

# TENTATIVE BUDGET

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

Verde Valley Fire District  
 \_\_\_\_\_  
 Yavapai  
 \_\_\_\_\_  
 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: [Signature] SIGNED District clerk: [Signature] SIGNED Date: 5/28/2024

**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	\$ 200,839	
A.2 Actual tax year 2023 secondary property tax rate	\$ 3.2100 per \$100 AV	
A.3 Annexed property tax limit adjustment in tax year 2024	\$ 6,450	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	\$ 218,315,700
A.5 Actual tax year 2023 secondary property tax levy	\$ 6,568,538
A.6 Maximum allowed tax year 2023 secondary property tax levy	\$ 14,281,810

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))	\$ 15,435,155
A.8 Maximum allowable tax year 2024 levy limit (A.7 + A.3)	\$ 15,441,605
A.9 Allowable tax year 2024 secondary tax rate	\$ 7.0731 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	\$ 8,188,839
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)	\$ 8,188,839

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)	\$ 13,613,622
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$ 1,350,396
A.16 Less—Revenues from sources other than direct property tax	\$ 5,036,978
A.17 Less—Interest and principal expenses 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))	\$ 7,226,250
A.19 Tax year 2024 tax rate needed for operations:	\$ 3.3100 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	\$ 3.3100 per \$100 AV

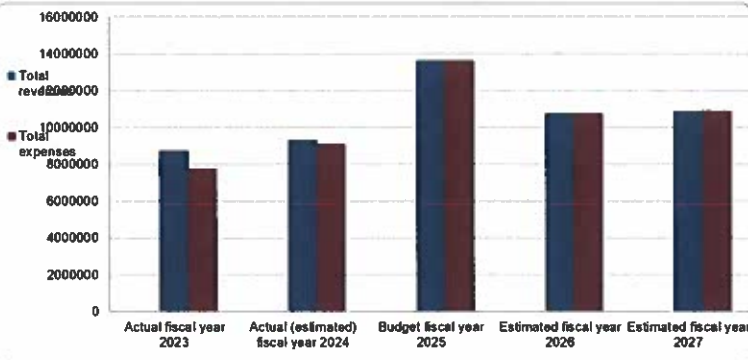
Calculation of the proposed 2024 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)	
A.23 Tax year 2024 secondary property tax levy needed for the repayment of bonds	\$ -
A.24 Tax year 2024 secondary property tax rate needed for the repayment of bonds	\$ - per \$100 AV

**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	\$ 8,722,954	\$ 7,741,004
Actual (estimated) fiscal year 2024	\$ 9,276,150	\$ 9,075,788
Budget fiscal year 2025	\$ 13,613,622	\$ 13,613,622
Estimated fiscal year 2026	\$ 10,743,904	\$ 10,743,904
Estimated fiscal year 2027	\$ 10,877,663	\$ 10,877,663

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	\$ -	\$ -	\$ 1,350,396	\$ 571,439	\$ 300,963
2. Beginning fund balance—restricted	\$ 6,724,122	\$ 7,706,072	\$ 6,556,038	\$ 7,334,995	\$ 7,605,471
<b>Revenues</b>					
3. Secondary property tax revenue	6,185,371.00	\$ 6,568,538	\$ 7,226,250	\$ 7,479,168	\$ 7,778,335
4. Fire district assistance tax	\$ 464,859	\$ 464,313	\$ 464,313	\$ 464,313	\$ 464,313
5. Wildland	\$ 284,178	\$ 137,509	\$ 300,000	\$ 300,000	\$ 300,000
6. Operating revenues	\$ -	\$ -	\$ -	\$ -	\$ -
7. Grants	\$ 324,253	\$ 63,027	\$ 2,380,284	\$ 280,941	\$ 261,250
8. Bonds	\$ -	\$ -	\$ -	\$ -	\$ -
9. Interest	\$ 178,735	\$ 252,368	\$ 96,600	\$ 96,600	\$ 96,600
10. Donations	\$ 5,087	\$ 2,948	\$ 1,200	\$ 1,200	\$ 1,200
11. Miscellaneous	\$ 32,617	\$ 34,580	\$ 4,000	\$ 22,000	\$ 22,000
12. Other (specify): <u>Ambulance Revenues</u>	\$ 874,111	\$ 895,568	\$ 857,000	\$ 884,000	\$ 887,000
Other (specify): <u>Fees for Services</u>	\$ 34,228	\$ 81,556	\$ 92,433	\$ 94,863	\$ 97,738
Other (specify): <u>Intergovernmental Revenues</u>	\$ 114,515	\$ 146,159	\$ 148,321	\$ 148,321	\$ 148,321
Other (specify): <u>Sale of Surplus Property</u>	\$ 25,000	\$ 767	\$ 4,000	\$ -	\$ -
Other (specify): <u>Other Financing Sources</u>	\$ 200,000	\$ 628,819	\$ 688,825	\$ 401,059	\$ 519,963
13. Total financial resources available	\$ 8,722,954	\$ 9,276,150	\$ 13,613,622	\$ 10,743,904	\$ 10,877,683
<b>Expenses</b>					
<b>Personnel:</b>					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2025:			48		
16. Salaries & wages	\$ 3,661,076	\$ 3,640,120	\$ 4,266,449	\$ 4,381,052	\$ 4,499,090
17. Health insurance	\$ 862,650	\$ 900,131	\$ 1,160,977	\$ 1,240,567	\$ 1,327,202
18. Pension & other retirement benefits	\$ 497,146	\$ 521,770	\$ 507,438	\$ 519,521	\$ 538,894
19. Other (specify): <u>Employment Taxes</u>	\$ 388,394	\$ 425,341	\$ 468,057	\$ 496,885	\$ 527,625
Other (specify): <u>Uniforms</u>	\$ 39,337	\$ 31,790	\$ 37,150	\$ 35,500	\$ 35,500
Other (specify): <u>Physicals</u>	\$ 27,540	\$ 29,274	\$ 42,600	\$ 38,600	\$ 38,600
Other (specify): <u>Misc Employee Benefits</u>	\$ 110,519	\$ 141,065	\$ 177,206	\$ 179,548	\$ 179,910
20. Total personnel expenses	\$ 5,586,662	\$ 5,689,491	\$ 6,659,877	\$ 6,891,673	\$ 7,146,821
<b>Operating:</b>					
21. Fuel	\$ 74,503	\$ 76,500	\$ 86,500	\$ 89,000	\$ 91,500
22. Tools & minor equipment	\$ 71,475	\$ 71,708	\$ 93,193	\$ 88,065	\$ 90,399
23. Contracted services	\$ 84,353	\$ 75,523	\$ 96,914	\$ 98,364	\$ 98,564
24. Supplies	\$ 27,338	\$ 23,595	\$ 26,750	\$ 27,100	\$ 27,100
25. Vehicle repair	\$ 87,951	\$ 107,871	\$ 120,500	\$ 123,500	\$ 130,500
26. Training & prevention	\$ 64,534	\$ 78,257	\$ 139,762	\$ 128,451	\$ 135,884
27. Maintenance & repair—operating	\$ 61,282	\$ 59,215	\$ 63,900	\$ 63,900	\$ 69,400
28. Communications	\$ 236,672	\$ 251,452	\$ 264,122	\$ 276,343	\$ 289,167
29. Contingencies & emergencies	\$ -	\$ -	\$ 263,500	\$ 263,500	\$ 263,500
30. Other (specify): <u>Misc Wildland Expenses</u>	\$ 31,849	\$ 16,888	\$ 41,800	\$ 41,298	\$ 39,419
Other (specify): <u>EMS Supplies</u>	\$ 95,708	\$ 99,524	\$ 100,844	\$ 101,400	\$ 100,470
Other (specify): <u>Subscriptions, Dues &amp; Fees</u>	\$ 12,910	\$ 21,949	\$ 26,117	\$ 26,142	\$ 26,192
31. Total operating expenses	\$ 848,555	\$ 882,482	\$ 1,323,902	\$ 1,327,063	\$ 1,362,095
<b>Capital:</b>					
32. Land, building, & construction	\$ -	\$ -	\$ -	\$ -	\$ -
33. Vehicles	\$ -	\$ 240,000	\$ 535,146	\$ 291,880	\$ -
34. Lease payments	\$ -	\$ -	\$ -	\$ -	\$ -
35. Machinery & equipment	\$ 75,798	\$ 159,861	\$ 542,307	\$ 114,500	\$ 127,000
36. Maintenance & repair—capital	\$ 130,702	\$ 135,000	\$ 155,000	\$ 210,000	\$ 210,000
37. Reserve for future years—carryforward	\$ -	\$ -	\$ -	\$ -	\$ -
38. Debt service—principal	\$ 397,152	\$ 513,000	\$ 643,000	\$ 658,000	\$ 663,000
39. Debt service—interest	\$ 212,180	\$ 210,411	\$ 213,878	\$ 200,163	\$ 191,927
40. Other (specify): <u>IT Infrastructure &amp; Office Equipment</u>	\$ 492	\$ -	\$ -	\$ 10,000	\$ -
Other (specify): <u>Disbursement of Loan Proceeds</u>	\$ -	\$ -	\$ -	\$ -	\$ -
Other (specify): <u>Other Financing Uses</u>	\$ 2,500	\$ -	\$ 142,553	\$ 12,500	\$ 79,347
41. Total capital expenses	\$ 818,824	\$ 1,258,272	\$ 2,231,884	\$ 1,497,043	\$ 1,271,274
<b>Administrative:</b>					
43. Administrative equipment	\$ 2,832	\$ 2,832	\$ 5,032	\$ 5,032	\$ 5,032
44. Insurance	\$ 38,212	\$ 39,533	\$ 47,888	\$ 50,182	\$ 52,590
45. Utilities	\$ 75,085	\$ 78,315	\$ 89,574	\$ 89,712	\$ 89,762
46. Professional services	\$ 33,624	\$ 82,582	\$ 92,790	\$ 109,246	\$ 80,612
47. Subscriptions, dues, fees	\$ 33,285	\$ 50,778	\$ 54,143	\$ 54,453	\$ 54,784
48. General administrative expenses	\$ 26,248	\$ 39,189	\$ 38,550	\$ 37,500	\$ 33,500
49. Other (specify): <u>Election Expenses</u>	\$ -	\$ -	\$ 66,847	\$ -	\$ 66,847
Other (specify): <u>Grant Expenses</u>	\$ 77,677	\$ 323,495	\$ 2,455,589	\$ 293,441	\$ 273,750
Other (specify): <u>Other Financing Uses</u>	\$ 200,000	\$ 628,819	\$ 547,546	\$ 388,559	\$ 440,616
50. Total administrative expenses	\$ 486,963	\$ 1,245,543	\$ 3,397,959	\$ 1,028,125	\$ 1,097,493
51. Total expenses	\$ 7,741,004	\$ 9,075,788	\$ 13,613,622	\$ 10,743,904	\$ 10,877,683