5,634,926.91
Total Liabilities and Net Assets		$5,865,115.91

CENTRAL YAVAPAI FIRE DISTRICT

GL Account Ledger - Detail By Period

4/1/2022 through 4/30/2022

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
1100.0.0.000			**CASH WITH YAVAPAI COUNTY**						**$828,151.82**
4949	A	1489398	04/30/22		Cash With Yav Cty	Fire Authority Funding - April 2022	-	485,696.02	342,455.80
4952	A	1489404	04/30/22		Cash With Yav Cty	Tax Revenue - April, 2022	5,169,312.37	-	5,511,768.17
4953	A	1489409	04/30/22		Cash With Yav Cty	Tax Roll Corrections - April, 2022	-	28.41	5,511,739.76
						CASH WITH YAVAPAI COUNTY TOTALS:	**$5,169,312.37**	**$485,724.43**	**$5,511,739.76**
						TOTAL OF LEDGER:	**$5,169,312.37**	**$485,724.43**	**$5,511,739.76**

CENTRAL YAVAPAI FIRE DISTRICT

GL Trial Balance Worksheet

For The Period of 4/1/2022 through 4/30/2022

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.0.0.000	Cash with Yavapai County	$828,151.82	$5,169,312.37	$485,724.43	$5,511,739.76	
	TOTALS:	**$828,151.82**	**$5,169,312.37**	**$485,724.43**	**$5,511,739.76**	

* Inactive accounts are marked and appear in grey.

CENTRAL YAVAPAI FIRE DISTRICT
BOND DEBT SERVICE ACCOUNT 6-60240-0000
CHECK RECONCILIATION APRIL, 2022

Reconciliation:		
Beginning Balance (CYFD):	$	1,003,591.00
Deposits:	$	315,714.23
Bank Paying Agent Fees:	$	-
Interest Income:	$	-
Other: Bond Interest Payment	$	-
Other: Adj For Tax Roll Corrections	$	(1.77)
Ending Balance:	**$**	**1,319,303.46**

Bank Statement Balance:		
Balance Per Bank:	$	1,319,303.46
Ending Balance:	**$**	**1,319,303.46**

Difference Between Balances:	**$**	**-**

Deposits Per Bank Statement:		
Real Estate Taxes:	$	311,897.55
Personal Property Taxes:	$	3,816.68
Interest Income:	$	-
Other: Adj For Tax Roll Corrections	$	1.77
Ending Balance:	**$**	**315,716.00**

Reconciliation Approved By: Scott Freitag Digitally signed by Scott Freitag Date: 2022.05.13 08:32:32 -07'00'

Scott Freitag, Fire Chief

Reconciliation Reviewed By: Dave Tharp Digitally signed by Dave Tharp Date: 2022.05.12 16:28:03 -07'00'

David Tharp, Assistant Chief of Administration

Reconciliation Prepared By: Karen Mauldin Digitally signed by Karen Mauldin Date: 2022.05.12 12:53:01 -07'00'

Karen Mauldin, Finance Manager

CENTRAL YAVAPAI FIRE DISTRICT

BOND DEBT FUND - APRIL 2022

Real Estate Taxes:	$	311,897.55
UPP Taxes:	$	3,816.68
Interest Received:	$	-
Other:	$	-
TOTAL:	$	315,714.23

Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

Central Yavapai Fire Dist BDS
Fund: 6060240000

8603 E EASTRIDGE RD STE A
PRESCOTT VALLEY, AZ 86314

Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

Account	Period	YTD		
6060240000	**Central Yavapai Fire Dist BDS**			
Begin Balance:	1,003,591.00	165,710.75		
Income:	315,714.23	1,232,771.75		
LOC Advance:	.00	.00		
Expense:	(1.77)	(79,179.04)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	1,319,303.46	1,319,303.46	End:	1,319,303.46

Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

Monthly Statement Summary

Source Code	Description		MTDAmount	YTDAmount
6060240000 Central Yavapai Fire Dist BDS		**Beginning Balance:**	1,003,591.00	165,710.75
11100.2008	2008 Real Estate Taxes		2.06	2.06
11100.2009	2009 Real Estate Taxes		.23	.23
11100.2010	2010 Real Estate Taxes		.30	.30
11100.2011	2011 Real Estate Taxes		.35	.46
11100.2012	2012 Real Estate Taxes		.42	.81
11100.2013	2013 Real Estate Taxes		.46	1.80
11100.2014	2014 Real Estate Taxes		.40	1.56
11100.2015	2015 Real Estate Taxes		.40	1.99
11100.2016	2016 Real Estate Taxes		.18	.96
11100.2017	2017 Real Estate Taxes		.16	.88
11100.2018	2018 Real Estate Taxes		.15	10.21
11100.2019	2019 Real Estate Taxes		.14	8.75
11100.2020	2020 Real Estate Taxes		.30	15,601.79
11100.2021	2021 Real Estate Taxes		311,892.00	1,194,412.50
12100.2007	2007 Personal Property Taxes		8.55	10.87
12100.2008	2008 Personal Property Taxes		9.20	9.20
12100.2009	2009 Personal Property Taxes		8.94	8.94
12100.2010	2010 Personal Property Taxes		10.19	24.03
12100.2011	2011 Personal Property Taxes		11.92	45.69
12100.2012	2012 Personal Property Taxes		13.22	58.33
12100.2013	2013 Personal Property Taxes		15.82	60.68
12100.2014	2014 Personal Property Taxes		13.56	50.51
12100.2015	2015 Personal Property Taxes		13.12	60.48
12100.2016	2016 Personal Property Taxes		11.49	51.21
12100.2017	2017 Personal Property Taxes		10.34	59.23
12100.2018	2018 Personal Property Taxes		9.40	68.93
12100.2019	2019 Personal Property Taxes		8.74	92.75
12100.2020	2020 Personal Property Taxes		14.40	828.29
12100.2021	2021 Personal Property Taxes		3,657.79	20,052.83
31115.0	BOS Sale-Taxes		.00	1.06
38109.0	Interest on Investments St Treas		.00	1,031.40
38113.0	Interest on Investments-Wells Fargo		.00	213.02
90002.0	Interest Pd on Tax Roll Corrections		(1.77)	(5.04)
92185.0	Paying Agent Fees		.00	(330.00)
92190.0	Bond Interest Payment		.00	(78,844.00)
		Ending Balance:	**1,319,303.46**	**1,319,303.46**

Monthly Statement Detail

Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

Date	Notes	Doc #	Amount	C/D
6060240000 Central Yavapai Fire Dist BDS			**Beginning Balance: 1,003,591.00**	
11100.2008	2008 Real Estate Taxes		Source Code Total: 2.06	
04/08	Tax Distribution	0	2.06	C
11100.2009	2009 Real Estate Taxes		Source Code Total: .23	
04/08	Tax Distribution	0	.23	C
11100.2010	2010 Real Estate Taxes		Source Code Total: .30	
04/08	Tax Distribution	0	.30	C
11100.2011	2011 Real Estate Taxes		Source Code Total: .35	
04/08	Tax Distribution	0	.35	C
11100.2012	2012 Real Estate Taxes		Source Code Total: .42	
04/08	Tax Distribution	0	.42	C
11100.2013	2013 Real Estate Taxes		Source Code Total: .46	
04/08	Tax Distribution	0	.46	C
11100.2014	2014 Real Estate Taxes		Source Code Total: .40	
04/08	Tax Distribution	0	.40	C
11100.2015	2015 Real Estate Taxes		Source Code Total: .40	
04/08	Tax Distribution	0	.40	C
11100.2016	2016 Real Estate Taxes		Source Code Total: .18	
04/08	Tax Distribution	0	.18	C
11100.2017	2017 Real Estate Taxes		Source Code Total: .16	
04/08	Tax Distribution	0	.16	C
11100.2018	2018 Real Estate Taxes		Source Code Total: .15	
04/08	Tax Distribution	0	.15	C
11100.2019	2019 Real Estate Taxes		Source Code Total: .14	
04/08	Tax Distribution	0	.14	C
11100.2020	2020 Real Estate Taxes		Source Code Total: .30	
04/08	Tax Distribution	0	.13	C
04/20	Tax Distribution	0	.17	C
11100.2021	2021 Real Estate Taxes		Source Code Total: 311,892.00	
04/01	Tax Distribution	0	1,253.59	C
04/01	Tax Distribution	0	147.11	C
04/04	Tax Distribution	0	199.46	C
04/04	Tax Distribution	0	185.02	C
04/04	Tax Distribution	0	878.28	C
04/05	Tax Distribution	0	1,205.45	C
04/05	Tax Distribution	0	1,382.59	C
04/05	Tax Distribution	0	1,922.71	C
04/06	Tax Distribution	0	451.20	C
04/06	Tax Distribution	0	602.23	C
04/06	Tax Distribution	0	1,329.79	C
04/07	Tax Distribution	0	723.90	C
04/07	Tax Distribution	0	538.71	C

Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

04/07	Tax Distribution	0	772.67	C
04/07	Tax Distribution	0	1,493.96	C
04/08	Tax Distribution	0	722.00	C
04/08	Tax Distribution	0	1,520.13	C
04/11	Tax Distribution	0	97.21	C
04/11	Tax Distribution	0	2,468.95	C
04/11	Tax Distribution	0	1,522.47	C
04/11	Tax Distribution	0	1,126.22	C
04/12	Tax Distribution	0	1,891.58	C
04/12	Tax Distribution	0	1,155.46	C
04/12	Tax Distribution	0	446.53	C
04/13	Tax Distribution	0	216.50	C
04/13	Tax Distribution	0	3,175.69	C
04/13	Tax Distribution	0	1,584.09	C
04/13	Tax Distribution	0	229.80	C
04/13	Tax Distribution	0	516.01	C
04/14	Tax Distribution	0	790.70	C
04/14	Tax Distribution	0	1,836.19	C
04/14	Tax Distribution	0	3.62	C
04/14	Tax Distribution	0	1,096.61	C
04/14	SUPERVISORS TAX DEED SALE	0	1.85	C
04/15	Tax Distribution	0	46.37	C
04/15	Tax Distribution	0	2,218.67	C
04/18	Tax Distribution	0	1,668.13	C
04/18	Tax Distribution	0	2,314.66	C
04/18	Tax Distribution	0	2,798.44	C
04/19	Tax Distribution	0	6,945.78	C
04/19	Tax Distribution	0	322.63	C
04/19	Tax Distribution	0	323.03	C
04/19	Tax Distribution	0	780.07	C
04/19	Tax Distribution	0	310.33	C
04/20	Tax Distribution	0	1,535.18	C
04/20	Tax Distribution	0	(8.53)	C
04/20	Tax Distribution	0	3,348.27	C
04/20	Tax Distribution	0	1,843.43	C
04/20	Tax Distribution	0	504.97	C
04/21	Tax Distribution	0	(24.07)	C
04/21	Tax Distribution	0	5,181.66	C
04/21	Tax Distribution	0	1,146.28	C
04/21	Tax Distribution	0	472.42	C
04/22	Tax Distribution	0	4,201.57	C
04/22	Tax Distribution	0	2,295.11	C
04/25	Tax Distribution	0	2,259.07	C

Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

04/25	Tax Distribution	0	3,246.23	C
04/25	Tax Distribution	0	21.93	C
04/26	Tax Distribution	0	1,632.62	C
04/26	Tax Distribution	0	29,401.51	C
04/26	Tax Distribution	0	2,040.67	C
04/26	Tax Distribution	0	721.38	C
04/26	Tax Distribution	0	429.03	C
04/27	Tax Distribution	0	1,116.36	C
04/27	Tax Distribution	0	5,164.20	C
04/27	Tax Distribution	0	890.58	C
04/27	Tax Distribution	0	1,913.71	C
04/27	Tax Distribution	0	710.11	C
04/28	Tax Distribution	0	169,563.00	C
04/28	Tax Distribution	0	1,352.47	C
04/28	Tax Distribution	0	3.33	C
04/29	Tax Distribution	0	609.03	C
04/29	Tax Distribution	0	19,104.09	C
12100.2007 2007 Personal Property Taxes			Source Code Total: 8.55	
04/04	Tax Distribution	0	8.55	C
12100.2008 2008 Personal Property Taxes			Source Code Total: 9.20	
04/04	Tax Distribution	0	9.20	C
12100.2009 2009 Personal Property Taxes			Source Code Total: 8.94	
04/04	Tax Distribution	0	8.94	C
12100.2010 2010 Personal Property Taxes			Source Code Total: 10.19	
04/04	Tax Distribution	0	10.19	C
12100.2011 2011 Personal Property Taxes			Source Code Total: 11.92	
04/04	Tax Distribution	0	11.92	C
12100.2012 2012 Personal Property Taxes			Source Code Total: 13.22	
04/04	Tax Distribution	0	13.00	C
04/07	Tax Distribution	0	.22	C
12100.2013 2013 Personal Property Taxes			Source Code Total: 15.82	
04/04	Tax Distribution	0	15.82	C
12100.2014 2014 Personal Property Taxes			Source Code Total: 13.56	
04/04	Tax Distribution	0	13.56	C
12100.2015 2015 Personal Property Taxes			Source Code Total: 13.12	
04/04	Tax Distribution	0	13.12	C
12100.2016 2016 Personal Property Taxes			Source Code Total: 11.49	
04/04	Tax Distribution	0	11.49	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 10.34	
04/04	Tax Distribution	0	10.34	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 9.40	
04/04	Tax Distribution	0	9.40	C

Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

12100.2019 2019 Personal Property Taxes			Source Code Total: 8.74	
04/04	Tax Distribution	0	7.98	C
04/27	Tax Distribution	0	.76	C
12100.2020 2020 Personal Property Taxes			Source Code Total: 14.40	
04/04	Tax Distribution	0	9.14	C
04/05	Tax Distribution	0	5.17	C
04/15	Tax Distribution	0	.09	C
12100.2021 2021 Personal Property Taxes			Source Code Total: 3,657.79	
04/01	Tax Distribution	0	38.14	C
04/01	Tax Distribution	0	5.05	C
04/04	Tax Distribution	0	4.52	C
04/04	Tax Distribution	0	17.26	C
04/05	Tax Distribution	0	1.84	C
04/05	Tax Distribution	0	34.34	C
04/05	Tax Distribution	0	349.67	C
04/06	Tax Distribution	0	1.50	C
04/06	Tax Distribution	0	3.62	C
04/06	Tax Distribution	0	24.08	C
04/07	Tax Distribution	0	5.42	C
04/07	Tax Distribution	0	6.11	C
04/08	Tax Distribution	0	.90	C
04/11	Tax Distribution	0	2.31	C
04/11	Tax Distribution	0	5.99	C
04/12	Tax Distribution	0	20.43	C
04/12	Tax Distribution	0	12.20	C
04/13	Tax Distribution	0	32.33	C
04/13	Tax Distribution	0	8.50	C
04/13	Tax Distribution	0	21.95	C
04/13	Tax Distribution	0	5.24	C
04/14	Tax Distribution	0	13.56	C
04/15	Tax Distribution	0	27.44	C
04/18	Tax Distribution	0	7.52	C
04/18	Tax Distribution	0	10.78	C
04/18	Tax Distribution	0	42.80	C
04/19	Tax Distribution	0	9.31	C
04/20	Tax Distribution	0	217.30	C
04/20	Tax Distribution	0	10.27	C
04/20	Tax Distribution	0	4.45	C
04/21	Tax Distribution	0	452.86	C
04/22	Tax Distribution	0	46.61	C
04/22	Tax Distribution	0	34.78	C
04/25	Tax Distribution	0	65.81	C
04/25	Tax Distribution	0	60.43	C

Yavapai County Treasurer

Monthly Statement

Date Range: 4/1/2022 to 4/30/2022

04/26	Tax Distribution	0	2.52	C
04/26	Tax Distribution	0	1,092.56	C
04/26	Tax Distribution	0	120.85	C
04/26	Tax Distribution	0	126.72	C
04/27	Tax Distribution	0	1.89	C
04/27	Tax Distribution	0	12.95	C
04/27	Tax Distribution	0	30.80	C
04/27	Tax Distribution	0	10.61	C
04/27	Tax Distribution	0	4.89	C
04/28	Tax Distribution	0	17.06	C
04/28	Tax Distribution	0	11.21	C
04/29	Tax Distribution	0	1.32	C
04/29	Tax Distribution	0	619.09	C
90002.0 Interest Pd on Tax Roll Corrections			Source Code Total: (1.77)	
04/26	81123 402-02-009C3 2021 Adjustment/Corr Refund	81123	(1.13)	D
04/26	81124 402-02-009C3 2021 Adjustment/Corr Refund	81124	(.03)	D
04/26	81124 402-02-01307 2021 Adjustment/Corr Refund	81124	(.01)	D
04/26	81124 402-02-506N5 2021 Adjustment/Corr Refund	81124	(.01)	D
04/26	81125 402-02-057L0 2021 Adjustment/Corr Refund	81125	(.11)	D
04/26	81126 402-02-506N5 2021 Adjustment/Corr Refund	81126	(.19)	D
04/26	81127 402-02-01307 2021 Adjustment/Corr Refund	81127	(.19)	D
04/26	81128 402-02-506L7 2021 Adjustment/Corr Refund	81128	(.10)	D
6060240000 Central Yavapai Fire Dist BDS			**Ending Balance: 1,319,303.46**	

Central Yavapai Fire Bond Debt Service

Bank Reconciliation Summary

For the Bank Statement ending: 4/30/2022

BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND		DESC: CASH/BOND BUILDING FUND	ACCOUNT NO: 1100
Beginning Balance:	04/01/22		$1,003,591.00
Deposits and Credits:			$315,714.23
Checks and Charges:			($1.77)
Adjustments:			$0.00
Ending Balance Per Reconciliation:			**$1,319,303.46**
Ending Balance Per Bank Statement:	04/30/22		$1,319,303.46
* Outstanding Deposits and Credits:	04/30/22		$0.00
* Outstanding Checks and Charges:	04/30/22		$0.00
Ending Book Balance:	**04/30/22**		**$1,319,303.46**

*** Outstanding amounts are all outstanding credits and charges dated prior or equal to the Reconciliation date.**

Central Yavapai Fire Bond Debt Service

BR Checks and Charges Cleared

For the Bank Statement ending: 4/30/22

CYFDA **Cash/Bond Building Fund** **Cash/Bond Building Fund** **1100**

Date	Document	Description	Module	Company	Amount
04/30/22	Cash With Yav Cty	Tax Roll Corrections - April,	GL	CYFBDS	$1.77
				TOTAL CHECKS AND CHARGES CLEARED:	**$1.77**

Central Yavapai Fire Bond Debt Service

BR Checks and Charges Outstanding

For the Bank Statement ending:

Date	Document	Description	Module	Company	Amount

TOTAL CHECKS AND CHARGES OUTSTANDING:

Central Yavapai Fire Bond Debt Service

BR Deposits and Credits Cleared

For the Bank Statement ending: 4/30/22

CYFDA **Cash/Bond Building Fund** **Cash/Bond Building Fund** **1100**

Date	Document	Description	Module	Company	Amount
04/30/22	Cash With Yav Cty	Tax Revenue - April, 2022	GL	CYFBDS	$315,714.23
				TOTAL DEPOSITS AND CREDITS CLEARED:	**$315,714.23**

Central Yavapai Fire Bond Debt Service

BR Deposits and Credits Outstanding

For the Bank Statement ending:

Date	Document	Description	Module	Company	Amount

TOTAL DEPOSITS AND CREDITS OUTSTANDING:

Central Yavapai Fire Bond Debt Service

Bank Reconciliation Register

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER						
BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND						
Cash With Yav Cty	04/30/22	Marked	No	Tax Revenue - April, 2022	05/12/22	$315,714.23
Cash With Yav Cty	04/30/22	Marked	No	Tax Roll Corrections - April,	05/12/22	$1.77
					SUB TOTAL FOR BANK:	**$315,716.00**
					TOTAL FOR MODULE:	**$315,716.00**

Central Yavapai Fire Bond Debt Service

BR Adjustments Report

For the Bank Statement ending:

Date	Document	Description	GL Account	Offset Amt	Adj. Amt
DOCUMENT:					
			ADJUSTMENT DOCUMENT " TOTAL:		
			TOTAL FOR ALL ADJUSTMENTS:		

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Central Yavapai Fire Bond Debt Service

Income Statement

(Original Budget to Actual Comparison)

For the period of 4/1/2022 Through 4/30/2022

	Account	Current Period Actual	Current Period Budget	Current Period Variance	Current Period %	Year To Date Actual	Year To Date Budget	Year To Date Variance	Year To Date %
Revenues									
Tax Revenue-Other	435000	$0.00	$0.00	$0.00	0.0%	$1.06	$0.00	$1.06	0.0%
Net Revenues		**$0.00**	**$0.00**	**$0.00**	**0.0 %**	**$1.06**	**$0.00**	**$1.06**	**0.0 %**
General & Administrative Expenses									
Bond Debt Service Interest Expense	610000	$1.77	$0.00	$(1.77)	0.0%	$78,849.04	$0.00	$(78,849.04)	0.0%
Professional Services	640500	0.00	0.00	0.00	0.0	330.00	0.00	(330.00)	0.0
Total General & Administrative Expenses		**$1.77**	**$0.00**	**$(1.77)**	**0.0 %**	**$79,179.04**	**$0.00**	**$(79,179.04)**	**0.0 %**
Total Expenses		**$1.77**		**$(1.77)**		**$79,179.04**		**$(79,179.04)**	
Income (Loss) from Operations		**$(1.77)**	**$0.00**	**$(1.77)**	**0.0%**	**$(79,177.98)**	**$0.00**	**$(79,177.98)**	**0.0%**
Other Income (Expense)									
Bond Debt Service Tax Revenue	420000	$315,714.23	$0.00	$315,714.23	0.0%	$1,231,526.27	$0.00	$1,231,526.27	0.0%
Bond Debt Service Interest Revenue	430000	0.00	0.00	0.00	0.0	1,244.42	0.00	1,244.42	0.0
Total Other Income (Expense)		**$315,714.23**	**$0.00**	**$315,714.23**	**0.0 %**	**$1,232,770.69**	**$0.00**	**$1,232,770.69**	**0.0 %**
Net Income (Loss)		**$315,712.46**	**$0.00**	**$315,712.46**	**0.0%**	**$1,153,592.71**	**$0.00**	**$1,153,592.71**	**0.0%**

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Central Yavapai Fire Bond Debt Service

Balance Sheet

As of 4/30/2022

Assets

Current Assets		
Cash / Bond Debt Service	$1,319,303.46	
Property Tax Receivable	24,503.03	
Deferred Revenue - Prop Tax	(17,179.00)	
Total Current Assets		$1,326,627.49
Total Assets		$1,326,627.49
Net Assets		
Retained Earnings	$173,034.78	
Current Year Net Assets	1,153,592.71	
Total Net Assets		1,326,627.49
Total Liabilities and Net Assets		$1,326,627.49

Central Yavapai Fire Bond Debt Service

GL Account Ledger - Detail By Period

4/1/2022 through 4/30/2022

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
1100.00			**CASH / BOND DEBT SERVICE**						**$1,003,591.00**
265	R	893	04/30/22		Cash With Yav Cty	Tax Revenue - April, 2022	315,714.23	-	1,319,305.23
266	A	897	04/30/22		Cash With Yav Cty	Tax Roll Corrections - April, 2022	-	1.77	1,319,303.46
						CASH / BOND DEBT SERVICE TOTALS:	**$315,714.23**	**$1.77**	**$1,319,303.46**
						TOTAL OF LEDGER:	**$315,714.23**	**$1.77**	**$1,319,303.46**

Central Yavapai Fire Bond Debt Service

GL Trial Balance Worksheet

For The Period of 4/1/2022 through 4/30/2022

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.00	Cash / Bond Debt Service	$1,003,591.00	$315,714.23	$1.77	$1,319,303.46	
	TOTALS:	$1,003,591.00	$315,714.23	$1.77	$1,319,303.46	

* Inactive accounts are marked and appear in grey.

TO: Fire Board
FROM: Chief Freitag
DATE: May 23, 2022

SUBJECT: DISCUSSION AND POSSIBLE APPROVAL OF FISCAL YEAR 2022-2023 BOND TAX RATE OF $0.1604

For the Fiscal Year 2022-2023, the Central Yavapai Fire District would like to levy $1,378,348 in bond tax revenues. The revenues would be applied to the Bond Debt Servicing for the 2018 bond repayment obligation of $455,735 and the 2013 bond repayment obligation of $922,613 for a total of $1,378,348. The resulting levy requirement yields a tax rate of $0.1604 (reduction of $0.0032 from prior year).

Suggested Motion:

Motion to approve Fiscal Year 2023 bond tax rate of $0.1604.

If you have any questions, please call Assistant Chief of Administration Tharp or myself at 772-7711.