

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

Pinetop Fire District
 Navajo
 2025



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 Kavelin SIGNED District clerk: Wynne K. Buhn SIGNED Date: 6-25-24

A. Calculation of the tax year 2024 secondary property tax rate for fiscal year 2025 operations:

Adjustment to secondary property tax levy for territory annexed during the tax year 2023 (A.R.S. §48-807(I))

A.1 Net assessed value of annexed property in tax year 2023	\$ -	
A.2 Actual tax year 2023 secondary property tax rate	\$ 3,3500	per \$100 AV
A.3 Annexed property tax limit adjustment in tax year 2024	\$ -	

Check box if newly merged or consolidated:

Tax year 2024 secondary property tax information (A.R.S. §48-807(K))

A.4 Tax year 2024 Assessed Value (AV) in the Fire District	\$ 170,023,122
A.5 Actual tax year 2023 secondary property tax levy	\$ 5,399,451
A.6 Maximum allowed tax year 2023 secondary property tax levy	\$ 11,399,051

Calculation of the allowable tax year 2024 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))	\$ 12,310,975
A.8 Maximum allowable tax year 2024 levy limit (A.7 + A.3)	\$ 12,310,975
A.9 Allowable tax year 2024 secondary tax rate	\$ 7.2408 per \$100 AV
A.10 Maximum allowable tax year 2024 secondary tax rate (lesser of A.9 or \$3.75)	\$ 3,7500 per \$100 AV
A.11 Maximum allowable tax year 2024 secondary tax levy	\$ 6,375,867
A.12 Tax year 2023 excess levy or collections: (A.R.S. §48-807(J))	\$ -
A.13 Tax year 2024 maximum allowable levy limit (A.11 - A.12)	\$ 6,375,867

Calculation of the proposed tax year 2024 secondary property tax rate for fiscal year 2025 operations

A.14 Total budgeted expenses in fiscal year 2025 (Budget tab, line 51)	\$ 15,256,942
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$ 4,999,764
A.16 Less—Revenues from sources other than direct property tax	\$ 4,561,403
A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$ -
A.18 Tax year 2024 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$ 5,695,775
A.19 Tax year 2024 tax rate needed for operations:	\$ 3,3500 per \$100 AV
A.20 Tax year 2024 maximum allowable levy rate (A.13/(A.4/100)):	\$ 3,7500 per \$100 AV
A.22 Proposed tax year 2024 secondary property tax rate for fiscal year 2025 operations	\$ 3,3500 per \$100 AV

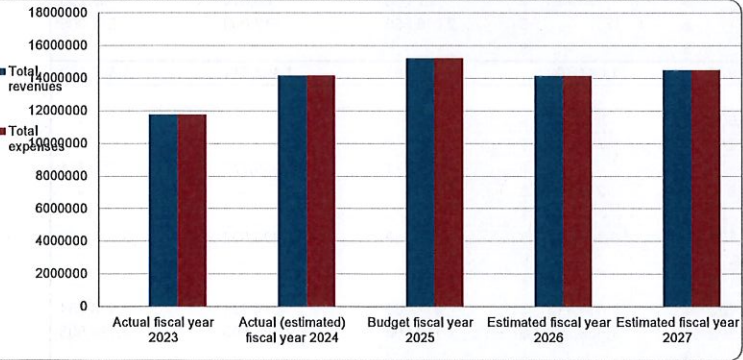
Calculation of the proposed 2024 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

A.23 Tax year 2024 secondary property tax levy needed for the repayment of bonds	\$ -
A.24 Tax year 2024 secondary property tax rate needed for the repayment of bonds	\$ - per \$100 AV

Summary for fiscal years 2023 through 2027:

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 2023	\$ 11,781,199	\$ 11,781,198
Actual (estimated) fiscal year 2024	\$ 14,172,059	\$ 14,172,059
Budget fiscal year 2025	\$ 15,256,942	\$ 15,256,942
Estimated fiscal year 2026	\$ 14,139,555	\$ 14,139,554
Estimated fiscal year 2027	\$ 14,511,551	\$ 14,511,550

Budget

	Actual fiscal year 2023	Actual (estimated) fiscal year 2024	Budget fiscal year 2025	Estimated fiscal year 2026	Estimated fiscal year 2027
Financial resources available at July 1					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 3,106,645	\$ 2,713,102	\$ 3,147,171	3,213,208	3,386,597
2. Beginning fund balance—restricted	\$ 813,622	\$ 831,105	\$ 1,852,593	2,128,505	2,128,505
Revenues					
3. Secondary property tax revenue	4,868,402	\$ 5,399,451	\$ 5,695,775	5,866,648	6,042,648
4. Fire district assistance tax	\$ 278,933	\$ 310,069	\$ 353,927	353,927	353,927
5. Wildland	\$ 1,378,669	\$ 1,650,386	\$ 1,000,000	1,000,000	1,000,000
6. Operating revenues	\$ 429,011	\$ 615,275	\$ 902,222	920,266	947,874
7. Grants	\$ 580,384	\$ 444,528	\$ 2,150,254	512,000	512,000
8. Bonds	\$ -	\$ -	\$ -	-	-
9. Interest	\$ 63,032	\$ 75,489	\$ 50,000	40,000	35,000
10. Donations	\$ 35,614	\$ 42,852	\$ 35,000	35,000	35,000
11. Miscellaneous	\$ 148,437	\$ 20,754	\$ 70,000	70,000	70,000
12. Other (specify) <u>Prop 207</u>	\$ 78,450	\$ 74,048	\$ -	-	-
Other (specify) <u>Proceeds from Lease</u>	\$ -	\$ 1,995,000	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
13. Total financial resources available	\$ 11,781,199	\$ 14,172,059	\$ 15,256,942	\$ 14,139,555	\$ 14,511,551
Expenses					
Personnel:					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2025:			42		
16. Salaries & wages	\$ 3,775,996	\$ 3,497,888	\$ 4,110,396	4,233,708	4,360,719
17. Health insurance	\$ 596,237	\$ 499,525	\$ 589,681	607,371	625,593
18. Pension & other retirement benefits	\$ 553,243	\$ 575,686	\$ 619,185	637,761	656,893
19. Other (specify) <u>Other Employee Benefits</u>	\$ 401,301	\$ 1,056,812	\$ 349,650	360,140	370,944
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
20. Total personnel expenses	5,326,777	5,629,910	5,668,912	5,838,979	6,014,149
Operating:					
21. Fuel	\$ 100,938	\$ 119,362	\$ 115,000	118,450	122,004
22. Tools & minor equipment	\$ 19,480	\$ 16,987	\$ 22,000	22,660	23,340
23. Contracted services	\$ -	\$ -	\$ -	-	-
24. Supplies	\$ 64,881	\$ 108,571	\$ 75,000	77,250	79,568
25. Vehicle repair	\$ 117,661	\$ 151,607	\$ 130,000	133,900	137,917
26. Training & prevention	\$ 333,608	\$ 280,754	\$ 235,950	243,029	250,319
27. Maintenance & repair—operating	\$ 33,798	\$ 93,277	\$ 50,600	52,118	53,682
28. Communications	\$ 183,558	\$ 200,422	\$ 241,451	248,695	256,155
29. Contingencies & emergencies	\$ -	\$ -	\$ -	-	-
30. Other (specify) <u>Emergency Operations</u>	\$ -	\$ 73,730	\$ 87,000	89,610	92,298
Other (specify) <u>Grant</u>	\$ -	\$ -	\$ 2,018,860	512,000	512,000
Other (specify) _____	\$ -	\$ -	\$ -	-	-
31. Total operating expenses	853,924	1,044,709	2,975,861	1,497,711	1,527,282
Capital:					
32. Land, building, & construction	\$ 40,000	\$ 962,358	\$ -	-	-
33. Vehicles	\$ 525,248	\$ 284,053	\$ -	-	-
34. Lease payments	\$ -	\$ -	\$ 156,771	156,771	156,771
35. Machinery & equipment	\$ 68,812	\$ 254,836	\$ -	-	-
36. Maintenance & repair—capital	\$ -	\$ -	\$ -	-	-
37. Reserve for future years—carryforward	\$ 2,713,102	\$ 3,147,171	\$ 3,213,208	3,386,597	3,531,353
38. Debt service—principal	\$ -	\$ -	\$ -	-	-
39. Debt service—interest	\$ -	\$ -	\$ -	-	-
40. Other (specify) <u>COP Payment</u>	\$ 943,702	\$ 515,118	\$ 514,989	514,334	518,334
Other (specify) <u>Capital Assigned</u>	\$ 831,105	\$ 1,852,593	\$ 2,128,505	2,128,505	2,128,505
Other (specify) _____	\$ -	\$ -	\$ -	-	-
41. Total capital expenses	5,121,969	7,016,129	6,013,473	6,186,207	6,334,963
Administrative:					
42. Administrative:					
43. Administrative equipment	\$ -	\$ -	\$ -	-	-
44. Insurance	\$ 52,656	\$ 74,729	\$ 66,000	67,980	70,019
45. Utilities	\$ 70,091	\$ 78,034	\$ 82,415	84,887	87,434
46. Professional services	\$ 215,763	\$ 231,336	\$ 274,581	282,818	291,303
47. Subscriptions, dues, fees	\$ 16,809	\$ 16,789	\$ 17,000	17,510	18,035
48. General administrative expenses	\$ 123,209	\$ 80,423	\$ 158,700	163,461	168,365
49. Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
50. Total administrative expenses	478,528.00	481,309.76	598,696.00	616,657	635,157
51. Total expenses	\$ 11,781,198	\$ 14,172,059	\$ 15,256,942	\$ 14,139,554	\$ 14,511,550