

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: *Debra 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)**

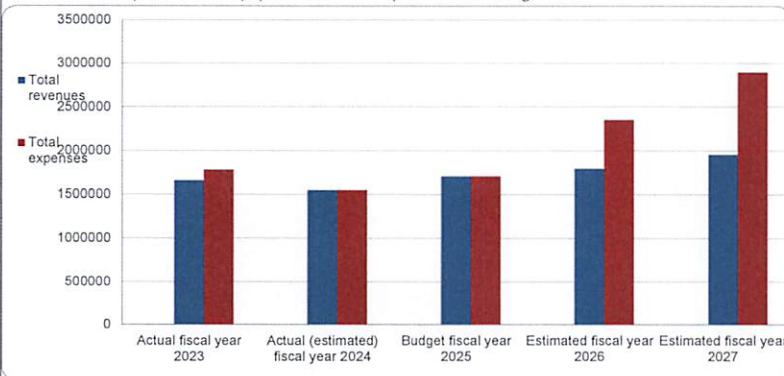
A.23	Tax year 2024 secondary property tax levy needed for the repayment of bonds			
A.24	Tax year 2024 secondary property tax rate needed for the repayment of bonds	\$	-	per \$100 AV

**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
<b>Financial resources available at July 1</b>					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 20,000	\$ 20,000	\$ 20,000	20,000.00	20,000.00
2. Beginning fund balance—restricted				-	-
<b>Revenues</b>					
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
<b>Expenses</b>					
14. <b>Personnel:</b>					
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
	\$	<b>20,000</b>

### Tax Levy Revenues

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

### Non Tax Levy Revenues

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

### 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
	\$	<b>2,089,285</b>

### 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)
	\$	<b>(381,585)</b>

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