

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

Ponderosa 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 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: 6/15/2023

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	\$	37,307,473	
A.2	Actual tax year 2022 secondary property tax rate	\$	3.2500	per \$100 AV
A.3	Annexed property tax limit adjustment in tax year 2023	\$	1,212,493	

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	\$	41,201,189
A.5	Actual tax year 2022 secondary property tax levy	\$	1,100,461
A.6	Maximum allowed tax year 2022 secondary property tax levy	\$	1,349,382

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])	\$	1,457,333	
A.8	Maximum allowable tax year 2023 levy limit (A.7 + A.3)	\$	2,669,825	
A.9	Allowable tax year 2023 secondary tax rate	\$	6.4800	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	\$	1,442,042	
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)	\$	1,442,042	

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)	\$	5,502,107	
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	700,000	
A.16	Less—Revenues from sources other than direct property tax	\$	3,180,421	
A.17	Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$	179,644	
A.18	Tax year 2023 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$	1,442,042	
A.19	Tax year 2023 tax rate needed for operations:	\$	3.5000	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	\$	3.5000	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	\$	179,644	
A.24	Tax year 2023 secondary property tax rate needed for the repayment of bonds	\$	0.4360	per \$100 AV

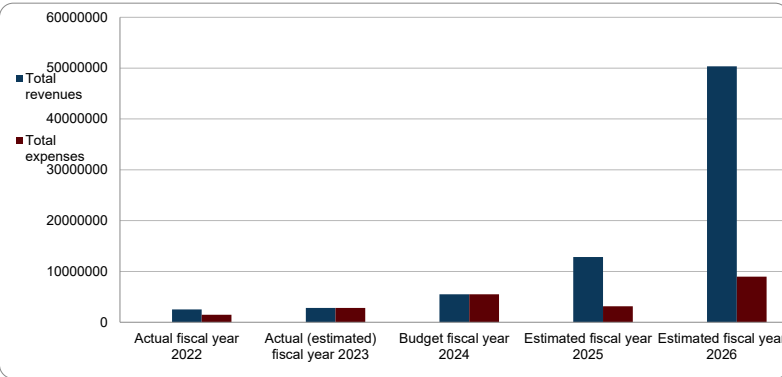
Summary for fiscal years 2022 through 2026:

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	\$ 2,519,703	\$ 1,466,941
Actual (estimated) fiscal year 2023	\$ 2,825,250	\$ 2,825,250
Budget fiscal year 2024	\$ 5,502,107	\$ 5,502,107
Estimated fiscal year 2025	\$ 12,840,862	\$ 3,158,325
Estimated fiscal year 2026	\$ 50,362,978	\$ 8,972,543

*posted for public viewing June 19, 2023 at Station 81, Station 82 and www.ponderosafire.org
*Public Hearing and Final Approval at July 20, 2023 board meeting.

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	\$ 440,140	\$ 604,133	\$ 700,000	885,947.32	1,073,911.81
2. Beginning fund balance—restricted	\$ 536,561	\$ 448,627	\$ 2,756,013	9,617,565.59	46,322,443.17
Revenues					
3. Secondary property tax revenue	1,100,461.00	\$ 1,212,494	\$ 1,621,686	1,977,877.27	2,528,836.91
4. Fire district assistance tax	\$ 186,039	\$ 242,499	\$ 288,408	359,471.88	437,785.83
5. Wildland			\$ 100,000	-	-
6. Operating revenues			\$ 36,000	-	-
7. Grants	\$ 27,044	\$ 289,497		-	-
8. Bonds				-	-
9. Interest				-	-
10. Donations				-	-
11. Miscellaneous	\$ 128,027	\$ 18,000		-	-
12. Other (specify) _____				-	-
Other (specify) _____	\$ 41,355	\$ 10,000		-	-
Other (specify) _____	\$ 58,584			-	-
Other (specify) _____	\$ 1,492			-	-
Other (specify) _____				-	-
13. Total financial resources available	\$ 2,519,703	\$ 2,825,250	\$ 5,502,107	\$ 12,840,862	\$ 50,362,978
Expenses					
Personnel:					
14. Estimated number of full-time employees (FTE) in 2024:			14		
16. Salaries & wages	\$ 726,285	\$ 865,913	\$ 1,298,088	1,746,802.68	2,484,626.82
17. Health insurance	\$ 60,669	\$ 69,893	\$ 85,435	101,428.64	122,199.75
18. Pension & other retirement benefits	\$ 66,293	\$ 96,853	\$ 92,460	111,674.41	120,745.49
19. Other (specify) _____		\$ 2,500	\$ -	-	-
Other (specify) _____	\$ 30,953	\$ 30,824	\$ -	-	-
Other (specify) _____	\$ 848	\$ 500	\$ -	-	-
20. Total personnel expenses	885,048.00	1,066,483.00	1,475,983	1,959,905.73	2,727,572.06
Operating:					
21. Fuel			\$ 27,500	-	-
22. Tools & minor equipment	\$ 24,175	\$ 7,700	\$ 19,550	27,931.79	55,412.44
23. Contracted services			\$ 68,482	-	-
24. Supplies	\$ 15,499	\$ 16,950	\$ 155,450	797,824.61	5,705,820.90
25. Vehicle repair			\$ 27,670	-	-
26. Training & prevention	\$ 22,118	\$ 46,660	\$ 37,500	54,624.00	61,734.04
27. Maintenance & repair—operating	\$ 19,481	\$ 32,000	\$ 19,975	22,640.11	19,896.60
28. Communications	\$ 14,646	\$ 30,840	\$ 10,740	13,177.68	10,378.87
29. Contingencies & emergencies			\$ 202,587	-	-
30. Other (specify) <u>Wildland</u>	\$ 54,159	\$ 53,300	\$ 100,000	143,015.60	236,428.27
Other (specify) _____	\$ 948			-	-
Other (specify) _____				-	-
31. Total operating expenses	151,026.00	187,450.00	669,454	1,059,213.79	6,089,671.12
Capital:					
32. Land, building, & construction			\$ 2,698,505	-	-
33. Vehicles			\$ 30,500	-	-
34. Lease payments				-	-
35. Machinery & equipment	\$ 147,543	\$ 310,431		-	-
36. Maintenance & repair—capital				-	-
37. Reserve for future years—carryforward		\$ 1,039,753	\$ 285,841	-	-
38. Debt service—principal			\$ 54,644	-	-
39. Debt service—interest			\$ 125,000	-	-
40. Other (specify) _____	\$ 81,719			-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
41. Total capital expenses	229,262.00	1,350,184.00	3,194,490	-	-
Administrative:					
42. Administrative equipment			\$ 30,085	-	-
44. Insurance	\$ 55,217	\$ 62,500	\$ 66,625	73,217.47	79,256.04
45. Utilities	\$ 29,434	\$ 34,000	\$ 44,700	55,200.76	70,370.54
46. Professional services	\$ 36,497	\$ 66,833	\$ 5,500	5,262.09	2,733.75
47. Subscriptions, dues, fees			\$ 4,500	-	-
48. General administrative expenses			\$ 4,500	-	-
49. Other (specify) Grant Expenditures	\$ 21,716	\$ 34,300	\$ 6,270	5,524.75	2,939.00
Other (specify) _____	\$ 48,380	\$ 23,500		-	-
Other (specify) _____	\$ 10,361			-	-
50. Total administrative expenses	201,605.00	221,133.00	162,180	139,205.06	155,299.33
51. Total expenses	\$ 1,466,941	\$ 2,825,250	\$ 5,502,107	\$ 3,158,325	\$ 8,972,543