

Fire districts must prepare and post annual budgets as prescribed by Arizona Revised Statutes (A.R.S.) §48-805.02. **Before completing the budget**, download the newest version of the fire district budget form from the link on the Instructions tab. Then move from one cell to the next using the Tab key and click the **blue highlighted cells for instructions** as needed, or click the General instructions button below to read the full instructions.

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

Ponderosa Fire District

Coconino

2026



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: _____

A. Calculation of the tax year 2025 secondary property tax rate for fiscal year 2026 operations:

Adjustment to secondary property tax levy for territory annexed during the tax year 2025 (A.R.S. §48-807[I])

A.1 Net assessed value of annexed property in tax year 2024 _____
A.2 Actual tax year 2024 secondary property tax rate _____ per \$100 AV
A.3 Annexed property tax limit adjustment in tax year 2025 \$ - Check box if newly merged or consolidated: ☐

Tax year 2025 secondary property tax information (A.R.S. §48-807[K])

A.4 Tax year 2025 Assessed Value (AV) in the Fire District \$ 48,892,291
A.5 Actual tax year 2024 secondary property tax levy \$ 1,575,639
A.6 Maximum allowed tax year 2024 secondary property tax levy \$ 1,699,834

Calculation of the allowable tax year 2025 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 2025 levy limit (A.7 + A.3) \$ 1,835,821
A.9 Allowable tax year 2025 secondary tax rate \$ 3.7500 per \$100 AV
A.10 Maximum allowable tax year 2025 secondary tax rate (lesser of A.9 or \$3.75) \$ 3.7500 per \$100 AV
A.11 Maximum allowable tax year 2025 secondary tax levy \$ 1,833,461
A.12 Tax year 2024 excess levy or collections: (A.R.S. §48-807[J]) _____
A.13 Tax year 2025 maximum allowable levy limit (A.11 - A.12) \$ 1,833,461

Calculation of the proposed tax year 2025 secondary property tax rate for fiscal year 2025 operations

A.14 Total budgeted expenses in fiscal year 2026 (Budget tab, line 51) \$ 3,684,771
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1) \$ 676,008
A.16 Less—Revenues from sources other than direct property tax \$ 1,175,291
A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39) \$ -
A.18 Tax year 2025 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17)) \$ 1,833,472
A.19 Tax year 2025 tax rate needed for operations: \$ 3.7500 per \$100 AV
A.20 Tax year 2025 maximum allowable levy rate (A.13/(A.4/100)): \$ 3.7500 per \$100 AV
A.22 Proposed tax year 2025 secondary property tax rate for fiscal year 2026 operations \$ 3.7500 per \$100 AV

Calculation of the proposed 2025 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

A.23 Tax year 2025 secondary property tax levy needed for the repayment of bonds \$ 150,946
A.24 Tax year 2025 secondary property tax rate needed for the repayment of bonds \$ 0.3087 per \$100 AV

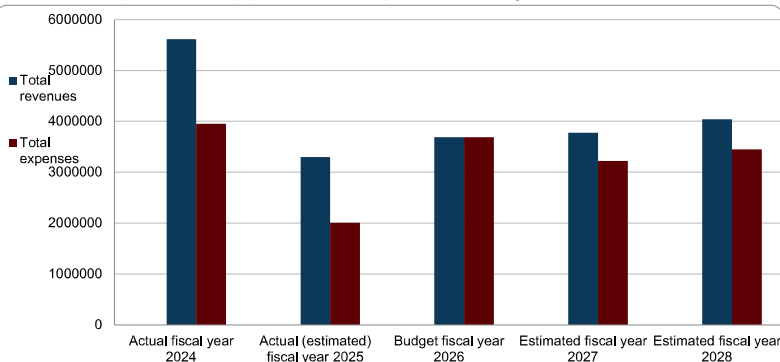
Summary for fiscal years 2023 through 2027:

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 2024	\$ 5,612,814	\$ 3,950,538
Actual (estimated) fiscal year 2025	\$ 3,297,211	\$ 2,006,800
Budget fiscal year 2026	\$ 3,684,760	\$ 3,684,771
Estimated fiscal year 2027	\$ 3,773,913	\$ 3,220,074
Estimated fiscal year 2028	\$ 4,039,915	\$ 3,448,895

Budget

Fire district name: Ponderosa Fire District

County: Coconino

		Actual fiscal year 2024	Actual (estimated) fiscal year 2025	Budget fiscal year 2026	Estimated fiscal year 2027	Estimated fiscal year 2028
Financial resources available at July 1						
1.	Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 700,000	\$ 807,254	\$ 676,008	672,843.18	616,571.65
2.	Beginning fund balance—restricted	\$ 2,756,913	\$ 485,815	\$ 104,259	20,373.42	4,176.73
Revenues						
3.	Secondary property tax revenue	1,603,780.00	\$ 1,557,619	\$ 1,833,461	1,969,420.81	2,216,826.16
4.	Fire district assistance tax	\$ 259,478	\$ 311,523	\$ 366,692	435,936.33	515,697.33
5.	Wildland	\$ 72,465	\$ 100,000	\$ 100,000	118,998.83	130,303.02
6.	Operating revenues				-	-
7.	Grants	\$ 8,598	\$ 10,000	\$ 556,340	556,340.00	556,340.00
8.	Bonds				-	-
9.	Interest				-	-
10.	Donations				-	-
11.	Miscellaneous	\$ 211,580	\$ 25,000		-	-
12.	Other (specify) _____			\$ 48,000	-	-
	Other (specify) _____				-	-
	Other (specify) _____				-	-
	Other (specify) _____				-	-
	Other (specify) _____				-	-
13.	Total financial resources available	\$ 5,612,814	\$ 3,297,211	\$ 3,684,760	\$ 3,773,913	\$ 4,039,915
Expenses						
14.	Personnel:					
15.	Estimated number of full-time employees (FTE) in 2026:			13		
16.	Salaries & wages	\$ 1,260,725	\$ 1,040,072	\$ 1,267,727	1,295,530.26	1,451,522.12
17.	Health insurance		\$ 90,925	\$ 94,905	94,905.00	96,982.11
18.	Pension & other retirement benefits		\$ 109,103	\$ 127,456	127,456.00	138,176.15
19.	Other (specify) <u>payroll taxes</u>		\$ 35,972	\$ 61,709	61,709.00	83,784.57
	Other (specify) _____				-	-
	Other (specify) _____				-	-
20.	Total personnel expenses	1,260,725.00	1,276,072.00	1,551,797.00	1,579,600.26	1,770,464.94
Operating:						
21.	Fuel		\$ 27,500	\$ 27,500	27,500.00	27,500.00
22.	Tools & minor equipment		\$ 41,700	\$ 21,500	21,500.00	21,500.00
23.	Contracted services				-	-
24.	Supplies		\$ 70,550	\$ 94,920	94,920.00	111,314.05
25.	Vehicle repair		\$ 26,300	\$ 39,800	39,800.00	50,014.83
26.	Training & prevention		\$ 42,500	\$ 55,500	55,500.00	63,988.24
27.	Maintenance & repair—operating		\$ 56,625	\$ 38,512	38,512.00	32,352.46
28.	Communications		\$ 26,190	\$ 38,470	38,470.00	47,488.93
29.	Contingencies & emergencies		\$ 100,000	\$ 100,000	100,000.00	100,000.00
30.	Other (specify) _____	\$ 253,199			-	-
	Other (specify) _____				-	-
	Other (specify) _____				-	-
31.	Total operating expenses	253,199.00	391,365.00	416,202.00	416,202.00	454,158.51
Capital:						
32.	Land, building, & construction		\$ 65,000	\$ 207,748	207,748.00	207,748.00
33.	Vehicles		\$ 20,000		-	-
34.	Lease payments		\$ 66,635	\$ 66,635	66,635.00	66,635.00
35.	Machinery & equipment				-	-
36.	Maintenance & repair—capital				-	-
37.	Reserve for future years—carryforward			\$ 67,529	67,529.00	67,529.00
38.	Debt service—principal				-	-
39.	Debt service—interest				-	-
40.	Other (specify) _____	\$ 2,224,520			-	-
	Other (specify) _____				-	-
	Other (specify) _____				-	-
41.	Total capital expenses	2,224,520.00	151,635.00	341,911.77	341,912.00	341,912.00
Administrative:						
42.	Administrative equipment				-	-
43.	Insurance		\$ 126,418	\$ 229,550	229,550.00	229,550.00
44.	Utilities		\$ 39,510	\$ 34,400	34,400.00	34,400.00
45.	Professional services			\$ 34,400	34,400.00	34,400.00
46.	Subscriptions, dues, fees				-	-
47.	General administrative expenses		\$ 7,800		-	-
48.	Other (specify) <u>grant expenses</u>	\$ 212,094	\$ 14,000	\$ 584,010	584,010.00	584,010.00
49.	Other (specify) _____				-	-
	Other (specify) <u>capital/contingency</u>			\$ 492,500	-	-
50.	Total administrative expenses	212,094.00	187,728.00	1,374,860.00	882,360.00	882,360.00
51.	Total expenses	\$ 3,950,538	\$ 2,006,800	\$ 3,684,771	\$ 3,220,074	\$ 3,448,895