



PINE-STRAWBERRY FIRE DISTRICT
Final Adopted Budget - Summary
Fiscal Year 2025

Tax Levy Revenues

Real Estate	2,953,187
Fire District Assistance Tax	251,662
Total Tax Revenues \$	3,204,849

Non Tax Levy Revenues

Charges for Services	620,000
Grant	100,000
Other Revenue	93,500
Total Non Tax Levy Revenues \$	813,500
Total Revenues \$	4,018,349

Expenses

Personnel Costs	3,134,901
Buildings & Land	65,000
Vehicles & Equipment	131,000
Communications & IT	57,700
Travel & Training	129,584
Managerial	158,863
Grant	100,000
Reserve/Funding	241,301
Total Expenses	4,018,349

Estimated Assessed Valuation	84,376,772
Proposed Tax Rate \$	3.5000

Joel Brandt 
Fire Chief, Pine-Strawberry Fire District

Date **7-1-24**

	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	\$ 2,434,533	\$ 2,764,011	\$ 2,695,597	2,936,898	3,150,033
2. Beginning fund balance—restricted	\$ -	\$ -	\$ -	-	-
Revenues					
3. Secondary property tax revenue	2,576,213.00	\$ 2,790,770	\$ 2,953,187	3,041,783	3,133,036
4. Fire district assistance tax	\$ 234,311	\$ 239,459	\$ 251,662	251,662	251,662
5. Wildland	\$ 24,389	\$ 289,216	\$ 250,000	250,000	250,000
6. Operating revenues	\$ 405,064	\$ 400,293	\$ 385,000	396,550	408,447
7. Grants	\$ 155,681	\$ 84,116	\$ 100,000	100,000	100,000
8. Bonds	\$ -	\$ -	\$ -	-	-
9. Interest	\$ 28,361	\$ 52,380	\$ 35,000	20,000	15,000
10. Donations	\$ -	\$ -	\$ -	-	-
11. Miscellaneous	\$ 43,397	\$ 2,716	\$ 3,500	3,500	3,500
12. Other (specify) <u>Prop 207</u>	\$ -	\$ 42,312	\$ 40,000	40,000	40,000
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
13. Total financial resources available	\$ 5,901,949	\$ 6,665,273	\$ 6,713,946	7,040,393	7,351,678
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2025:			18		
16. Salaries & wages	\$ 1,704,863	\$ 1,927,400	\$ 2,000,056	2,060,058	2,121,859
17. Health insurance	\$ 277,354	\$ 347,168	\$ 306,440	315,633	325,102
18. Pension & other retirement benefits	\$ 529,429	\$ 668,267	\$ 641,589	660,837	680,662
19. Other (specify) <u>Payroll Taxes & Other Benefits</u>	\$ 198,311	\$ 158,920	\$ 186,816	192,420	198,193
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
20. Total personnel expenses	2,709,957	3,101,754	3,134,901	3,228,948	3,325,816
Operating:					
21. Fuel	\$ 25,975	\$ 26,640	\$ 30,000	30,900	31,827
22. Tools & minor equipment	\$ 9,028	\$ 25,567	\$ 15,000	15,450	15,914
23. Contracted services	\$ -	\$ -	\$ -	-	-
24. Supplies	\$ 36,692	\$ 35,316	\$ 35,000	36,050	37,132
25. Vehicle repair	\$ 27,940	\$ 53,449	\$ 48,000	49,440	50,923
26. Training & prevention	\$ 31,404	\$ 69,445	\$ 129,584	133,472	137,476
27. Maintenance & repair—operating	\$ 11,887	\$ 42,997	\$ 25,000	25,750	26,523
28. Communications	\$ 37,591	\$ 44,140	\$ 57,700	59,431	61,214
29. Contingencies & emergencies	\$ -	\$ -	\$ -	-	-
30. Other (specify) <u>Emergency Operations</u>	\$ -	\$ 52,880	\$ 108,000	111,240	114,577
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
31. Total operating expenses	180,517	350,434	448,284	461,733	475,584
Capital:					
32. Land, building, & construction	\$ -	\$ -	\$ -	-	-
33. Vehicles	\$ -	\$ 321,436	\$ -	-	-
34. Lease payments	\$ -	\$ -	\$ -	-	-
35. Machinery & equipment	\$ 74,726	\$ 6,485	\$ -	-	-
36. Maintenance & repair—capital	\$ -	\$ -	\$ -	-	-
37. Reserve for future years—carryforward	\$ 2,764,011	\$ 2,695,597	\$ 2,936,898	3,150,033	3,344,607
38. Debt service—principal	\$ -	\$ -	\$ -	-	-
39. Debt service—interest	\$ -	\$ -	\$ -	-	-
40. Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
41. Total capital expenses	2,838,737	3,023,518	2,936,898	3,150,033	3,344,607
Administrative:					
42. Administrative equipment	\$ -	\$ -	\$ -	-	-
43. Insurance	\$ 32,077	\$ 39,227	\$ 39,000	40,170	41,375
44. Utilities	\$ 38,281	\$ 36,507	\$ 35,000	36,050	37,132
45. Professional services	\$ 66,545	\$ 80,016	\$ 58,200	59,946	61,744
46. Subscriptions, dues, fees	\$ 5,387	\$ 14,740	\$ 3,908	4,025	4,146
47. General administrative expenses	\$ 30,448	\$ 19,077	\$ 57,755	59,488	61,272
48. Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
49. Total administrative expenses	172,738	189,566	193,863	199,679	205,669
50. Total expenses	\$ 5,901,949	\$ 6,665,273	\$ 6,713,946	7,040,392	7,351,677

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

Pine-Strawberry Fire District
 Gila
 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: [Signature] SIGNED District clerk: [Signature] SIGNED Date: 6-20-2025

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	\$ 84,376,772
A.5 Actual tax year 2023 secondary property tax levy	\$ 2,790,770
A.6 Maximum allowed tax year 2023 secondary property tax levy	\$ 6,434,893

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])	\$ 6,949,684
A.8 Maximum allowable tax year 2024 levy limit (A.7 + A.3)	\$ 6,949,684
A.9 Allowable tax year 2024 secondary tax rate	\$ 8,2365 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	\$ 3,164,129
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)	\$ 3,164,129

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)	\$ 6,713,946
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$ 2,695,597
A.16 Less—Revenues from sources other than direct property tax	\$ 1,065,162
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))	\$ 2,953,187
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)

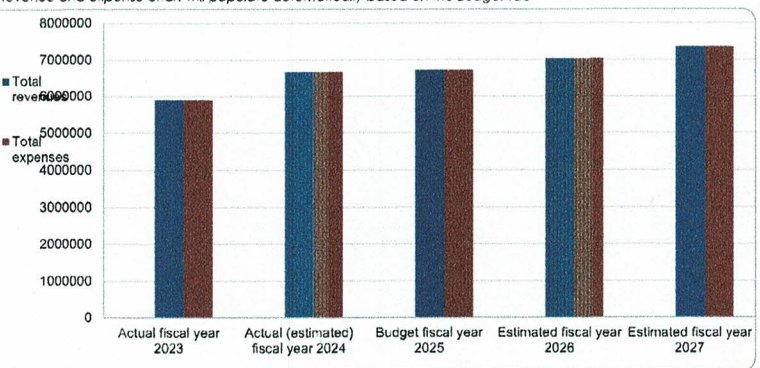
A.23 Tax year 2024 secondary property tax levy needed for the repayment of bonds	\$ -	
A.24 Tax year 2024 secondary property tax rate needed for the repayment of bonds	\$ -	per \$100 AV

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	\$ 5,901,949	\$ 5,901,949
Actual (estimated) fiscal year 2024	\$ 6,665,273	\$ 6,665,273
Budget fiscal year 2025	\$ 6,713,946	\$ 6,713,946
Estimated fiscal year 2026	\$ 7,040,393	\$ 7,040,392
Estimated fiscal year 2027	\$ 7,351,678	\$ 7,351,677

Budget