

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

Christopher Kohl's Fire District

Select county

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: \_\_\_\_\_ SIGNED District clerk: \_\_\_\_\_ 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 \_\_\_\_\_ per \$100 AV  
 A.2 Actual tax year 2022 secondary property tax rate \_\_\_\_\_ \$  
 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 \$ 22,786,290  
 A.5 Actual tax year 2022 secondary property tax levy \$ 754,785  
 A.6 Maximum allowed tax year 2022 secondary property tax levy \$ 760,418

**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]) \$ 821,251  
 A.8 Maximum allowable tax year 2023 levy limit (A.7 + A.3) \$ 821,251  
 A.9 Allowable tax year 2023 secondary tax rate \$ 3.6041 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 \$ 797,520  
 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) \$ 797,520

**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) \$ 3,130,083  
 A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1) \$ 854,438  
 A.16 Less—Revenues from sources other than direct property tax \$ 1,509,926  
 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)) \$ 765,719  
 A.19 Tax year 2023 tax rate needed for operations: \$ 3.3604 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)**

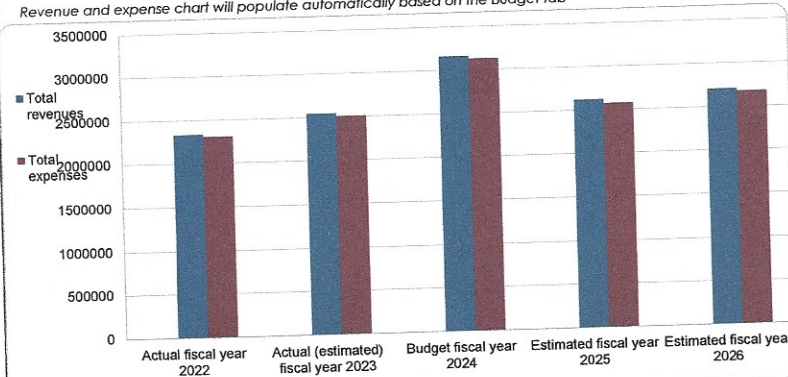
A.23 Tax year 2023 secondary property tax levy needed for the repayment of bonds \$ - per \$100 AV  
 A.24 Tax year 2023 secondary property tax rate needed for the repayment of bonds \$ - per \$100 AV

**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	\$ 2,331,575	\$ 2,306,675
Actual (estimated) fiscal year 2023	\$ 2,540,344	\$ 2,508,719
Budget fiscal year 2024	\$ 3,161,884	\$ 3,130,083
Estimated fiscal year 2025	\$ 2,616,548	\$ 2,574,761
Estimated fiscal year 2026	\$ 2,701,129	\$ 2,672,028

Budget

	Actual fiscal year 2022	Actual (estimated) fiscal year 2023	Budget fiscal year 2024	Estimated fiscal year 2025	Estimated fiscal year 2026
<b>Financial resources available at July 1</b>					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 1,011,612	\$ 929,334	\$ 854,438	854,438.00	854,438.00
2. Beginning fund balance—restricted				-	-
<b>Revenues</b>					
3. Secondary property tax revenue	664,717.00	754,785	797,520	874,128.59	940,858.38
4. Fire district assistance tax	\$ 60,162	\$ 60,870	\$ 70,215	76,017.99	84,994.58
5. Wildland	\$ 1	\$ 1	\$ 1	1.00	1.00
6. Operating revenues	\$ 49,247	\$ 55,731	\$ 54,210	57,038.98	57,748.93
7. Grants	\$ 540,836	\$ 728,123	\$ 1,366,000	728,123.00	728,123.00
8. Bonds	None	None	None	-	-
9. Interest	\$ 2,500	\$ 3,000	\$ 3,000	3,300.00	3,465.00
10. Donations	\$ 2,500	\$ 2,500	\$ 2,500	2,500.00	2,500.00
11. Miscellaneous				-	-
12. AZ Smart and Safe		\$ 6,000	\$ 14,000	21,000.00	29,000.00
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
13. Total financial resources available	\$ 2,331,575	\$ 2,540,344	\$ 3,161,884	\$ 2,616,548	\$ 2,701,129
<b>Expenses</b>					
14. Personnel:				7	
15. Estimated number of full-time employees (FTE) in 2024:				7	
16. Salaries & wages	\$ 538,190	\$ 578,399	\$ 597,252	629,296.56	656,434.50
17. Health insurance	\$ 34,200	\$ 36,100	\$ 38,200	40,372.19	42,694.31
18. Pension & other retirement benefits	\$ 74,750	\$ 62,445	\$ 93,341	108,749.55	144,628.71
19. Workers Compensation	\$ 41,999	\$ 110,827	\$ 66,507	107,704.71	119,527.81
FICA and Unemployment	\$ 41,289	\$ 44,848	\$ 46,290	49,029.22	51,268.09
Other (specify) _____				-	-
20. Total personnel expenses	730,428.00	832,619.00	841,590.00	935,152.23	1,014,553.42
<b>Operating:</b>					
21. Fuel	\$ 16,800	\$ 19,000	\$ 21,000	23,480.26	26,102.67
22. Tools & minor equipment	\$ 30,850	\$ 45,300	\$ 27,800	28,940.94	23,944.68
23. Contracted services	\$ -	\$ -	\$ -	-	-
24. Supplies	\$ 24,650	\$ 38,700	\$ 32,900	39,810.79	41,008.77
25. Vehicle repair	\$ 8,800	\$ 8,400	\$ 8,400	8,209.09	8,115.81
26. Training & prevention	\$ 22,850	\$ 14,800	\$ 15,000	12,459.12	11,488.06
27. Maintenance & repair—operating	\$ 28,500	\$ 25,900	\$ 37,900	44,951.15	59,546.04
28. Communications	\$ 16,100	\$ 17,125	\$ 19,500	21,472.92	24,048.18
29. Contingencies & emergencies	\$ 199,600	\$ 190,520	\$ 190,520	186,186.53	184,069.08
30. Station Repairs	\$ 123,100	\$ 86,600	\$ 34,000	18,633.75	8,764.02
Grant Implementation]	\$ 540,836	\$ 728,123	\$ 1,366,000	728,123.00	728,123.00
Other (specify) _____				-	-
31. Total operating expenses	1,012,086.00	1,174,468.00	1,753,020.00	1,112,267.55	1,115,210.31
<b>Capital:</b>					
32. Land, building, & construction				-	-
33. Vehicles	\$ 300,000	\$ 236,306	\$ 263,447	250,609.49	258,895.43
34. Lease payments				-	-
35. Machinery & equipment				-	-
36. Maintenance & repair—capital				-	-
37. Reserve for future years—carryforward	\$ 200,000	\$ 200,000	\$ 200,000	200,000.00	200,000.00
38. Debt service—principal	None	None	None	-	-
39. Debt service—interest	None	None	None	-	-
40. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
41. Total capital expenses	500,000.00	436,306.00	463,447.00	450,609.49	458,895.43
<b>Administrative:</b>					
42. Administrative equipment	\$ 7,000	\$ 6,000	\$ 6,000	5,571.43	5,372.45
43. Insurance	\$ 18,625	\$ 18,625	\$ 20,625	21,732.38	23,482.64
44. Utilities	\$ 23,535	\$ 25,500	\$ 28,800	31,865.82	35,623.82
45. Professional services	\$ 10,401	\$ 11,301	\$ 12,201	13,214.71	14,289.89
46. Subscriptions, dues, fees	\$ 4,600	\$ 3,900	\$ 4,400	4,347.27	4,599.89
47. General administrative expenses				-	-
48. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
50. Total administrative expenses	64,161.00	65,326.00	72,026.00	76,731.62	83,368.69
51. Total expenses	\$ 2,306,675	\$ 2,508,719	\$ 3,130,083	\$ 2,574,761	\$ 2,672,028