

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

Picture Rocks Fire District



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: _____

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	\$	3,3750	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	\$	43,344,902
A.5 Actual tax year 2022 secondary property tax levy	\$	1,414,150
A.6 Maximum allowed tax year 2022 secondary property tax levy	\$	3,933,338

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])	\$	4,248,005	
A.8 Maximum allowable tax year 2023 levy limit (A.7 + A.3)	\$	4,248,005	
A.9 Allowable tax year 2023 secondary tax rate	\$	9,8005	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	\$	1,517,072	
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)	\$	1,517,072	

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)	\$	3,657,271	
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	797,465	
A.16 Less—Revenues from sources other than direct property tax	\$	1,108,464	
A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$	234,271	
A.18 Tax year 2023 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$	1,517,071	
A.19 Tax year 2023 tax rate needed for operations:	\$	3,5000	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

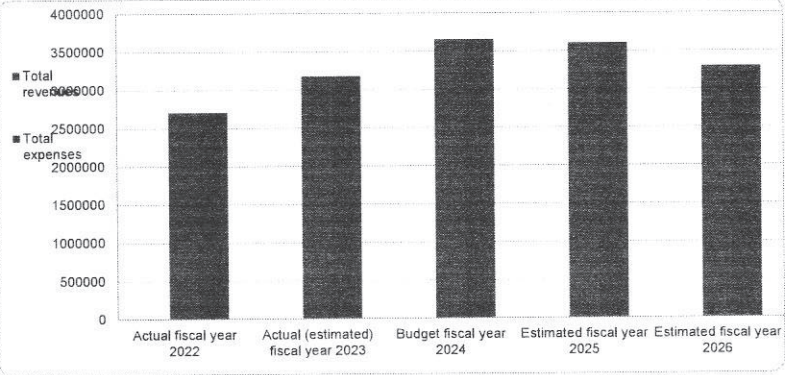
Calculation of the proposed 2023 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

A.23 Tax year 2023 secondary property tax levy needed for the repayment of bonds	\$	234,271	
A.24 Tax year 2023 secondary property tax rate needed for the repayment of bonds	\$	0,5405	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	\$ 2,708,546	\$ 2,708,546
Actual (estimated) fiscal year 2023	\$ 3,176,452	\$ 3,176,452
Budget fiscal year 2024	\$ 3,657,271	\$ 3,657,271
Estimated fiscal year 2025	\$ 3,600,993	\$ 3,600,993
Estimated fiscal year 2026	\$ 3,294,194	\$ 3,294,193

Budget

	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	\$ (142,576)	\$ 439,940	\$ 797,465	652,916	508,113
2. Beginning fund balance—restricted	\$ -	\$ -	\$ -	-	-
Revenues					
3. Secondary property tax revenue	1,290,620.00	\$ 1,370,804	1,517,071	1,577,754	1,640,864
4. Fire district assistance tax	\$ 260,279	\$ 278,711	303,414	303,414	303,414
5. Wildland	\$ -	\$ -	-	-	-
6. Operating revenues	\$ 491,455	\$ 591,050	603,500	621,605	640,253
7. Grants	\$ 368,833	\$ 140,612	100,000	100,000	100,000
8. Bonds	\$ 231,392	\$ 244,341	234,271	243,754	-
9. Interest	\$ 7,556	\$ 11,594	2,550	2,550	2,550
10. Donations	\$ -	\$ -	-	-	-
11. Miscellaneous	\$ 200,987	\$ 99,400	99,000	99,000	99,000
12. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
13. Total financial resources available	\$ 2,708,546	\$ 3,176,452	\$ 3,657,271	3,600,993	3,294,194
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2024:			0		
16. Salaries & wages	\$ 1,629,172	\$ 1,648,536	\$ 2,168,585	2,233,643	2,300,652
17. Health insurance				-	-
18. Pension & other retirement benefits				-	-
19. Other (specify) Taxes & other benefits				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
20. Total personnel expenses	1,629,172.00	1,648,536.00	2,168,585.00	2,233,643	2,300,652
Operating:					
21. Fuel				-	-
22. Tools & minor equipment				-	-
23. Contracted services				-	-
24. Supplies				-	-
25. Vehicle repair				-	-
26. Training & prevention				-	-
27. Maintenance & repair—operating				-	-
28. Communications				-	-
29. Contingencies & emergencies				-	-
30. Other (specify) Emergency Operations	\$ 285,499	\$ 358,090	\$ 395,100	406,953	419,162
Other (specify) _____				-	-
Other (specify) _____				-	-
31. Total operating expenses	285,499.00	358,090.00	395,100.00	406,953	419,162
Capital:					
32. Land, building, & construction				-	-
33. Vehicles				-	-
34. Lease payments		\$ 54,860	\$ 56,000	56,000	56,000
35. Machinery & equipment				-	-
36. Maintenance & repair—capital	\$ -	\$ 15,621	\$ -	-	-
37. Reserve for future years—carryforward	\$ 439,940	\$ 797,465	\$ 652,916	508,113	364,274
38. Debt service—principal	\$ 298,546	\$ 245,791	\$ 233,670	243,754	-
39. Debt service—interest				-	-
40. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
41. Total capital expenses	738,486.00	1,113,737.00	942,586.00	807,867	420,274
Administrative:					
43. Administrative equipment				-	-
44. Insurance				-	-
45. Utilities				-	-
46. Professional services				-	-
47. Subscriptions, dues, fees				-	-
48. General administrative expenses	\$ 55,389	\$ 37,383	\$ 51,000	52,530	54,106
49. Other (specify) Grant Expense		\$ 18,706	\$ 100,000	100,000	100,000
Other (specify) _____				-	-
Other (specify) _____				-	-
50. Total administrative expenses	55,389.00	56,089.00	151,000.00	152,530	154,106
51. Total expenses	\$ 2,708,546	\$ 3,176,452	\$ 3,657,271	\$ 3,600,993	\$ 3,294,193