

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

Pinewood Fire District

Coconino

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: [Signature]
SIGNED

District clerk: [Signature] Date: 8/16/22
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	\$	98,443	
A.2	Actual tax year 2021 secondary property tax rate	\$	3.2500	per \$100 AV
A.3	Annexed property tax limit adjustment in tax year 2022	\$	3,199	

Check box if newly merged or consolidated:

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	\$	75,226,697
A.5	Actual tax year 2021 secondary property tax levy	\$	2,512,494
A.6	Maximum allowed tax year 2021 secondary property tax levy	\$	4,354,746

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))	\$	4,703,126	
A.8	Maximum allowable tax year 2022 levy limit (A.7 - A.3)	\$	4,699,926	
A.9	Allowable tax year 2022 secondary tax rate	\$	6.2477	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	\$	2,538,898	
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)	\$	2,538,898	

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)	\$	4,574,346	
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	926,286	
A.16	Less—Revenues from sources other than direct property tax	\$	1,109,162	
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))	\$	2,538,898	
A.19	Tax year 2022 tax rate needed for operations	\$	3.3750	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	\$	3.3750	per \$100 AV

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

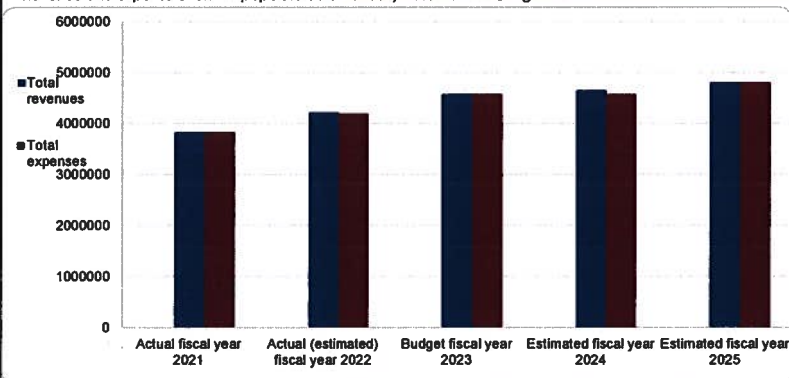
A.23	Tax year 2022 secondary property tax levy needed for the repayment of bonds	\$	-	
A.24	Tax year 2022 secondary property tax rate needed for the repayment of bonds	\$	-	per \$100 AV

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	\$ 3,824,887	\$ 3,828,357
Actual (estimated) fiscal year 2022	\$ 4,217,712	\$ 4,190,768
Budget fiscal year 2023	\$ 4,574,346	\$ 4,574,346
Estimated fiscal year 2024	\$ 4,850,210	\$ 4,574,847
Estimated fiscal year 2025	\$ 4,808,830	\$ 4,803,232

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	\$ 478,308	\$ 713,886	\$ 926,286	954,074.77	982,697.01
2. Beginning fund balance—restricted	\$ 100,000	\$ 100,000	\$ 122,662	136,560.52	159,770.84
Revenues					
3. Secondary property tax revenue	2,409,388.04	\$ 2,485,757	\$ 2,538,898	2,615,064.94	2,693,516.89
4. Fire district assistance tax	\$ 372,870	\$ 360,000	\$ 360,000	370,800.00	381,924.00
5. Wildland	\$ 205,248	\$ 211,462	\$ 210,000	216,300.00	222,789.00
6. Operating revenues	\$ 158,899	\$ 162,040	\$ 180,000	185,400.00	190,962.00
7. Grants	\$ 10,202	\$ -	\$ 60,000	-	-
8. Bonds	\$ -	\$ -	-	-	-
9. Interest	\$ 5,858	\$ 4,527	\$ 5,000	5,150.00	5,304.50
10. Donations	\$ 7,390	\$ 89,447	\$ 100,000	103,000.00	106,090.00
11. Miscellaneous	\$ 60,292	\$ 70,236	\$ 42,000	43,260.00	44,557.80
12. Other (specify) <u>Prop 207</u>	\$ 7,559	\$ 20,357	\$ 8,000	8,240.00	8,487.20
Other (specify) <u>Cash Receipts</u>	\$ 350	\$ -	\$ 2,000	-	-
Other (specify) <u>Lease Income</u>	\$ 8,523	\$ -	\$ 12,000	12,360.00	12,730.80
Other (specify) <u>Equipment Sales</u>	\$ -	\$ -	\$ 7,500	-	-
Other (specify) _____					
13. Total financial resources available	\$ 3,824,887	\$ 4,217,712	\$ 4,574,346	\$ 4,650,210	\$ 4,808,830
Expenses					
Personnel:					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2023:			18		
16. Salaries & wages	\$ 1,668,888	\$ 1,720,000	\$ 1,875,855	1,932,130.65	1,990,094.57
17. Health insurance	\$ 207,691	\$ 320,000	\$ 221,125	227,758.75	227,758.75
18. Pension & other retirement benefits	\$ 673,142	\$ 570,000	\$ 697,755	718,887.65	740,248.28
19. Other (specify) <u>Dental/Life Insurance</u>	\$ 29,252	\$ 30,000	\$ 35,761	36,833.83	37,938.84
Other (specify) <u>Workers Comp</u>	\$ 48,212	\$ 50,196	\$ 133,171	137,166.13	141,281.11
Other (specify) _____					
20. Total personnel expenses	2,627,185.00	2,690,196.00	2,963,667.00	3,052,577.01	3,137,321.56
Operating:					
21. Fuel	\$ 10,023	\$ 15,954	\$ 15,000	15,450.00	15,913.50
22. Tools & minor equipment	\$ 8,179	\$ 7,441	\$ 39,300	40,479.00	41,693.37
23. Contracted services	\$ -	\$ -	\$ -	-	-
24. Supplies	\$ 23,973	\$ 26,870	\$ 31,800	32,754.00	33,736.62
25. Vehicle repair	\$ -	\$ -	\$ -	-	-
26. Training & prevention	\$ 12,847	\$ 27,195	\$ 37,500	38,625.00	39,783.75
27. Maintenance & repair—operating	\$ 21,855	\$ 58,646	\$ 56,500	58,195.00	59,940.85
28. Communications	\$ -	\$ -	\$ -	-	-
29. Contingencies & emergencies	\$ -	\$ -	\$ -	-	-
30. Other (specify) <u>Uniforms</u>	\$ 13,673	\$ 25,074	\$ 19,250	19,827.50	20,422.33
Other (specify) <u>Safety Equipment</u>	\$ 8,612	\$ 4,210	\$ 17,350	39,994.36	128,514.33
Other (specify) <u>Furnishings & Houseware</u>	\$ 489	\$ 1,505	\$ 3,150	8,140.34	19,036.68
Other (specify) _____					
31. Total operating expenses	99,852.36	166,894.54	219,850.00	253,465.20	359,041.42
Capital:					
32. Land, building, & construction	\$ -	\$ -	\$ -	-	-
33. Vehicles	\$ -	\$ -	\$ -	-	-
34. Lease payments	\$ 38,237	\$ 38,237	\$ 38,270	39,418.10	40,600.64
35. Machinery & equipment	\$ -	\$ -	\$ 30,000	-	-
36. Maintenance & repair—capital	\$ -	\$ -	\$ -	-	-
37. Reserve for future years—carryforward	\$ 813,886	\$ 1,048,948	\$ 923,349	951,049.47	979,580.95
38. Debt service—principal	\$ -	\$ -	\$ -	-	-
39. Debt service—interest	\$ -	\$ -	\$ -	-	-
40. Other (specify) <u>Health Insurance Reimb</u>	\$ 61,620	\$ 95,981	\$ 180,000	32,754.00	33,736.62
Other (specify) _____					
Other (specify) _____					
41. Total capital expenses	913,742.82	1,183,165.70	1,151,619.00	1,023,221.57	1,053,918.22
Administrative:					
42. Administrative:					
43. Administrative equipment	\$ 28,817	\$ 4,544	\$ 13,900	14,317.00	14,746.51
44. Insurance	\$ -	\$ -	\$ -	-	-
45. Utilities	\$ 28,731	\$ 28,548	\$ 34,750	35,792.50	36,866.28
46. Professional services	\$ 105,313	\$ 93,236	\$ 156,890	161,596.70	166,444.60
47. Subscriptions, dues, fees	\$ -	\$ -	\$ -	-	-
48. General administrative expenses	\$ 24,693	\$ 23,612	\$ 32,590	33,567.70	34,574.73
49. Other (specify) <u>Printing, Advertising, Pubs</u>	\$ 223	\$ 422	\$ 300	309.00	318.27
Other (specify) <u>Books and Manuals</u>	\$ -	\$ 149	\$ 780	-	-
Other (specify) _____					
50. Total administrative expenses	187,777.03	150,511.48	239,210.00	245,582.90	252,950.39
51. Total expenses	\$ 3,828,357	\$ 4,190,768	\$ 4,574,346	\$ 4,574,847	\$ 4,803,232