

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

Pinewood Fire District

Coconino

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: _____

SIGNED

District clerk: _____

SIGNED

Date: 7-24-24

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	\$ 49,520	
A.2 Actual tax year 2023 secondary property tax rate	\$ 3,5000	per \$100 AV
A.3 Annexed property tax limit adjustment in tax year 2024	\$ 1,733	

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	\$ 83,244,599
A.5 Actual tax year 2023 secondary property tax levy	\$ 3,121,672
A.6 Maximum allowed tax year 2023 secondary property tax levy	\$ 5,493,025

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])	\$ 5,932,467
A.8 Maximum allowable tax year 2024 levy limit (A.7 + A.3)	\$ 5,934,200
A.9 Allowable tax year 2024 secondary tax rate	\$ 7,1286 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	\$ 3,121,672
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)	\$ 3,121,672

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)	\$ 10,507,796
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$ 1,247,100
A.16 Less—Revenues from sources other than direct property tax	\$ 6,139,026
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))	\$ 3,121,670
A.19 Tax year 2024 tax rate needed for operations:	\$ 3,7500 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	\$ 3,7500 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	\$ 355,454
A.24 Tax year 2024 secondary property tax rate needed for the repayment of bonds	\$ 0.4270 per \$100 AV

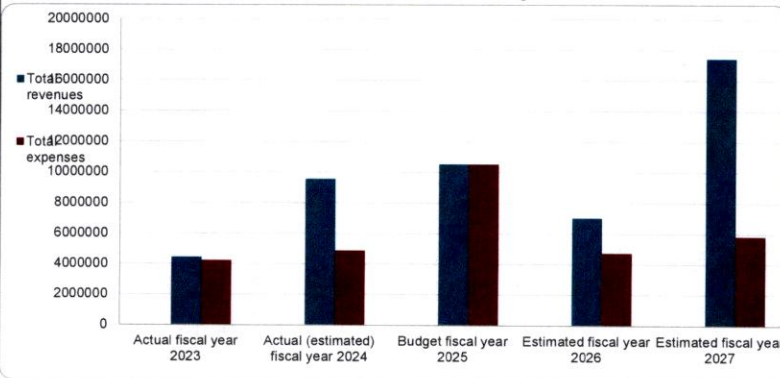
Summary for fiscal years 2023 through 2027:

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	\$ 4,427,221	\$ 4,214,602
Actual (estimated) fiscal year 2024	\$ 9,548,028	\$ 4,869,109
Budget fiscal year 2025	\$ 10,507,799	\$ 10,507,796
Estimated fiscal year 2026	\$ 6,993,328	\$ 4,710,379
Estimated fiscal year 2027	\$ 17,405,396	\$ 5,816,668

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	\$ 948,948	\$ 1,152,692	\$ 1,247,100	1,432,049.49	1,596,882.58
2.	Beginning fund balance—restricted	\$ 100,000	\$ 100,000	\$ 100,000	100,000.00	100,000.00
Revenues						
3.	Secondary property tax revenue	2,528,511.28	\$ 2,775,702	\$ 3,121,673	3,468,808.55	3,877,858.03
4.	Fire district assistance tax	\$ 361,182	\$ 360,752	\$ 360,000	359,410.43	358,741.33
5.	Wildland	\$ 170,605	\$ 252,885	\$ 340,000	480,550.54	662,647.51
6.	Operating revenues	\$ 98,852	\$ 98,836	\$ 100,000	100,580.71	101,465.27
7.	Grants	\$ 11,916	\$ 2,858	\$ 60,000	637,036.75	10,069,005.89
8.	Bonds	\$ -	\$ 4,583,231	\$ 4,907,526	-	-
9.	Interest	\$ 14,986	\$ 22,945	\$ 10,000	9,834.47	6,978.87
10.	Donations	\$ 125,888	\$ 41,090	\$ 100,000	138,003.83	263,153.57
11.	Miscellaneous	\$ 53,538	\$ 142,775	\$ 140,000	255,316.26	357,985.15
12.	Other (specify) <u>Equipment Sales</u>	\$ -	\$ -	\$ 7,500	-	-
	Other (specify) <u>Cash Receipts</u>	\$ -	\$ -	\$ 2,000	-	-
	Other (specify) <u>Lease Income</u>	\$ 12,793	\$ 14,262	\$ 12,000	11,737.19	10,678.06
	Other (specify) _____				-	-
	Other (specify) _____				-	-
13.	Total financial resources available	\$ 4,427,221	\$ 9,548,028	\$ 10,507,799	\$ 6,993,328	\$ 17,405,396
Expenses						
14.	Personnel:					
15.	Estimated number of full-time employees (FTE) in 2025:			19		
16.	Salaries & wages	\$ 1,701,768	\$ 1,929,428	\$ 2,072,076	2,287,273.12	2,490,598.90
17.	Health insurance	\$ 191,562	\$ 214,400	\$ 222,008	239,180.96	252,675.40
18.	Pension & other retirement benefits	\$ 678,750	\$ 708,533	\$ 817,762	898,737.51	1,012,509.84
19.	Other (specify) <u>Dental/Life Insurance</u>	\$ 27,183	\$ 31,826	\$ 35,761	41,025.82	46,582.05
	Other (specify) <u>Workers Comp</u>	\$ 170,499	\$ 189,020	\$ 153,881	147,935.79	131,327.48
	Other (specify) <u>Unemployment Insurance</u>			\$ 81	-	-
20.	Total personnel expenses	2,769,760.65	3,073,206.21	3,301,569.00	3,614,153.19	3,933,693.68
Operating:						
21.	Fuel	\$ 18,213	\$ 17,849	\$ 16,440	15,626.94	14,623.72
22.	Tools & minor equipment	\$ 5,984	\$ 8,561	\$ 41,000	127,506.78	503,588.93
23.	Contracted services	\$ -	\$ -	\$ 33,090	-	-
24.	Supplies	\$ 28,396	\$ 30,390	\$ 38,400	44,808.97	54,453.59
25.	Vehicle repair	\$ -	\$ -	\$ -	-	-
26.	Training & prevention	\$ 24,084	\$ 41,867	\$ 40,500	54,791.70	63,564.55
27.	Maintenance & repair—operating	\$ 36,798	\$ 41,747	\$ 51,500	60,978.53	73,713.06
28.	Communications				-	-
29.	Contingencies & emergencies				-	-
30.	Other (specify) <u>Uniforms</u>	\$ 16,906	\$ 19,314	\$ 18,750	19,811.59	20,083.07
	Other (specify) <u>Safety Equipment</u>	\$ 11,976	\$ 29,370	\$ 18,250	28,049.24	30,269.70
	Other (specify) <u>Finishing and Houseware</u>	\$ 2,292	\$ 447	\$ 1,150	1,590.10	3,142.74
31.	Total operating expenses	144,647.69	189,545.87	259,080.00	353,163.84	763,439.36
Capital:						
32.	Land, building, & construction		\$ 40,716	\$ 5,402,194	-	-
33.	Vehicles		\$ -	\$ 914,530	-	-
34.	Lease payments	\$ 25,504	\$ 37,717		-	-
35.	Machinery & equipment				-	-
36.	Maintenance & repair—capital				-	-
37.	Reserve for future years—carryforward	\$ 1,048,948	\$ 1,252,692	\$ 100,000	63,703.23	22,833.16
38.	Debt service—principal				-	-
39.	Debt service—interest				-	-
40.	Other (specify) <u>Health Insurance Reimbursement</u>	\$ 60,692	\$ 99,003	\$ 160,000	259,787.92	420,828.87
	Other (specify) <u>Vacation/Sick Buy Back</u>			\$ 48,000	-	-
	Other (specify) <u>Capitol PPE</u>			\$ 28,500	-	-
41.	Total capital expenses	1,135,144.31	1,430,127.25	6,653,224.00	323,491.15	443,662.04
Administrative:						
42.	Administrative equipment	\$ 8,660	\$ 21,286	\$ 19,400	32,682.32	42,422.21
43.	Insurance				-	-
44.	Utilities	\$ 30,598	\$ 29,922	\$ 35,975	39,216.44	44,949.60
45.	Professional services	\$ 124,826	\$ 123,776	\$ 237,468	345,530.18	582,837.84
46.	Subscriptions, dues, fees				-	-
47.	General administrative expenses				-	-
48.	Other (specify) <u>Books and Manuals</u>	\$ 150	\$ 233	\$ 780	1,911.35	5,540.95
	Other (specify) <u>Printing and Advertising</u>	\$ 816	\$ 1,011	\$ 300	230.53	122.76
	Other (specify) _____				-	-
49.	Total administrative expenses	165,049.13	176,229.41	293,923.00	419,570.82	675,873.36
50.	Total expenses	\$ 4,214,602	\$ 4,869,109	\$ 10,507,796	\$ 4,710,379	\$ 5,816,668