

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

Hellsgate Fire District

Gila

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: 7/19/2023

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[J])

A.1 Net assessed value of annexed property in tax year 2022	\$ -	
A.2 Actual tax year 2022 secondary property tax rate	\$ 3,3750	per \$100 AV
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	\$ 30,624,396
A.5 Actual tax year 2022 secondary property tax levy	\$ 29,406,598
A.6 Maximum allowed tax year 2022 secondary property tax levy	\$ 2,446,075

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])	\$ 2,641,761
A.8 Maximum allowable tax year 2023 levy limit (A.7 + A.3)	\$ 2,641,761
A.9 Allowable tax year 2023 secondary tax rate	\$ 8.6263 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	\$ 1,071,854
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)	\$ 1,071,854

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)	\$ 1,808,376
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$ 20,000
A.16 Less—Revenues from sources other than direct property tax	\$ 457,157
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))	\$ 1,331,219
A.19 Tax year 2023 tax rate needed for operations:	\$ 4.3469 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

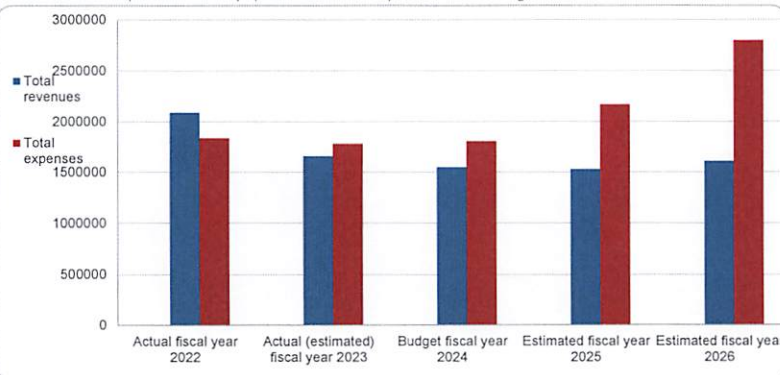
Summary for fiscal years 2022 through 2026:

Special study

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 2022	\$ 2,091,474	\$ 1,840,468
Actual (estimated) fiscal year 2023	\$ 1,659,204	\$ 1,780,947
Budget fiscal year 2024	\$ 1,549,011	\$ 1,808,376
Estimated fiscal year 2025	\$ 1,528,463	\$ 2,168,432
Estimated fiscal year 2026	\$ 1,607,797	\$ 2,797,240

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					
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	913,365.00	\$ 983,770	\$ 1,071,854	1,161,150.31	1,261,501.32
4. Fire district assistance tax	\$ 82,684	\$ 83,734	\$ 92,326	97,649.05	105,474.17
5. Wildland	\$ 639,305	\$ 350,876	\$ 232,531	140,862.11	89,341.39
6. Operating revenues	\$ -	\$ -	\$ -	-	-
7. Grants	\$ 346,527	\$ 100,342	\$ 60,000	26,625.56	13,868.08
8. Bonds	\$ -	\$ -	\$ -	-	-
9. Interest	\$ 5,484	\$ 14,177	\$ 8,000	12,597.56	13,473.14
10. Donations	\$ 40,270	\$ 14,620	\$ 800	167.11	22.02
11. Miscellaneous	\$ -	\$ 42,800	\$ -	-	-
12. Other (specify) <u>Billing/Calls/Contract</u>	\$ 8,900	\$ 28,776	\$ 29,500	62,811.79	99,065.80
Other (specify) <u>User Fees</u>	\$ 9,710	\$ 6,694	\$ 5,000	3,590.83	2,630.54
Other (specify) <u>Sale of Surplus</u>	\$ 25,229	\$ 4,966	\$ 5,000	3,009.17	2,420.36
Other (specify) <u>Tower</u>	\$ -	\$ 8,450	\$ 16,000	-	-
Other (specify) <u>Station Use</u>	\$ -	\$ -	\$ 8,000	-	-
13. Total financial resources available	\$ 2,091,474	\$ 1,659,204	\$ 1,549,011	\$ 1,528,463	\$ 1,607,797
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2024:			7		
16. Salaries & wages	\$ 858,268	\$ 801,717	\$ 931,870	976,810.89	1,079,654.10
17. Health insurance	\$ 61,830	\$ 83,098	\$ 83,878	98,697.62	107,879.91
18. Pension & other retirement benefits	\$ 151,771	\$ 317,050	\$ 331,870	520,329.77	680,231.55
19. Other (specify) <u>Work Comp</u>	\$ 35,848	\$ 83,389	\$ 62,858	96,800.54	111,019.58
Other (specify) <u>Annual Physicals/EAP/Benefits</u>	\$ 31,915	\$ 34,779	\$ 61,481	87,840.82	140,391.33
Other (specify)	\$ -	\$ -	\$ -	-	-
20. Total personnel expenses	1,139,632.00	1,320,032.74	1,471,957.00	1,780,479.63	2,119,176.47
Operating:					
21. Fuel	\$ 21,811	\$ 18,577	\$ 16,000	13,704.05	11,770.21
22. Tools & minor equipment	\$ 4,064	\$ 3,483	\$ 8,600	14,302.86	29,552.38
23. Contracted services	\$ 40,194	\$ 40,133	\$ 17,500	12,552.18	7,238.31
24. Supplies	\$ 1,328			-	-
25. Vehicle repair	\$ 28,756	\$ 31,999	\$ 29,500	30,011.57	29,099.72
26. Training & prevention	\$ 2,063	\$ 2,439	\$ 14,750	53,316.09	257,558.48
27. Maintenance & repair—operating	\$ 16,858	\$ 4,697	\$ 4,500	2,782.66	2,193.44
28. Communications	\$ 23,550	\$ 21,398	\$ 24,700	25,477.18	27,843.48
29. Contingencies & emergencies	\$ -	\$ -	\$ -	-	-
30. Other (specify) <u>EMS Supplies</u>	\$ 2,257	\$ 2,457	\$ 4,500	6,570.16	10,812.63
Other (specify) <u>Grants</u>	\$ 350,531	\$ 189,946	\$ 60,000	25,732.79	9,582.37
Other (specify)	\$ -	\$ -	\$ -	-	-
31. Total operating expenses	491,412.00	315,129.75	180,050.00	184,449.54	385,651.02
Capital:					
32. Land, building, & construction	\$ 24,944	\$ -	\$ -	-	-
33. Vehicles	\$ -	\$ -	\$ -	-	-
34. Lease payments	\$ 29,954	\$ 52,850	\$ 51,650	70,803.53	83,127.85
35. Machinery & equipment	\$ -	\$ -	\$ -	-	-
36. Maintenance & repair—capital	\$ -	\$ -	\$ -	-	-
37. Reserve for future years—carryforward	\$ -	\$ -	\$ -	-	-
38. Debt service—principal	\$ 20,000	\$ -	\$ -	-	-
39. Debt service—interest	\$ 40,950	\$ -	\$ -	-	-
40. Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
41. Total capital expenses	115,848.00	52,850.00	51,650.00	70,803.53	83,127.85
Administrative:					
43. Administrative equipment	\$ 19,837	\$ 18,370	\$ 25,000	28,587.12	35,797.15
44. Insurance	\$ 24,485	\$ 33,297	\$ 22,912	23,461.93	20,084.73
45. Utilities	\$ 21,045	\$ 22,281	\$ 20,550	20,355.20	19,468.05
46. Professional services	\$ 12,033	\$ 2,802	\$ 10,500	20,895.10	59,939.27
47. Subscriptions, dues, fees	\$ 308	\$ 1,380	\$ 1,500	4,176.34	8,083.05
48. General administrative expenses	\$ 6,368	\$ 5,054	\$ 13,757	24,181.46	54,161.08
49. Other (specify) <u>Audit</u>	\$ 9,500	\$ 9,750	\$ 10,500	11,042.00	11,751.69
Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
50. Total administrative expenses	93,576.00	92,934.54	104,719.00	132,699.17	209,285.01
51. Total expenses	\$ 1,840,468	\$ 1,780,947	\$ 1,808,376	\$ 2,168,432	\$ 2,797,240