

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

Forest Lakes Fire District

Coconino

2023



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: [Signature] SIGNED District clerk: [Signature] SIGNED Date: 3/27/22

A. Calculation of the tax year 2022 secondary property tax rate for fiscal year 2023 operations:

Adjustment to secondary property tax levy for territory annexed during the tax year 2021 (A.R.S. §48-807[I])

A.1 Net assessed value of annexed property in tax year 2021	\$	-	
A.2 Actual tax year 2021 secondary property tax rate	\$	3,2500	per \$100 AV
A.3 Annexed property tax limit adjustment in tax year 2022	\$	-	

Check box if newly merged or consolidated:

Tax year 2022 secondary property tax information (A.R.S. §48-807[K])

A.4 Tax year 2022 Assessed Value (AV) in the Fire District	\$	21,929,188
A.5 Actual tax year 2021 secondary property tax levy	\$	676,470
A.6 Maximum allowed tax year 2021 secondary property tax levy	\$	1,213,322

Calculation of the allowable tax year 2022 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])	\$	1,310,388	
A.8 Maximum allowable tax year 2022 levy limit (A.7 + A.3)	\$	1,310,388	
A.9 Allowable tax year 2022 secondary tax rate	\$	5.9755	per \$100 AV
A.10 Maximum allowable tax year 2022 secondary tax rate (lessor of A.9 or \$3.375)	\$	3.3750	per \$100 AV
A.11 Maximum allowable tax year 2022 secondary tax levy	\$	740,110	
A.12 Tax year 2021 excess levy or collections: (A.R.S. §48-807[J])	\$	-	
A.13 Tax year 2022 maximum allowable levy limit (A.11 - A.12)	\$	740,110	

Calculation of the proposed tax year 2022 secondary property tax rate for fiscal year 2023 operations

A.14 Total budgeted expenses in fiscal year 2023 (Budget tab, line 51)	\$	1,695,159	
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	-	
A.16 Less—Revenues from sources other than direct property tax	\$	955,049	
A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$	-	
A.18 Tax year 2022 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$	740,110	
A.19 Tax year 2022 tax rate needed for operations:	\$	3.3750	per \$100 AV
A.20 Tax year 2022 maximum allowable levy rate (A.13/(A.4/100))	\$	3.3750	per \$100 AV
A.22 Proposed tax year 2022 secondary property tax rate for fiscal year 2023 operations	\$	3.3750	per \$100 AV

Calculation of the proposed 2022 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

A.23 Tax year 2022 secondary property tax levy needed for the repayment of bonds	\$	-	
A.24 Tax year 2022 secondary property tax rate needed for the repayment of bonds	\$	-	per \$100 AV

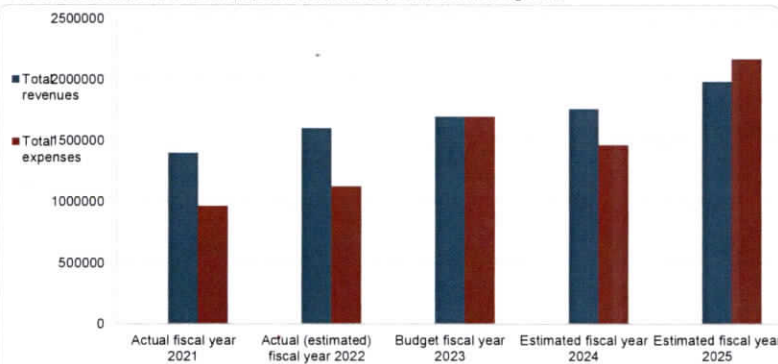
Summary for fiscal years 2021 through 2025:

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 2021	\$ 1,397,063	\$ 963,700
Actual (estimated) fiscal year 2022	\$ 1,599,691	\$ 1,122,259
Budget fiscal year 2023	\$ 1,695,159	\$ 1,695,159
Estimated fiscal year 2024	\$ 1,757,808	\$ 1,459,985
Estimated fiscal year 2025	\$ 1,982,900	\$ 2,167,988

Budget

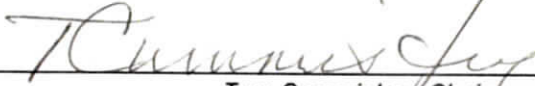
	Actual fiscal year 2021	Actual (estimated) fiscal year 2022	Budget fiscal year 2023	Estimated fiscal year 2024	Estimated fiscal year 2025
Financial resources available at July 1					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	\$ -	\$ -	\$ -	-	-
2. Beginning fund balance—restricted	\$ 333,926	\$ 421,879	\$ 421,879	477,438.50	508,876.71
Revenues					
3. Secondary property tax revenue	646,551.00	684,050	740,110	791,899.79	852,056.01
4. Fire district assistance tax	\$ 119,738	\$ 122,897	\$ 133,220	140,572.40	150,355.33
5. Wildland	\$ 14,811	\$ 2,859	\$ 14,000	35,628.94	132,570.70
6. Operating revenues	\$ 219,096	\$ 224,914	\$ 177,070	160,587.73	136,033.49
7. Grants	\$ 21,393	\$ 55,835	\$ 62,000	115,331.80	171,302.60
8. Bonds	\$ -	\$ -	\$ -	-	-
9. Interest	\$ 2,367	\$ 2,145	\$ 2,500	2,589.64	2,850.36
10. Donations	\$ 31,570	\$ 79,255	\$ 24,000	33,759.28	28,855.01
11. Miscellaneous					
12. Other (specify) <u>District Funds</u>	\$ -	\$ -	\$ 120,380	-	-
Other (specify) <u>Green Waste</u>	\$ 7,611	\$ 15,140		-	-
Other (specify) <u>Pension Transfer</u>		\$ (9,283)		-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
13. Total financial resources available	\$ 1,397,063	\$ 1,599,691	\$ 1,695,159	\$ 1,757,808	\$ 1,982,900
Expenses					
Personnel:					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2023:			<u>2</u>		
16. Salaries & wages	\$ 122,095	\$ 122,000	\$ 128,650	132,106.19	137,481.14
17. Health insurance	\$ -	\$ -	\$ -	-	-
18. Pension & other retirement benefits	\$ 31,423	\$ 92,693	\$ 82,152	157,572.72	220,944.02
19. on duty staff	\$ 384,406	\$ 385,688	\$ 462,717	509,695.14	586,466.73
poc staff	\$ 22,277	\$ 16,809	\$ 20,000	19,443.84	21,019.09
part time /office	\$ 12,988	\$ 10,581	\$ 17,500	21,600.10	31,192.70
20. Total personnel expenses	573,189.00	627,771.00	711,019.00	840,417.99	997,103.69
Operating:					
21. Fuel	\$ 12,671	\$ 12,983	\$ 14,540	15,590.87	17,089.16
22. Tools & minor equipment	\$ 8,680	\$ 3,822	\$ 6,000	6,030.54	7,764.17
23. Contracted services	\$ -	\$ -	\$ -	-	-
24. Supplies			\$ 3,000	-	-
25. Vehicle repair	\$ 32,018	\$ 33,399	\$ 43,535	51,079.92	63,257.10
26. Training & prevention	\$ 650	\$ 8,555	\$ 7,000	48,929.21	191,022.60
27. Maintenance & repair—operating	\$ 2,146	\$ 21,246	\$ 5,450	27,677.28	73,828.00
28. Communications	\$ 23,020	\$ 17,429	\$ 17,000	14,726.34	13,560.31
29. Contingencies & emergencies	\$ -	\$ -	\$ 107,353	-	-
30. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
31. Total operating expenses	79,185.00	97,434.00	203,878.00	164,034.16	366,521.35
Capital:					
32. Land, building, & construction		\$ -	\$ -	-	-
33. Vehicles	\$ -	\$ 20,000	\$ -	-	-
34. Lease payments	\$ 15,563	\$ 77,851	\$ -	-	-
35. Machinery & equipment		\$ -	\$ -	-	-
36. Maintenance & repair—capital				-	-
37. Reserve for future years—carryforward			\$ 421,879	-	-
38. Debt service—principal				-	-
39. Debt service—interest				-	-
40. Other (specify) <u>Facilities Improvement</u>	\$ 14,788	\$ 9,515	\$ 43,475	113,307.34	406,510.79
Other (specify) <u>Lease Purchase Payment</u>	\$ 48,922	\$ 48,922	\$ 48,922	48,922.00	48,922.00
Other (specify) _____				-	-
41. Total capital expenses	79,273.00	156,288.00	514,276.00	162,229.34	455,432.79
Administrative:					
42. Administrative:					
43. Administrative equipment	\$ 8,640	\$ 4,946	\$ 8,000	8,759.69	11,880.02
44. Insurance	\$ 29,199	\$ 29,283	\$ 32,036	33,587.99	35,980.44
45. Utilities	\$ 17,637	\$ 19,150	\$ 21,050	22,997.15	25,201.63
46. Professional services	\$ 58,352	\$ 57,910	\$ 63,600	66,483.66	71,257.07
47. Subscriptions, dues, fees	\$ 4,750	\$ 8,202	\$ 11,000	16,873.30	24,255.99
48. General administrative expenses			\$ 4,000	-	-
49. Other (specify) <u>Various (Separate List)</u>	\$ 99,533	\$ 93,584	\$ 126,300	144,602.17	180,355.05
Other (specify) <u>Miscellaneous</u>	\$ 13,942	\$ 27,691		-	-
Other (specify) _____				-	-
50. Total administrative expenses	232,053.00	240,766.00	265,986.00	293,303.90	348,930.21
51. Total expenses	\$ 963,700	\$ 1,122,259	\$ 1,695,159	\$ 1,459,985	\$ 2,167,988

FOREST LAKES FIRE DISTRICT
FY2022/2023 AND PROJECTED FY 2023/24 APPROVED NTE OPERATING BUDGET

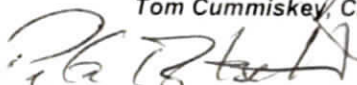
	GENERAL FUND	FY 22/23	FY 23/24
EXPENSES			
PERSONNEL SALARIES	\$	632,867	\$ 653,494
EMPLOYEE BENEFITS	\$	82,152	\$ 85,004
INSURANCE	\$	32,036	\$ 33,157
FIRE DEPARTMENT ADMINISTRATION	\$	171,900	\$ 225,572
FUEL, OIL, LUBE, R&M	\$	58,075	\$ 53,816
FIRE & EMS OPERATIONS	\$	50,000	\$ 50,715
BUILDING & GROUNDS R & M	\$	8,450	\$ 8,704
UTILITIES	\$	38,050	\$ 39,001
CAPITAL EXPENDITURES	\$	43,475	\$ 75,087
DEBT SERVICE	\$	48,922	\$ 48,922
CONTINGENCY (Unplanned Spend)	\$	107,353	\$ 114,946
SUBTOTAL	\$	1,273,280	\$ 1,388,418
REVENUES			
PROPERTY TAXES	\$	740,110	\$ 795,559
FIRE DISTRICT ASSISTANCE TAX	\$	133,220	\$ 143,201
ENTERPRISE ACCOUNT (NON-TAX)	\$	292,070	\$ 334,672
DISTRICT FUNDS	\$	107,880	\$ 114,986
SUBTOTAL	\$	1,273,280	\$ 1,388,418
TAX RATE		\$3.3750	\$3.5000

Pursuant to **A.R.S. §48-807** notice is hereby given to the members of the Forest Lakes Fire District Board and General Public that the Forest Lakes Fire Board has approved the **FY 2022-2023 & FY 2023-2024 Proposed Not to Exceed Operating Budget** during a regular meeting held on **June 18th, 2022** at the Forest Lakes Fire Station, 1508 Merzville Road, Forest Lakes, AZ 85931

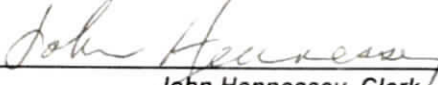
Copies of the full budget shall be available to members of the public upon written request to the district office.



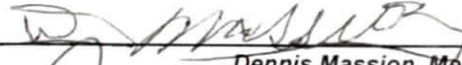
Tom Cumiskey, Chairman



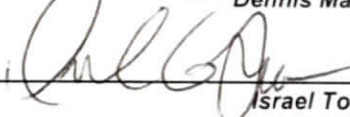
Pete Batschelet, Treasurer



John Hennessey, Clerk



Dennis Massion, Member



Israel Torres, Member

The Forest Lakes Fire District Governing Board does hereby certify that all requirements in **A.R.S. §48-8-5.02** have been complied with and the **FLFD FY2022-2023 & Proposed 2023-2024 Not to Exceed Operating Budgets** were voted on and approved unanimously on Saturday, June 18th 2022.