

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

Pinewood Fire District

Coconino

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 presented 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: _____

SIGNED

District clerk: _____

SIGNED

Date: 7/18/23

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	\$	50,399	
A.2 Actual tax year 2022 secondary property tax rate	\$	3,3750	per \$100 AV
A.3 Annexed property tax limit adjustment in tax year 2023	\$		1,701

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	\$	78,995,524
A.5 Actual tax year 2022 secondary property tax levy	\$	2,764,843
A.6 Maximum allowed tax year 2022 secondary property tax levy	\$	5,084,531

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))	\$	5,491,293	
A.8 Maximum allowable tax year 2023 levy limit (A.7 + A.3)	\$	5,492,994	
A.9 Allowable tax year 2023 secondary tax rate	\$	6,9536	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	\$	2,764,843	
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)	\$	2,764,843	

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)	\$	9,928,576	
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	1,152,692	
A.16 Less—Revenues from sources other than direct property tax	\$	6,012,042	
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))	\$	2,763,842	
A.19 Tax year 2023 tax rate needed for operations	\$	3,4987	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	\$	3,4987	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

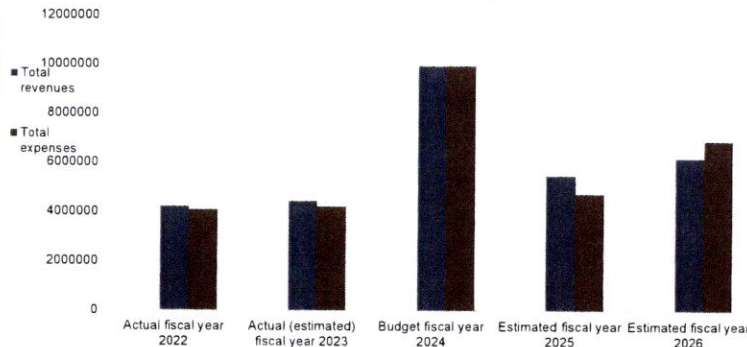
Summary for fiscal years 2022 through 2026:

Special study

Study of merger, consolidation, or joint operating alternative 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 current expense and revenue amounts require that the Fire District present a study to the fire district board in a special public meeting called for the sole purpose of evaluating the study. The study shall include an identification of districts available for merger, consolidation or joint operations. Additionally, it should include an analysis of the level of service and cost of service that may be provided to the residents of a merged, consolidated, or jointly operated district as compared to the level and cost of service to the residents of the districts without any merger, consolidation, or joint operations.

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



Year	Total revenues	Total expenses
Actual fiscal year 2022	\$ 4,220,909	\$ 4,074,481
Actual (estimated) fiscal year 2023	\$ 4,427,221	\$ 4,214,601
Budget fiscal year 2024	\$ 9,929,577	\$ 9,928,576
Estimated fiscal year 2025	\$ 5,474,693	\$ 4,731,587
Estimated fiscal year 2026	\$ 6,195,023	\$ 6,887,785

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	\$ 713,886	\$ 948,948	\$ 1,152,692	1,466,210.50	1,823,007.85
2. Beginning fund balance—restricted	\$ 100,000	\$ 100,000	\$ 100,000	100,000.00	100,000.00
Revenues					
3. Secondary property tax revenue	2,442,176.50	\$ 2,528,511	\$ 2,764,843	2,942,924.21	3,175,232.62
4. Fire district assistance tax	\$ 353,082	\$ 361,182	\$ 360,000	363,540.52	364,733.27
5. Wildland	\$ 239,676	\$ 170,605	\$ 210,000	203,986.55	224,617.52
6. Operating revenues	\$ 156,439	\$ 98,852	\$ 180,000	220,751.07	336,347.04
7. Grants	\$ -	\$ 11,916	\$ 60,000	-	-
8. Bonds	\$ -	\$ -	\$ 4,920,542	-	-
9. Interest	\$ 4,574	\$ 14,986	\$ 10,000	19,720.02	26,023.29
10. Donations	\$ 89,597	\$ 125,888	\$ 100,000	109,970.46	104,145.25
11. Miscellaneous	\$ 109,458	\$ 53,538	\$ 50,000	35,575.88	29,268.93
12. Other (specify) <u>Equipment Sales</u>	\$ -	\$ -	\$ 7,500	-	-
Other (specify) <u>Cash Receipts</u>	\$ -	\$ -	\$ 2,000	-	-
Other (specify) <u>Lease Income</u>	\$ 12,021	\$ 12,793	\$ 12,000	12,013.43	11,647.72
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
13. Total financial resources available	\$ 4,220,909	\$ 4,427,221	\$ 9,929,577	\$ 5,474,693	\$ 6,195,023
Expenses					
Personnel:					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2024:			18		
16. Salaries & wages	\$ 1,696,660	\$ 1,701,768	\$ 1,993,948	2,168,122.06	2,448,941.24
17. Health insurance	\$ 320,720	\$ 191,562	\$ 230,460	207,453.69	218,161.43
18. Pension & other retirement benefits	\$ 705,215	\$ 678,750	\$ 748,766	773,336.02	825,910.82
19. Other (specify) <u>Dental/Life Insurance</u>	\$ 31,885	\$ 27,183	\$ 35,761	38,766.43	46,512.07
Other (specify) <u>Workers Comp</u>	\$ 39,219	\$ 170,499	\$ 153,881	403,932.67	712,436.98
Other (specify) _____	\$ -	\$ -	\$ -	-	-
20. Total personnel expenses	2,793,699.38	2,769,760.65	3,162,816.37	3,591,610.88	4,251,962.54
Operating:					
21. Fuel	\$ 15,954	\$ 18,213	\$ 15,000	14,739.05	13,310.86
22. Tools & minor equipment	\$ 6,894	\$ 5,984	\$ 43,000	173,164.14	970,871.64
23. Contracted services	\$ -	\$ -	\$ 33,090	-	-
24. Supplies	\$ 26,685	\$ 28,396	\$ 34,400	39,139.53	45,973.70
25. Vehicle repair	\$ -	\$ -	\$ -	-	-
26. Training & prevention	\$ 24,631	\$ 24,084	\$ 40,500	53,853.64	81,086.59
27. Maintenance & repair—operating	\$ 56,737	\$ 36,798	\$ 51,500	52,738.68	63,908.33
28. Communications	\$ -	\$ -	\$ -	-	-
29. Contingencies & emergencies	\$ -	\$ -	\$ -	-	-
30. Other (specify) <u>Uniforms</u>	\$ 23,740	\$ 16,906	\$ 18,750	17,073.73	17,241.69
Other (specify) <u>Safety Equipment</u>	\$ 3,810	\$ 11,976	\$ 18,250	42,590.06	82,148.65
Other (specify) <u>Furnishing and Houseware</u>	\$ 1,505	\$ 2,292	\$ 1,150	1,164.11	881.25
31. Total operating expenses	159,955.57	144,647.22	255,640.00	394,462.95	1,275,422.69
Capital:					
32. Land, building, & construction	\$ -	\$ -	\$ 5,053,207	-	-
33. Vehicles	\$ -	\$ -	\$ 881,168	-	-
34. Lease payments	\$ 23,430	\$ 25,504	\$ -	-	-
35. Machinery & equipment	\$ -	\$ -	\$ 28,500	-	-
36. Maintenance & repair—capital	\$ -	\$ -	\$ -	-	-
37. Reserve for future years—carryforward	\$ 813,886	\$ 1,048,948	\$ 148,000	105,813.20	45,290.58
38. Debt service—principal	\$ -	\$ -	\$ -	-	-
39. Debt service—interest	\$ -	\$ -	\$ -	-	-
40. Other (specify) <u>Health Insurance Reimbursement</u>	\$ 160,724	\$ 60,692	\$ 180,000	300,907.27	697,729.55
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
41. Total capital expenses	998,039.89	1,135,144.23	6,290,875.00	406,720.47	743,020.13
Administrative:					
42. Administrative equipment	\$ 2,108	\$ 8,660	\$ 25,900	91,928.00	300,604.67
43. Insurance	\$ -	\$ -	\$ -	-	-
44. Utilities	\$ 26,880	\$ 30,598	\$ 35,975	41,623.75	48,549.08
45. Professional services	\$ 93,227	\$ 124,826	\$ 156,290	202,474.11	257,908.48
46. Subscriptions, dues, fees	\$ -	\$ -	\$ -	-	-
47. General administrative expenses	\$ -	\$ -	\$ -	-	-
48. Other (specify) <u>Books and Manuals</u>	\$ 149	\$ 150	\$ 780	2,421.70	10,055.80
Other (specify) <u>Printing and Advertising</u>	\$ 422	\$ 816	\$ 300	344.84	261.62
Other (specify) _____	\$ -	\$ -	\$ -	-	-
49. Total administrative expenses	122,786.60	165,049.13	219,245.00	338,792.40	617,379.65
50. Total expenses	\$ 4,074,481	\$ 4,214,601	\$ 9,928,576	\$ 4,731,587	\$ 6,887,785