

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

Water Wheel Fire & Medical 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: Steve Stevens SIGNED

District clerk: [Signature] SIGNED

Date: 7/19/24

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	\$	3,4994	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	\$	16,363,091
A.5 Actual tax year 2023 secondary property tax levy	\$	528,468
A.6 Maximum allowed tax year 2023 secondary property tax levy	\$	1,104,768

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])	\$	1,193,171	
A.8 Maximum allowable tax year 2024 levy limit (A.7 + A.3)	\$	1,193,171	
A.9 Allowable tax year 2024 secondary tax rate	\$	7,2918	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	\$	613,616	
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)	\$	613,616	

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)	\$	765,703	
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	59,778	
A.16 Less—Revenues from sources other than direct property tax	\$	92,309	
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))	\$	613,616	
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)

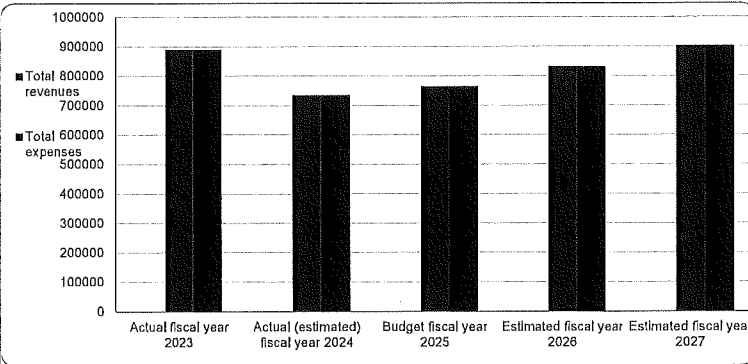
A.23 Tax year 2024 secondary property tax levy needed for the repayment of bonds	\$	-	
A.24 Tax year 2024 secondary property tax rate needed for the repayment of bonds	\$	-	per \$100 AV

Summary for fiscal years 2023 through 2027:

Special study

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	\$ 890,496	\$ 890,496
Actual (estimated) fiscal year 2024	\$ 735,248	\$ 735,248
Budget fiscal year 2025	\$ 765,703	\$ 765,703
Estimated fiscal year 2026	\$ 833,462	\$ 833,461
Estimated fiscal year 2027	\$ 904,752	\$ 904,751

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	\$ 58,597	\$ 38,658	\$ 59,778	108,336	159,857
2. Beginning fund balance—restricted	\$ -	\$ -	\$ -	-	-
Revenues					
3. Secondary property tax revenue	491,840	\$ 528,468	\$ 613,616	632,024	650,985
4. Fire district assistance tax	42,434	\$ 45,000	\$ 47,693	47,693	47,693
5. Wildland	-	\$ -	\$ -	-	-
6. Operating revenues	23,742	\$ 81,264	\$ 39,616	40,408	41,216
7. Grants	-	\$ 19,000	\$ -	-	-
8. Bonds	-	\$ -	\$ -	-	-
9. Interest	1,291	\$ 1,007	\$ 1,000	1,000	1,000
10. Donations	1,100	\$ 5,851	\$ 4,000	4,000	4,000
11. Miscellaneous	33,492	\$ -	\$ -	-	-
12. Other (specify) Sale of Assets	210,000	\$ 16,000	\$ -	-	-
Other (specify) Proceeds from Notes Payable	28,000	\$ -	\$ -	-	-
Other (specify)	-	\$ -	\$ -	-	-
Other (specify)	-	\$ -	\$ -	-	-
Other (specify)	-	\$ -	\$ -	-	-
13. Total financial resources available	\$ 890,496	\$ 735,248	\$ 765,703	\$ 833,462	\$ 904,752
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2025:			7		
16. Salaries & wages	\$ 355,190	\$ 371,702	\$ 339,880	350,076	360,579
17. Health insurance	\$ -	\$ -	\$ 19,200	19,200	19,200
18. Pension & other retirement benefits	\$ -	\$ -	\$ 13,060	13,060	13,060
19. Other (specify) Payroll Taxes & Other Benefits	\$ 32,495	\$ 39,738	\$ 46,677	48,077	49,520
Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
20. Total personnel expenses	387,685	411,440	418,817	430,414	442,358
Operating:					
21. Fuel	\$ 9,211	\$ 10,416	\$ 12,000	12,240	12,485
22. Tools & minor equipment	\$ 6,078	\$ 24,131	\$ 14,000	14,280	14,566
23. Contracted services	\$ -	\$ -	\$ -	-	-
24. Supplies	\$ 6,866	\$ 11,523	\$ 6,000	6,120	6,242
25. Vehicle repair	\$ 48,236	\$ 40,991	\$ 50,000	51,000	52,020
26. Training & prevention	\$ 3,924	\$ 2,714	\$ 11,500	11,730	11,965
27. Maintenance & repair—operating	\$ -	\$ -	\$ -	-	-
28. Communications	\$ -	\$ -	\$ 22,000	22,440	22,889
29. Contingencies & emergencies	\$ -	\$ -	\$ -	-	-
30. Other (specify) Emergency Operations	\$ 69,711	\$ 108,217	\$ 22,500	22,950	23,409
Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
31. Total operating expenses	144,026	197,992	138,000	140,760	143,575
Capital:					
32. Land, building, & construction	\$ -	\$ -	\$ -	-	-
33. Vehicles	\$ -	\$ -	\$ -	-	-
34. Lease payments	\$ 15,629	\$ 6,528	\$ 6,529	6,529	6,529
35. Machinery & equipment	\$ 30,661	\$ -	\$ -	-	-
36. Maintenance & repair—capital	\$ -	\$ -	\$ -	-	-
37. Reserve for future years—carryforward	\$ 38,658	\$ 59,778	\$ 108,336	159,857	214,469
38. Debt service—principal	\$ -	\$ -	\$ -	-	-
39. Debt service—interest	\$ -	\$ -	\$ -	-	-
40. Other (specify) Debt Payoff	\$ 211,463	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
41. Total capital expenses	296,411	66,306	114,865	166,386	220,998
Administrative:					
42. Administrative equipment	\$ -	\$ -	\$ -	-	-
43. Insurance	\$ 39,730	\$ 39,193	\$ 17,521	17,871	18,229
44. Utilities	\$ 22,644	\$ 20,316	\$ 25,000	25,500	26,010
45. Professional services	\$ -	\$ -	\$ 40,000	40,800	41,616
46. Subscriptions, dues, fees	\$ -	\$ -	\$ 3,000	3,060	3,121
47. General administrative expenses	\$ -	\$ -	\$ 8,500	8,670	8,843
48. Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
50. Total administrative expenses	62,374	59,509	94,021	95,901	97,819
51. Total expenses	\$ 890,496	\$ 735,248	\$ 765,703	\$ 833,461	\$ 904,751