

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

Ponderosa 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: Mark Christian SIGNED District clerk: [Signature] SIGNED Date: 8/16/2024

**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	\$	41,201,189	
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	\$	1,442,042	

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	\$	44,503,400
A.5 Actual tax year 2023 secondary property tax levy	\$	1,349,382
A.6 Maximum allowed tax year 2023 secondary property tax levy	\$	1,699,834

**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])	\$	1,835,821	
A.8 Maximum allowable tax year 2024 levy limit (A.7 + A.3)	\$	3,277,862	
A.9 Allowable tax year 2024 secondary tax rate	\$	7.3654	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	\$	1,668,878	
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)	\$	1,668,878	

**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)	\$	2,641,877	
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	305,545	
A.16 Less—Revenues from sources other than direct property tax	\$	778,713	
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))	\$	1,557,619	
A.19 Tax year 2024 tax rate needed for operations:	\$	3.5000	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	\$	3.5000	per \$100 AV

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

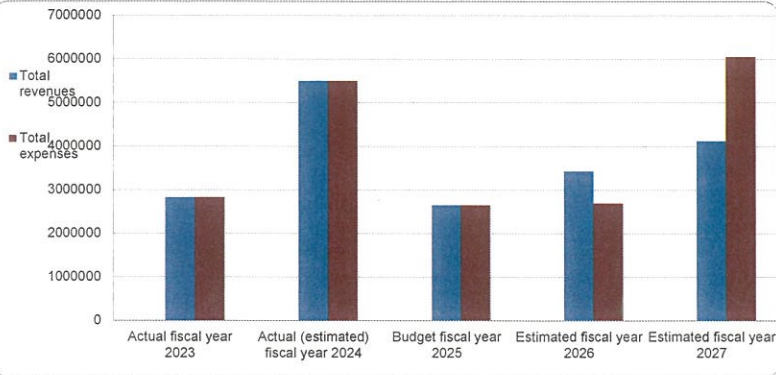
A.23 Tax year 2024 secondary property tax levy needed for the repayment of bonds	\$	150,000	
A.24 Tax year 2024 secondary property tax rate needed for the repayment of bonds	\$	0.3371	per \$100 AV

**Summary for fiscal years 2023 through 2027:**

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 2023	\$ 2,825,250	\$ 2,825,250
Actual (estimated) fiscal year 2024	\$ 5,502,107	\$ 5,502,107
Budget fiscal year 2025	\$ 2,641,877	\$ 2,641,877
Estimated fiscal year 2026	\$ 3,427,255	\$ 2,692,164
Estimated fiscal year 2027	\$ 4,121,363	\$ 6,048,825

Budget

	Actual fiscal year 2023	Actual (estimated) fiscal year 2024	Budget fiscal year 2025	Estimated fiscal year 2026	Estimated fiscal year 2027
<b>Financial resources available at July 1</b>					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 604,133	\$ 700,000	\$ 305,545	243,699.35	150,372.48
2. Beginning fund balance—restricted	\$ 448,627	\$ 2,756,013	\$ 332,190	1,040,377.52	1,691,865.93
<b>Revenues</b>					
3. Secondary property tax revenue	1,212,494.00	\$ 1,621,686	\$ 1,557,619	1,789,683.35	1,887,650.78
4. Fire district assistance tax	\$ 242,499	\$ 288,408	\$ 311,523	353,494.98	391,474.20
5. Wildland		\$ 100,000	\$ 100,000	-	-
6. Operating revenues		\$ 36,000		-	-
7. Grants	\$ 289,497			-	-
8. Bonds				-	-
9. Interest				-	-
10. Donations				-	-
11. Miscellaneous	\$ 18,000		\$ 35,000	-	-
12. Other (specify) _____				-	-
Other (specify) _____	\$ 10,000			-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
13. Total financial resources available	\$ 2,825,250	\$ 5,502,107	\$ 2,641,877	\$ 3,427,255	\$ 4,121,363
<b>Expenses</b>					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2025:			13		
16. Salaries & wages	\$ 865,913	\$ 1,298,088	\$ 1,040,072	1,196,255.09	1,167,185.77
17. Health insurance	\$ 69,893	\$ 85,435	\$ 90,925	103,955.82	114,745.05
18. Pension & other retirement benefits	\$ 96,853	\$ 92,460	\$ 109,103	116,448.07	130,848.31
19. Other (specify) _____	\$ 2,500		\$ 5,500	-	-
Other (specify) _____	\$ 30,824		\$ 30,472	-	-
Other (specify) _____	\$ 500			-	-
20. Total personnel expenses	1,066,483.00	1,475,983.00	1,276,072.00	1,416,658.98	1,412,779.12
<b>Operating:</b>					
21. Fuel		\$ 27,500	\$ 27,500	-	-
22. Tools & minor equipment	\$ 7,700	\$ 19,550	\$ 41,700	-	-
23. Contracted services		\$ 68,482		-	-
24. Supplies	\$ 16,950	\$ 155,450	\$ 127,175	635,188.27	1,846,082.21
25. Vehicle repair		\$ 27,670	\$ 26,300	-	-
26. Training & prevention	\$ 46,660	\$ 37,500	\$ 42,500	41,161.67	43,257.68
27. Maintenance & repair—operating	\$ 32,000	\$ 19,975		-	-
28. Communications	\$ 30,840	\$ 10,740	\$ 26,190	36,493.10	69,919.79
29. Contingencies & emergencies		\$ 202,587	\$ 232,687	-	-
30. Other (specify) _____	\$ 53,300	\$ 100,000	\$ 100,000	143,808.63	175,308.93
Other (specify) _____				-	-
Other (specify) _____				-	-
31. Total operating expenses	187,450.00	669,454.00	624,052.00	856,651.66	2,134,568.61
<b>Capital:</b>					
32. Land, building, & construction		\$ 2,698,505	\$ 65,000	-	-
33. Vehicles		\$ 30,500	\$ 86,635	-	-
34. Lease payments				-	-
35. Machinery & equipment	\$ 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) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
41. Total capital expenses	1,350,184.00	3,194,490.00	151,635.00	-	-
<b>Administrative:</b>					
43. Administrative equipment		\$ 30,085	\$ 78,000	-	-
44. Insurance	\$ 62,500	\$ 66,625	\$ 68,906	72,359.44	75,411.37
45. Utilities	\$ 34,000	\$ 44,700	\$ 39,510	43,433.31	43,068.30
46. Professional services	\$ 66,833	\$ 5,500	\$ 57,512	303,060.12	2,382,997.79
47. Subscriptions, dues, fees		\$ 4,500		-	-
48. General administrative expenses		\$ 4,500		-	-
49. Other (specify) _____		\$ 6,270	\$ 14,000	-	-
Other (specify) _____	\$ 34,300		\$ 332,190	-	-
Other (specify) _____	\$ 23,500			-	-
50. Total administrative expenses	221,133.00	162,180.00	590,118.00	418,852.87	2,501,477.45
51. Total expenses	\$ 2,825,250	\$ 5,502,107	\$ 2,641,877	\$ 2,692,164	\$ 6,048,825