

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

Pinetop Fire District

Navajo

2024



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

4. District chairperson: John Paulinson

SIGNED

District clerk: Wendy R. Bush

SIGNED

Date: 7-25-23

A. Calculation of the tax year 2023 secondary property tax rate for fiscal year 2024 operations:

Adjustment to secondary property tax levy for territory annexed during the tax year 2022 (A.R.S. §48-807(I))

A.1 Net assessed value of annexed property in tax year 2022	\$	-	
A.2 Actual tax year 2022 secondary property tax rate	\$	3.1755	per \$100 AV
A.3 Annexed property tax limit adjustment in tax year 2023	\$	-	

Check box if newly merged or consolidated:

Tax year 2023 secondary property tax information (A.R.S. §48-807(K))

A.4 Tax year 2023 Assessed Value (AV) in the Fire District	\$	161,177,640
A.5 Actual tax year 2022 secondary property tax levy	\$	4,870,031
A.6 Maximum allowed tax year 2022 secondary property tax levy	\$	10,554,677

Calculation of the allowable tax year 2023 secondary property tax levy (A.R.S. §48-807(F))

A.7 Line A.6 multiplied by 1.08 (A.R.S. §48-807(F))	\$	11,399,051	
A.8 Maximum allowable tax year 2023 levy limit (A.7 + A.3)	\$	11,399,051	
A.9 Allowable tax year 2023 secondary tax rate	\$	7.0724	per \$100 AV
A.10 Maximum allowable 2023 secondary tax rate (lessor of A.9 or 3.50)	\$	3.5000	per \$100 AV
A.11 Maximum allowable tax year 2023 secondary tax levy	\$	5,641,217	
A.12 Tax year 2022 excess levy or collections: (A.R.S. §48-807(J))	\$	-	
A.13 Tax year 2023 maximum allowable levy limit (A.11 - A.12)	\$	5,641,217	

Calculation of the proposed tax year 2023 secondary property tax rate for fiscal year 2024 operations

A.14 Total budgeted expenses in fiscal year 2024 (Budget tab, line 51)	\$	12,677,033	
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	4,322,191	
A.16 Less—Revenues from sources other than direct property tax	\$	2,955,391	
A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$	-	
A.18 Tax year 2023 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$	5,399,451	
A.19 Tax year 2023 tax rate needed for operations:	\$	3.3500	per \$100 AV
A.20 Tax year 2023 maximum allowable levy rate (A.13/(A.4/100)):	\$	3.5000	per \$100 AV
A.22 Proposed tax year 2023 secondary property tax rate for fiscal year 2024 operations	\$	3.3500	per \$100 AV

Calculation of the proposed 2023 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

A.23 Tax year 2023 secondary property tax levy needed for the repayment of bonds	\$	-	
A.24 Tax year 2023 secondary property tax rate needed for the repayment of bonds	\$	-	per \$100 AV

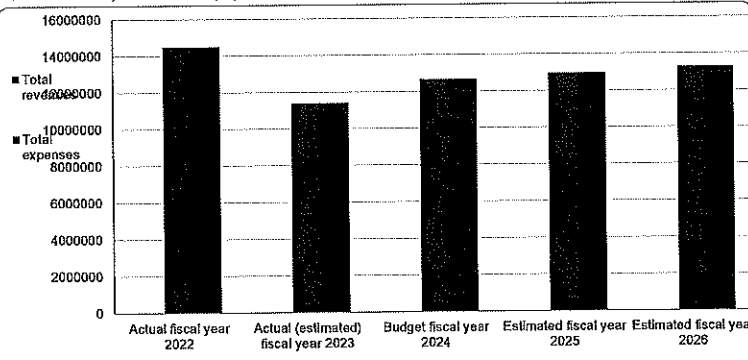
Summary for fiscal years 2022 through 2026:

Special study

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 2022	\$ 14,525,101	\$ 14,525,101
Actual (estimated) fiscal year 2023	\$ 11,417,580	\$ 11,417,579
Budget fiscal year 2024	\$ 12,677,033	\$ 12,677,033
Estimated fiscal year 2025	\$ 12,982,740	\$ 12,982,739
Estimated fiscal year 2026	\$ 13,299,615	\$ 13,299,614

Budget

	Actual fiscal year 2022	Actual (estimated) fiscal year 2023	Budget fiscal year 2024	Estimated fiscal year 2025	Estimated fiscal year 2026
Financial resources available at July 1					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 4,313,043	\$ 3,772,092	\$ 4,250,865	4,250,865	4,250,865
2. Beginning fund balance—restricted	\$ 396,636	\$ 148,175	\$ 71,326	71,326	71,326
Revenues					
3. Secondary property tax revenue	4,686,670.34	\$ 4,870,031	\$ 5,399,451	5,588,432	5,784,027
4. Fire district assistance tax	\$ 274,386	\$ 278,933	\$ 310,069	320,921	332,154
5. Wildland	\$ 2,627,095	\$ 1,104,497	\$ 1,000,000	1,040,000	1,081,600
6. Operating revenues				-	-
7. Grants	\$ 1,557,004	\$ 252,833	\$ 702,100	730,184	759,391
8. Bonds					
9. Interest	\$ 18,964	\$ 62,938	\$ 30,000	31,200	32,448
10. Donations	\$ 31,357	\$ 35,614	\$ 25,000	26,000	27,040
11. Miscellaneous	\$ 921	\$ 58,761		-	-
12. Other (specify) <u>Ambulance</u>	\$ 550,874	\$ 595,062	\$ 815,222	847,831	881,744
Other (specify) <u>Smart & Safe AZ Prop 207</u>	\$ 68,150	\$ 78,450	\$ 73,000	75,981	79,020
Other (specify) <u>Refunds</u>		\$ 160,195		-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
13. Total financial resources available	\$ 14,525,101	\$ 11,417,580	\$ 12,677,033	\$ 12,982,740	\$ 13,299,615
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2024:			45		
16. Salaries & wages	\$ 4,033,599	\$ 3,688,005	\$ 4,072,775	4,215,322	4,362,858
17. Health insurance	\$ 599,420	\$ 630,547	\$ 639,847	662,242	685,420
18. Pension & other retirement benefits	\$ 1,439,175	\$ 579,003	\$ 626,458	648,384	671,077
19. Other (specify) <u>Workman's Compensation</u>	\$ 68,481	\$ 218,378	\$ 185,863	192,368	199,101
Other (specify) <u>Payroll Taxes</u>	\$ 61,299	\$ 57,254	\$ 119,681	123,870	128,205
Other (specify) _____				-	-
20. Total personnel expenses	6,201,974.80	5,173,187.24	5,644,624.00	5,842,186	6,046,662
21. Operating:					
22. Fuel	\$ 96,107	\$ 92,411	\$ 95,000	96,425	97,871
23. Tools & minor equipment	\$ 50,602	\$ 13,963	\$ 36,900	37,454	38,015
24. Contracted services				-	-
25. Supplies	\$ 84,490	\$ 61,026	\$ 56,500	57,348	58,208
26. Vehicle repair	\$ 94,151	\$ 116,586	\$ 92,000	93,380	94,781
27. Training & prevention	\$ 271,955	\$ 331,952	\$ 259,157	263,044	266,990
28. Maintenance & repair—operating	\$ 63,200	\$ 90,584	\$ 102,000	103,530	105,083
29. Communications	\$ 170,171	\$ 174,913	\$ 185,049	187,825	190,642
30. Contingencies & emergencies				-	-
Other (specify) <u>Uniforms</u>	\$ 44,688	\$ 94,328	\$ 70,200	71,253	72,322
Other (specify) _____				-	-
Other (specify) _____				-	-
31. Total operating expenses	875,374.85	975,762.74	896,806.00	910,258	923,912
32. Capital:					
33. Land, building, & construction		\$ 103,450		-	-
34. Vehicles	\$ 1,017,116	\$ 475,564		-	103,464
35. Lease payments				-	-
36. Machinery & equipment	\$ 335,612	\$ 68,812	\$ 188,400	75,005	38,880
37. Maintenance & repair—capital				-	-
38. Reserve for future years—carryforward	\$ 4,542,798	\$ 3,702,496	\$ 4,783,393	4,652,339	5,167,795
39. Debt service—principal			\$ 365,000	680,000	215,000
40. Debt service—interest	\$ 155,787	\$ 430,379	\$ 325,119	341,444	314,432
Other (specify) <u>Grant Expense</u>	\$ 1,040,119	\$ 47,574	\$ 28,425	29,562	30,744
Other (specify) _____				-	-
Other (specify) _____				-	-
41. Total capital expenses	7,091,432.71	4,828,274.92	5,690,337.00	5,778,350	5,870,316
42. Administrative:					
43. Administrative equipment				-	-
44. Insurance	\$ 41,300	\$ 52,655	\$ 55,000	55,825	56,662
45. Utilities	\$ 64,829	\$ 69,672	\$ 68,275	69,299	70,339
46. Professional services	\$ 167,670	\$ 234,929	\$ 230,731	234,192	237,705
47. Subscriptions, dues, fees	\$ 27,451	\$ 16,809	\$ 18,760	19,041	19,327
48. General administrative expenses	\$ 55,068	\$ 66,289	\$ 72,500	73,588	74,691
49. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
50. Total administrative expenses	356,318.22	440,353.98	445,266.00	451,945	458,724
51. Total expenses	\$ 14,525,101	\$ 11,417,579	\$ 12,677,033	\$ 12,982,739	\$ 13,299,614