

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

Forest Lakes Fire District

Coconino

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:

SIGNED

District clerk:

SIGNED

Date: 07-20-24

**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

\$ 3.5000 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

\$ 24,321,578

**A.5** Actual tax year 2023 secondary property tax levy

\$ 806,878

**A.6** Maximum allowed tax year 2023 secondary property tax levy

\$ 1,415,219

**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])

\$ 1,528,437

**A.8** Maximum allowable tax year 2024 levy limit (A.7 + A.3)

\$ 1,528,437

**A.9** Allowable tax year 2024 secondary tax rate

\$ 6.2843 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

\$ 912,059

**A.12** Tax year 2023 excess levy or collections: (A.14 - (A.15 + A.16 + A.17))

\$ 912,059

**A.13** Tax year 2024 maximum allowable levy limit (A.11 - A.12)**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)

\$ 1,495,442

**A.15** Less—Unrestricted unencumbered carryforward (Budget tab, line 1)

\$ -

**A.16** Less—Revenues from sources other than direct property tax

\$ 837,105

**A.17** Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)

\$ 48,922

**A.18** Tax year 2024 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))

\$ 609,415

**A.19** Tax year 2024 tax rate needed for operations:

\$ 2.5057 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

\$ 2.5057 per \$100 AV

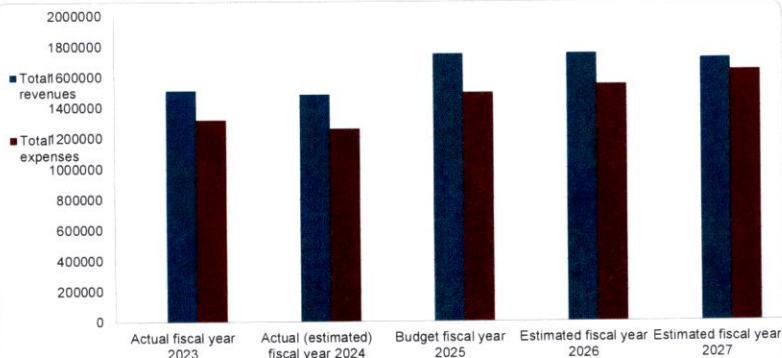
**Calculation of the proposed 2024 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)****A.23** Tax year 2024 secondary property tax levy needed for the repayment of bonds

\$ - per \$100 AV

**A.24** Tax year 2024 secondary property tax rate needed for the repayment of bonds**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	\$ 1,510,024	\$ 1,317,533
Actual (estimated) fiscal year 2024	\$ 1,484,776	\$ 1,259,625
Budget fiscal year 2025	\$ 1,749,164	\$ 1,495,442
Estimated fiscal year 2026	\$ 1,751,609	\$ 1,546,752
Estimated fiscal year 2027	\$ 1,720,201	\$ 1,639,693

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				-	-
2. Beginning fund balance—restricted	\$ 389,479	\$ 306,000	\$ 253,721	204,856.69	167,630.42
<b>Revenues</b>					
3. Secondary property tax revenue	735,882.00	\$ 806,985	\$ 912,059	953,102.00	995,991.00
4. Fire district assistance tax	\$ 133,521	\$ 145,187	\$ 164,171	171,558.00	179,278.00
5. Wildland	\$ 5,302	\$ 26,922	\$ 7,650	7,803.00	7,959.00
6. Operating revenues	\$ 126,458	\$ 87,023	\$ 165,000	160,000.00	163,200.00
7. Grants	\$ 60,730	\$ 80,122	\$ 53,000	53,000.00	-
8. Bonds				-	-
9. Interest	\$ 5,595	\$ 8,364	\$ 2,601	2,653.00	2,706.00
10. Donations	\$ 31,768	\$ 21,936	\$ 32,130	32,773.00	32,000.00
11. Miscellaneous				-	-
12. Other (specify) <u>District Funds</u>	\$ 4,215	\$ -	\$ 123,532	130,257.00	135,519.00
Other (specify) <u>Green Waste</u>	\$ 1,980	\$ 2,237	\$ 15,300	15,606.00	15,918.00
Other (specify) <u>Lease Purchase Proceeds</u>	\$ 15,094	\$ -		-	-
Other (specify) <u>Water Tender</u>			\$ 20,000	20,000.00	20,000.00
Other (specify) _____				-	-
13. Total financial resources available	\$ 1,510,024	\$ 1,484,776	\$ 1,749,164	\$ 1,751,609	\$ 1,720,201
<b>Expenses</b>					
14. <b>Personnel:</b>					
15. Estimated number of full-time employees (FTE) in 2025:			2		
16. Salaries & wages	\$ 134,784	\$ 142,738	\$ 139,800	140,160.00	141,431.00
17. Health insurance			\$ 29,117	28,500.00	29,925.00
18. Pension & other retirement benefits	\$ 141,207	\$ 94,338	\$ 102,935	106,799.00	110,565.00
19. Other (specify) <u>On Duty Staff</u>	\$ 466,297	\$ 452,780	\$ 518,004	543,869.00	560,185.00
Other (specify) <u>POC Staff</u>	\$ 21,382	\$ 12,981	\$ 28,690	29,551.00	30,437.00
Other (specify) <u>Part Time/Office</u>	\$ 10,017	\$ 9,839	\$ 15,310	15,627.00	15,950.00
20. Total personnel expenses	773,687.00	712,676.00	833,856.00	864,506.00	888,493.00
<b>Operating:</b>					
21. Fuel	\$ 14,562	\$ 12,392	\$ 21,200	22,472.00	23,596.00
22. Tools & minor equipment	\$ 9,552	\$ 13,923	\$ 6,742	7,147.00	7,504.00
23. Contracted services				-	-
24. Supplies	\$ 2,207	\$ 2,515	\$ 3,371	3,573.00	3,752.00
25. Vehicle repair	\$ 45,364	\$ 26,789	\$ 43,000	45,580.00	47,859.00
26. Training & prevention	\$ 7,876	\$ 3,716	\$ 7,484	7,933.00	8,330.00
27. Maintenance & repair—operating	\$ 21,320	\$ 3,168	\$ 6,124	6,492.00	6,816.00
28. Communications	\$ 18,311	\$ 18,891	\$ 20,571	21,805.00	22,896.00
29. Contingencies & emergencies	\$ -	\$ -	\$ 125,074	130,257.00	135,519.00
30. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
31. Total operating expenses	119,192.00	81,394.00	233,566.00	245,259.00	256,272.00
<b>Capital:</b>					
32. Land, building, & construction				-	-
33. Vehicles	\$ 46,446	\$ 52,000	\$ -	-	60,000.00
34. Lease payments	\$ -	\$ -	\$ -	-	-
35. Machinery & equipment	\$ 1,315	\$ -	\$ -	-	-
36. Maintenance & repair—capital				-	-
37. Reserve for future years—carryforward				-	-
38. Debt service—principal	\$ 48,922	\$ 48,922	\$ 48,922	48,922.00	48,922.00
39. Debt service—interest				-	-
40. Other (specify) <u>Other Capital</u>	\$ 23,552	\$ -	\$ 70,705	65,000.00	40,000.00
Other (specify) _____				-	-
Other (specify) _____				-	-
41. Total capital expenses	120,235.00	100,922.00	119,627.00	113,922.00	148,922.00
<b>Administrative:</b>					
42. Administrative equipment	\$ 6,993	\$ 6,464	\$ 9,000	9,540.00	10,017.00
43. Insurance	\$ 29,193	\$ 58,660	\$ 45,995	48,755.00	51,192.00
44. Utilities	\$ 26,237	\$ 30,858	\$ 40,516	42,947.00	45,094.00
45. Professional services	\$ 97,337	\$ 66,941	\$ 70,000	70,000.00	73,500.00
46. Subscriptions, dues, fees	\$ 16,043	\$ 13,656	\$ 16,707	17,709.00	18,595.00
47. General administrative expenses				-	-
48. Other (specify) <u>ODS Mileage Reimbursement</u>	\$ 35,945	\$ 40,392	\$ -	-	-
Other (specify) <u>Wildland Salaries</u>	\$ -	\$ -	\$ 5,000	5,000.00	5,000.00
Other (specify) <u>Miscellaneous</u>	\$ 92,671	\$ 147,662	\$ 121,175	129,114.00	142,608.00
50. Total administrative expenses	304,419.00	364,633.00	308,393.00	323,065.00	346,006.00
51. Total expenses	\$ 1,317,533	\$ 1,259,625	\$ 1,495,442	\$ 1,546,752	\$ 1,639,693




# FOREST LAKES FIRE DISTRICT

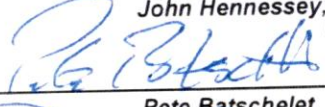
## FY2024/2025 AND PROJECTED FY 2025/2026 APPROVED NTE OPERATING BUDGET

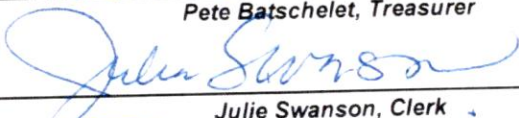
	GENERAL FUND	FY 24/25	FY 25/26
<b>EXPENSES</b>			
PERSONNEL SALARIES	\$	707,865	\$ 735,299
EMPLOYEE BENEFITS	\$	132,052	\$ 135,299
INSURANCE	\$	45,995	\$ 48,755
FIRE DEPARTMENT ADMINISTRATION	\$	175,399	\$ 178,261
FUEL, OIL, LUBE, R&M	\$	64,200	\$ 68,052
FIRE & EMS OPERATIONS	\$	54,648	\$ 62,090
BUILDING & GROUNDS R & M	\$	9,495	\$ 10,065
UTILITIES	\$	61,087	\$ 64,752
CAPITAL EXPENDITURES	\$	70,705	\$ 65,000
DEBT SERVICE	\$	48,922	\$ 48,922
CONTINGENCY (Unplanned Spend)	\$	125,074	\$ 130,257
<b>SUBTOTAL</b>	<b>\$</b>	<b>1,495,442</b>	<b>1,546,752</b>
<b>REVENUES</b>			
PROPERTY TAXES	\$	912,059	\$ 953,102
FIRE DISTRICT ASSISTANCE TAX	\$	164,171	\$ 171,558
ENTERPRISE ACCOUNT (NON-TAX)	\$	295,680	\$ 291,835
DISTRICT FUNDS	\$	123,532	\$ 130,257
<b>SUBTOTAL</b>	<b>\$</b>	<b>1,495,442</b>	<b>1,546,752</b>
<b>TAX RATE</b>		<b>\$3.7500</b>	<b>\$3.7500</b>

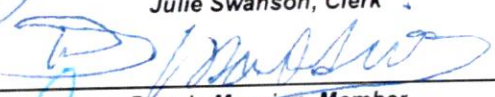
Pursuant to **A.R.S. §48-807** notice is hereby given to the members of the Forest Lakes Fire District Board and General Public that the Forest Lakes Fire Board has approved the **FY 2024-2025 & FY 2025-2026 Proposed Not to Exceed Operating Budget** during a regular meeting held on **June 15th, 2024** at the Forest Lakes Fire Station; 1508 Merzville Road, Forest Lakes, AZ 85931


*Copies of the full budget shall be available to members of the public upon written request to the district office.*

  
 John Hennessey, Chairman

  
 Pete Batschelet, Treasurer

  
 Julie Swanson, Clerk

  
 Dennis Massion, Member

  
 Israel Torres, Member

The Forest Lakes Fire District Governing Board does hereby certify that all requirements in **A.R.S. §48-8-5.02** have been complied with and the **FLFD FY2024-2025 & Proposed 2025-2026 Not to Exceed Operating Budgets** were voted on and approved unanimously on Saturday, June 15th 2024.