

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

Mount Lemmon Fire District

Pima

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: 4/26/23

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[I])

A.1 Net assessed value of annexed property in tax year 2022	\$ -	
A.2 Actual tax year 2022 secondary property tax rate	\$ -	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	\$ 13,109,281
A.5 Actual tax year 2022 secondary property tax levy	\$ -
A.6 Maximum allowed tax year 2022 secondary property tax levy	\$ 442,438

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])	\$ 477,833
A.8 Maximum allowable tax year 2023 levy limit (A.7 + A.3)	\$ 477,833
A.9 Allowable tax year 2023 secondary tax rate	\$ 3,6450 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	\$ 458,824
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)	\$ 458,824

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)	\$ 4,496,074
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$ -
A.16 Less—Revenues from sources other than direct property tax	\$ 4,002,312
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))	\$ 493,762
A.19 Tax year 2023 tax rate needed for operations:	\$ 3.7665 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

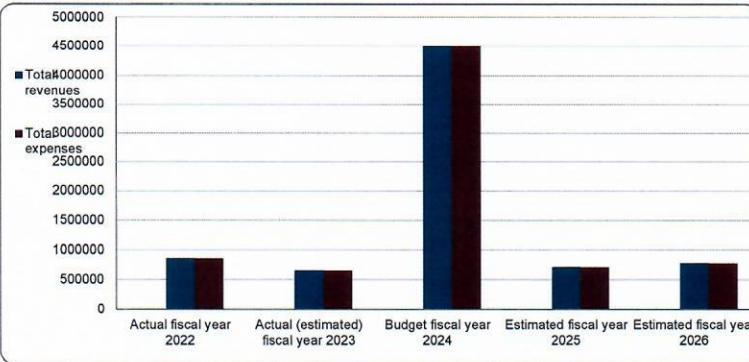
Summary for fiscal years 2022 through 2026:

Special study

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 2022	\$ 858,269	\$ 858,269
Actual (estimated) fiscal year 2023	\$ 659,077	\$ 659,071
Budget fiscal year 2024	\$ 4,496,123	\$ 4,496,074
Estimated fiscal year 2025	\$ 714,190	\$ 714,190
Estimated fiscal year 2026	\$ 775,145	\$ 775,145

	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	\$ 218,547	\$ -		-	-
2. Beginning fund balance—restricted	\$ -	\$ -		-	-
Revenues					
3. Secondary property tax revenue	438,033.00	\$ 442,439	\$ 493,811	524,962.95	571,998.50
4. Fire district assistance tax	\$ 86,837	\$ 88,488	\$ 98,762	105,434.30	115,116.62
5. Wildland	\$ -	\$ 1,500	\$ -	-	-
6. Operating revenues	\$ 48,623	\$ 66,600	\$ 63,500	73,760.83	78,003.59
7. Grants	\$ 44,460	\$ 50,000	\$ -	-	-
8. Bonds	\$ -	\$ -	\$ -	-	-
9. Interest	\$ 177	\$ 50	\$ 50	32.06	26.31
10. Donations	\$ -	\$ -	\$ -	-	-
11. Miscellaneous	\$ 21,592	\$ 10,000	\$ 10,000	10,000.00	10,000.00
12. Other (specify) <u>Renovation</u>	\$ -	\$ -	\$ 3,830,000	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
13. Total financial resources available	\$ 858,269	\$ 659,077	\$ 4,496,123	\$ 714,190	\$ 775,145
Expenses					
Personnel:					
15. Estimated number of full-time employees (FTE) in 2024:			6		
16. Salaries & wages	\$ 374,753	\$ 364,973	\$ 411,494	432,349.96	470,861.05
17. Health insurance	\$ 35,782	\$ 43,848	\$ 43,780	48,680.51	51,367.29
18. Pension & other retirement benefits	\$ 45,737	\$ 52,400	\$ 58,290	65,811.90	73,756.95
19. Other (specify) <u>Workman's Compensation</u>	\$ 18,271	\$ 38,300	\$ 31,490	45,950.39	52,415.58
Other (specify) <u>Payroll Taxes</u>	\$ 9,134	\$ 11,000	\$ 9,019	9,128.13	8,361.41
Other (specify) _____	\$ 3,896	\$ 7,850	\$ 10,601	15,797.95	17,000.00
20. Total personnel expenses	487,573.00	518,371.00	564,674.00	617,718.84	673,762.27
Operating:					
21. Fuel	\$ 33,842	\$ 10,000	\$ 12,000	8,972.94	8,738.51
22. Tools & minor equipment	\$ -	\$ -	\$ -	-	-
23. Contracted services	\$ -	\$ -	\$ -	-	-
24. Supplies	\$ 45,660	\$ 54,500	\$ 7,000	4,627.16	1,826.49
25. Vehicle repair	\$ 72,460	\$ 13,500	\$ 15,000	9,730.66	8,562.11
26. Training & prevention	\$ -	\$ -	\$ -	-	-
27. Maintenance & repair—operating	\$ 1,671	\$ 3,000	\$ 3,000	4,193.00	5,026.70
28. Communications	\$ 3,420	\$ 3,450	\$ 4,100	4,504.21	5,150.56
29. Contingencies & emergencies	\$ -	\$ -	\$ -	-	-
30. Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
31. Total operating expenses	157,053.00	84,450.00	41,100.00	32,027.97	29,304.36
Capital:					
32. Land, building, & construction	\$ -	\$ -	\$ -	-	-
33. Vehicles	\$ 150,223	\$ -	\$ -	-	-
34. Lease payments	\$ -	\$ -	\$ -	-	-
35. Machinery & equipment	\$ 4,880	\$ -	\$ -	-	-
36. Maintenance & repair—capital	\$ -	\$ -	\$ -	-	-
37. Reserve for future years—carryforward	\$ -	\$ -	\$ -	-	-
38. Debt service—principal	\$ -	\$ -	\$ -	-	-
39. Debt service—interest	\$ -	\$ -	\$ -	-	-
40. Other (specify) <u>Renovation Capital Project</u>	\$ -	\$ -	\$ 3,830,000	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
41. Total capital expenses	155,103.00	-	3,830,000.00	-	-
Administrative:					
43. Administrative equipment	\$ -	\$ -	\$ -	-	-
44. Insurance	\$ 19,457	\$ 22,000	\$ 25,000	28,338.28	32,162.45
45. Utilities	\$ 14,311	\$ 16,200	\$ 14,600	14,842.59	14,232.93
46. Professional services	\$ 20,827	\$ 14,800	\$ 14,000	11,595.93	10,286.91
47. Subscriptions, dues, fees	\$ -	\$ -	\$ -	-	-
48. General administrative expenses	\$ 3,945	\$ 3,250	\$ 6,700	9,665.98	15,395.86
49. Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
50. Total administrative expenses	58,540.00	56,250.00	60,300.00	64,442.77	72,078.15
51. Total expenses	\$ 858,269	\$ 659,071	\$ 4,496,074	\$ 714,190	\$ 775,145