

	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	\$ 330,310	\$ 260,161	\$ 866,851	896,200.95	731,435.95
2. Beginning fund balance—restricted					
Revenues					
3. Secondary property tax revenue	559,171.10	\$ 622,574	\$ 713,331	762,837.00	815,777.00
4. Fire district assistance tax	\$ 114,456	\$ 124,514	\$ 133,154	142,395.00	152,277.00
5. Wildland	\$ 282,269	\$ 12,647	\$ 250,000	250,000.00	250,000.00
6. Operating revenues	\$ -	\$ -	\$ -	-	-
7. Grants	\$ 317,380	\$ 293,024	\$ 713,040	-	-
8. Bonds	\$ -	\$ -	\$ -	-	-
9. Interest	\$ 683	\$ 3,923	\$ 4,000	4,000.00	4,000.00
10. Donations	\$ 600	\$ 1,620	\$ -	-	-
11. Miscellaneous	\$ 27,421	\$ 19,232	\$ 9,300	9,486.00	9,676.00
12. Other (specify) <u>Lease Revenue</u>	\$ -	\$ 5,400	\$ 12,000	12,000.00	12,000.00
Other (specify) <u>Subscriptions</u>	\$ 90,815	\$ 25,944	\$ 30,000	30,600.00	31,212.00
Other (specify) <u>State Funding</u>	\$ -	\$ 1,000,000	\$ -	-	-
Other Financing Source (Funding from Reserves)	\$ -	\$ -	\$ 273,005	-	-
13. Other (specify) _____	\$ -	\$ -	\$ -	-	-
Total financial resources available	\$ 1,723,105	\$ 2,369,039	\$ 3,004,682	\$ 2,107,519	\$ 2,006,378
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2025:			13		
16. Salaries & wages	\$ 577,053	\$ 677,682	\$ 895,407	913,315.00	931,581.00
17. Health insurance	\$ -	\$ -	\$ -	-	-
18. Pension & other retirement benefits	\$ -	\$ -	\$ -	-	-
19. Other (specify) <u>Payroll Taxes</u>	\$ 52,051	\$ 52,476	\$ 68,499	69,869.00	71,266.00
Other (specify) <u>Workers Compensation</u>	\$ 63,697	\$ 49,676	\$ 43,500	44,370.00	45,257.00
Other (specify) <u>Other Benefits</u>	\$ 4,513	\$ 13,506	\$ 11,335	11,562.00	11,793.00
20. Total personnel expenses	697,314.26	793,340.95	1,018,740.66	1,039,116.00	1,059,897.00
Operating:					
21. Fuel	\$ 34,801	\$ 25,951	\$ 30,000	30,600.00	31,212.00
22. Tools & minor equipment	\$ 54,322	\$ 35,611	\$ 1,500	1,530.00	1,561.00
23. Contracted services	\$ -	\$ -	\$ -	-	-
24. Supplies	\$ 4,776	\$ 4,554	\$ 5,200	5,304.00	5,410.00
25. Vehicle repair	\$ 96,753	\$ 102,270	\$ 43,900	44,778.00	45,674.00
26. Training & prevention	\$ 14,430	\$ 14,020	\$ 14,000	14,280.00	14,566.00
27. Maintenance & repair—operating	\$ 17,942	\$ 22,412	\$ 19,000	19,380.00	19,768.00
28. Communications	\$ 64,932	\$ 37,669	\$ 38,300	39,066.00	39,846.00
29. Contingencies & emergencies	\$ -	\$ -	\$ -	-	-
30. Other (specify) <u>EMS</u>	\$ 8,931	\$ 8,791	\$ 10,000	10,200.00	10,404.00
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
31. Total operating expenses	296,887.90	251,278.00	161,900.00	165,138.00	168,441.00
Capital:					
32. Land, building, & construction	\$ 41,459	\$ -	\$ -	-	-
33. Vehicles	\$ -	\$ -	\$ 45,000	-	-
34. Lease payments	\$ 96,594	\$ 106,308	\$ 68,350	68,350.00	46,530.00
35. Machinery & equipment	\$ 33,000	\$ -	\$ -	-	-
36. Maintenance & repair—capital	\$ -	\$ -	\$ -	-	-
37. Reserve for future years—carryforward	\$ 350,610	\$ 844,499	\$ 896,201	731,435.95	625,962.95
38. Debt service—principal	\$ -	\$ -	\$ -	-	-
39. Debt service—interest	\$ -	\$ -	\$ -	-	-
40. Other (specify) <u>Grants</u>	\$ 117,575	\$ 275,481	\$ 713,040	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
41. Total capital expenses	639,237.31	1,226,288.05	1,722,590.95	799,785.95	672,492.95
Administrative:					
43. Administrative equipment	\$ -	\$ -	\$ -	-	-
44. Insurance	\$ 26,053	\$ 26,373	\$ 30,000	30,600.00	31,212.00
45. Utilities	\$ 28,008	\$ 22,555	\$ 22,000	22,440.00	22,889.00
46. Professional services	\$ 25,752	\$ 36,925	\$ 36,300	37,026.00	37,766.00
47. Subscriptions, dues, fees	\$ 1,894	\$ 1,698	\$ 2,000	2,040.00	2,081.00
48. General administrative expenses	\$ 7,958	\$ 10,581	\$ 11,150	11,373.00	11,599.00
49. Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
50. Total administrative expenses	89,665.19	98,132.00	101,450.00	103,479.00	105,547.00
51. Total expenses	\$ 1,723,105	\$ 2,369,039	\$ 3,004,682	\$ 2,107,519	\$ 2,006,378

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

Vernon Fire District
 Apache
 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: John Whelan SIGNED District clerk: [Signature] SIGNED Date: 1/25/24

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	\$ -	
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	\$ -	

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	\$ 19,022,169
A.5 Actual tax year 2023 secondary property tax levy	\$ 622,574
A.6 Maximum allowed tax year 2023 secondary property tax levy	\$ 1,282,296

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])	\$ 1,384,880
A.8 Maximum allowable tax year 2024 levy limit (A.7 + A.3)	\$ 1,384,880
A.9 Allowable tax year 2024 secondary tax rate	\$ 7,2803 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	\$ 713,331
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)	\$ 713,331

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)	\$ 3,004,682
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$ 866,851
A.16 Less—Revenues from sources other than direct property tax	\$ 1,424,499
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))	\$ 713,331
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)

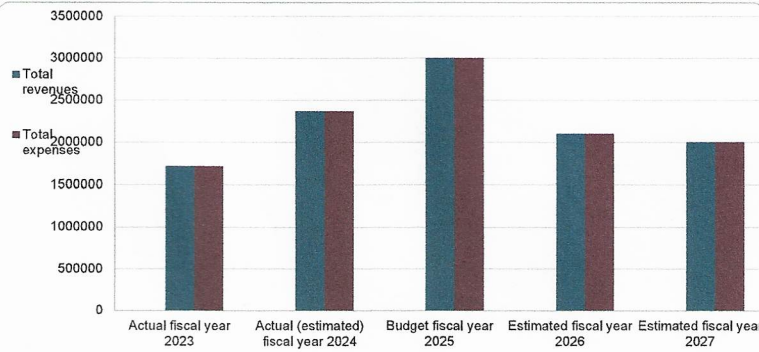
A.23 Tax year 2024 secondary property tax levy needed for the repayment of bonds	\$ -
A.24 Tax year 2024 secondary property tax rate needed for the repayment of bonds	\$ - per \$100 AV

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	\$ 1,723,105	\$ 1,723,105
Actual (estimated) fiscal year 2024	\$ 2,369,039	\$ 2,369,039
Budget fiscal year 2025	\$ 3,004,682	\$ 3,004,682
Estimated fiscal year 2026	\$ 2,107,519	\$ 2,107,519
Estimated fiscal year 2027	\$ 2,006,378	\$ 2,006,378

Budget