

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

Bullhead City Fire District

Select county

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: David Cummings SIGNED District clerk: Mark Moore SIGNED Date: 6/25/2024

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 | | | |
| A.2 Actual tax year 2023 secondary property tax rate | \$ | 3.2000 | per \$100 AV |
| A.3 Annexed property tax limit adjustment in tax year 2024 | \$ | | |

Check box if newly merged or consolidated:

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 | \$ | 406,274,375 |
| A.5 Actual tax year 2023 secondary property tax levy | \$ | |
| A.6 Maximum allowed tax year 2023 secondary property tax levy | \$ | 33,739,643 |

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]) | \$ | 36,438,814 |
| A.8 Maximum allowable tax year 2024 levy limit (A.7 + A.3) | \$ | 36,438,814 |
| A.9 Allowable tax year 2024 secondary tax rate | \$ | 8.9690 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 | \$ | 15,235,289 |
| 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) | \$ | 15,235,289 |

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) | \$ | 34,217,847 |
| A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1) | \$ | - |
| A.16 Less—Revenues from sources other than direct property tax | \$ | 21,217,067 |
| 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)) | \$ | 13,000,780 |
| A.19 Tax year 2024 tax rate needed for operations: | \$ | 3.2000 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 | \$ | 3.2000 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 | \$ | 1,086,120 |
| A.24 Tax year 2024 secondary property tax rate needed for the repayment of bonds | \$ | 0.2673 per \$100 AV |

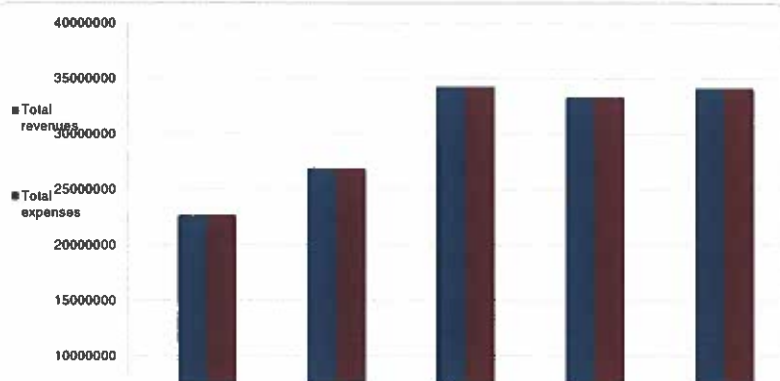
Summary for fiscal years 2023 through 2027:

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 | \$ 22,632,613 | \$ 22,632,613 |
| Actual (estimated) fiscal year 2024 | \$ 26,865,342 | \$ 26,865,342 |
| Budget fiscal year 2025 | \$ 34,217,847 | \$ 34,217,847 |
| Estimated fiscal year 2026 | \$ 33,257,819 | \$ 33,257,819 |
| Estimated fiscal year 2027 | \$ 34,068,880 | \$ 34,068,880 |

Budget

| | 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 | | | | - | - |
| 2. Beginning fund balance—restricted | | | | - | - |
| Revenues | | | | | |
| 3. Secondary property tax revenue | 11,644,816.00 | \$ 12,284,342 | \$ 13,000,780 | 13,650,819 | 14,333,360 |
| 4. Fire district assistance tax | \$ 400,000 | \$ 400,000 | \$ 400,000 | 400,000 | 400,000 |
| 5. Ambulance Revenue | \$ 4,000,000 | \$ 4,500,000 | \$ 6,300,000 | 6,426,000 | 6,554,520 |
| 6. Operating revenues | \$ 253,500 | \$ 481,000 | \$ 481,000 | 481,000 | 481,000 |
| 7. COP Transfer | | \$ 500,000 | \$ 700,000 | 700,000 | 700,000 |
| 8. Grants | \$ 5,034,297 | \$ 7,900,000 | \$ 11,936,067 | 10,000,000 | 10,000,000 |
| 9. Contingency | \$ 800,000 | \$ 800,000 | \$ 1,400,000 | 1,600,000 | 1,600,000 |
| 10. COVID-19 Expenses | \$ 500,000 | \$ - | | - | - |
| 11. | | | | - | - |
| 12. | | | | - | - |
| 13. Total financial resources available | \$ 22,632,613 | \$ 26,865,342 | \$ 34,217,847 | 33,257,819 | \$ 34,068,880 |
| Expenses | | | | | |
| 14. Personnel: | | | | | |
| 15. Estimated number of full-time employees (FTE) in 2025: | | | \$ 98 | | |
| 16. Salaries & wages | \$ 8,478,846 | \$ 9,275,953 | \$ 10,238,076 | 10,365,608 | 10,673,663 |
| 17. Insurance | \$ 1,523,488 | \$ 1,705,486 | \$ 1,840,017 | 1,900,315 | 1,999,716 |
| 18. Pension & other retirement benefits | \$ 978,237 | \$ 1,684,683 | \$ 2,185,898 | 2,227,669 | 2,672,455 |
| 19. FICA/MED Tax | \$ 225,773 | \$ 204,763 | \$ 227,477 | 223,323 | 234,489 |
| Personnel Costs (Uniforms/Med Exams/Etc. | \$ 214,148 | \$ 69,640 | \$ 167,860 | 188,237 | 197,649 |
| COP Principal and Interest | \$ 1,859,978 | \$ 2,242,839 | \$ 2,589,003 | 2,766,781 | 2,768,678 |
| 20. Total personnel expenses | 13,280,470 | 15,183,364 | \$ 17,248,331 | 17,671,933 | 18,546,650 |
| Operating: | | | | | |
| 21. Buildings and Land | \$ 256,984 | \$ 275,504 | \$ 286,419 | 292,147 | 297,990 |
| 22. Communications | \$ 803,046 | \$ 637,762 | \$ 613,627 | 625,900 | 638,418 |
| 23. Managerial Expenses | \$ 322,416 | \$ 596,388 | \$ 634,292 | 646,977 | 659,917 |
| 24. Travel and Training | \$ 141,505 | \$ 123,943 | \$ 137,143 | 139,886 | 142,684 |
| 25. Vehicles and Equipment | \$ 610,790 | \$ 648,381 | \$ 710,854 | 725,071 | 739,573 |
| 26. COVID-19 Expenses | \$ 500,000 | \$ - | | - | - |
| 27. Financial Reserves | \$ 800,000 | \$ 800,000 | \$ 1,400,000 | 1,600,000 | 1,600,000 |
| 28. | | | | - | - |
| 29. | | | | - | - |
| 30. | | | | - | - |
| 31. Total operating expenses | 3,434,741.00 | 3,081,978 | \$ 3,782,335 | 4,029,982 | 4,078,581 |
| Capital: | | | | | |
| 32. Capital Reserves | \$ 883,105 | \$ 700,000 | \$ 1,251,114 | 1,555,904 | 1,443,649 |
| 38. | | | | - | - |
| 39. | | | | - | - |
| 40. | | | | - | - |
| 41. Total capital expenses | 883,105.00 | 700,000 | \$ 1,251,114 | 1,555,904 | 1,443,649 |
| Grants: | | | | | |
| 43. Grants: | \$ 5,034,297 | \$ 7,900,000 | \$ 11,936,067 | 10,000,000 | 10,000,000 |
| 50. Total administrative expenses | 5,034,297.00 | 7,900,000.00 | \$ 11,936,067 | 10,000,000 | 10,000,000.00 |
| 51. Total expenses | \$ 22,632,613 | \$ 26,865,342 | \$ 34,217,847 | 33,257,819 | \$ 34,068,880 |