

	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	\$ 1,962,646	\$ 1,608,089	\$ 1,691,670	1,691,670	1,691,670
2. Beginning fund balance—restricted	\$ 1,003,928	\$ 1,020,712	\$ 1,047,289	1,069,678	1,095,038
Revenues					
3. Secondary property tax revenue	2,811,754	\$ 2,853,412	\$ 3,128,954	3,285,402	3,416,818
4. Fire district assistance tax	400,000	\$ 400,000	\$ 400,000	400,000	400,000
5. Wildland	36,254	\$ 325,546	\$ 150,000	150,000	150,000
6. Operating revenues	2,722,446	\$ 2,205,992	\$ 2,300,000	2,369,000	2,440,070
7. Grants	306,380	\$ 207,778	\$ 150,000	105,007	74,659
8. Bonds	-	\$ -	\$ -	-	-
9. Interest	32,847	\$ 48,235	\$ 35,000	38,396	34,992
10. Donations	-	\$ -	\$ -	-	-
11. Miscellaneous	104,723	\$ 20,302	\$ 10,200	3,551	1,510
12. Other (specify) <u>Prop 207</u>	84,053	\$ 42,313	\$ 75,000	77,250	79,568
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
13. Total financial resources available	\$ 9,465,031	\$ 8,732,377	\$ 8,988,113	\$ 9,189,955	\$ 9,384,324
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2025:			37		
16. Salaries & wages	\$ 2,852,875	\$ 3,302,204	\$ 3,764,021	3,876,942	3,876,942
17. Health insurance	\$ 503,626	\$ 453,903	\$ 383,053	394,545	406,381
18. Pension & other retirement benefits	\$ 1,158,516	\$ 524,984	\$ 506,768	521,971	537,630
19. Other (specify) <u>Other Employee Benefits</u>	\$ 32,499	\$ 73,573	\$ 71,754	73,907	76,124
Other (specify) _____				-	-
Other (specify) _____				-	-
20. Total personnel expenses	4,547,515	4,354,663	4,725,596	4,867,364	4,897,077
Operating:					
21. Fuel	\$ 87,882	\$ 80,035	\$ 90,000	92,700	95,481
22. Tools & minor equipment	\$ 105,976	\$ 46,310	\$ 50,000	51,500	53,045
23. Contracted services	\$ -	\$ -	\$ -	-	-
24. Supplies	\$ 71,834	\$ 62,226	\$ 85,000	87,550	90,177
25. Vehicle repair	\$ 127,672	\$ 101,768	\$ 115,000	118,450	122,004
26. Training & prevention	\$ 43,701	\$ 36,234	\$ 81,000	83,430	85,933
27. Maintenance & repair—operating	\$ 57,848	\$ 80,884	\$ 55,000	56,650	58,350
28. Communications	\$ 120,340	\$ 128,517	\$ 190,660	196,380	202,271
29. Contingencies & emergencies	\$ 1,972,001	\$ 1,422,366	\$ 1,409,281	1,898,214	1,955,160
30. Other (specify) <u>Ambulance Billing</u>	\$ 237,221	\$ 169,832	\$ 202,500	208,575	214,832
Other (specify) _____				-	-
Other (specify) _____				-	-
31. Total operating expenses	2,824,274	2,108,172	2,278,441	2,793,449	2,877,252
Capital:					
32. Land, building, & construction	\$ -	\$ -	\$ 200,000	-	-
33. Vehicles	\$ 366,831	\$ 508,018	\$ -	-	-
34. Lease payments	\$ 19,200	\$ 22,500	\$ 22,500	24,434	25,483
35. Machinery & equipment	\$ 554,365	\$ 74,802	\$ -	-	-
36. Maintenance & repair—capital	\$ -	\$ -	\$ -	-	-
37. Reserve for future years—carryforward	\$ 1,020,712	\$ 1,047,289	\$ 1,104,713	1,095,038	1,120,264
38. Debt service—principal	\$ -	\$ -	\$ 100,426	-	-
39. Debt service—interest	\$ 22,693	\$ 16,115	\$ -	-	-
40. Other (specify) <u>Transfer from Reserves</u>	\$ -	\$ -	\$ -	-	-
Other (specify) <u>PSPRS LIP</u>	\$ 241,038	\$ 178,556	\$ 169,137	165,762	144,102
Other (specify) _____				-	-
41. Total capital expenses	2,224,839	1,847,280	1,596,776	1,285,234	1,289,849
42. Administrative:					
43. Administrative equipment	\$ -	\$ -	\$ -	-	-
44. Insurance	\$ 55,431	\$ 72,557	\$ 60,000	64,077	60,710
45. Utilities	\$ 34,676	\$ 41,942	\$ 45,000	51,355	56,854
46. Professional services	\$ 31,259	\$ 91,750	\$ 119,200	122,776	126,459
47. Subscriptions, dues, fees	\$ -	\$ -	\$ 3,000	-	-
48. General administrative expenses	\$ 54,036	\$ 50,091	\$ 10,100	5,700	2,183
49. Other (specify) <u>Grant Expense</u>	\$ -	\$ 25,749	\$ 150,000	-	-
Other (specify) <u>Miscellaneous</u>	\$ 30,775	\$ 30,016	\$ -	-	-
Other (specify) _____				-	-
50. Total administrative expenses	206,176	312,105	387,300	243,908	246,206
51. Total expenses	\$ 9,802,804	\$ 8,622,219	\$ 8,988,113	\$ 9,189,954	\$ 9,310,384

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

Eloy Fire District
 Pinal
 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).

District chairperson: [Signature]
 SIGNED

District clerk: [Signature] Date: 6-10-2024
 SIGNED

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	\$ 76,600		
A.2 Actual tax year 2023 secondary property tax rate	\$ 2,3005	per \$100 AV	
A.3 Annexed property tax limit adjustment in tax year 2024	\$ 1,762		Check box if newly merged or consolidated: <input type="checkbox"/>

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	\$ 145,969,028
A.5 Actual tax year 2023 secondary property tax levy	\$ 2,811,472
A.6 Maximum allowed tax year 2023 secondary property tax levy	\$ 6,183,436

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))	\$ 6,678,111
A.8 Maximum allowable tax year 2024 levy limit (A.7 + A.3)	\$ 6,679,873
A.9 Allowable tax year 2024 secondary tax rate	\$ 4,5762 per \$100 AV
A.10 Maximum allowable tax year 2024 secondary tax rate (tesser of A.9 or §3.75)	\$ 3,7500 per \$100 AV
A.11 Maximum allowable tax year 2024 secondary tax levy	\$ 5,473,839
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)	\$ 5,473,839

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)	\$ 8,988,113
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$ 1,691,670
A.16 Less—Revenues from sources other than direct property tax	\$ 4,167,489
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))	\$ 3,128,954
A.19 Tax year 2024 tax rate needed for operations:	\$ 2,1436 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	\$ 2,1436 per \$100 AV

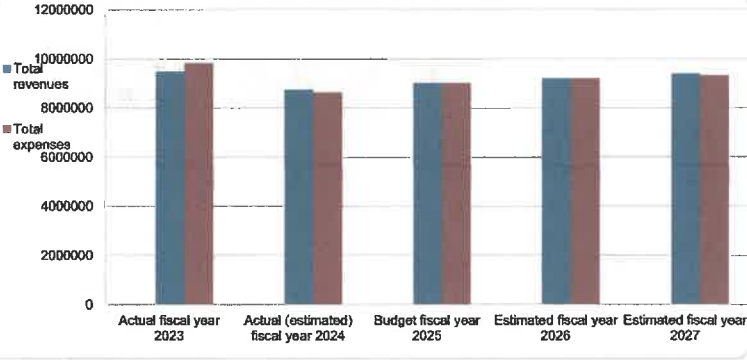
Calculation of the proposed 2024 secondary property tax rate for the repayment of bonds (A.R.S. §48-808)

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	\$ 9,465,031	\$ 9,802,804
Actual (estimated) fiscal year 2024	\$ 8,732,377	\$ 8,622,219
Budget fiscal year 2025	\$ 8,988,113	\$ 8,988,113
Estimated fiscal year 2026	\$ 9,189,955	\$ 9,189,954
Estimated fiscal year 2027	\$ 9,384,324	\$ 9,310,384

Budget