

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

Hellsgate Fire District  
 Gila  
 2026



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(D)(F)

4. District chairperson: Lisa Lamoureux (Aug 6, 2025 14:22:26 PDT) SIGNED  
 District clerk: John Jackson (Aug 6, 2025 13:54:51 MDT) SIGNED  
 Date: May 21, 2025

**A. Calculation of the tax year 2025 secondary property tax rate for fiscal year 2026 operations:**

Adjustment to secondary property tax levy for territory annexed during the tax year 2024 (A.R.S. §48-807(I))

A.1 Net assessed value of annexed property in tax year 2024	\$	-	
A.2 Actual tax year 2024 secondary property tax rate	\$	3.7500	per \$100 AV
A.3 Annexed property tax limit adjustment in tax year 2025	\$	-	

Check box if newly merged or consolidated:

Tax year 2025 secondary property tax information (A.R.S. §48-807(K))

A.4 Tax year 2025 Assessed Value (AV) in the Fire District	\$	34,456,277
A.5 Actual tax year 2024 secondary property tax levy	\$	32,099,273
A.6 Maximum allowed tax year 2024 secondary property tax levy	\$	2,641,761

Calculation of the allowable tax year 2025 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 2025 levy limit (A.7 + A.3)	\$	2,853,102	
A.9 Allowable tax year 2025 secondary tax rate	\$	8.2804	per \$100 AV
A.10 Maximum allowable tax year 2025 secondary tax rate (lesser of A.9 or \$3.75)	\$	3.7500	per \$100 AV
A.11 Maximum allowable tax year 2025 secondary tax levy	\$	1,292,110	
A.12 Tax year 2024 excess levy or collections (A.R.S. §48-807(J))	\$	-	
A.13 Tax year 2025 maximum allowable levy limit (A.11 - A.12)	\$	1,292,110	

Calculation of the proposed tax year 2025 secondary property tax rate for fiscal year 2026 operations

A.14 Total budgeted expenses in fiscal year 2026 (Budget tab, line 51)	\$	1,816,088	
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	20,000	
A.16 Less—Revenues from sources other than direct property tax	\$	503,977	
A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$	-	
A.18 Tax year 2025 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$	1,292,110	
A.19 Tax year 2025 tax rate needed for operations	\$	3.7500	per \$100 AV
A.20 Tax year 2025 maximum allowable levy rate (A.13/(A.4-100))	\$	3.7500	per \$100 AV
A.22 Proposed tax year 2025 secondary property tax rate for fiscal year 2026 operations	\$	3.7500	per \$100 AV

Calculation of the proposed 2025 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

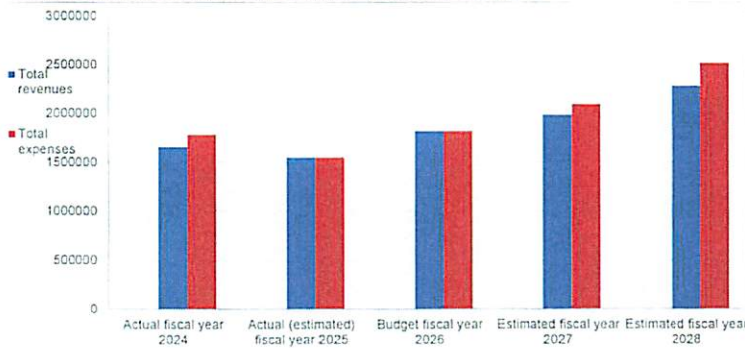
A.23 Tax year 2025 secondary property tax levy needed for the repayment of bonds	\$	-	
A.24 Tax year 2025 secondary property tax rate needed for the repayment of bonds	\$	-	per \$100 AV

**Summary for fiscal years 2024 through 2028:**

**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(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 2024	\$ 1,659,205	\$ 1,780,946
Actual (estimated) fiscal year 2025	\$ 1,549,011	\$ 1,549,011
Budget fiscal year 2026	\$ 1,816,088	\$ 1,816,088
Estimated fiscal year 2027	\$ 1,981,881	\$ 2,094,214
Estimated fiscal year 2028	\$ 2,280,775	\$ 2,512,711

Budget

	Actual fiscal year 2024	Actual (estimated) fiscal year 2025	Budget fiscal year 2026	Estimated fiscal year 2027	Estimated fiscal year 2028	
<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	\$ 1,292,110	1,482,714.93	1,744,417.94
4.	Fire district assistance tax	\$ 83,734	\$ 92,326	\$ 100,277	109,740.26	119,643.77
5.	Wildland	\$ 350,876	\$ 232,531	\$ 249,900	217,089.51	210,945.97
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	\$ 15,000	18,294.71	28,307.83
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	\$ 47,000	61,531.93	89,295.46
	Other (specify) <u>User Fees</u>	\$ 6,694	\$ 5,000	\$ 6,800	7,163.59	8,644.55
	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	\$ 9,600	11,968.76	11,051.62
	Other (specify) <u>Station Use</u>	\$ -	\$ 8,000	\$ 9,600	-	-
13.	Total financial resources available	\$ 1,659,205	\$ 1,549,011	\$ 1,816,088	\$ 1,981,881	\$ 2,280,775
<b>Expenses</b>						
14.	<b>Personnel:</b>					
15.	Estimated number of full-time employees (FTE) in 2026:			8		
16.	Salaries & wages	\$ 801,717	\$ 931,870	\$ 1,030,776	1,169,147.34	1,309,665.46
17.	Health insurance	\$ 83,098	\$ 83,878	\$ 74,632	70,869.43	65,176.95
18.	Pension & other retirement benefits	\$ 317,050	\$ 331,870	\$ 249,959	224,954.47	185,941.60
19.	Other (specify) <u>Work Comp</u>	\$ 83,389	\$ 62,858	\$ 62,653	54,838.56	51,329.27
	Other (specify) <u>Annual Physicals/EAP/Benefits</u>	\$ 34,779	\$ 61,481	\$ 53,226	70,085.15	76,479.63
	Other (specify) <u>WL ER</u>	\$ -	\$ -	\$ 37,400	-	-
20.	Total personnel expenses	1,320,033.00	1,471,957.00	1,508,647.60	1,589,894.95	1,688,592.91
<b>Operating:</b>						
21.	Fuel	\$ 18,577	\$ 16,000	\$ 15,500	14,182.73	13,358.47
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	\$ 38,000	41,990.75	50,245.19
26.	Training & prevention	\$ 2,439	\$ 14,750	\$ 22,500	85,196.07	226,277.18
27.	Maintenance & repair—operating	\$ 4,697	\$ 4,500	\$ 18,500	46,889.82	155,807.73
28.	Communications	\$ 21,398	\$ 24,700	\$ 25,450	27,800.03	29,505.60
29.	Contingencies & emergencies	\$ -	\$ -	\$ 50,000	-	-
30.	Other (specify) <u>EMS Supplies</u>	\$ 2,457	\$ 4,500	\$ 7,200	12,353.41	20,480.41
	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	261,650.00	291,945.43	553,301.02
<b>Capital:</b>						
32.	Land, building, & construction	\$ -	\$ -	\$ -	-	-
33.	Vehicles	\$ -	\$ -	\$ -	-	-
34.	Lease payments	\$ 52,850	\$ 51,650	\$ 49,250	47,546.63	45,619.74
35.	Machinery & equipment	\$ -	\$ -	\$ -	-	-
36.	Maintenance & repair—capital	\$ -	\$ -	\$ -	-	-
37.	Reserve for future years—carryforward	\$ -	\$ -	\$ 25,000	-	-
38.	Debt service—principal	\$ -	\$ -	\$ -	-	-
39.	Debt service—interest	\$ -	\$ -	\$ -	-	-
40.	Other (specify) <u>Reserve Funds</u>	\$ -	\$ (159,365)	\$ (150,056)	-	-
	Other (specify) <u>PSPRS Contingency Funds</u>	\$ -	\$ (100,000)	\$ -	-	-
	Other (specify) _____	\$ -	\$ -	\$ -	-	-
41.	Total capital expenses	52,850.00	(207,715.00)	(75,806.00)	47,546.63	45,619.74
<b>Administrative:</b>						
42.	Administrative equipment	\$ 18,370	\$ 25,000	\$ 34,205	46,674.68	63,775.29
43.	Insurance	\$ 33,297	\$ 22,912	\$ 24,111	20,981.88	20,169.37
44.	Utilities	\$ 22,281	\$ 20,550	\$ 22,140	22,136.49	22,991.11
45.	Professional services	\$ 2,802	\$ 10,500	\$ 10,000	23,498.52	38,798.80
46.	Subscriptions, dues, fees	\$ 1,380	\$ 1,500	\$ 1,500	1,565.22	1,599.24
47.	General administrative expenses	\$ 5,054	\$ 13,757	\$ 18,890	38,678.42	66,153.25
48.	Other (specify) <u>Audit</u>	\$ 9,750	\$ 10,500	\$ 10,750	11,291.44	11,710.21
	Other (specify) _____	\$ -	\$ -	\$ -	-	-
	Other (specify) _____	\$ -	\$ -	\$ -	-	-
49.	Total administrative expenses	92,934.00	104,719.00	121,596.00	164,826.65	225,197.27
50.	Total expenses	\$ 1,780,946	\$ 1,549,011	\$ 1,816,088	\$ 2,094,214	\$ 2,512,711