

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

Hellsgate 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: *Tom Williams* SIGNED District clerk: *Olivia Bair* SIGNED Date: 7-31-2024

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	\$	3.4739	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	\$	32,099,273
A.5	Actual tax year 2023 secondary property tax levy	\$	30,624,396
A.6	Maximum allowed tax year 2023 secondary property tax levy	\$	2,641,761

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))	\$	2,853,102	
A.8	Maximum allowable tax year 2024 levy limit (A.7 + A.3)	\$	2,853,102	
A.9	Allowable tax year 2024 secondary tax rate	\$	8.8884	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	\$	1,203,723	
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)	\$	1,203,723	

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)	\$	1,707,781	
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	20,000	
A.16	Less—Revenues from sources other than direct property tax	\$	484,058	
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))	\$	1,203,723	
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

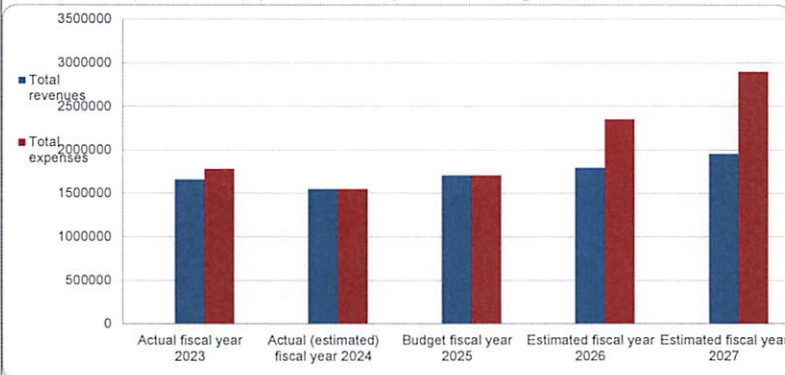
Summary for fiscal years 2023 through 2027:

Special study

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 2023	\$ 1,659,205	\$ 1,780,946
Actual (estimated) fiscal year 2024	\$ 1,549,011	\$ 1,549,011
Budget fiscal year 2025	\$ 1,707,781	\$ 1,707,781
Estimated fiscal year 2026	\$ 1,797,541	\$ 2,352,913
Estimated fiscal year 2027	\$ 1,959,845	\$ 2,902,611

Budget

		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	\$ 20,000	\$ 20,000	\$ 20,000	20,000.00	20,000.00
2.	Beginning fund balance—restricted				-	-
Revenues						
3.	Secondary property tax revenue	983,770.00	\$ 1,071,854	\$ 1,203,723	1,331,658.33	1,484,340.90
4.	Fire district assistance tax	\$ 83,734	\$ 92,326	\$ 96,028	102,879.97	108,613.00
5.	Wildland	\$ 350,876	\$ 232,531	\$ 244,130	209,048.17	199,241.73
6.	Operating revenues	\$ -	\$ -	\$ -	-	-
7.	Grants	\$ 100,342	\$ 60,000	\$ 60,000	47,938.65	43,120.28
8.	Bonds	\$ -	\$ -	\$ -	-	-
9.	Interest	\$ 14,177	\$ 8,000	\$ 8,000	6,257.18	5,575.61
10.	Donations	\$ 14,620	\$ 800	\$ 800	421.89	322.19
11.	Miscellaneous	\$ 42,800	\$ -	\$ -	-	-
12.	Other (specify) <u>Billing/Calls/Contract</u>	\$ 28,776	\$ 29,500	\$ 43,000	53,379.92	72,036.75
	Other (specify) <u>User Fees</u>	\$ 6,694	\$ 5,000	\$ 5,500	5,079.08	5,138.68
	Other (specify) <u>Sale of Surplus</u>	\$ 4,966	\$ 5,000	\$ 5,000	5,017.12	5,025.70
	Other (specify) <u>Tower</u>	\$ 8,450	\$ 16,000	\$ 12,000	15,860.95	16,429.92
	Other (specify) <u>Station Use</u>	\$ -	\$ 8,000	\$ 9,600	-	-
13.	Total financial resources available	\$ 1,659,205	\$ 1,549,011	\$ 1,707,781	\$ 1,797,541	\$ 1,959,845
Expenses						
14.	Personnel:					
15.	Estimated number of full-time employees (FTE) in 2025:			8		
16.	Salaries & wages	\$ 801,717	\$ 931,870	\$ 976,020	1,078,365.79	1,160,450.01
17.	Health insurance	\$ 83,098	\$ 83,878	\$ 85,715	87,055.90	88,690.13
18.	Pension & other retirement benefits	\$ 317,050	\$ 331,870	\$ 538,678	719,109.03	1,063,602.24
19.	Other (specify) <u>Work Comp</u>	\$ 83,389	\$ 62,858	\$ 62,262	54,302.14	50,573.58
	Other (specify) <u>Annual Physicals/EAP/Benefits</u>	\$ 34,779	\$ 61,481	\$ 17,084	17,473.83	11,364.04
	Other (specify) _____	\$ -	\$ -	\$ -	-	-
20.	Total personnel expenses	1,320,033.00	1,471,957.00	1,679,759.00	1,956,306.68	2,374,680.01
Operating:						
21.	Fuel	\$ 18,577	\$ 16,000	\$ 14,500	12,814.59	11,469.16
22.	Tools & minor equipment	\$ 3,483	\$ 8,600	\$ 7,000	11,490.81	14,107.83
23.	Contracted services	\$ 40,133	\$ 17,500	\$ 17,500	12,565.44	10,793.87
24.	Supplies	\$ -	\$ -	\$ -	-	-
25.	Vehicle repair	\$ 31,999	\$ 29,500	\$ 30,000	29,082.79	28,884.68
26.	Training & prevention	\$ 2,439	\$ 14,750	\$ 19,700	72,724.06	182,798.12
27.	Maintenance & repair—operating	\$ 4,697	\$ 4,500	\$ 5,000	5,172.92	5,549.76
28.	Communications	\$ 21,398	\$ 24,700	\$ 23,700	25,048.86	25,254.61
29.	Contingencies & emergencies	\$ -	\$ -	\$ 70,000	-	-
30.	Other (specify) <u>EMS Supplies</u>	\$ 2,457	\$ 4,500	\$ 4,500	6,370.88	7,695.23
	Other (specify) <u>Grants</u>	\$ 189,946	\$ 60,000	\$ 60,000	39,476.38	32,724.73
	Other (specify) _____	\$ -	\$ -	\$ -	-	-
31.	Total operating expenses	315,129.00	180,050.00	251,900.00	214,746.74	319,277.98
Capital:						
32.	Land, building, & construction	\$ -	\$ -	\$ -	-	-
33.	Vehicles	\$ -	\$ -	\$ -	-	-
34.	Lease payments	\$ 52,850	\$ 51,650	\$ 50,450	49,291.19	48,152.49
35.	Machinery & equipment	\$ -	\$ -	\$ -	-	-
36.	Maintenance & repair—capital	\$ -	\$ -	\$ -	-	-
37.	Reserve for future years—carryforward	\$ -	\$ -	\$ 10,000	-	-
38.	Debt service—principal	\$ -	\$ -	\$ -	-	-
39.	Debt service—interest	\$ -	\$ -	\$ -	-	-
40.	Other (specify) <u>Reserve Funds</u>	\$ -	\$ (159,365)	\$ (171,585)	-	-
	Other (specify) <u>PSPRS Contingency Funds</u>	\$ -	\$ (100,000)	\$ (220,000)	-	-
	Other (specify) _____	\$ -	\$ -	\$ -	-	-
41.	Total capital expenses	52,850.00	(207,715.00)	(331,135.00)	49,291.19	48,152.49
42.	Administrative:					
43.	Administrative equipment	\$ 18,370	\$ 25,000	\$ 30,575	39,501.59	49,672.41
44.	Insurance	\$ 33,297	\$ 22,912	\$ 24,227	21,144.16	20,405.65
45.	Utilities	\$ 22,281	\$ 20,550	\$ 23,180	23,762.87	25,582.23
46.	Professional services	\$ 2,802	\$ 10,500	\$ 10,000	23,498.52	38,798.80
47.	Subscriptions, dues, fees	\$ 1,380	\$ 1,500	\$ 1,000	876.81	676.67
48.	General administrative expenses	\$ 5,054	\$ 13,757	\$ 8,025	13,262.68	14,827.75
49.	Other (specify) <u>Audit</u>	\$ 9,750	\$ 10,500	\$ 10,250	10,522.21	10,536.66
	Other (specify) _____	\$ -	\$ -	\$ -	-	-
	Other (specify) _____	\$ -	\$ -	\$ -	-	-
50.	Total administrative expenses	92,934.00	104,719.00	107,257.00	132,568.85	160,500.16
51.	Total expenses	\$ 1,780,946	\$ 1,549,011	\$ 1,707,781	\$ 2,352,913	\$ 2,902,611



HELLSGATE FIRE DISTRICT

Fiscal Year 2025

APPROVED

Carry Over Funds

Carry Over Funds	\$	20,000
	\$	20,000

Tax Levy Revenues

Real Estate	\$	1,203,723
Fire District Assistance Tax	\$	96,028
	\$	1,299,751

Non Tax Levy Revenues

Wildland Division Funds	\$	244,130
Grant & Donation Funds	\$	60,800
Call and Contract Funds	\$	42,100
Other Income	\$	41,000
	\$	1,707,781

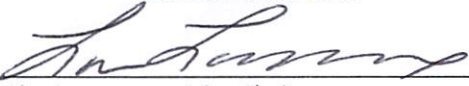
Expenses

Personnel Costs	\$	1,672,174
Buildings & Land	\$	28,100
Vehicles & Equipment	\$	75,000
Communications & IT Services	\$	54,275
Meetings, Travel & Training	\$	18,200
Managerial Costs	\$	81,086
Debt Services	\$	160,450
	\$	2,089,285

Other Financing (Uses) Sources

Funding to (from) Capital Reserves	\$	10,000
Funding to (from) Enterprise Reserves	\$	(101,585)
Funding to (from) Contingency Reserves	\$	(50,000)
Funding to (from) PSPRS Unfunded	\$	(220,000)
Funding to (from) Craig Tiger Reserves	\$	(20,000)
	\$	(381,585)

Estimated Assessed Valuation	\$	32,099,273
Estimated Tax Rate	\$	3.7500



Lisa Lamoureux, Vice Chair

6-19-24
Date



Angie Lecher, Business Manager

June 19, 2024
Date

HELLSGATE FIRE DISTRICT

DETAILED BUDGET

Fiscal Year 2025 Budget

Approved

	Assessed Value	\$ 30,624,396	\$ 32,099,273		
	Tax Rate Estimate	\$ 3.50	\$ 3.75		
INCOME		FY 2024	FY 2025	\$ VAR	% VAR
40000 TAX REVENUES					
40100 Property Tax, Net	\$	1,071,854	\$ 1,203,723	\$ 131,869	12.3%
40200 FDAT, Net	\$	92,326	\$ 96,028	\$ 3,702	4.0%
TOTAL	\$	1,164,180	\$ 1,299,751	\$ 135,571	11.6%
41000 NON-TAX LEVY					
41100 State Revenue	\$	14,000	\$ 28,000	\$ 14,000	100.0%
41200 Fee Schedule Revenue	\$	5,500	\$ 5,500	\$ -	0.0%
41300 Call Revenue	\$	15,000	\$ 15,000	\$ -	0.0%
41400 Lease Revenue	\$	24,000	\$ 21,600	\$ (2,400)	-10.0%
41500 Interest	\$	8,000	\$ 8,000	\$ -	0.0%
41600 Wildland	\$	232,531	\$ 244,130	\$ 11,599	5.0%
41700 Grants & Donations	\$	60,800	\$ 60,800	\$ -	0.0%
41800 Sale of Assets	\$	5,000	\$ 5,000	\$ -	0.0%
TOTAL	\$	364,831	\$ 388,030	\$ 23,199	6.4%
42000 DISTRICT FUNDS					
42400 Carry Over Funds	\$	20,000	\$ 20,000	\$ -	0.0%
TOTAL	\$	20,000	\$ 20,000	\$ -	0.0%
INCOME TOTAL	\$	1,549,011	\$ 1,707,781	\$ 158,770	10.2%
EXPENSES		FY 2024	FY 2025		
50000 WAGES					
50100 Salaries	\$	601,870	\$ 631,020	\$ 29,150	4.8%
50200 Overtime	\$	65,000	\$ 65,000	\$ -	0.0%
50300 Reserves	\$	95,000	\$ 110,000	\$ 15,000	15.8%
50400 Wildland	\$	170,000	\$ 170,000	\$ -	0.0%
TOTAL	\$	931,870	\$ 976,020	\$ 44,150	4.7%
51000 EMPLOYER TAXES					
51100 Medicare/Social Security	\$	11,047	\$ 11,687	\$ 640	5.8%
51200 Unemployment	\$	2,500	\$ 2,500	\$ -	0.0%
TOTAL	\$	13,547	\$ 14,187	\$ 640	4.7%
52000 EMPLOYEE BENEFITS					
52100 Medical Benefits	\$	83,878	\$ 85,715	\$ 1,837	2.2%
52200 Workers Compensation	\$	62,858	\$ 62,262	\$ (596)	-0.9%
52300 PSPRS Retirement	\$	71,999	\$ 95,652	\$ 23,653	32.9%
52400 ASRS	\$	11,237	\$ 11,225	\$ (12)	-0.1%
52500 Deferred Compensation	\$	19,622	\$ 20,693	\$ 1,071	5.5%

52600 WL ER Expenses	\$	40,031	\$	41,630	\$	1,599	4.0%
52700 Employee Benefits	\$	11,100	\$	14,500	\$	3,400	30.6%
52800 Employee Recruit & Retain	\$	850	\$	2,000	\$	1,150	135.3%
52900 Physicals	\$	9,500	\$	9,500	\$	-	0.0%
53100 PSPRS COP Liability	\$	115,465	\$	118,790	\$	3,325	2.9%
53200 PSPRS UAAL	\$	100,000	\$	220,000	\$	120,000	120.0%
TOTAL	\$	526,540	\$	681,967	\$	155,427	29.5%
60000 BUILDINGS & LAND							
60100 Utilities	\$	20,550	\$	23,180	\$	2,630	12.8%
60200 Station & Janitorial Supplies	\$	2,000	\$	2,500	\$	500	25.0%
60300 Building Repairs & Maintenance	\$	2,500	\$	2,500	\$	-	0.0%
TOTAL	\$	25,050	\$	28,180	\$	3,130	12.5%
61000 VEHICLES & EQUIPMENT							
61100 Vehicle Fuel	\$	16,000	\$	14,500	\$	(1,500)	-9.4%
61200 Vehicle Maintenance	\$	29,500	\$	30,000	\$	500	1.7%
61300 Personal Protective Equipment	\$	1,500	\$	2,000	\$	500	33.3%
61400 Small Tool & Equipment	\$	7,100	\$	5,000	\$	(2,100)	-29.6%
61500 EMS Equipment & Supplies	\$	4,500	\$	4,500	\$	-	0.0%
61600 Inspect/Prevent/Rehab	\$	1,500	\$	1,500	\$	-	0.0%
61700 Wildland Expenses	\$	17,500	\$	17,500	\$	-	0.0%
TOTAL	\$	77,600	\$	75,000	\$	(2,600)	-3.4%
62000 COMMUNICATIONS/IT							
62100 Communications	\$	1,000	\$	1,000	\$	-	0.0%
62200 IT Services R&M	\$	7,500	\$	7,500	\$	-	0.0%
62300 Computer Equipment & Supplies	\$	850	\$	850	\$	-	0.0%
62400 Computer Software	\$	18,700	\$	22,225	\$	3,525	18.9%
62500 Dispatch Contract	\$	22,500	\$	22,700	\$	200	0.9%
TOTAL	\$	50,550	\$	54,275	\$	3,725	7.4%
63000 MEETING/TRAVEL & TRAINING							
63100 Training Supplies	\$	500	\$	500	\$	-	0.0%
63200 State Courses	\$	2,050	\$	4,500	\$	2,450	119.5%
63300 Training, Local	\$	3,000	\$	3,000	\$	-	0.0%
63400 EMT/Paramedic	\$	2,000	\$	2,000	\$	-	0.0%
63500 Leadership Development	\$	5,000	\$	6,000	\$	1,000	20.0%
63600 State Fire School	\$	1,000	\$	1,000	\$	-	0.0%
63700 Travel Expenses	\$	500	\$	1,200	\$	700	140.0%
TOTAL	\$	14,050	\$	18,200	\$	4,150	29.5%
70000 MANAGERIAL EXPENSES							
70100 Finance	\$	10,500	\$	10,250	\$	(250)	-2.4%
70200 Legal Expenses	\$	10,000	\$	10,000	\$	-	0.0%
70300 Bank & Service Fees	\$	1,000	\$	3,000	\$	2,000	200.0%
70400 District Insurance	\$	22,912	\$	24,227	\$	1,315	5.7%
70500 ER EE Paid Policies	\$	3,292	\$	23,526	\$	20,234	614.6%
70600 Life/STD/LTD Insurance	\$	3,815	\$	4,058	\$	243	6.4%
70700 Office Supplies	\$	1,000	\$	1,000	\$	-	0.0%

70800 Dues/Fees/Subscriptions	\$	1,500	\$	1,000	\$	(500)	-33.3%
70900 Misc. Expenses	\$	3,500	\$	4,025	\$	525	15.0%
TOTAL	\$	57,519	\$	81,086	\$	23,567	41.0%
80000 OTHER							
80100 Debt Service	\$	51,650	\$	50,450	\$	(1,200)	-2.3%
80200 Contingency	\$	-	\$	50,000	\$	50,000	100.0%
80300 Grant Expenses	\$	60,000	\$	60,000	\$	-	0.0%
TOTAL	\$	111,650	\$	160,450	\$	48,800	43.7%
9000 FUNDING TO/FROM RESERVES							
90000 Capital Outlay	\$	-	\$	10,000	\$	10,000	0.0%
91000 Enterprise Funds	\$	(159,365)	\$	(101,585)	\$	57,781	-36.3%
92000 Contingency	\$	-	\$	(50,000)	\$	(50,000)	100.0%
93000 PSPRS Unfunded	\$	(100,000)	\$	(220,000)	\$	(120,000)	120.0%
94000 Craig Tiger & Benefits	\$	-	\$	(20,000)	\$	(20,000)	100.0%
TOTAL	\$	(259,365)	\$	(381,585)	\$	(122,219)	47.1%
					\$	-	
TOTAL EXPENSES	\$	1,549,011	\$	1,707,781	\$	158,770	10.2%