

## **AGENDA**

**Central Arizona Fire and Medical Authority  
Central Yavapai Fire District Board of Directors  
CY Regular Meeting**

**Monday, June 27, 2022, 4:30 pm - 5:00 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, June 27, 2022 at 4:30 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 Regular Session Minutes - May 23, 2022
- B. Approve General Fund Financial Statements
- C. Approve Bond Debt Service Financial Statements
- D. Approve Annexation and Resolution 2022-04, Savage, 9610 N. Prescott Ridge Rd.,

Parcel 401-01-008H

6. PUBLIC HEARING - FISCAL YEAR 2022-2023 BUDGET

7. NEW BUSINESS

- A. Discussion and Possible Approval of Resolution 2022-01 and FY 2022-2023 Final Budget and 5-Year Projection
- B. Discussion and Possible Approval of Central Yavapai Fire District Fiscal Certification for Fiscal Year Budget 2022-2023
- C. Discussion and Possible Approval of Resolution 2022-02 Assignment of Equity for FY 2023
- D. Discussion and Possible Approval of Resolution 2022-03 Board Meeting Schedule and Monthly Fund Transfers

8. ADJOURNMENT

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

## MINUTES

**Central Arizona Fire and Medical Authority  
Central Yavapai Fire District Board of Directors  
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**

### **In-Person Attendance**

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

### **Remote Attendance**

Nicolas Cornelius

## **NOTICE OF MEETING**

### **1. CALL TO ORDER / ROLL CALL OF BOARD MEMBERS**

**Chair Zurcher called the meeting to order at 4:15 p.m.**

### **2. PLEDGE OF ALLEGIANCE**

**Chair Zurcher led the Pledge of Allegiance.**

### **3. BOARD MEMBER REPORTS**

**There were no Board member reports.**

### **4. CALL TO THE PUBLIC**

**There were no public comments.**

### **5. CONSENT AGENDA**

- 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

**Motion to approve the Consent Agenda.**

Move: Rick Anderson Second: Darlene Packard Status: Passed

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

### **6. NEW BUSINESS**

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

**Chief Tharp advised the Board that they are required to set the bond tax rate every year. He reported that this is a slight reduction from the previous year.**

**Motion to approve the Fiscal Year 2022-2023 Bond Tax Rate of \$0.1604.**

Move: Rick Anderson Second: Pete Gordon Status: Passed

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

7. ADJOURNMENT

**Motion to adjourn at 4:18 p.m.**

Move: Darlene Packard Second: Pete Gordon Status: Passed

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

DRAFT

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
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_____ Fire Board Clerk	_____ Date
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**CENTRAL YAVAPAI FIRE DISTRICT - GENERAL FUND**  
**CHECK RECONCILIATION MAY, 2022**

**Reconciliation:**

Beginning Balance:	\$ 5,511,739.76
Deposits:	\$ 939,146.86
Transfer Out - Fire Authority:	\$ (5,169,312.37)
Disbursements:	\$ (90.00)
Interest Paid on Tax Roll Corrections:	\$ (10.13)
Fire District Deposit	\$ 5,124.13
County Adjustments:	\$ -
<b>Ending Balance:</b>	<b>\$ 1,286,598.25</b>

**Difference Between Balances:** \$ -

**Deposits Per Bank Statement:**

Real Estate Taxes:	\$ 909,569.42
Personal Property Taxes:	\$ 9,954.23
Fire District Assistance Tax:	\$ 19,623.21
Interest Income:	\$ -
Transfer to CAFMA:	\$ 5,169,312.37
Fire District Deposits:	\$ 5,124.13
Adjustment: Tax Roll Corrections	\$ 10.13
Other:	\$ -
Other:	\$ -
<b>Ending Balance:</b>	<b>\$ 6,113,593.49</b>

**Reconciliation Approved By:**

**Reconciliation Reviewed By:**

**Reconciliation Prepared By:**

**Bank Statement Balance:**

Balance Per Bank:	\$ 1,286,598.25
Outstanding Checks:	\$ -
Outstanding Deposits:	\$ -

**Ending Balance:** \$ 1,286,598.25

**G/L Ending Balance:** \$ 1,286,598.25

**\$ 1,286,598.25**

**Bank Reconciliation Register:**

Checks From Accounts Payable:	\$ 90.00
Prior Period Adjustment:	
Other:	
<b>Total Checks:</b>	<b>\$ 90.00</b>

Deposits From Accounts Receivable:	\$ 5,124.13
Journal Entries From General Ledger:	\$ 6,108,469.36
Outstanding Transfer:	
Outstanding Deposit:	

**Ending Balance:** \$ 6,113,593.49

**Scott Freitag**

Digitally signed by Scott Freitag  
Date: 2022.06.17 15:09:21  
-07'00'

*Scott Freitag, Fire Chief*

**Dave Tharp**

Digitally signed by Dave Tharp  
Date: 2022.06.13 17:03:09  
-07'00'

*David Tharp, Assistant Chief of Administration*

**Karen Mauldin**

Digitally signed by Karen Mauldin  
Date: 2022.06.12 12:24:06 -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	\$919,524
%	4.8055%	4.9971%	4.2077%	4.6646%	4.3257%	4.3695%
% To Date	98.4561%	92.8116%	98.6656%	97.9123%	97.2346%	98.4455%
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%	98.4455%
TOTALS	\$14,082,095	\$15,299,608	\$16,529,886	\$17,787,237	\$19,211,735	\$20,717,127
Delinquency	0.2418%	6.0388%	-0.0006%	0.9656%	1.0878%	1.5545%

**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	\$19,623
%	7.5381%	7.1201%	5.6650%	5.9561%	4.9050%	4.9058%
% To Date	100.7814%	96.8206%	108.3813%	108.1240%	97.7475%	98.4206%
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%	98.4206%
TOTALS	\$321,035	\$327,788	\$366,950	\$400,799	\$397,977	\$393,682
Delinquency	-2.2729%	1.6509%	-10.0994%	-9.3446%	0.5057%	1.5794%
	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%





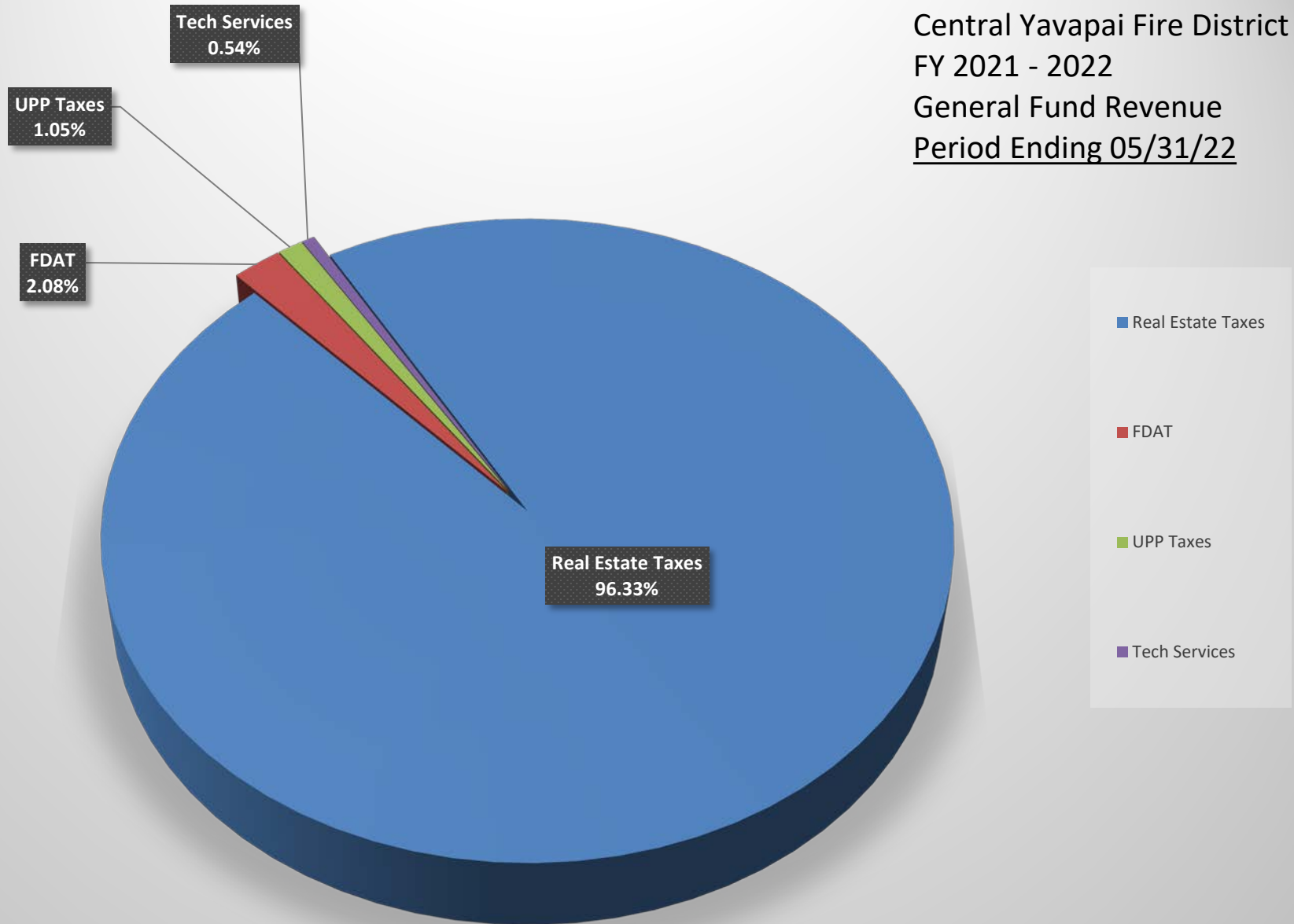
## 2021 - 2022 Cash Flow by Month : MAY

[illegible]

**CENTRAL YAVAPAI FIRE DISTRICT  
REVENUE GRAPH DATA**

	<b>Revenue</b>	<b>Budget</b>	<b>%</b>
Real Estate Taxes	\$ 909,569	\$ 21,044,253	96.33
FDAT	\$ 19,623	\$ 400,000	2.08
UPP Taxes	\$ 9,954	\$ -	1.05
Tech Services	\$ 5,124	\$ 55,668	0.54
Interest Income	\$ -	\$ -	0.00
Other Income	\$ -	\$ -	0.00
<b>TOTALS:</b>	<b>\$ 944,271</b>	<b>\$ 21,499,921</b>	<b>100.00</b>

Central Yavapai Fire District  
FY 2021 - 2022  
General Fund Revenue  
Period Ending 05/31/22



**CENTRAL YAVAPAI FIRE DISTRICT  
EXPENSE GRAPH DATA**

Expense		Budget	%
Audit/Accounting, Election, Legal, Fire Board Expenses	\$90	\$ 13,500	0.00
Contingency	\$0	\$ 20,000	0.00
Miscellaneous	\$10	\$ -	0.00
Fire Authority Funding	\$5,169,312	\$ 21,466,421	100.00
<b>TOTAL:</b>	<b>\$5,169,413</b>	<b>\$ 21,499,921</b>	<b>100.00</b>

Central Yavapai Fire District  
FY 2021 - 2022  
General Fund Expenditures  
Period Ending 05/31/22



■ Fire Authority Funding

**CENTRAL YAVAPAI FIRE DISTRICT**  
**GENERAL FUND - MAY 2022**

Real Estate Taxes:	\$	909,569.42
UPP Taxes:	\$	9,954.23
FDAT:	\$	19,623.21
Interest Received:	\$	-
Fire District Deposits:	\$	5,124.13
Other:	\$	-
<hr/>		
TOTAL:	\$	944,270.99
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Transferred to CAFMA: <i>Fire Authority Funding</i>	\$	5,169,312.37
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Yavapai County Treasurer  
Monthly Statement

RECEIVED  
JUN 06 2022

BY: .....

Date Range: 5/1/2022 to 5/31/2022

Account	Period	YTD		
<b>6060040000</b>	<b>Central Yavapai Fire Dist GF</b>			
Begin Balance:	5,511,739.76	688,666.28		
Income:	944,270.99	21,185,281.71		
LOC Advance:	.00	.00		
Expense:	(5,169,412.50)	(20,587,349.74)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	1,286,598.25	1,286,598.25	End:	1,286,598.25

**Monthly Statement Summary**

Source Code	Description	MTDAmount	YTDAmount
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# Yavapai County Treasurer

## Monthly Statement

Date Range: 5/1/2022 to 5/31/2022

6060040000 Central Yavapai Fire Dist GF		Beginning Balance:	5,511,739.76	688,666.28
11100.2008	2008 Real Estate Taxes		.00	20.45
11100.2009	2009 Real Estate Taxes		.00	2.38
11100.2010	2010 Real Estate Taxes		.00	2.70
11100.2011	2011 Real Estate Taxes		.00	3.90
11100.2012	2012 Real Estate Taxes		.00	6.77
11100.2013	2013 Real Estate Taxes		.00	14.70
11100.2014	2014 Real Estate Taxes		.00	14.90
11100.2015	2015 Real Estate Taxes		.00	19.67
11100.2016	2016 Real Estate Taxes		.00	10.12
11100.2017	2017 Real Estate Taxes		.00	10.32
11100.2018	2018 Real Estate Taxes		.00	128.99
11100.2019	2019 Real Estate Taxes		(15.29)	107.44
11100.2020	2020 Real Estate Taxes		(15.94)	234,227.45
11100.2021	2021 Real Estate Taxes		909,600.65	20,131,068.85
12100.2007	2007 Personal Property Taxes		.00	127.97
12100.2008	2008 Personal Property Taxes		.00	91.16
12100.2009	2009 Personal Property Taxes		.00	91.20
12100.2010	2010 Personal Property Taxes		.00	217.72
12100.2011	2011 Personal Property Taxes		.00	382.23
12100.2012	2012 Personal Property Taxes		1.79	485.89
12100.2013	2013 Personal Property Taxes		.00	497.72
12100.2014	2014 Personal Property Taxes		.00	480.57
12100.2015	2015 Personal Property Taxes		.00	602.33
12100.2016	2016 Personal Property Taxes		18.87	569.90
12100.2017	2017 Personal Property Taxes		19.18	712.39
12100.2018	2018 Personal Property Taxes		19.19	886.27
12100.2019	2019 Personal Property Taxes		50.96	1,353.88
12100.2020	2020 Personal Property Taxes		77.82	12,514.19
12100.2021	2021 Personal Property Taxes		9,766.42	332,475.05
31115.0	BOS Sale-Taxes		.00	15.88
37122.0	Fire District Deposit		5,124.13	56,007.93
37150.0	FDAT Distributions		19,623.21	393,682.25
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		(10.13)	(88.03)
91032.0	Warrants Redeemed		(90.00)	(7,423.56)
91702.0	Transfer out		(5,169,312.37)	(20,579,838.15)
		Ending Balance:	1,286,598.25	1,286,598.25





# Yavapai County Treasurer

## Monthly Statement

Date Range: 5/1/2022 to 5/31/2022

Monthly Statement Detail				
Date	Notes	Doc #	Amount	C/D
<b>6060040000 Central Yavapai Fire Dist GF</b>			<b>Beginning Balance: 5,511,739.76</b>	
11100.2019 2019 Real Estate Taxes			Source Code Total: (15.29)	
05/04	Tax Distribution	0	.02	C
05/10	Tax Distribution	0	(15.31)	C
11100.2020 2020 Real Estate Taxes			Source Code Total: (15.94)	
05/10	Tax Distribution	0	(16.09)	C
05/20	Tax Distribution	0	.15	C
11100.2021 2021 Real Estate Taxes			Source Code Total: 909,600.65	
05/02	Tax Distribution	0	19,014.58	C
05/02	Tax Distribution	0	2,817.24	C
05/02	Tax Distribution	0	322,358.66	C
05/02	Tax Distribution	0	20,165.50	C
05/02	Tax Distribution	0	8,739.51	C
05/03	Tax Distribution	0	20,244.98	C
05/03	Tax Distribution	0	19,187.22	C
05/03	Tax Distribution	0	31,838.61	C
05/03	Tax Distribution	0	(131.10)	C
05/03	Tax Distribution	0	47,954.31	C
05/04	Tax Distribution	0	14,434.93	C
05/04	Tax Distribution	0	141,725.03	C
05/04	Tax Distribution	0	22,383.83	C
05/04	Tax Distribution	0	2,029.92	C
05/04	Tax Distribution	0	20,112.19	C
05/05	Tax Distribution	0	36,796.00	C
05/05	Tax Distribution	0	8,084.83	C
05/05	Tax Distribution	0	20,474.93	C
05/06	Tax Distribution	0	4,986.57	C
05/06	Tax Distribution	0	11,439.31	C
05/09	Tax Distribution	0	13,272.89	C
05/09	Tax Distribution	0	(256.97)	C
05/09	Tax Distribution	0	8,357.34	C
05/09	Tax Distribution	0	6,642.88	C
05/10	Tax Distribution	0	4,209.56	C
05/10	Tax Distribution	0	4,476.87	C
05/10	Tax Distribution	0	(17.00)	C
05/10	Tax Distribution	0	2,525.04	C
05/10	Tax Distribution	0	.97	C
05/11	Tax Distribution	0	5.41	C
05/11	Tax Distribution	0	7,575.76	C
05/11	Tax Distribution	0	1,104.52	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 5/1/2022 to 5/31/2022

05/12	Tax Distribution	0	2,935.00	C
05/12	Tax Distribution	0	2,635.38	C
05/12	Tax Distribution	0	3,276.18	C
05/13	Tax Distribution	0	6,514.94	C
05/13	Tax Distribution	0	616.22	C
05/16	Tax Distribution	0	5,952.97	C
05/16	Tax Distribution	0	(942.79)	C
05/16	Tax Distribution	0	2,383.00	C
05/16	Tax Distribution	0	3,251.31	C
05/17	Tax Distribution	0	504.07	C
05/17	Tax Distribution	0	(223.11)	C
05/17	Tax Distribution	0	3,464.69	C
05/17	Tax Distribution	0	633.32	C
05/18	Tax Distribution	0	2,234.26	C
05/18	Tax Distribution	0	4,784.91	C
05/18	Tax Distribution	0	468.19	C
05/19	Tax Distribution	0	1.84	C
05/19	Tax Distribution	0	3,705.10	C
05/20	Tax Distribution	0	3.20	C
05/20	Tax Distribution	0	3,804.70	C
05/23	Tax Distribution	0	2,279.79	C
05/23	Tax Distribution	0	792.08	C
05/23	Tax Distribution	0	2,595.20	C
05/24	Tax Distribution	0	1,887.60	C
05/24	Tax Distribution	0	4,967.92	C
05/25	Tax Distribution	0	1,170.59	C
05/25	Tax Distribution	0	9,766.15	C
05/26	Tax Distribution	0	4,595.85	C
05/27	Tax Distribution	0	6,954.07	C
05/31	Tax Distribution	0	1,145.69	C
05/31	Tax Distribution	0	1,569.68	C
05/31	Tax Distribution	0	3,318.33	C
12100.2012 2012 Personal Property Taxes			Source Code Total: 1.79	
05/06	Tax Distribution	0	1.79	C
12100.2016 2016 Personal Property Taxes			Source Code Total: 18.87	
05/23	Tax Distribution	0	18.87	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 19.18	
05/23	Tax Distribution	0	19.18	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 19.19	
05/23	Tax Distribution	0	19.19	C
12100.2019 2019 Personal Property Taxes			Source Code Total: 50.96	
05/09	Tax Distribution	0	31.75	C
05/23	Tax Distribution	0	19.21	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 5/1/2022 to 5/31/2022

12100.2020 2020 Personal Property Taxes			Source Code Total: 77.82	
05/04	Tax Distribution	0	16.18	C
05/09	Tax Distribution	0	42.36	C
05/23	Tax Distribution	0	19.28	C
12100.2021 2021 Personal Property Taxes			Source Code Total: 9,766.42	
05/02	Tax Distribution	0	190.54	C
05/02	Tax Distribution	0	58.66	C
05/02	Tax Distribution	0	131.12	C
05/02	Tax Distribution	0	344.96	C
05/03	Tax Distribution	0	544.86	C
05/03	Tax Distribution	0	105.14	C
05/03	Tax Distribution	0	27.54	C
05/03	Tax Distribution	0	261.38	C
05/04	Tax Distribution	0	3,785.17	C
05/04	Tax Distribution	0	966.57	C
05/04	Tax Distribution	0	448.53	C
05/05	Tax Distribution	0	869.56	C
05/05	Tax Distribution	0	39.51	C
05/05	Tax Distribution	0	234.99	C
05/06	Tax Distribution	0	124.60	C
05/06	Tax Distribution	0	357.49	C
05/09	Tax Distribution	0	47.22	C
05/09	Tax Distribution	0	137.94	C
05/09	Tax Distribution	0	61.12	C
05/12	Tax Distribution	0	171.59	C
05/16	Tax Distribution	0	161.09	C
05/17	Tax Distribution	0	83.52	C
05/17	Tax Distribution	0	82.48	C
05/19	Tax Distribution	0	56.78	C
05/23	Tax Distribution	0	23.33	C
05/23	Tax Distribution	0	80.43	C
05/25	Tax Distribution	0	370.30	C
37122.0 Fire District Deposit			Source Code Total: 5,124.13	
05/05	CENTRAL YAVAPAI FIRE	0	5,124.13	C
37150.0 FDAT Distributions			Source Code Total: 19,623.21	
05/02	Fire Dist Assistance Tax 0.142976	0	8,748.31	C
05/03	Fire Dist Assistance Tax 0.142976	0	2,314.47	C
05/04	Fire Dist Assistance Tax 0.142976	0	2,934.88	C
05/05	Fire Dist Assistance Tax 0.142976	0	1,558.68	C
05/06	Fire Dist Assistance Tax 0.142976	0	1,426.41	C
05/09	Fire Dist Assistance Tax 0.142976	0	494.29	C
05/10	Fire Dist Assistance Tax 0.142976	0	209.39	C
05/11	Fire Dist Assistance Tax 0.142976	0	166.26	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 5/1/2022 to 5/31/2022

05/12	Fire Dist Assistance Tax 0.142976	0	234.85	C
05/13	Fire Dist Assistance Tax 0.142976	0	126.78	C
05/16	Fire Dist Assistance Tax 0.142976	0	219.41	C
05/17	Fire Dist Assistance Tax 0.142976	0	117.18	C
05/18	Fire Dist Assistance Tax 0.142976	0	124.50	C
05/19	Fire Dist Assistance Tax 0.142976	0	85.21	C
05/20	Fire Dist Assistance Tax 0.142976	0	80.83	C
05/23	Fire Dist Assistance Tax 0.142976	0	135.55	C
05/24	Fire Dist Assistance Tax 0.142976	0	120.22	C
05/25	Fire Dist Assistance Tax 0.142976	0	132.36	C
05/26	Fire Dist Assistance Tax 0.142976	0	101.86	C
05/27	Fire Dist Assistance Tax 0.142976	0	98.02	C
05/31	Fire Dist Assistance Tax 0.142976	0	193.75	C
90002.0 Interest Pd on Tax Roll Corrections			Source Code Total: (10.13)	
05/04	81200 107-14-01805 2019 Adjustment/Corr Refund	81200	(2.68)	D
05/04	81200 107-14-01805 2019 Adjustment/Corr Refund	81200	(2.16)	D
05/10	81255 103-12-08505 2019 Adjustment/Corr Refund	81255	(2.77)	D
05/10	81255 103-12-08505 2020 Adjustment/Corr Refund	81255	(1.82)	D
05/10	81255 103-12-08505 2021 Adjustment/Corr Refund	81255	(.70)	D
91032.0 Warrants Redeemed			Source Code Total: (90.00)	
05/31	Paid Warrants	0	(90.00)	D
91702.0 Transfer out			Source Code Total: (5,169,312.37)	
05/16	Transfer Request per km	0	(5,169,312.37)	D
6060040000 Central Yavapai Fire Dist GF			Ending Balance: 1,286,598.25	

### Warrant Detail

Payee Name	Warrant	Amount	Issue Dt	Status Dt	Voucher
6060040000 Central Yavapai Fire Dist GF		Account Total: 90.00			
Fund: 0600		Fund Total: 90.00			
Status: PAID		Status Total: 90.00			
/	0706001069	90.00	05/02/22	05/31/22	

	Count	Amount
Total PAID:	1	90.00

CENTRAL YAVAPAI FIRE DISTRICT  
Bank Reconciliation Summary  
For the Bank Statement ending: 5/31/2022

BANK CONTROL ID: CYFD - GENERAL FUND		DESC: GENERAL FUND	ACCOUNT NO: 1100
Beginning Balance:	05/01/22		\$5,511,739.76
Deposits and Credits:			\$944,270.99
Checks and Charges:			(\$5,169,412.50)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$1,286,598.25</u>
Ending Balance Per Bank Statement:	05/31/22		\$1,286,598.25
* Outstanding Deposits and Credits:	05/31/22		\$0.00
* Outstanding Checks and Charges:	05/31/22		\$0.00
Ending Book Balance:	05/31/22		<u>\$1,286,598.25</u>

\* 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: 5/31/22

CYFD		General Fund		General Fund		1100
Date	Document	Description	Module	Company	Amount	
05/02/22	706001069	Law Off. of Nicolas Cornelius	AP	CYFD	\$90.00	
05/31/22	Cash With Yav Cty	Fire Authority Funding - May,	GL	CYFD	\$5,169,312.37	
05/31/22	Cash With Yav Cty	Tax Roll Corrections - May, 20	GL	CYFD	\$10.13	
TOTAL CHECKS AND CHARGES CLEARED:					\$5,169,412.50	

CENTRAL YAVAPAI FIRE DISTRICT  
BR Checks and Charges Outstanding  
For the Bank Statement ending:

Date	Document	Description	Module	Company	Amount
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TOTAL CHECKS AND CHARGES OUTSTANDING:

CENTRAL YAVAPAI FIRE DISTRICT  
BR Deposits and Credits Cleared  
For the Bank Statement ending: 5/31/22

CYFD		General Fund			1100
Date	Document	Description	Module	Company	Amount
05/05/22	5137	Deposit	AR	CYFD	\$5,124.13
05/31/22	Cash With Yav Cty	Tax Revenue - May, 2022	GL	CYFD	\$939,146.86
TOTAL DEPOSITS AND CREDITS CLEARED:					\$944,270.99



CENTRAL YAVAPAI FIRE DISTRICT  
BR Deposits and Credits Outstanding  
For the Bank Statement ending:

Date	Document	Description	Module	Company	Amount
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TOTAL DEPOSITS AND CREDITS OUTSTANDING:

CENTRAL YAVAPAI FIRE DISTRICT  
Bank Reconciliation Register

Document Number	Date	BR Status	Void?	Description	Date Cleared	Amount
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MODULE: CHECKS FROM ACCOUNTS PAYABLE

BANK CONTROL ID: CYFD - GENERAL FUND						
706001069	05/02/22	Marked	No	Law Off. of Nicolas Cornelius	06/12/22	\$90.00
SUB TOTAL FOR BANK:						\$90.00
TOTAL FOR MODULE:						\$90.00

MODULE: DEPOSITS FROM ACCOUNTS RECEIVABLE

BANK CONTROL ID: CYFD - GENERAL FUND						
5137	05/05/22	Marked	No	Deposit	06/12/22	\$5,124.13
SUB TOTAL FOR BANK:						\$5,124.13
TOTAL FOR MODULE:						\$5,124.13

MODULE: JOURNAL ENTRIES FROM GENERAL LEDGER

BANK CONTROL ID: CYFD - GENERAL FUND						
Cash With Yav Cty	05/31/22	Marked	No	Fire Authority Funding - May,	06/12/22	\$5,169,312.37
Cash With Yav Cty	05/31/22	Marked	No	Tax Revenue - May, 2022	06/12/22	\$939,146.86
Cash With Yav Cty	05/31/22	Marked	No	Tax Roll Corrections - May, 20	06/12/22	\$10.13
SUB TOTAL FOR BANK:						\$6,108,469.36
TOTAL FOR MODULE:						\$6,108,469.36

CENTRAL YAVAPAI FIRE DISTRICT  
BR Adjustments Report  
For the Bank Statement ending:

Date	Document	Description	GL Account	Offset Amt	Adj. Amt
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DOCUMENT:

ADJUSTMENT DOCUMENT " TOTAL:

TOTAL FOR ALL ADJUSTMENTS:

**CENTRAL YAVAPAI FIRE DISTRICT**  
Income Statement  
(Original Budget to Actual Comparison)  
For the period of 5/1/2022 Through 5/31/2022

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<b><u>Revenues</u></b>									
Real Estate Tax	400000000	\$909,569.42	\$0.00	\$909,569.42	0.0%	\$20,365,638.64	\$21,044,253.00	\$(678,614.36)	(3.2)%
Personal Property Tax	410000000	9,954.23	0.00	9,954.23	0.0	351,488.47	0.00	351,488.47	0.0
Fire District Assistance Tax	420000000	19,623.21	0.00	19,623.21	0.0	393,682.25	400,000.00	(6,317.75)	(1.6)
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	5,124.13	0.00	5,124.13	0.0	60,226.37	55,668.00	4,558.37	8.2
Interest Income-General Fund	490000000	0.00	0.00	0.00	0.0	2,812.85	0.00	2,812.85	0.0
<b>Net Revenues</b>		<b>\$944,270.99</b>	<b>\$0.00</b>	<b>\$944,270.99</b>	<b>0.0 %</b>	<b>\$21,189,500.15</b>	<b>\$21,499,921.00</b>	<b>\$(310,420.85)</b>	<b>(1.4)%</b>
<b><u>Personnel Expenses</u></b>									
Fire Authority Funding	670010000	\$5,169,312.37	\$0.00	\$(5,169,312.37)	0.0%	\$20,579,838.15	\$21,466,421.00	\$886,582.85	4.1%
<b>Total Personnel Expenses</b>		<b>\$5,169,312.37</b>	<b>\$0.00</b>	<b>\$(5,169,312.37)</b>	<b>0.0 %</b>	<b>\$20,579,838.15</b>	<b>\$21,466,421.00</b>	<b>\$886,582.85</b>	<b>4.1 %</b>
<b><u>Service Expenses</u></b>									
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	90.00	0.00	(90.00)	0.0	2,520.00	5,000.00	2,480.00	49.6
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	10.13	0.00	(10.13)	0.0	88.03	0.00	(88.03)	0.0
<b>Total Service Expenses</b>		<b>\$100.13</b>	<b>\$0.00</b>	<b>\$(100.13)</b>	<b>0.0 %</b>	<b>\$7,511.59</b>	<b>\$13,500.00</b>	<b>\$5,988.41</b>	<b>44.4 %</b>
<b>Total Expenses</b>		<b>\$5,169,412.50</b>		<b>\$(5,169,412.50)</b>		<b>\$20,587,349.74</b>	<b>\$21,479,921.00</b>	<b>\$892,571.26</b>	<b>4.2%</b>
<b>Income (Loss) from Operations</b>		<b>\$(4,225,141.51)</b>	<b>\$0.00</b>	<b>\$(4,225,141.51)</b>	<b>0.0%</b>	<b>\$602,150.41</b>	<b>\$20,000.00</b>	<b>\$582,150.41</b>	<b>2910.8%</b>
<b><u>Contingency</u></b>									
Funded Contingency/Admin	780010000	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$(20,000.00)	\$20,000.00	100.0%
<b>Total Contingency</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0 %</b>	<b>\$0.00</b>	<b>\$(20,000.00)</b>	<b>\$20,000.00</b>	<b>100.0 %</b>
<b>Net Income (Loss)</b>		<b>\$(4,225,141.51)</b>	<b>\$0.00</b>	<b>\$(4,225,141.51)</b>	<b>0.0%</b>	<b>\$602,150.41</b>	<b>\$0.00</b>	<b>\$602,150.41</b>	<b>0.0%</b>

6/12/22  
12:09:09 PM

**CENTRAL YAVAPAI FIRE DISTRICT**

Balance Sheet  
As of 5/31/2022

**Assets**

**Current Assets**

Cash with Yavapai County	\$1,286,598.25	
Taxes Receivable	350,004.50	
Misc. Receivables	3,371.65	
Total Current Assets		\$1,639,974.40

<b>Total Assets</b>		<b>\$1,639,974.40</b>
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**Liabilities and Net Assets**

**Current Liabilities**

Accounts Payable	\$2,048.00	
Deferred Revenue	228,141.00	
Total Current Liabilities		\$230,189.00

<b>Total Liabilities</b>		<b>\$230,189.00</b>
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**Net Assets**

Fund Balance	\$807,634.99	
Current Year Net Assets	602,150.41	
<b>Total Net Assets</b>		<b>1,409,785.40</b>

<b>Total Liabilities and Net Assets</b>		<b>\$1,639,974.40</b>
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**CENTRAL YAVAPAI FIRE DISTRICT**  
GL Account Ledger - Detail By Period  
5/1/2022 through 5/31/2022

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
<b>1100.0.0.000</b>		<b>CASH WITH YAVAPAI COUNTY</b>							<b>\$5,511,739.76</b>
4950	CD	1489399	05/02/22		706001069	Law Off. of Nicolas Cornelius - Cash Disbursement CORNIC	-	90.00	5,511,649.76
4951	CR	1489401	05/05/22		3324486088	AT&T MOBILITY, LLC -	5,124.13	-	5,516,773.89
4954	A	1489411	05/31/22		Cash With Yav Cty	Fire Authority Funding - May, 2022	-	5,169,312.37	347,461.52
4956	A	1489415	05/31/22		Cash With Yav Cty	Tax Revenue - May, 2022	939,146.86	-	1,286,608.38
4957	A	1489420	05/31/22		Cash With Yav Cty	Tax Roll Corrections - May, 2022	-	10.13	1,286,598.25
<b>CASH WITH YAVAPAI COUNTY TOTALS:</b>							<b>\$944,270.99</b>	<b>\$5,169,412.50</b>	<b>\$1,286,598.25</b>
<b>TOTAL OF LEDGER:</b>							<b>\$944,270.99</b>	<b>\$5,169,412.50</b>	<b>\$1,286,598.25</b>

**CENTRAL YAVAPAI FIRE DISTRICT**  
GL Trial Balance Worksheet  
For The Period of 5/1/2022 through 5/31/2022

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.0.0.000	Cash with Yavapai County	\$5,511,739.76	\$944,270.99	\$5,169,412.50	\$1,286,598.25	
TOTALS:		<u>\$5,511,739.76</u>	<u>\$944,270.99</u>	<u>\$5,169,412.50</u>	<u>\$1,286,598.25</u>	

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

**Reconciliation:**

Beginning Balance (CYFD):	\$	1,319,303.46
Deposits:	\$	57,140.48
Bank Paying Agent Fees:	\$	-
Interest Income:	\$	-
Other: Bond Interest Payment	\$	-
Other: Adj For Tax Roll Corrections	\$	(0.70)
<b>Ending Balance:</b>	<b>\$</b>	<b>1,376,443.24</b>

**Difference Between Balances:** \$ -

**Bank Statement Balance:**

Balance Per Bank: \$ 1,376,443.24

**Ending Balance:** \$ **1,376,443.24**

**Deposits Per Bank Statement:**

Real Estate Taxes:	\$	56,519.71
Personal Property Taxes:	\$	620.77
Interest Income:	\$	-
Other:	\$	-
<b>Ending Balance:</b>	<b>\$</b>	<b>57,140.48</b>

Reconciliation Approved By:

**Scott Freitag**

Digitally signed by Scott Freitag  
Date: 2022.06.17 15:08:40  
-07'00'

*Scott Freitag, Fire Chief*

Reconciliation Reviewed By:

**Dave Tharp**

Digitally signed by Dave Tharp  
Date: 2022.06.13 17:06:53  
-07'00'

*David Tharp, Assistant Chief of Administration*

Reconciliation Prepared By:

**Karen Mauldin**

Digitally signed by Karen Mauldin  
Date: 2022.06.13 10:04:34  
-07'00'

*Karen Mauldin, Finance Manager*



**CENTRAL YAVAPAI FIRE DISTRICT**  
**BOND DEBT FUND - MAY 2022**

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Real Estate Taxes:	\$	56,519.71
UPP Taxes:	\$	620.77
Interest Received:	\$	-
Other:	\$	-

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TOTAL:	\$	57,140.48
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# Yavapai County Treasurer

## Monthly Statement

Date Range: 5/1/2022 to 5/31/2022

**Central Yavapai Fire Dist BDS**  
**Fund: 6060240000**

**8603 E Eastridge Rd Ste A**  
**Prescott Valley, AZ 86314**



# Yavapai County Treasurer

## Monthly Statement

Date Range: 5/1/2022 to 5/31/2022

Account	Period	YTD		
<b>6060240000</b>	<b>Central Yavapai Fire Dist BDS</b>			
Begin Balance:	1,319,303.46	165,710.75		
Income:	57,140.48	1,289,912.23		
LOC Advance:	.00	.00		
Expense:	(.70)	(79,179.74)	LOC:	.00
LOC Payments:	.00	.00	Warrants Outstanding:	.00
Cash Balance:	1,376,443.24	1,376,443.24	End:	1,376,443.24



# Yavapai County Treasurer

## Monthly Statement

Date Range: 5/1/2022 to 5/31/2022

Monthly Statement Summary				
Source Code	Description		MTDAmount	YTDAmount
<b>6060240000</b>	<b>Central Yavapai Fire Dist BDS</b>	<b>Beginning Balance:</b>	<b>1,319,303.46</b>	<b>165,710.75</b>
11100.2008	2008 Real Estate Taxes		.00	2.06
11100.2009	2009 Real Estate Taxes		.00	.23
11100.2010	2010 Real Estate Taxes		.00	.30
11100.2011	2011 Real Estate Taxes		.00	.46
11100.2012	2012 Real Estate Taxes		.00	.81
11100.2013	2013 Real Estate Taxes		.00	1.80
11100.2014	2014 Real Estate Taxes		.00	1.56
11100.2015	2015 Real Estate Taxes		.00	1.99
11100.2016	2016 Real Estate Taxes		.00	.96
11100.2017	2017 Real Estate Taxes		.00	.88
11100.2018	2018 Real Estate Taxes		.00	10.21
11100.2019	2019 Real Estate Taxes		(1.09)	7.66
11100.2020	2020 Real Estate Taxes		(1.06)	15,600.73
11100.2021	2021 Real Estate Taxes		56,521.86	1,250,934.36
12100.2007	2007 Personal Property Taxes		.00	10.87
12100.2008	2008 Personal Property Taxes		.00	9.20
12100.2009	2009 Personal Property Taxes		.00	8.94
12100.2010	2010 Personal Property Taxes		.00	24.03
12100.2011	2011 Personal Property Taxes		.00	45.69
12100.2012	2012 Personal Property Taxes		.22	58.55
12100.2013	2013 Personal Property Taxes		.00	60.68
12100.2014	2014 Personal Property Taxes		.00	50.51
12100.2015	2015 Personal Property Taxes		.00	60.48
12100.2016	2016 Personal Property Taxes		1.75	52.96
12100.2017	2017 Personal Property Taxes		1.64	60.87
12100.2018	2018 Personal Property Taxes		1.53	70.46
12100.2019	2019 Personal Property Taxes		3.63	96.38
12100.2020	2020 Personal Property Taxes		5.18	833.47
12100.2021	2021 Personal Property Taxes		606.82	20,659.65
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		(.70)	(5.74)
92185.0	Paying Agent Fees		.00	(330.00)
92190.0	Bond Interest Payment		.00	(78,844.00)
		<b>Ending Balance:</b>	<b>1,376,443.24</b>	<b>1,376,443.24</b>
Monthly Statement Detail				



# Yavapai County Treasurer

## Monthly Statement

Date Range: 5/1/2022 to 5/31/2022

Date	Notes	Doc #	Amount	C/D
<b>6060240000 Central Yavapai Fire Dist BDS</b>			<b>Beginning Balance: 1,319,303.46</b>	
11100.2019 2019 Real Estate Taxes			Source Code Total: (1.09)	
05/10	Tax Distribution	0	(1.09)	C
11100.2020 2020 Real Estate Taxes			Source Code Total: (1.06)	
05/10	Tax Distribution	0	(1.07)	C
05/20	Tax Distribution	0	.01	C
11100.2021 2021 Real Estate Taxes			Source Code Total: 56,521.86	
05/02	Tax Distribution	0	1,181.55	C
05/02	Tax Distribution	0	175.05	C
05/02	Tax Distribution	0	20,031.19	C
05/02	Tax Distribution	0	1,253.07	C
05/02	Tax Distribution	0	543.08	C
05/03	Tax Distribution	0	1,978.42	C
05/03	Tax Distribution	0	(8.15)	C
05/03	Tax Distribution	0	2,979.84	C
05/03	Tax Distribution	0	1,258.03	C
05/03	Tax Distribution	0	1,192.27	C
05/04	Tax Distribution	0	896.93	C
05/04	Tax Distribution	0	8,806.61	C
05/04	Tax Distribution	0	1,390.93	C
05/04	Tax Distribution	0	126.13	C
05/04	Tax Distribution	0	1,249.78	C
05/05	Tax Distribution	0	2,286.38	C
05/05	Tax Distribution	0	502.38	C
05/05	Tax Distribution	0	1,272.33	C
05/06	Tax Distribution	0	309.86	C
05/06	Tax Distribution	0	710.84	C
05/09	Tax Distribution	0	824.78	C
05/09	Tax Distribution	0	(15.97)	C
05/09	Tax Distribution	0	519.34	C
05/09	Tax Distribution	0	412.75	C
05/10	Tax Distribution	0	261.57	C
05/10	Tax Distribution	0	278.22	C
05/10	Tax Distribution	0	(1.06)	C
05/10	Tax Distribution	0	156.91	C
05/10	Tax Distribution	0	.07	C
05/11	Tax Distribution	0	.34	C
05/11	Tax Distribution	0	470.76	C
05/11	Tax Distribution	0	68.63	C
05/12	Tax Distribution	0	182.38	C
05/12	Tax Distribution	0	163.77	C
05/12	Tax Distribution	0	203.58	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 5/1/2022 to 5/31/2022

05/13	Tax Distribution	0	404.85	C
05/13	Tax Distribution	0	38.30	C
05/16	Tax Distribution	0	369.91	C
05/16	Tax Distribution	0	(58.58)	C
05/16	Tax Distribution	0	148.09	C
05/16	Tax Distribution	0	202.03	C
05/17	Tax Distribution	0	31.31	C
05/17	Tax Distribution	0	(13.86)	C
05/17	Tax Distribution	0	215.31	C
05/17	Tax Distribution	0	39.37	C
05/18	Tax Distribution	0	138.84	C
05/18	Tax Distribution	0	297.31	C
05/18	Tax Distribution	0	29.09	C
05/19	Tax Distribution	0	.11	C
05/19	Tax Distribution	0	230.22	C
05/20	Tax Distribution	0	.19	C
05/20	Tax Distribution	0	236.41	C
05/23	Tax Distribution	0	141.67	C
05/23	Tax Distribution	0	49.22	C
05/23	Tax Distribution	0	161.26	C
05/24	Tax Distribution	0	117.29	C
05/24	Tax Distribution	0	308.70	C
05/25	Tax Distribution	0	72.72	C
05/25	Tax Distribution	0	606.86	C
05/26	Tax Distribution	0	285.58	C
05/27	Tax Distribution	0	432.12	C
05/31	Tax Distribution	0	71.21	C
05/31	Tax Distribution	0	97.54	C
05/31	Tax Distribution	0	206.20	C
12100.2012 2012 Personal Property Taxes			Source Code Total: .22	
05/06	Tax Distribution	0	.22	C
12100.2016 2016 Personal Property Taxes			Source Code Total: 1.75	
05/23	Tax Distribution	0	1.75	C
12100.2017 2017 Personal Property Taxes			Source Code Total: 1.64	
05/23	Tax Distribution	0	1.64	C
12100.2018 2018 Personal Property Taxes			Source Code Total: 1.53	
05/23	Tax Distribution	0	1.53	C
12100.2019 2019 Personal Property Taxes			Source Code Total: 3.63	
05/09	Tax Distribution	0	2.26	C
05/23	Tax Distribution	0	1.37	C
12100.2020 2020 Personal Property Taxes			Source Code Total: 5.18	
05/04	Tax Distribution	0	1.08	C
05/09	Tax Distribution	0	2.82	C



# Yavapai County Treasurer

## Monthly Statement

Date Range: 5/1/2022 to 5/31/2022

05/23	Tax Distribution	0	1.28	C
12100.2021 2021 Personal Property Taxes			Source Code Total: 606.82	
05/02	Tax Distribution	0	11.84	C
05/02	Tax Distribution	0	3.64	C
05/02	Tax Distribution	0	8.15	C
05/02	Tax Distribution	0	21.43	C
05/03	Tax Distribution	0	33.86	C
05/03	Tax Distribution	0	6.54	C
05/03	Tax Distribution	0	1.71	C
05/03	Tax Distribution	0	16.24	C
05/04	Tax Distribution	0	235.18	C
05/04	Tax Distribution	0	60.07	C
05/04	Tax Distribution	0	27.87	C
05/05	Tax Distribution	0	54.03	C
05/05	Tax Distribution	0	2.45	C
05/05	Tax Distribution	0	14.61	C
05/06	Tax Distribution	0	7.74	C
05/06	Tax Distribution	0	22.20	C
05/09	Tax Distribution	0	2.93	C
05/09	Tax Distribution	0	8.57	C
05/09	Tax Distribution	0	3.80	C
05/12	Tax Distribution	0	10.66	C
05/16	Tax Distribution	0	10.01	C
05/17	Tax Distribution	0	5.18	C
05/17	Tax Distribution	0	5.12	C
05/19	Tax Distribution	0	3.53	C
05/23	Tax Distribution	0	1.45	C
05/23	Tax Distribution	0	5.00	C
05/25	Tax Distribution	0	23.01	C
90002.0 Interest Pd on Tax Roll Corrections			Source Code Total: (.70)	
05/04	81200 107-14-01805 2019 Adjustment/Corr Refund	81200	(.19)	D
05/04	81200 107-14-01805 2019 Adjustment/Corr Refund	81200	(.15)	D
05/10	81255 103-12-08505 2019 Adjustment/Corr Refund	81255	(.20)	D
05/10	81255 103-12-08505 2020 Adjustment/Corr Refund	81255	(.12)	D
05/10	81255 103-12-08505 2021 Adjustment/Corr Refund	81255	(.04)	D
6060240000 Central Yavapai Fire Dist BDS				Ending Balance: 1,376,443.24

Central Yavapai Fire Bond Debt Service

Bank Reconciliation Summary

For the Bank Statement ending: 5/31/2022

BANK CONTROL ID: CYFDA - CASH/BOND BUILDING FUND		DESC: CASH/BOND BUILDING FUND	ACCOUNT NO: 1100
Beginning Balance:	05/01/22		\$1,319,303.46
Deposits and Credits:			\$57,140.48
Checks and Charges:			(\$0.70)
Adjustments:			\$0.00
Ending Balance Per Reconciliation:			<u>\$1,376,443.24</u>
Ending Balance Per Bank Statement:	05/31/22		\$1,376,443.24
* Outstanding Deposits and Credits:	05/31/22		\$0.00
* Outstanding Checks and Charges:	05/31/22		\$0.00
Ending Book Balance:			<u>\$1,376,443.24</u>



Central Yavapai Fire Bond Debt Service  
BR Checks and Charges Cleared  
For the Bank Statement ending: 5/31/22

CYFDA		Cash/Bond Building Fund		Cash/Bond Building Fund		1100
Date	Document	Description	Module	Company	Amount	
05/31/22	Cash With Yav Cty	Tax Roll Corrections - May, 20	GL	CYFBDS	\$0.70	
TOTAL CHECKS AND CHARGES CLEARED:					\$0.70	

Central Yavapai Fire Bond Debt Service  
BR Checks and Charges Outstanding  
For the Bank Statement ending:

Date	Document	Description	Module	Company	Amount
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TOTAL CHECKS AND CHARGES OUTSTANDING:

Central Yavapai Fire Bond Debt Service  
BR Deposits and Credits Cleared  
For the Bank Statement ending: 5/31/22

CYFDA		Cash/Bond Building Fund			1100
Date	Document	Description	Module	Company	Amount
05/31/22	Cash With Yav Cty	Tax Revenue - May, 2022	GL	CYFBDS	\$57,140.48
TOTAL DEPOSITS AND CREDITS CLEARED:					\$57,140.48

Central Yavapai Fire Bond Debt Service  
BR Deposits and Credits Outstanding  
For the Bank Statement ending:

Date	Document	Description	Module	Company	Amount
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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	05/31/22	Marked	No	Tax Revenue - May, 2022	06/13/22	\$57,140.48
Cash With Yav Cty	05/31/22	Marked	No	Tax Roll Corrections - May, 20	06/13/22	\$0.70
SUB TOTAL FOR BANK:						\$57,141.18
TOTAL FOR MODULE:						\$57,141.18

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:

6/13/22  
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**Central Yavapai Fire Bond Debt Service**  
Income Statement  
(Original Budget to Actual Comparison)  
For the period of 5/1/2022 Through 5/31/2022

	Account	Actual	Current Period Budget	Variance	%	Actual	Year To Date Budget	Variance	%
<b><u>Revenues</u></b>									
Tax Revenue-Other	435000	\$0.00	\$0.00	\$0.00	0.0%	\$1.06	\$0.00	\$1.06	0.0%
<b>Net Revenues</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0 %</b>	<b>\$1.06</b>	<b>\$0.00</b>	<b>\$1.06</b>	<b>0.0 %</b>
<b><u>General &amp; Administrative Expenses</u></b>									
Bond Debt Service Interest Expense	610000	\$0.70	\$0.00	\$(0.70)	0.0%	\$78,849.74	\$0.00	\$(78,849.74)	0.0%
Professional Services	640500	0.00	0.00	0.00	0.0	330.00	0.00	(330.00)	0.0
<b>Total General &amp; Administrative Expenses</b>		<b>\$0.70</b>	<b>\$0.00</b>	<b>\$(0.70)</b>	<b>0.0 %</b>	<b>\$79,179.74</b>	<b>\$0.00</b>	<b>\$(79,179.74)</b>	<b>0.0 %</b>
<b>Total Expenses</b>		<b>\$0.70</b>		<b>\$(0.70)</b>		<b>\$79,179.74</b>		<b>\$(79,179.74)</b>	
<b>Income (Loss) from Operations</b>		<b>\$(0.70)</b>	<b>\$0.00</b>	<b>\$(0.70)</b>	<b>0.0%</b>	<b>\$(79,178.68)</b>	<b>\$0.00</b>	<b>\$(79,178.68)</b>	<b>0.0%</b>
<b><u>Other Income (Expense)</u></b>									
Bond Debt Service Tax Revenue	420000	\$57,140.48	\$0.00	\$57,140.48	0.0%	\$1,288,666.75	\$0.00	\$1,288,666.75	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
<b>Total Other Income (Expense)</b>		<b>\$57,140.48</b>	<b>\$0.00</b>	<b>\$57,140.48</b>	<b>0.0 %</b>	<b>\$1,289,911.17</b>	<b>\$0.00</b>	<b>\$1,289,911.17</b>	<b>0.0 %</b>
<b>Net Income (Loss)</b>		<b>\$57,139.78</b>	<b>\$0.00</b>	<b>\$57,139.78</b>	<b>0.0%</b>	<b>\$1,210,732.49</b>	<b>\$0.00</b>	<b>\$1,210,732.49</b>	<b>0.0%</b>

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9:49:55 AM

**Central Yavapai Fire Bond Debt Service**

Balance Sheet  
As of 5/31/2022

**Assets**

**Current Assets**

Cash / Bond Debt Service	\$1,376,443.24	
Property Tax Receivable	24,503.03	
Deferred Revenue - Prop Tax	(17,179.00)	
Total Current Assets		\$1,383,767.27
<b>Total Assets</b>		<b>\$1,383,767.27</b>

**Net Assets**

Retained Earnings	\$173,034.78	
Current Year Net Assets	1,210,732.49	
<b>Total Net Assets</b>		<b>1,383,767.27</b>
<b>Total Liabilities and Net Assets</b>		<b>\$1,383,767.27</b>



**Central Yavapai Fire Bond Debt Service**  
GL Account Ledger - Detail By Period  
5/1/2022 through 5/31/2022

Batch	Journal	Entry #	Date	Job	Document	Description	Debits	Credits	Balance
1100.00						CASH / BOND DEBT SERVICE			\$1,319,303.46
267	R	898	05/31/22		Cash With Yav Cty	Tax Revenue - May, 2022	57,140.48	-	1,376,443.94
268	A	902	05/31/22		Cash With Yav Cty	Tax Roll Corrections - May, 2022	-	0.70	1,376,443.24
CASH / BOND DEBT SERVICE TOTALS:							\$57,140.48	\$0.70	\$1,376,443.24
TOTAL OF LEDGER:							\$57,140.48	\$0.70	\$1,376,443.24

**Central Yavapai Fire Bond Debt Service**  
GL Trial Balance Worksheet  
For The Period of 5/1/2022 through 5/31/2022

Account	Description	Balances				Adjustments
		Beginning	Debits	Credits	Ending	
1100.00	Cash / Bond Debt Service	\$1,319,303.46	\$57,140.48	\$0.70	\$1,376,443.24	
TOTALS:		<u>\$1,319,303.46</u>	<u>\$57,140.48</u>	<u>\$0.70</u>	<u>\$1,376,443.24</u>	

\* Inactive accounts are marked and appear in grey.

Recorded at the request of:  
CENTRAL YAVAPAI FIRE DISTRICT

When recorded, mail to:  
Central Yavapai Fire District  
8603 E. Eastridge Drive  
Prescott Valley, AZ 86314

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CAPTION OF DOCUMENT:      RESOLUTION NO. 2022-04  
  
ANNEXATION – SAVAGE  
PARCEL 401-01-008H

## **CENTRAL YAVAPAI FIRE DISTRICT**

### **Resolution No. 2022-04**

(Annexation of Savage, 9610 N. Prescott Ridge Rd., Prescott Valley, AZ, Parcel 401-01-008H)

A FORMAL RESOLUTION OF THE ELECTED BOARD OF THE CENTRAL YAVAPAI FIRE DISTRICT ORDERING A CHANGE OF THE FIRE DISTRICT BOUNDARIES TO INCLUDE THAT PROPERTY DESCRIBED IN EXHIBIT "A" AS ATTACHED HERETO;

WHEREAS, Central Yavapai Fire District Board of Directors has been presented with a valid request for annexation of the area of the property described in Exhibit "A" as attached hereto, requesting that said property be annexed into the jurisdictional boundaries of the District; and

WHEREAS, the subject property is located within Yavapai County and is contiguous to the boundaries of Central Yavapai Fire District as shown on the map attached hereto as Exhibit "B"; and

WHEREAS, all other pertinent requirements of A.R.S. § 48-262 have been addressed and met according to law; and

WHEREAS, the Central Yavapai Fire District Board has determined that the inclusion of the subject property within the boundaries of the Central Yavapai Fire District will benefit the Central Yavapai Fire District and the property owner.

NOW THEREFORE, BE IT RESOLVED that the Central Yavapai Fire District Board of Directors does hereby find that the proposed annexation satisfies the requirements of A.R.S. § 48-262(I), and does hereby order the change to its boundaries to include the area described above, as more specifically set forth in the attached legal description (Exhibit "A") and map (Exhibit "B").

APPROVED AND ADOPTED this 27 day of June 2022.

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Board Chairperson  
Central Yavapai Fire District

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Board Clerk  
Central Yavapai Fire District

Exhibit A

Parcel 1

All that portion of Sections 15 and 16, Township 15 North, Range 1 East of the Gila and Salt River Base and Meridian, also known as a portion of the Emmet Mineral Survey Number 696 and the Golden Eagle Mineral Survey Number 664, located in the Mineral Point Mining District, Yavapai County, Arizona, and as shown on Prescott Ridge Unit Two amended per Record of Survey in Book 24 of Land Surveys at Page 83, Official Records of the County Recorder's Office, Yavapai County, Arizona, described as follows:

COMMENCING at the Southwest corner of Parcel 53B of said Prescott Ridge Unit Two Amended, being a found rebar, L.S. 12218;

THENCE South 52 degrees, 03 minutes, 55 seconds West, 388.00 feet to Corner Number 2 of said Emmet Mineral Survey and a found marked stone by stone mound;

THENCE North 37 degrees, 52 minutes, 25 seconds West, 300.73 feet to a found marked stone by stone mound;

THENCE North 37 degrees, 54 minutes, 30 seconds West, 302.20 feet to Corner Number Six of Emmet Mineral Survey and to a found marked stone by stone mound;

THENCE North 52 degrees, 16 minutes, 58 seconds East, along the Northwesterly line of said Emmet Mineral Survey, 846.13 feet to a point on the Southeasterly line of said Golden Eagle Mineral Survey, a found one half inch rebar, L.S. 5541 and the TRUE POINT OF BEGINNING;

THENCE South 57 degrees, 03 minutes, 01 seconds West, 242.24 feet to Corner Number Three of said Golden Eagle Mineral Survey and a found marked stone by stone mound;

THENCE North 33 degrees, 16 minutes, 44 seconds West, 454.96 feet to Corner Number 5 of said Golden Eagle Mineral Survey and a found marked stone by stone mound;

THENCE North 57 degrees, 03 minutes, 16 seconds East (basis of bearings for this legal description), 723.14 feet to a found rebar, L.S. 5541 and a point on the East line of said Section 16;

THENCE North 88 degrees, 15 minutes, 23 seconds East, 428.39 feet to a found rebar, L.S. 12218, and a point on the East line of Prescott Ridge Road;

THENCE South 16 degrees, 11 minutes, 13 seconds West, 305.44 feet to a found rebar, L.S. 12218;

THENCE South 34 degrees, 21 minutes, 34 seconds West, 424.28 feet to a found rebar, L.S. 12218;

Thence South 87 degrees, 28 minutes, 59 seconds West, 257.76 feet to the TRUE POINT OF BEGINNING.

EXCEPTING THEREFROM one-half of all oil, gas, coal and minerals upon or under the above described lands as reserved in Warranty Deed recorded in Book 115, Page 577 of Official Records.

Parcel 2

All that portion of Sections 15 and 16, Township 15 North, Range 1 East, Gila and Salt River Base and Meridian, being portions of the EMMET, Mineral Survey No. 696, as shown on PRESCOTT RIDGE, UNIT TWO, AMENDED, per Record of Survey in Book 24 of Land Surveys, Page 83, records of Yavapai County, all in Yavapai County, Arizona, more particularly described as follows:

Commencing at the Southwest corner of Parcel 53B of said PRESCOTT RIDGE, UNIT TWO, AMENDED, a one-half inch rebar "LS 12218";

Thence, South 52°03'55" West, 388.00 feet to Corner No. 2 of the said EMMET Mineral Survey, a marked stone corner;

Thence, North 37°52'25" West, 300.73 feet to the South End Center of the said EMMET Mineral Survey, a marked stone;

Thence, North 37°54'30" West, 302.20 feet to Corner No. 6 of the said EMMET Mineral Survey, a marked stone;

Thence, North 52°16'58" East, 765.54 feet to a point on the 6-5 line of the said EMMET Mineral Survey, a one-half inch rebar "LS 53890" and the **POINT OF BEGINNING**;

Thence, continuing North 52°16'58" East, 80.59 feet to a point on the 6-5 line of the said EMMET Mineral Survey, a one-half inch rebar "LS 12218"

Thence, North 87°28'59" East, 257.76 feet to a point on the East right-of-way of North Prescott Ridge Road, a one-half inch rebar "LS 12218";

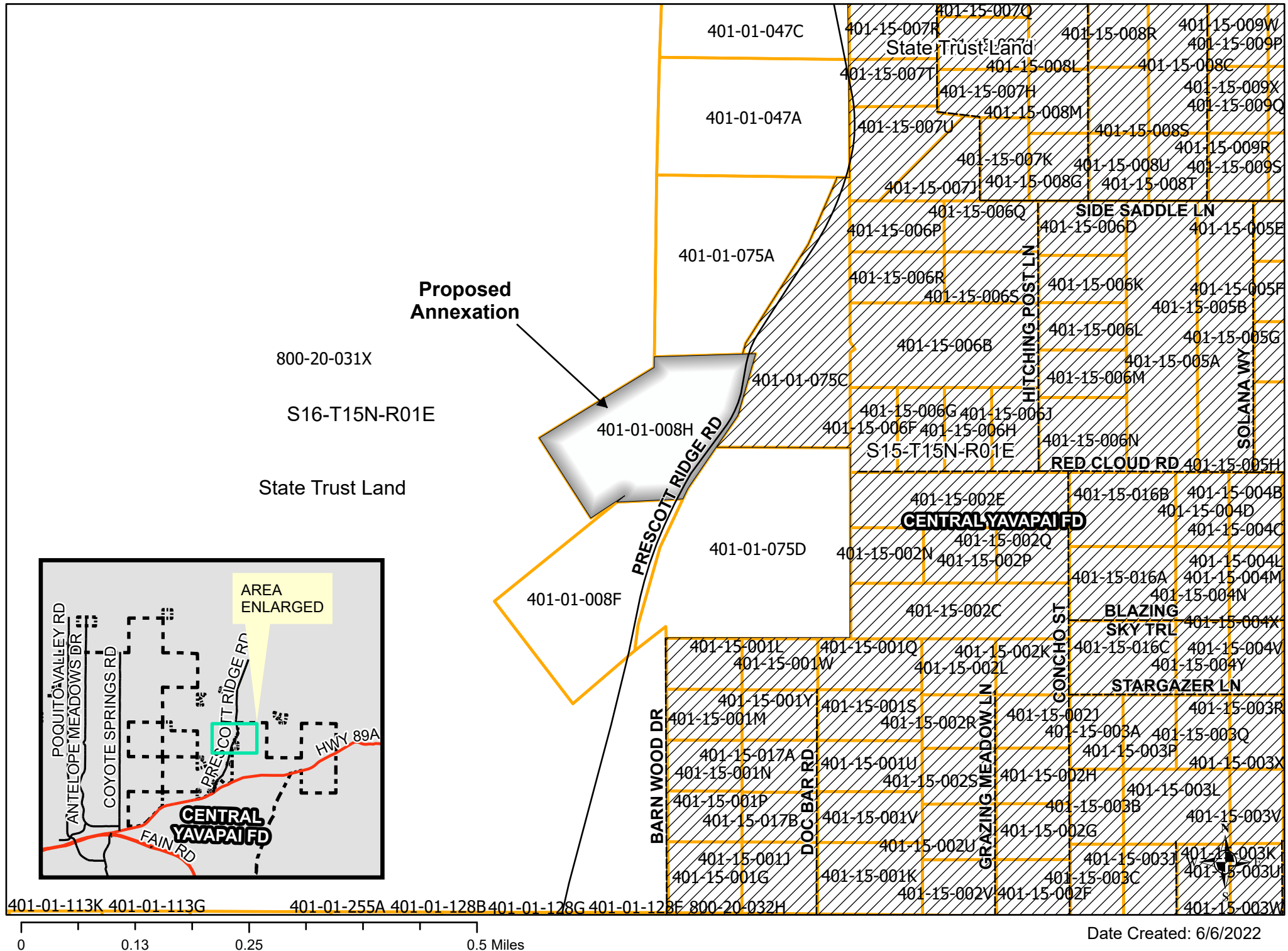
Thence, South 25°20'34" West along said East right-of-way, 80.59 feet to a one-half inch rebar "LS 53890";

Thence, S87°25'16" West, 299.23 feet to the **POINT OF BEGINNING**;

Containing 0.296 acres, more or less.



# EXHIBIT B





## Central Yavapai Fire District Single Parcel Annexation Request Form

Please return completed form along with the legal description to begin the process. A 'clean' legal description is necessary to annex, meaning re-typed and void of a title, headers, footers, page numbers, watermarks, handwriting, or other excess information. Refer to included checklist for further guidance.

Please mail this form and the legal description to:

Central Yavapai Fire District  
Governing Board  
8603 E. Eastridge Drive  
Prescott Valley, Arizona 86314

Date: 11/11/22

Dear Board Chairman,

As per A.R.S. § 48-262(H), I would like to request my property be annexed into the boundaries of the Central Yavapai Fire District.

My property is adjacent to your current boundaries and is more specifically described as:

Parcel #: 401-01-008H Section/Township/Range: S16-T15N-R01E / S15-T15N-R01E

Physical Address: 9610 N. PRESCOTT RIDGE RD. PRST. VALLEY AZ  
86315

Owner's Name: Michael Warren + Jodi Savage

Mailing Address: 9610 N. Prescott Ridge Rd.  
Prescott Valley AZ 86315

Number of people living in this home: 2

I appreciate your consideration on this matter and look forward to hearing from you.

Signature of Owner: M. Warren

Signature of Co-Owner: Jodi Savage



TO: Fire Board  
FROM: Chief Freitag  
DATE: June 27, 2022

SUBJECT: PUBLIC HEARING - FISCAL YEAR 2022-2023 BUDGET

---

### **Open Public Hearing**

The Board Chair should open the hearing by stating:

*"I declare the Public Hearing on the Central Yavapai Fire District's Fiscal Year 2022-2023 Budget open for public comment."*

*The public hearing notification was posted in accordance with Arizona Revised Statutes. At this time, we have not received any comments from the public.*

### **Close Public Hearing**

At the conclusion of the public comments, the Board Chair states:

*"I declare the Public Hearing to be closed."*

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

**CENTRAL YAVAPAI FIRE DISTRICT**

**RESOLUTION 2022-01**

**A FORMAL RESOLUTION OF THE ELECTED BOARD OF THE CENTRAL YAVAPAI FIRE DISTRICT TO ADOPT THE FISCAL YEAR 2023 BUDGET OF \$23,419,149 TO ENCUMBER SUFFICIENT FUNDS TO COVER OUTSTANDING WARRANTS FROM THE PREVIOUS FISCAL YEAR, AND TO ENCUMBER ANY CARRYOVER AMOUNT EXCEEDING \$20,000 TO BE TRANSFERRED TO THE CENTRAL ARIZONA FIRE AND MEDICAL AUTHORITY'S CAPITAL RESERVE FUND FOR FUTURE CAPITAL EXPENDITURES.**

WHEREAS, Arizona Revised Statutes Title 48 requires the Central Yavapai Fire District to adopt an annual budget, and;

WHEREAS, the Central Yavapai Fire District has posted and published its proposed annual budget in compliance with State Law, and;

WHEREAS, a Public Hearing was held on the proposed Fiscal Year 2023 Budget in compliance with State Law, and:

WHEREAS, it is necessary to encumber sufficient funds to cover outstanding warrants from the previous fiscal year, and;

WHEREAS, the Central Yavapai Fire District wishes to encumber any carryover amount exceeding \$20,000 to transfer to the Central Arizona Fire and Medical Authority's Capital Reserve Fund for future capital expenditures;

THEREFORE, IT IS HEREBY RESOLVED THAT THE CENTRAL YAVAPAI FIRE DISTRICT BOARD OF DIRECTORS ADOPTS THE FISCAL YEAR 2023 BUDGET OF \$23,419,149 (ATTACHED) AND ENCUMBERS SUFFICIENT FUNDS TO COVER OUTSTANDING WARRANTS FROM THE PREVIOUS FISCAL YEAR, AND ENCUMBERS ANY CARRYOVER AMOUNT EXCEEDING \$20,000 TO TRANSFER TO THE CENTRAL ARIZONA FIRE AND MEDICAL AUTHORITY'S CAPITAL RESERVE FUND FOR FUTURE CAPITAL EXPENDITURES.

RESOLVED and ADOPTED this 27th day of June, 2022.

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Board Chairman

ATTEST:

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Board Clerk



**Final Budget - Approved 6/27/2022**  
**Fiscal Year 2022-2023**  
**Table of Contents**

<u>Description</u>	<u>Page #</u>
Revenue	2
Expense	3

Central Yavapai Fire District  
Revenue Budget FY 2022-2023

		Budget FY 20	Budget FY 21	Budget FY 22	Draft Budget FY 23	Variance	Variance (%)
<b>Total District Budget</b>		18,365,210	19,878,685	21,499,921	23,419,149	1,919,228	8.93%
<b>Carryover</b>		-	-	-	(20,000)	20,000	-
<b>Revenue:</b>							
<b>Communications:</b>							
4775	Cell Tower Lease Agreements	(38,000)	(55,668)	(55,668)	(55,668)	-	0.00%
5140.41	Tech Services Contracting	-	-	-	-	-	-
	<b>Total Communications</b>	(38,000)	(55,668)	(55,668)	(55,668)	-	0.00%
<b>Grants:</b>							
5260	Fire Act Grant Generator/TIC's	-	-	-	-	-	-
5410	Grant for Fire Training System	-	-	-	-	-	-
5430	Grant - FEMA - SAFER	-	-	-	-	-	-
	<b>Total Grants</b>	-	-	-	-	-	-
4200	FDAT	(366,547)	(400,000)	(400,000)	(400,000)	-	0.00%
<b>Other:</b>							
4000/4100	Real Estate Tax	-	-	-	-	-	-
4001	Fire Protection Contracts	-	-	-	-	-	-
1200	Capital Reserve Account	-	-	-	-	-	-
4800	Off-District Fires	-	-	-	-	-	-
4900	Interest Income	-	-	-	-	-	-
5100	Miscellaneous Income	-	-	-	-	-	-
5200	Surplus Vehicles	-	-	-	-	-	-
5350	Paramedic Ride-In Charges	-	-	-	-	-	-
5400	Donations	-	-	-	-	-	-
	<b>Total Other</b>	-	-	-	-	-	-
	<b>Total Non-Levy Revenues</b>	(38,000)	(55,668)	(55,668)	(75,668)	20,000	35.93%
	<b>Tax Levy Requirement</b>	17,960,663	19,423,017	21,044,253	22,943,481	1,899,228	9.02%
	<b>Net A.V.</b>	686,814,672	740,758,842	799,558,835	859,302,015	59,743,180	7.47%
	<b>Actual/Estimated Tax Rate</b>	\$2.6151	\$2.6220	\$2.6330	\$2.6700	\$0.0370	1.41%

Central Yavapai Fire District  
Final Budget FY 2022-23  
General Fund

		Budget FY 20	Budget FY 21	Budget FY 22	Actual -	Draft Budget FY 23	Budget Variance \$\$	Budget Variance %
<b>Retained Funds</b>								
6400.1	Audit &Accounting	5,000	7,500	7,500		7,500	-	0.00%
6405.1	Other Professional Services							
	Fire Board Election	-	80,000	-		85,000	85,000	-
6410.1	Legal Services - Routine	5,000	5,000	5,000		5,000	-	0.00%
6441.1	Fire Board Expenses	1,000	1,000	1,000		1,000	-	0.00%
							-	-
							-	-
Total Retained Funds		11,000	93,500	13,500		98,500	85,000	629.63%
<b>Contingency</b>		20,000	20,000	20,000		20,000	-	0.00%
<b>Fire Authority Funding</b>								
6700.1	Fire Authority Funding	18,334,210	19,765,185	21,466,421		23,300,649	1,834,228	8.54%
<b>Total Expense Budget</b>		18,365,210	19,878,685	21,499,921		23,419,149	1,919,228	8.93%

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

Central Yavapai Fire District

Yavapai

2023



We, the undersigned, hereby certify that the Fire District has not incurred any debt or liability in excess of taxes levied and to be collected and the monies actually available and unencumbered at this time in the district general fund, except for those liabilities as prescribed in A.R.S. §§48-805(B)(2) and (3), 48-806, and 48-807. Additionally, we hereby certify that the Fire District has complied with A.R.S. §48-805.02(F).

4. District chairperson: \_\_\_\_\_ District clerk: \_\_\_\_\_ Date: \_\_\_\_\_

SIGNED

SIGNED

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

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

A.1	Net assessed value of annexed property in tax year 2021	\$	112,253		
A.2	Actual tax year 2021 secondary property tax rate	\$	2.6320	per \$100 AV	
A.3	Annexed property tax limit adjustment in tax year 2022	\$	2,954		Check box if newly merged or consolidated: <input type="checkbox"/>

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

A.4	Tax year 2022 Assessed Value (AV) in the Fire District	\$	859,302,015
A.5	Actual tax year 2021 secondary property tax levy	\$	21,466,421
A.6	Maximum allowed tax year 2021 secondary property tax levy	\$	36,482,616

**Calculation of the allowable tax year 2022 secondary property tax levy (A.R.S. §48-807[F])**

A.7	Line A.6 multiplied by 1.08 (A.R.S. §48-807[F])	\$	39,401,225
A.8	Maximum allowable tax year 2022 levy limit (A.7 - A.3)	\$	39,398,271
A.9	Allowable tax year 2022 secondary tax rate	\$	4.5849 per \$100 AV
A.10	Maximum allowable tax year 2022 secondary tax rate (lessor of A.9 or \$3.375)	\$	3.3750 per \$100 AV
A.11	Maximum allowable tax year 2022 secondary tax levy	\$	29,001,443
A.12	Tax year 2021 excess levy or collections: (A.R.S. §48-807[J])	\$	-
A.13	Tax year 2022 maximum allowable levy limit (A.11 - A.12)	\$	29,001,443

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

A.14	Total budgeted expenses in fiscal year 2023 (Budget tab, line 51)	\$	23,419,149
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	20,000
A.16	Less—Revenues from sources other than direct property tax	\$	455,668
A.17	Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$	-
A.18	Tax year 2022 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$	22,943,481
A.19	Tax year 2022 tax rate needed for operations:	\$	2.6700 per \$100 AV
A.20	Tax year 2022 maximum allowable levy rate (A.13/(A.4/100)):	\$	3.3750 per \$100 AV
A.22	Proposed tax year 2022 secondary property tax rate for fiscal year 2023 operations	\$	2.6700 per \$100 AV

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

A.23	Tax year 2022 secondary property tax levy needed for the repayment of bonds	\$	1,378,348
A.24	Tax year 2022 secondary property tax rate needed for the repayment of bonds	\$	0.1604 per \$100 AV

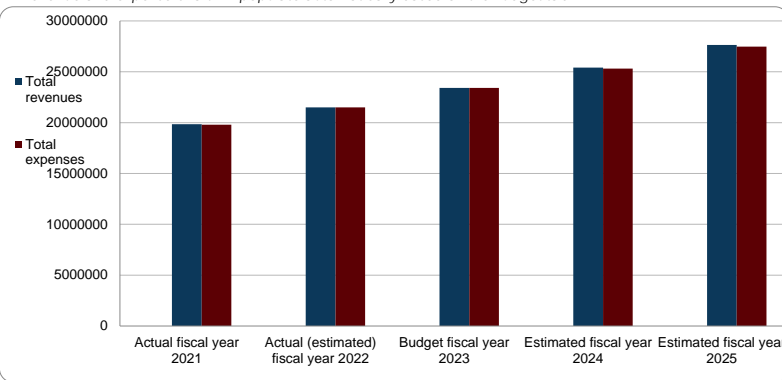
**Summary for fiscal years 2021 through 2025:**

**Special study**

**No study of merger, consolidation, or joint operating alternative is required**

If the district's total estimate of expenses exceeds its total estimate of revenues for any fiscal year, A.R.S. §48-805.02(D)(15) requires the district include a study of merger, consolidation, or joint operating alternative. The Fire District is not required to include a study as their estimated expenses are not greater than budgeted revenue for any fiscal year.

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



Year	Total revenues	Total expenses
Actual fiscal year 2021	\$ 19,846,291	\$ 19,791,035
Actual (estimated) fiscal year 2022	\$ 21,499,921	\$ 21,499,921
Budget fiscal year 2023	\$ 23,419,149	\$ 23,419,149
Estimated fiscal year 2024	\$ 25,416,837	\$ 25,304,790
Estimated fiscal year 2025	\$ 27,640,819	\$ 27,465,605

Budget

	Actual fiscal year 2021	Actual (estimated) fiscal year 2022	Budget fiscal year 2023	Estimated fiscal year 2024	Estimated fiscal year 2025
<b>Financial resources available at July 1</b>					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	\$ -	\$ -	\$ 20,000	-	-
2. Beginning fund balance—restricted				-	-
<b>Revenues</b>					
3. Secondary property tax revenue	19,383,846.00	\$ 21,044,253	\$ 22,943,481	24,961,458.40	27,185,568.40
4. Fire district assistance tax	\$ 397,977	\$ 400,000	\$ 400,000	401,016.64	401,526.25
5. Wildland				-	-
6. Operating revenues				-	-
7. Grants				-	-
8. Bonds				-	-
9. Interest	\$ 6,060			-	-
10. Donations				-	-
11. Miscellaneous				-	-
12. Other (specify) <u>Cell Tower Lease</u>	\$ 58,408	\$ 55,668	\$ 55,668	54,362.27	53,724.72
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
13. Total financial resources available	\$ 19,846,291	\$ 21,499,921	\$ 23,419,149	\$ 25,416,837	\$ 27,640,819
<b>Expenses</b>					
14. <b>Personnel:</b>					
15. Estimated number of full-time employees (FTE) in 2023:			0		
16. Salaries & wages				-	-
17. Health insurance				-	-
18. Pension & other retirement benefits				-	-
19. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
20. Total personnel expenses	-	-	-	-	-
<b>Operating:</b>					
21. Fuel				-	-
22. Tools & minor equipment				-	-
23. Contracted services				-	-
24. Supplies				-	-
25. Vehicle repair				-	-
26. Training & prevention				-	-
27. Maintenance & repair—operating				-	-
28. Communications				-	-
29. Contingencies & emergencies				-	-
30. Other (specify) <u>Fire Authority Funding (M&amp;O)</u>	\$ 19,781,557	\$ 21,466,421	\$ 23,300,649	25,288,425.72	27,447,504.87
Other (specify) _____				-	-
Other (specify) _____				-	-
31. Total operating expenses	19,781,557.00	21,466,421.00	23,300,649.00	25,288,425.72	27,447,504.87
<b>Capital:</b>					
32. Land, building, & construction				-	-
33. Vehicles				-	-
34. Lease payments				-	-
35. Machinery & equipment				-	-
36. Maintenance & repair—capital				-	-
37. Reserve for future years—carryforward				-	-
38. Debt service—principal				-	-
39. Debt service—interest				-	-
40. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
41. Total capital expenses	-	-	-	-	-
<b>Administrative:</b>					
42. Administrative equipment				-	-
43. Insurance				-	-
44. Utilities				-	-
45. Professional services	\$ 9,478	\$ 13,500	\$ 13,500	16,364.37	18,100.43
46. Subscriptions, dues, fees				-	-
47. General administrative expenses				-	-
48. Other (specify) <u>Fire Board Election</u>			\$ 85,000	-	-
Other (specify) <u>Contingency</u>		\$ 20,000	\$ 20,000	-	-
Other (specify) _____				-	-
50. Total administrative expenses	9,478.00	33,500.00	118,500.00	16,364.37	18,100.43
51. Total expenses	\$ 19,791,035	\$ 21,499,921	\$ 23,419,149	\$ 25,304,790	\$ 27,465,605

## Central Arizona Fire and Medical Authority Long Term& Expense Projection

	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22	22 - 23	23 - 24	24 - 25
<b>Revenue</b>								
<b>District Funding - CYFD (1)</b>	15,626,194	16,792,070	18,334,211	19,573,243	21,466,704	23,300,649	26,372,833	27,409,811
Combined NAV	711,180,585	757,425,156	815,755,323	879,139,608	948,290,666	1,018,005,862	1,081,795,685	1,149,612,819
% of Change	6.24%	6.50%	7.70%	7.77%	7.87%	7.35%	6.27%	6.27%
CYFD Tax rate	\$2.5598	\$2.5964	\$2.6151	\$2.5961	\$2.6320	\$2.6700	\$2.8343	\$2.7759
<b>CVFD</b>	4,132,286	4,227,791	4,547,989	4,860,737	5,222,136	5,575,524	5,972,326	6,399,438
CVFD Tax rate	\$3.2492	\$3.2499	\$3.2499	\$3.2499	\$3.2499	\$3.2879	\$3.3701	\$3.4543
CAFMA funding % of Change	7.97%	6.38%	8.86%	6.78%	9.23%	8.20%	12.01%	4.53%
Total District Funding	19,758,480	21,019,861	22,882,200	24,433,980	26,688,840	28,876,173	32,345,158	33,809,249
<b>Non-District Revenue:</b>								
Carryover	944,035	1,002,247	1,064,167	1,170,020	1,248,548	1,613,296	1,613,296	1,721,235
Capital Reserve (5)	1,927,028	2,784,434	1,242,382	2,086,754	2,084,500	560,000	1,229,265	500,000
Grant Funding	-	-	330,934	225,085	71,618	855,235	-	-
Misc. Non-Levy Revenue	534,650	697,050	832,130	883,475	888,856	3,389,627	3,416,744	3,444,078
Total Non-Levy Revenue	3,405,713	4,483,731	3,469,613	4,365,334	4,293,522	6,418,158	6,259,305	5,665,313
Total Budget	23,164,193	25,503,592	26,351,813	28,799,314	30,982,362	35,294,331	38,604,464	39,474,562
% of Change	-3.40%	10.10%	3.33%	9.29%	7.58%	13.92%	9.38%	2.25%
<b>Expense</b>								
<b>CAFMA Personnel (2)</b>	16,798,766	17,772,295	19,665,157	20,737,236	22,439,846	26,191,700	28,025,119	29,986,877
Projected regular increase	6.74%	5.80%	10.65%	5.45%	8.21%	16.72%	7.00%	7.00%
PSPRS increase	-	-	-	-	-	-	-	-
% of Change	6.74%	5.80%	10.65%	5.45%	8.21%	16.72%	7.00%	7.00%
<b>Supplies (3)</b>	1,647,401	1,878,241	1,967,061	2,214,392	2,347,900	2,851,624	2,965,689	3,084,317
% of Change	2.67%	14.01%	4.73%	12.57%	6.03%	21.45%	4.00%	4.00%
Supplies forecast increase	-	-	-	3.20%	3.20%	3.20%	4.00%	4.00%
<b>Services &amp; Charges</b>	1,598,754	1,632,855	1,768,193	1,915,784	2,202,544	3,301,818	3,433,891	3,571,246
% of Change	3.98%	2.13%	8.29%	8.35%	14.97%	49.91%	4.00%	4.00%
Services & Charges forecast increase	-	-	-	3.20%	3.20%	3.20%	4.00%	4.00%
<b>M/O Total</b>	20,044,921	21,283,391	23,400,411	24,867,412	26,990,290	32,345,142	34,424,699	36,642,440
% of Change	6.17%	6.18%	9.95%	6.27%	8.54%	19.84%	6.43%	6.44%
<b>Contingency (4)</b>	1,002,247	1,064,167	1,170,020	1,248,548	1,349,515	1,613,296	1,721,235	1,832,122
% of Change	6.17%	6.18%	9.95%	6.71%	8.09%	19.55%	6.69%	6.44%
<b>Capital Outlay</b>								
Station Repair/Remodel	550,000	28,000	297,000	378,100	717,544	162,695	135,880	55,680
New Fire Stations/Land	-	250,000	-	-	-	134,500	-	-
Training Center	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-
Comm Towers/Equip	220,000	170,000	265,000	230,000	319,141	367,500	30,000	-
Type 1 Eng New/Replace	579,114	1,192,976	-	1,450,000	754,000	-	1,631,052	-
New Multi-Purpose Utility	300,000	100,000	200,000	200,000	-	-	-	-
New Ladder Truck	-	-	-	-	-	-	-	-
New Type 3	-	-	-	-	-	-	-	-
Water Tenders New/Repl	-	-	350,000	-	-	-	150,000	543,928
Patrols New/Replace	100,000	-	137,918	-	144,814	165,583	-	152,054
Staff Vehicles	43,661	70,000	256,320	281,530	98,282	120,000	273,403	165,000
Support Vehicles	-	-	-	53,643	239,500	85,350	101,325	-
Firefighting/EMS/Rescue	84,253	-	76,144	42,893	42,088	23,000	46,870	48,276
SCBA Repl/Compressor	200,000	1,200,000	90,000	-	200,000	127,500	90,000	-
Miscellaneous Capital	40,000	104,430	24,000	-	80,000	100,000	-	-
TNT Vehicle Extrication	-	25,628	65,000	27,188	27,188	28,547	-	-
TIC's	-	15,000	20,000	20,000	20,000	21,218	-	-
Capital Reserve Acct (6)	1,927,028	2,784,434	1,242,382	2,086,754	2,084,500	560,000	1,229,265	500,000
<b>Total Capital Outlay</b>	2,117,028	3,156,034	1,781,382	2,683,354	2,642,557	1,335,893	2,458,530	1,000,000
% of Change	-96%	33%	-77%	34%	-2%	-98%	46%	-146%
<b>Total Budget</b>	23,164,196	25,503,592	26,351,813	28,799,314	30,982,362	35,294,331	38,604,464	39,474,562
% of Change	-3.40%	10.10%	3.33%	9.29%	7.58%	13.92%	9.38%	2.25%

**Notes:**

(1) **Funding Sources - CYFD and CVFD** FY 17 - 22 Based upon actual figures received from the Yavapai County Assessor's Office  
FY 24 - 26 Based upon projected increases to NAV for each District.

(2) **CAFMA Personnel** FY 24 - Calculated by using 7% base + Adding 4 Personnel per year. Possible SAFER through FY26

(3) **Services & Charges** At 4% for FY 24 and FY 25 due to changes in demand for supplies and possible recession. 3% increase after.

(4) **Contingency**  
Computed as follows: FY 16 at 5% of M&O expenses and forward

(5) **Capital Reserve** This is provided by revenue generated by unused funds in the prior fiscal years. Reduces tax rate spikes.

(6) **Capital Reserve Account**  
Account that is used to reduce the amount of revenues needed to fund capital purchases for CAFMA. These funds require a replacement plan to reduce depletion.



**Central Yavapai Fire District**  
**Five-Year Revenue & Expense Projection**  
**Final Budget FY 2018 - 2019**

	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22	22 - 23	23 - 24	24 - 25
<b>Revenue</b>									
NAV (1)	560,250,069	597,058,499	636,609,662	686,814,672	740,758,842	799,558,835	859,302,015	915,156,646	974,641,828
% of Change	4.87%	6.57%	6.62%	7.89%	7.85%	7.94%	7.47%	6.50%	6.50%
Total Budget	14,552,730	15,654,194	16,901,072	18,365,211	19,686,743	21,500,204	23,419,149	26,412,833	27,529,811
FDAT (6)	313,900	333,290	333,290	366,547	400,000	400,000	400,000	400,000	400,000
Non-Levy Revenue:									
Carryover	-	-	-	-	-	-	20,000	20,000	20,000
Capital Reserve (5)	20,000	-	-	-	-	-	-	-	-
Misc. Non-Levy Revenue	103,000	38,000	38,000	38,000	55,668	55,668	55,668	55,000	55,000
Total Non-Levy Revenue	123,000	38,000	38,000	38,000	55,668	55,668	75,668	75,000	75,000
Total Levy	14,115,830	15,282,904	16,529,782	17,960,664	19,231,075	21,044,536	22,943,481	25,937,833	27,054,811
% of Change	6.26%	8.27%	8.16%	8.66%	7.07%	9.43%	9.02%	13.05%	4.31%
Projected Tax Rate	\$2.5196	\$2.5598	\$2.5964	\$2.6151	\$2.5961	\$2.6320	\$2.6700	\$2.8343	\$2.7759
Levy Limit	8%	8%	8%	8%	8%	8%	8%	8%	8%
Capacity	27.82%	27.55%	27.39%	26.74%	27.66%	26.23%	25.21%	20.16%	23.85%
<b>Expense</b>									
CAFMA Funding (2)	14,449,230	15,626,194	16,792,072	18,334,211	19,573,243	21,466,704	23,300,649	26,372,833	27,409,811
% of Change	19.35%	8.15%	7.46%	9.18%	6.76%	9.67%	8.54%	13.18%	3.93%
Services & Charges (3)	83,500	8,000	89,000	11,000	93,500	13,500	98,500	20,000	100,000
% of Change	-93.18%	-90.42%	1012.50%	-87.64%	750.00%	-85.56%	629.63%	-79.70%	400.00%
Contingency (4)	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
% of Change	-97.27%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Capital Outlay</b>									
Station Repair/Remodel	-	-	-	-	-	-	-	-	-
New Fire Stations/Land	-	-	-	-	-	-	-	-	-
Training Center	-	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-
Comm Towers/Equip	-	-	-	-	-	-	-	-	-
Type 1 Eng New/Replace	-	-	-	-	-	-	-	-	-
New Multi-Purpose Utility	-	-	-	-	-	-	-	-	-
New Ladder Truck	-	-	-	-	-	-	-	-	-
New Type 3	-	-	-	-	-	-	-	-	-
Water Tenders New/Repl	-	-	-	-	-	-	-	-	-
Joint HAZ MAT Vehicle	-	-	-	-	-	-	-	-	-
Patrols New/Replace	-	-	-	-	-	-	-	-	-
Staff Vehicles	-	-	-	-	-	-	-	-	-
Firefighting/EMS/Rescue	-	-	-	-	-	-	-	-	-
SCBA Repl/Compressor	-	-	-	-	-	-	-	-	-
Miscellaneous Capital	-	-	-	-	-	-	-	-	-
TNT Vehicle Extrication	-	-	-	-	-	-	-	-	-
TIC's	-	-	-	-	-	-	-	-	-
Capital Reserve Acct	-	-	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-	-	-
% of Change	-100%	0%	0%	0%	0%	0%	0%	0%	0%
Total Budget	14,552,730	15,654,194	16,901,072	18,365,211	19,686,743	21,500,204	23,419,149	26,412,833	27,529,811
% of Change	3.48%	7.57%	7.97%	8.66%	7.20%	9.21%	8.93%	12.78%	4.23%

**Notes:**

(1) **Net Assessed Valuations (NAV)** FY 17 - 23 Based upon actual figures received from the Yavapai County Assessor's Office  
FY 24- 26 Based upon projections that Assessed Values will increase 6.5% in FY 24/25 and then in the following years to 6.0% for future years

(2) **CAFMA Funding** 9.18% with % increases going down over following years.

(3) **Services & Charges** FY 19/20 decreased due to no election. Changes in this line due to election cycle and assumed 2.5% increase in regular expense.

(4) **Contingency**  
Computed as follows: FY 19/20 computed at \$20,000 and forward

(5) **Capital Reserve** This expense is primarily used for offset revenue generated by unused funds in the prior fiscal year.

(6) **Fire District Assistance Tax (FDAT)**  
FDAT is still maintained at a pro rated amount based on total funds received from the Yavapai County for collected taxes. The maximum allowed by law is \$400,000.

**Chino Valley Fire District**  
**Five-Year Revenue & Expense Projection**  
**Final Budget FY 2018 - 2019**

	16 - 17	17 - 18	18 - 19	19 - 20	20 - 21	21 - 22	22 - 23	23 - 24	24 - 25
<b>Revenue</b>									
NAV (1)	109,186,841	114,122,086	120,815,494	128,940,651	138,380,766	148,731,831	158,703,847	166,639,039	174,970,991
% of Change	1.85%	4.52%	5.87%	6.73%	7.32%	7.48%	6.70%	5.00%	5.00%
Total Budget	3,899,599	4,160,286	4,281,791	4,578,989	4,919,237	5,255,636	5,640,024	6,037,938	6,466,191
FDAT (8)	313,900	333,290	333,290	366,547	400,000	400,000	400,000	400,000	400,000
Non-Levy Revenue:									
Carryover	-	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Capital Reserve	36,000								
Misc. Non-Levy Revenue	2,000	99,000	2,000	2,000	2,000	2,000	2,000	2,040	2,081
Total Non-Levy Revenue	38,000	119,000	22,000	22,000	22,000	22,000	22,000	22,040	22,081
Total Levy	3,547,699	3,707,996	3,926,501	4,190,442	4,497,237	4,833,636	5,218,024	5,615,898	6,044,110
% of Change	2.90%	4.52%	5.89%	6.72%	7.32%	7.48%	7.95%	7.62%	7.63%
Projected Tax Rate	\$3.2492	\$3.2492	\$3.2499	\$3.2499	\$3.2499	\$3.2499	\$3.2879	\$3.37	\$3.45
Levy Limit	8%	8%	8%	8%	8%	8%	8%	8%	8%
Capacity	44.45%	47.93%	50.04%	51.32%	52.00%	52.52%	52.56%	52.94%	53.31%
<b>Expense</b>									
CAFMA Funding (2)	3,850,599	4,132,286	4,227,791	4,547,989	4,860,737	5,222,136	5,575,524	5,972,326	6,399,438
% of Change	15.71%	7.32%	2.31%	7.57%	6.88%	7.44%	6.77%	7.12%	7.15%
Services & Charges (3)	29,000	8,000	34,000	11,000	38,500	13,500	44,500	45,613	46,753
% of Change	-93.25%	-72.41%	325.00%	-67.65%	250.00%	-64.94%	229.63%	2.50%	2.50%
Contingency (4)	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
% of Change	-81.95%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Capital Outlay</b>									
Comm Towers/Equip	-	-	-	-	-	-	-	-	-
Type 1 Eng New/Replace	-	-	-	-	-	-	-	-	-
New Multi-Purpose Utility	-	-	-	-	-	-	-	-	-
New Ladder Truck	-	-	-	-	-	-	-	-	-
New Type 3	-	-	-	-	-	-	-	-	-
Water Tenders New/Repl	-	-	-	-	-	-	-	-	-
Joint HAZ MAT Vehicle	-	-	-	-	-	-	-	-	-
Patrols New/Replace	-	-	-	-	-	-	-	-	-
Staff Vehicles	-	-	-	-	-	-	-	-	-
Firefighting/EMS/Rescue	-	-	-	-	-	-	-	-	-
SCBA Repl/Compressor	-	-	-	-	-	-	-	-	-
Grant Requests	-	-	-	-	-	-	-	-	-
Miscellaneous Capital	-	-	-	-	-	-	-	-	-
TNT Vehicle Extrication	-	-	-	-	-	-	-	-	-
TIC's	-	-	-	-	-	-	-	-	-
Station Generators	-	-	-	-	-	-	-	-	-
Capital Reserve Acct (5)	-	-	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-	-	-
% of Change	-100%	0%	0%	0%	0%	0%	0%	0%	0%
Total Budget	3,899,599	4,160,286	4,281,791	4,578,989	4,919,237	5,255,636	5,640,024	6,037,938	6,466,191
% of Change	0.07%	6.68%	2.92%	6.94%	7.43%	6.84%	7.31%	7.06%	7.09%

**Notes:**

- (1) **Net Assessed Valuations (NAV)** FY 17 - 23 Based upon actual figures received from the Yavapai County Assessor's Office  
FY 24 - 26 Based upon projections that Assessed Values will increase 5.0% in FY 24 and FY25 then in the following years to 4.5% forward (due to inflation and possible recession).
- (2) **CAFMA Funding** 7.57% with % increases remaining in the 4-5% range for following years
- (3) **Services & Charges** FY 19/20 decreased due to no election. Changes in this line due to election cycle and assumed 2.5% increase in regular expense.
- (4) **Contingency** FY 17 (and forward) remains at \$20,000
- (5) **Capital Reserve Acct** No longer used on a local level - all held with CAFMA for future needs
- (8) **Fire District Assistance** FDAT is still maintained at a pro rated amount based on total funds received from the Yavapai County for collected taxes. The maximum allowed by law is \$400,000

**CERTIFICATION PURSUANT TO A.R.S. §48-805.02.D**

**Fiscal Year 2022-2023 Budget**

In accordance with the requirements of Arizona Revised Statutes §48-805.02.D, the Chairman and the Clerk of the Central Yavapai Fire District Board of Directors hereby certify as follows:

(a) That the District has not incurred any debt or liability in excess of taxes levied and to be collected and the money actually available and unencumbered at that time in the District general fund, except for those liabilities as described in A.R.S. § 48-805, subsection B, paragraph 2, A.R.S. § 48-806, and A.R.S. § 48-807.

(b) That the Central Yavapai Fire District complies with subsection F of A.R.S. § 48-805.02.

CERTIFIED THIS 27TH DAY OF JUNE, 2022

By: \_\_\_\_\_  
Chairman  
Central Yavapai Fire District Board of Directors

By: \_\_\_\_\_  
Clerk  
Central Yavapai Fire District Board of Directors

**CENTRAL YAVAPAI FIRE DISTRICT**

**RESOLUTION 2022-02**

**A FORMAL RESOLUTION OF THE ELECTED BOARD OF THE CENTRAL YAVAPAI FIRE DISTRICT TO DESIGNATE THE EQUITY ASSIGNMENT FOR FISCAL YEAR 2022-2023 AS NOTED IN THE GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB) STATEMENT #14 – JOINT VENTURE ACCOUNTING.**

WHEREAS, the Central Yavapai Fire District participates in a Joint Powers Authority allowed under ARS Title 48 Section 805.01, and;

WHEREAS, the Central Yavapai Fire District Board of Directors annually approves a Fiscal Year budget as directed by ARS Title 48 Section 805.02, and;

WHEREAS, the Central Yavapai Fire District, through its approved budget, contributes budgeted funds to the Central Arizona Fire and Medical Authority for its operation, and;

WHEREAS, the Central Yavapai Fire District is participating in Joint Venture Accounting as defined by GASB Statement #14, and;

WHEREAS, the Central Yavapai Fire District wishes to clearly designate the assignment of equity for each fiscal year as outlined in GASB Statement #14;

THEREFORE, IT IS HEREBY RESOLVED THAT THE CENTRAL YAVAPAI FIRE DISTRICT BOARD OF DIRECTORS, WITH THE ADOPTION OF THE FISCAL YEAR 2023 BUDGET OF \$23,419,149 DESIGNATES THAT FISCAL YEAR 2023 BUDGETED EXPENSES AND REVENUES SHALL BE ASSIGNED AT 80.69% BASED ON THE FUNDING REQUIREMENTS TO THE JPA.

RESOLVED and ADOPTED this 27th day of June, 2022.

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Board Chairman

ATTEST:

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Board Clerk

**CENTRAL YAVAPAI FIRE DISTRICT**

**Resolution No. 2022-03**

**FUND TRANSFERS BETWEEN THE CENTRAL YAVAPAI FIRE DISTRICT AND  
THE CENTRAL ARIZONA FIRE AND MEDICAL AUTHORITY**

A FORMAL RESOLUTION OF THE GOVERNING BOARD OF THE CENTRAL YAVPAI FIRE DISTRICT ("CYFD") TO ALLOW INTERAGENCY FUND TRANSFERS FROM THE CENTRAL YAVAPAI FIRE DISTRICT TO THE CENTRAL ARIZONA FIRE AND MEDICAL AUTHORITY ("CAFMA" or "Authority")

WHEREAS, ARS 48 §805.01. E allows a fire district participating in a Joint Powers Authority to conduct a board meeting every 90 days; and

WHEREAS, the CYFD desires to set their regular scheduled meetings in the months of March, April, May, June, September and December; and

WHEREAS, the transfer of revenues from the CYFD to the Authority must occur on a monthly basis,

THEREFORE IT IS HEREBY RESOLVED, APPROVED, ADOPTED, AND DIRECTED AS FOLLOWS:

RESOLVED, that the Governing Board of the Central Yavapai Fire District allows and directs staff and the Yavapai County Treasurer's Office transfer all revenues as budgeted in the Fiscal Year 2023 approved CYFD budget not to exceed \$23,419,149; and

FURTHER RESOLVED that the monthly transfers shall be based on the reported revenues by the Yavapai County Treasurer's Office; and

FURTHER RESOLVED that the monthly transfers shall be requested by the CAFMA Financial Staff via written or electronic communication (email); and

FURTHER RESOLVED that the monthly transfers shall only be from the CYFD General Fund to the CAFMA General Fund and shall not deviate to any other fund in withdraw or deposit.

APPROVED AND ADOPTED this 27th day of June, 2022.

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Board Chairman  
Central Yavapai Fire District

ATTEST:

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Board Clerk  
Central Yavapai Fire District