

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

Desert Hills Fire District
 Mohave
 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: [Signature] SIGNED District clerk: [Signature] SIGNED Date: 6/21/23

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 _____ per \$100 AV
 A.2 Actual tax year 2022 secondary property tax rate _____ \$ -
 A.3 Annexed property tax limit adjustment in tax year 2023 _____ \$ -

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 \$ 2,395,643
 A.5 Actual tax year 2022 secondary property tax levy \$ 1,846,402
 A.6 Maximum allowed tax year 2022 secondary property tax levy \$ 1,846,402

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]) \$ 1,994,114
 A.8 Maximum allowable tax year 2023 levy limit (A.7 + A.3) \$ 1,994,114
 A.9 Allowable tax year 2023 secondary tax rate \$ 83.2392 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 \$ 83,848
 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) \$ 83,848

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) \$ 5,185,669
 A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1) \$ 731,670
 A.16 Less—Revenues from sources other than direct property tax \$ 2,043,356
 A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39) \$ -
 A.18 Tax year 2023 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17)) \$ 2,410,643
 A.19 Tax year 2023 tax rate needed for operations: \$ 100.6261 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)

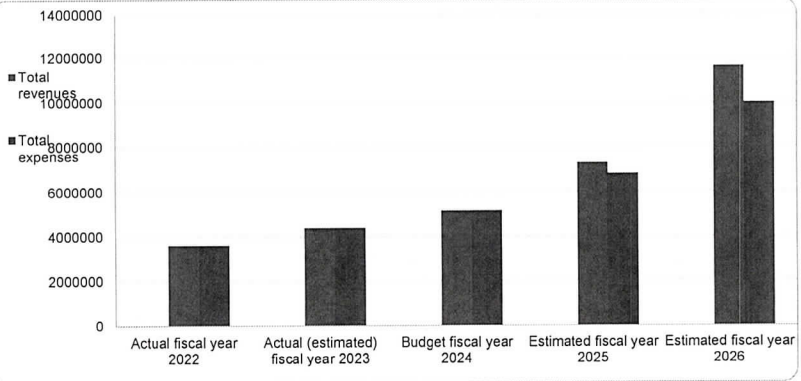
A.23 Tax year 2023 secondary property tax levy needed for the repayment of bonds _____
 A.24 Tax year 2023 secondary property tax rate needed for the repayment of bonds \$ - per \$100 AV

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	\$ 3,577,862	\$ 3,577,862
Actual (estimated) fiscal year 2023	\$ 4,387,675	\$ 4,387,673
Budget fiscal year 2024	\$ 5,185,669	\$ 5,185,669
Estimated fiscal year 2025	\$ 7,303,409	\$ 6,800,876
Estimated fiscal year 2026	\$ 11,616,912	\$ 10,019,222

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					
Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 680,111	\$ 1,269,502	\$ 731,670	893,718	803,373
Beginning fund balance—restricted	\$ 200,000	\$ 275,093	\$ 660,093	1,245,923	2,670,650
Revenues					
Secondary property tax revenue	1,804,510	\$ 2,094,399	\$ 2,410,643	2,786,272	3,213,708
Fire district assistance tax	\$ 208,409	\$ 242,660	\$ 284,026	331,574	387,589
Wildland	\$ 409,409	\$ 131,100	\$ 400,000	674,265	1,596,918
Operating revenues	\$ 23,692	\$ 20,725	\$ 23,000	22,822	23,987
Grants	\$ 143,101	\$ 256,602	\$ 606,137	1,259,347	2,795,642
Bonds				-	-
Interest	\$ 3,405	\$ 17,264	\$ 15,100	44,884	86,335
Donations	\$ 37,883	\$ 32,000	\$ 25,000	20,324	16,201
Miscellaneous	\$ 17,313	\$ 19,615	\$ -	-	-
Other (specify) _____				-	-
Other (specify) <u>Smart & Safe AZ Act</u>	\$ 50,029	\$ 28,715	\$ 30,000	24,281	22,510
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
Total financial resources available	\$ 3,577,862	\$ 4,387,675	\$ 5,185,669	\$ 7,303,409	\$ 11,616,912
Expenses					
Personnel:					
Estimated number of full-time employees (FTE) in 2024: 26					
Salaries & wages	\$ 1,062,398	\$ 1,250,431	\$ 1,419,695	1,641,419	1,880,689
Health insurance	\$ 126,829	\$ 168,887	\$ 187,266	228,505	266,099
Pension & other retirement benefits	\$ 225,547	\$ 255,023	\$ 295,235	337,803	388,788
Other (specify) <u>Payroll Taxes</u>	\$ 20,152	\$ 20,939	\$ 25,428	28,650	33,537
Other (specify) <u>Workers Comp</u>	\$ 65,711	\$ 55,000	\$ 77,007	86,137	108,476
Other (specify) <u>Physicals</u>	\$ 5,960	\$ 5,455	\$ 22,000	54,431	177,095
Total personnel expenses	1,506,597	1,755,735	2,026,631	2,376,945	2,854,684
Operating:					
Fuel	\$ 21,763	\$ 34,485	\$ 40,000	54,890	69,495
Tools & minor equipment	\$ 32,665	\$ 29,201	\$ 116,000	282,252	904,009
Contracted services				-	-
Supplies	\$ 9,128	\$ 15,960	\$ 18,000	25,887	33,212
Vehicle repair	\$ 53,193	\$ 58,175	\$ 70,000	80,392	94,531
Training & prevention	\$ 14,363	\$ 19,178	\$ 40,000	68,419	129,867
Maintenance & repair—operating	\$ 13,876	\$ 15,211	\$ 26,800	38,298	61,104
Communications	\$ 20,706	\$ 21,046	\$ 42,100	63,504	111,410
Contingencies & emergencies				-	-
Other (specify) <u>Grants</u>	\$ 144,028	\$ 285,186	\$ 606,137	1,244,242	2,599,316
Other (specify) <u>Wildland Fire Expense</u>	\$ 195,118	\$ 120,852	\$ 238,000	308,059	502,708
Other (specify) _____				-	-
Total operating expenses	504,840	599,294	1,197,037	2,165,944	4,505,652
Capital:					
Land, building, & construction				-	-
Vehicles			\$ 50,000	-	-
Lease payments	\$ 72,565	\$ 274,462	\$ 150,400	325,637	441,745
Machinery & equipment				-	-
Maintenance & repair—capital				-	-
Reserve for future years—carryforward	\$ 1,425,445	\$ 1,391,763	\$ 1,660,143	1,800,596	2,050,372
Debt service—principal				-	-
Debt service—interest				-	-
Other (specify) <u>Restricted Reserves</u>		\$ 275,093		-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
Total capital expenses	1,498,010	1,941,318	1,860,543	2,126,232	2,492,117
Administrative:					
Administrative equipment	\$ 563	\$ 664	\$ 664	724	756
Insurance	\$ 20,944	\$ 22,360	\$ 26,000	28,995	33,025
Utilities	\$ 17,472	\$ 20,738	\$ 23,300	26,917	30,669
Professional services	\$ 19,859	\$ 24,000	\$ 35,000	46,670	65,146
Subscriptions, dues, fees	\$ 2,089	\$ 7,000	\$ 7,000	15,228	24,178
General administrative expenses	\$ 7,488	\$ 16,564	\$ 9,494	13,222	12,995
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
Total administrative expenses	68,415	91,326	101,458	131,755	166,769
Total expenses	\$ 3,577,862	\$ 4,387,673	\$ 5,185,669	\$ 6,800,876	\$ 10,019,222