

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

Mount Lemmon Fire District

Pima

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: John Perchorowicz
SIGNED

District clerk: Todd Canale
SIGNED

Date: 6/24/2024

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	\$	-	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	\$	14,108,877
A.5	Actual tax year 2023 secondary property tax levy	\$	-
A.6	Maximum allowed tax year 2023 secondary property tax levy	\$	493,811

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])	\$	533,316	
A.8	Maximum allowable tax year 2024 levy limit (A.7 + A.3)	\$	533,316	
A.9	Allowable tax year 2024 secondary tax rate	\$	3,7800	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	\$	529,083	
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)	\$	529,083	

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)	\$	4,464,152	
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	-	
A.16	Less—Revenues from sources other than direct property tax	\$	3,862,338	
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))	\$	601,814	
A.19	Tax year 2024 tax rate needed for operations:	\$	4,2655	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

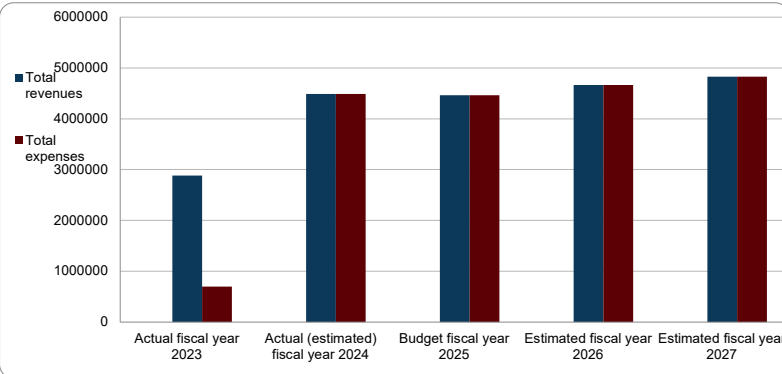
Summary for fiscal years 2023 through 2027:

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	\$ 2,884,564	\$ 698,645
Actual (estimated) fiscal year 2024	\$ 4,487,674	\$ 4,487,674
Budget fiscal year 2025	\$ 4,464,152	\$ 4,464,152
Estimated fiscal year 2026	\$ 4,665,286	\$ 4,665,286
Estimated fiscal year 2027	\$ 4,829,116	\$ 4,829,116

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				-	-
2. Beginning fund balance—restricted				-	-
Revenues					
3. Secondary property tax revenue	445,151.00	\$ 493,811	\$ 601,814	700,518.85	834,572.06
4. Fire district assistance tax	\$ 90,040	\$ 98,762	\$ 120,363	139,355.43	165,589.82
5. Wildland	\$ -	\$ -	\$ -	-	-
6. Operating revenues	\$ 64,762	\$ 55,500	\$ 24,500	15,905.71	8,673.82
7. Grants	\$ -	\$ -	\$ -	-	-
8. Bonds	\$ -	\$ -	\$ -	-	-
9. Interest	\$ 1,784	\$ 50	\$ 50	50.00	50.00
10. Donations	\$ -	\$ -	\$ -	-	-
11. Miscellaneous	\$ 51,927	\$ 9,551	\$ 17,999	9,455.98	20,230.50
12. Other (specify) <u>Renovation</u>	\$ 2,230,900	\$ 3,830,000	\$ 3,699,426	3,800,000.00	3,800,000.00
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
13. Total financial resources available	\$ 2,884,564	\$ 4,487,674	\$ 4,464,152	\$ 4,665,286	\$ 4,829,116
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2025:			7		
16. Salaries & wages	\$ 392,108	\$ 406,694	\$ 461,279	500,814.14	555,884.68
17. Health insurance	\$ 36,907	\$ 43,780	\$ 48,409	55,475.70	62,457.65
18. Pension & other retirement benefits	\$ 44,811	\$ 58,290	\$ 63,380	75,679.48	86,326.88
19. Other (specify) <u>Workman's Compensation</u>	\$ 43,570	\$ 31,490	\$ 36,145	33,805.87	35,210.67
Other (specify) <u>Payroll taxes</u>	\$ 9,157	\$ 9,019	\$ 10,602	11,452.53	12,916.98
Other (specify) _____	\$ 8,003	\$ 7,001	\$ 18,300	31,921.69	69,561.62
20. Total personnel expenses	534,556.00	556,274.00	638,115.00	709,149.42	822,358.49
Operating:					
21. Fuel	\$ 28,707	\$ 12,000	\$ 12,000	8,508.10	7,270.21
22. Tools & minor equipment	\$ -	\$ -	\$ -	-	-
23. Contracted services	\$ -	\$ -	\$ -	-	-
24. Supplies	\$ 1,732	\$ 7,000	\$ 8,000	20,737.71	38,728.41
25. Vehicle repair	\$ 17,874	\$ 15,000	\$ 20,686	22,943.61	28,544.19
26. Training & prevention	\$ -	\$ -	\$ -	-	-
27. Maintenance & repair—operating	\$ 2,213	\$ 3,000	\$ 3,000	3,533.44	3,847.58
28. Communications	\$ 3,409	\$ 4,100	\$ 5,000	6,055.53	7,359.34
29. Contingencies & emergencies				-	-
30. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
31. Total operating expenses	53,935.00	41,100.00	48,686.00	61,778.39	85,749.73
Capital:					
32. Land, building, & construction	\$ -	\$ -	\$ -	-	-
33. Vehicles	\$ -	\$ -	\$ -	-	-
34. Lease payments	\$ -	\$ -	\$ -	-	-
35. Machinery & equipment	\$ -	\$ -	\$ -	-	-
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>	\$ 43,682	\$ 3,830,000	\$ 3,699,426	3,800,000.00	3,800,000.00
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
41. Total capital expenses	43,682.00	3,830,000.00	3,699,426.00	3,800,000.00	3,800,000.00
Administrative:					
42. Administrative equipment	\$ -	\$ -	\$ -	-	-
43. Insurance	\$ 17,658	\$ 25,000	\$ 30,000	39,236.83	49,200.92
44. Utilities	\$ 16,332	\$ 14,600	\$ 22,000	26,408.80	35,747.60
45. Professional services	\$ 28,776	\$ 14,000	\$ 16,700	14,022.77	14,250.95
46. Subscriptions, dues, fees	\$ -	\$ -	\$ -	-	-
47. General administrative expenses	\$ 3,706	\$ 6,700	\$ 9,225	14,689.64	21,808.51
48. Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
49. Total administrative expenses	66,472.00	60,300.00	77,925.00	94,358.04	121,007.98
50. Total expenses	\$ 698,645	\$ 4,487,674	\$ 4,464,152	\$ 4,665,286	\$ 4,829,116