

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

Golden Valley Fire District

Mohave

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: Susan M Foster
SIGNED

District clerk: [Signature]
SIGNED

Date: 7/26/23

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	\$	21,370	
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	\$		721

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	\$	65,492,512
A.5 Actual tax year 2022 secondary property tax levy	\$	
A.6 Maximum allowed tax year 2022 secondary property tax levy	\$	2,292,238

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])	\$	2,475,617	
A.8 Maximum allowable tax year 2023 levy limit (A.7 + A.3)	\$	2,476,338	
A.9 Allowable tax year 2023 secondary tax rate	\$	3.7811	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	\$	2,292,238	
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)	\$	2,292,238	

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)	\$	5,521,005	
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	1,188,610	
A.16 Less—Revenues from sources other than direct property tax	\$	2,040,156	
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))	\$	2,292,238	
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	\$		
A.24 Tax year 2023 secondary property tax rate needed for the repayment of bonds	\$	-	per \$100 AV

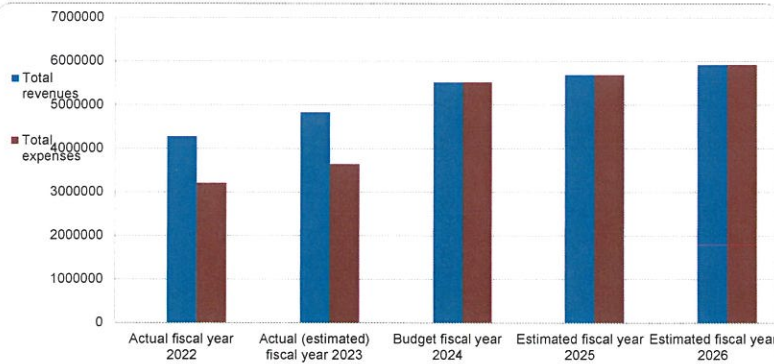
Summary for fiscal years 2022 through 2026:

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	\$ 4,276,228	\$ 3,200,838
Actual (estimated) fiscal year 2023	\$ 4,826,650	\$ 3,641,246
Budget fiscal year 2024	\$ 5,521,005	\$ 5,521,005
Estimated fiscal year 2025	\$ 5,682,552	\$ 5,682,552
Estimated fiscal year 2026	\$ 5,924,372	\$ 5,924,372

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	\$ 823,337	\$ 1,115,628	\$ 1,188,610	1,200,000.00	1,200,000.00
2. Beginning fund balance—restricted		\$ 50,000	\$ 201,123	300,000.00	400,000.00
Revenues					
3. Secondary property tax revenue	1,799,393.21	\$ 2,005,378	\$ 2,292,238	2,338,082.76	2,528,689.43
4. Fire district assistance tax	\$ 223,381	\$ 251,931	\$ 271,767	277,202.34	290,887.34
5. Wildland	\$ 383,518	\$ 224,558	\$ 200,000	200,000.00	189,063.87
6. Operating revenues	\$ 827,457	\$ 867,833	\$ 874,349	874,348.56	877,630.99
7. Grants	\$ 48,423	\$ 87,694	\$ 256,835	256,835.00	250,000.00
8. Bonds				-	-
9. Interest	\$ 4,665	\$ 32,617	\$ 9,000	9,000.00	9,100.00
10. Donations	\$ 9,882	\$ 4,807	\$ 20,000	20,000.00	10,000.00
11. Miscellaneous	\$ 6,834	\$ 4,874	\$ 44,083	44,083.00	9,000.00
12. Other (specify) <u>Prior Tax Revenue</u>	\$ 98,619	\$ 95,868	\$ 100,000	100,000.00	100,000.00
Other (specify) <u>Smart & Safe AZ Fund</u>	\$ 50,719	\$ 61,639	\$ 45,000	45,000.00	50,000.00
Other (specify) <u>Surplus Equipment</u>		\$ 23,824	\$ 18,000	18,000.00	10,000.00
Other (specify) _____				-	-
Other (specify) _____				-	-
13. Total financial resources available	\$ 4,276,228	\$ 4,826,650	\$ 5,521,005	\$ 5,682,552	\$ 5,924,372
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2024:			24		
16. Salaries & wages	\$ 1,660,335	\$ 1,633,678	\$ 1,848,925	1,896,092.19	2,045,188.26
17. Health insurance	\$ 238,647	\$ 223,092	\$ 254,074	266,672.49	291,800.97
18. Pension & other retirement benefits	\$ 370,839	\$ 339,047	\$ 443,822	457,101.07	534,568.17
19. Other (specify) <u>Payroll Taxes</u>	\$ 34,028	\$ 33,886	\$ 39,432	38,642.38	41,417.85
Other (specify) <u>Workers Compensation</u>	\$ 106,305	\$ 209,263	\$ 153,565	142,000.00	145,000.00
Other (specify) <u>Refund PSPRS Contributions</u>		\$ 19,175		-	-
20. Total personnel expenses	2,410,154.31	2,458,140.63	2,739,818.24	2,800,508.13	3,057,975.26
Operating:					
21. Fuel	\$ 70,275	\$ 71,851	\$ 71,605	71,605.00	71,482.65
22. Tools & minor equipment	\$ 10,552	\$ 10,961	\$ 35,500	35,500.00	35,500.00
23. Contracted services	\$ 22,911	\$ 29,489	\$ 36,667	36,666.50	38,000.00
24. Supplies	\$ 31,162	\$ 19,157	\$ 32,568	32,567.50	33,000.00
25. Vehicle repair	\$ 151,470	\$ 165,858	\$ 144,100	146,100.00	150,000.00
26. Training & prevention	\$ 5,402	\$ 5,650	\$ 21,600	21,600.00	24,000.00
27. Maintenance & repair—operating	\$ 37,568	\$ 27,809	\$ 53,500	54,500.00	55,000.00
28. Communications	\$ 82,701	\$ 86,323	\$ 109,278	109,102.96	80,000.00
29. Contingencies & emergencies				-	-
30. Other (specify) <u>Uniforms & PPE</u>	\$ 11,193	\$ 17,904	\$ 21,370	21,370.00	22,500.00
Other (specify) <u>Wildland Deployment Expenses</u>	\$ 12,051	\$ 3,936	\$ 5,000	5,000.00	5,675.60
Other (specify) _____				-	-
31. Total operating expenses	435,285.25	438,938.56	531,187.00	534,011.96	515,158.24
Capital:					
32. Land, building, & construction			\$ 44,000	30,000.00	30,000.00
33. Vehicles	\$ 2,500	\$ 204,312	\$ 181,956	194,760.24	150,000.00
34. Lease payments	\$ 98,539	\$ 98,539	\$ 80,420	67,615.92	31,879.00
35. Machinery & equipment	\$ 6,600	\$ 7,250	\$ 116,520	116,520.16	100,000.00
36. Maintenance & repair—capital	\$ 7,052	\$ 6,927	\$ 20,000	20,000.00	20,000.00
37. Reserve for future years—carryforward	\$ 50,000	\$ 201,123	\$ 201,123	300,000.00	400,000.00
38. Debt service—principal				-	-
39. Debt service—interest				-	-
40. Other (specify) <u>Grants</u>	\$ 48,423	\$ 87,694	\$ 256,835	256,835.00	250,000.00
Other (specify) Contingency			\$ 1,188,610	1,200,000.00	1,200,000.00
Other (specify) _____				-	-
41. Total capital expenses	213,114.07	605,844.41	2,089,464.40	2,185,731.32	2,181,879.00
42. Administrative:					
43. Administrative equipment	\$ 2,959	\$ 381	\$ 5,560	5,560.00	6,000.00
44. Insurance	\$ 57,380	\$ 47,521	\$ 49,900	51,665.25	53,872.00
45. Utilities	\$ 43,869	\$ 47,310	\$ 45,360	45,360.00	44,487.00
46. Professional services	\$ 31,219	\$ 31,871	\$ 53,065	53,065.00	58,000.00
47. Subscriptions, dues, fees	\$ 1,810	\$ 1,590	\$ 1,850	1,850.00	2,000.00
48. General administrative expenses	\$ 5,049	\$ 9,650	\$ 4,800	4,800.00	5,000.00
49. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
50. Total administrative expenses	142,284.85	138,321.94	160,535.00	162,300.25	169,359.00
51. Total expenses	\$ 3,200,838	\$ 3,641,246	\$ 5,521,005	\$ 5,682,552	\$ 5,924,372