

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

Pinetop Fire District
 Navajo
 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: Jaym Boulinson SIGNED District clerk: Erin R. Baker SIGNED Date: 20 June 2022

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

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

A.1	Net assessed value of annexed property in tax year 2021	_____	
A.2	Actual tax year 2021 secondary property tax rate	\$ 3.1755 per \$100 AV	
A.3	Annexed property tax limit adjustment in tax year 2022	\$ _____	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	\$ 153,354,601
A.5	Actual tax year 2021 secondary property tax levy	\$ 4,668,478
A.6	Maximum allowed tax year 2021 secondary property tax levy	\$ 9,772,849

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])	\$ 10,554,677
A.8	Maximum allowable tax year 2022 levy limit (A.7 - A.3)	\$ 10,554,677
A.9	Allowable tax year 2022 secondary tax rate	\$ 6.8825 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	\$ 5,175,718
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)	\$ 5,175,718

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)	\$ 10,325,354
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$ 3,182,741
A.16	Less—Revenues from sources other than direct property tax	\$ 2,272,838
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))	\$ 4,869,775
A.19	Tax year 2022 tax rate needed for operations:	\$ 3.1755 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	\$ 3.1755 per \$100 AV

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

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

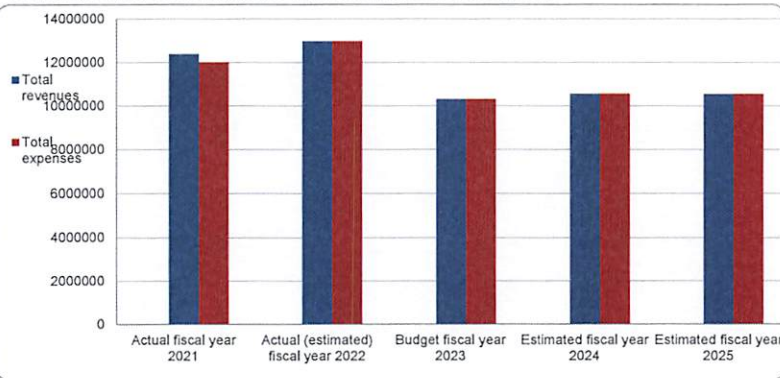
Summary for fiscal years 2021 through 2025:

Special study

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

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

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



Year	Total revenues	Total expenses
Actual fiscal year 2021	\$ 12,397,129	\$ 12,011,718
Actual (estimated) fiscal year 2022	\$ 12,983,106	\$ 12,983,106
Budget fiscal year 2023	\$ 10,325,354	\$ 10,325,354
Estimated fiscal year 2024	\$ 10,569,220	\$ 10,569,220
Estimated fiscal year 2025	\$ 10,553,852	\$ 10,553,852

Budget

	Actual fiscal year 2021	Actual (estimated) fiscal year 2022	Budget fiscal year 2023	Estimated fiscal year 2024	Estimated fiscal year 2025
Financial resources available at July 1					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 3,249,989	\$ 3,529,986	\$ 2,862,120	\$ 2,862,120	\$ 2,862,120
2. Beginning fund balance—restricted	\$ 320,621	\$ 320,621	\$ 320,621	\$ 320,621	\$ 320,621
Revenues					
3. Secondary property tax revenue	4,548,127	\$ 4,668,478	\$ 4,869,775	5,040,217	5,216,625
4. Fire district assistance tax	\$ 267,457	\$ 284,303	\$ 293,685	303,964	303,964
5. Wildland	\$ 3,014,421	\$ 2,077,800	\$ 500,000	520,000	540,800
6. Operating revenues				-	-
7. Grants	\$ 279,156	\$ 1,374,176	\$ 734,153	747,498	503,930
8. Bonds	\$ -		\$ -	-	-
9. Interest	\$ 34,330	\$ 18,134	\$ 20,000	20,800	21,632
10. Donations	\$ 21,848	\$ 31,357	\$ 25,000	26,000	27,040
11. Miscellaneous	\$ 36,344	\$ 34,750	\$ 15,000	15,600	16,224
12. Other (specify) <u>Smart & Safe AZ Prop 207</u>		\$ 49,500	\$ 60,000	62,400	64,896
Other (specify) <u>Ambulance</u>	\$ 624,836	\$ 594,000	\$ 625,000	650,000	676,000
Other (specify) <u>Intergovernmental Agreements</u>			\$ -	-	-
Other (specify) <u>Charges for Services</u>				-	-
Other (specify)	\$ -			-	-
13. Total financial resources available	\$ 12,397,129	\$ 12,983,106	\$ 10,325,354	\$ 10,569,220	\$ 10,553,852
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2023:			43		
16. Salaries & wages	\$ 4,116,607	\$ 3,423,228	\$ 3,374,400	3,492,504	\$ 3,614,742
17. Health insurance	\$ 575,078	\$ 612,054	\$ 595,542	616,386	\$ 637,959
18. Pension & other retirement benefits	\$ 1,507,411	\$ 907,835	\$ 454,916	470,838	\$ 487,317
19. Other (specify) <u>Workman's Compensation</u>	\$ 64,006	\$ 67,380	\$ 145,397	150,486	\$ 155,753
Other (specify) <u>Payroll Taxes</u>	\$ 128,634	\$ 104,161	\$ 112,320	116,251	\$ 120,320
Other (specify)				-	\$ -
20. Total personnel expenses	\$ 6,391,736	\$ 5,114,658	\$ 4,682,575	\$ 4,846,465	\$ 5,016,091
Operating:					
21. Fuel	\$ 61,466	\$ 86,712	\$ 72,000	\$ 73,080	\$ 74,176
22. Tools & minor equipment	\$ 25,002	\$ 39,389	\$ 13,600	\$ 13,804	\$ 14,011
23. Contracted services				\$ -	\$ -
24. Supplies	\$ 86,043	\$ 75,381	\$ 46,200	\$ 46,893	\$ 47,596
25. Vehicle repair	\$ 152,768	\$ 89,899	\$ 65,300	\$ 66,280	\$ 67,274
26. Training & prevention	\$ 191,482	\$ 250,172	\$ 231,366	\$ 234,836	\$ 238,359
27. Maintenance & repair—operating	\$ 86,367	\$ 67,522	\$ 72,500	\$ 73,588	\$ 74,691
28. Communications	\$ 177,143	\$ 156,937	\$ 134,892	\$ 136,915	\$ 138,969
29. Contingencies & emergencies	\$ 3,570,610	\$ 3,010,746	\$ 3,182,741	\$ 3,182,741	\$ 3,182,741
30. Other (specify) <u>Uniforms</u>	\$ 72,544	\$ 47,111	\$ 56,500	\$ 57,348	\$ 58,208
Other (specify)				\$ -	\$ -
Other (specify)				\$ -	\$ -
31. Total operating expenses	\$ 4,423,425	\$ 3,823,868	\$ 3,875,099	\$ 3,885,484	\$ 3,896,026
Capital:					
32. Land, building, & construction	\$ 38,282			\$ -	\$ -
33. Vehicles	\$ 189,724	\$ 1,000,651		\$ -	\$ -
34. Lease payments				\$ -	\$ -
35. Machinery & equipment	\$ 17,917	\$ 99,058	\$ 156,000	\$ 157,560	\$ 159,136
36. Maintenance & repair—capital				\$ -	\$ -
37. Reserve for future years—carryforward			\$ 236,234	\$ 290,954	\$ 90,987
38. Debt service—principal	\$ 560,975	\$ 1,192,348	\$ 580,000	\$ 665,000	\$ 680,000
39. Debt service—interest	\$ 94,621	\$ 77,232	\$ 436,138	\$ 359,059	\$ 341,444
40. Other (specify) <u>Regional Grant Expense</u>		\$ 1,314,625		\$ -	\$ -
Other (specify)				\$ -	\$ -
Other (specify)				\$ -	\$ -
41. Total capital expenses	\$ 901,519	\$ 3,683,914	\$ 1,408,372	\$ 1,472,573	\$ 1,271,566
Administrative:					
42. Administrative equipment				\$ -	\$ -
43. Insurance	\$ 36,740	\$ 41,300	\$ 43,450	\$ 44,102	\$ 44,763
44. Utilities	\$ 59,496	\$ 62,235	\$ 62,150	\$ 63,082	\$ 64,028
45. Professional services	\$ 136,024	\$ 175,789	\$ 170,968	\$ 173,533	\$ 176,136
46. Subscriptions, dues, fees	\$ 15,521	\$ 25,072	\$ 18,500	\$ 18,778	\$ 19,059
47. General administrative expenses	\$ 47,257	\$ 56,268	\$ 64,240	\$ 65,204	\$ 66,182
48. Other (specify)				\$ -	\$ -
Other (specify)				\$ -	\$ -
Other (specify)	\$ -			\$ -	\$ -
49. Total administrative expenses	\$ 295,038	\$ 360,665	\$ 359,308	\$ 364,698	\$ 370,168
50. Total expenses	\$ 12,011,718	\$ 12,983,106	\$ 10,325,354	\$ 10,569,220	\$ 10,553,852