

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

Mount Lemmon Fire District

Pima

2026



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: *John*
John Canale (May 23, 2025 15:16 PDT)
 SIGNED

District clerk: *Thomas McNurlin*
Thomas McNurlin (May 20, 2025 19:17 PDT)
 SIGNED

Date: 23/05/25

A. Calculation of the tax year 2025 secondary property tax rate for fiscal year 2026 operations:

Adjustment to secondary property tax levy for territory annexed during the tax year 2024 (A.R.S. §48-807[I])

A.1 Net assessed value of annexed property in tax year 2024	\$ -	
A.2 Actual tax year 2024 secondary property tax rate	\$ -	per \$100 AV
A.3 Annexed property tax limit adjustment in tax year 2025	\$ -	

Check box if newly merged or consolidated:

Tax year 2025 secondary property tax information (A.R.S. §48-807[K])

A.4 Tax year 2025 Assessed Value (AV) in the Fire District	\$ 16,048,363
A.5 Actual tax year 2024 secondary property tax levy	\$ -
A.6 Maximum allowed tax year 2024 secondary property tax levy	\$ 601,814

Calculation of the allowable tax year 2025 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])	\$ 649,959
A.8 Maximum allowable tax year 2025 levy limit (A.7 + A.3)	\$ 649,959
A.9 Allowable tax year 2025 secondary tax rate	\$ 4.0500 per \$100 AV
A.10 Maximum allowable tax year 2025 secondary tax rate (lesser of A.9 or \$3.75)	\$ 3.7500 per \$100 AV
A.11 Maximum allowable tax year 2025 secondary tax levy	\$ 601,814
A.12 Tax year 2024 excess levy or collections: (A.R.S. §48-807[J])	\$ -
A.13 Tax year 2025 maximum allowable levy limit (A.11 - A.12)	\$ 601,814

Calculation of the proposed tax year 2025 secondary property tax rate for fiscal year 2026 operations

A.14 Total budgeted expenses in fiscal year 2026 (Budget tab, line 51)	\$ 808,485
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$ -
A.16 Less—Revenues from sources other than direct property tax	\$ 171,457
A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$ -
A.18 Tax year 2025 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$ 637,028
A.19 Tax year 2025 tax rate needed for operations:	\$ 3.9694 per \$100 AV
A.20 Tax year 2025 maximum allowable levy rate (A.13/(A.4/100)):	\$ 3.7500 per \$100 AV
A.22 Proposed tax year 2025 secondary property tax rate for fiscal year 2026 operations	\$ 3.7500 per \$100 AV

Calculation of the proposed 2025 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

A.23 Tax year 2025 secondary property tax levy needed for the repayment of bonds	\$ -
A.24 Tax year 2025 secondary property tax rate needed for the repayment of bonds	\$ - per \$100 AV

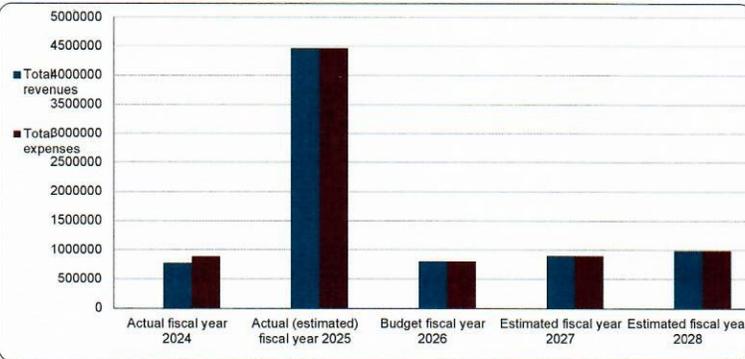
Summary for fiscal years 2024 through 2028:

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 2024	\$ 781,233	\$ 885,357
Actual (estimated) fiscal year 2025	\$ 4,464,152	\$ 4,464,152
Budget fiscal year 2026	\$ 808,492	\$ 808,485
Estimated fiscal year 2027	\$ 896,944	\$ 896,919
Estimated fiscal year 2028	\$ 985,405	\$ 985,404

Budget

	Actual fiscal year 2024	Actual (estimated) fiscal year 2025	Budget fiscal year 2026	Estimated fiscal year 2027	Estimated fiscal year 2028
Financial resources available at July 1					
1. Beginning fund balance/(deficit)—unrestricted unencumbered				-	-
2. Beginning fund balance—restricted				-	-
Revenues					
3. Secondary property tax revenue	502,791.00	\$ 601,814	\$ 637,035	718,407.10	785,312.50
4. Fire district assistance tax	\$ 96,050	\$ 120,363	\$ 127,407	147,259.92	163,042.19
5. Wildland	\$ -	\$ -	\$ -	-	-
6. Operating revenues	\$ 110,012	\$ 24,500	\$ 24,500	14,978.11	15,000.00
7. Grants	\$ -	\$ -	\$ -	-	-
8. Bonds	\$ -	\$ -	\$ -	-	-
9. Interest	\$ 41,517	\$ 50	\$ 50	50.00	50.00
10. Donations	\$ -	\$ -	\$ -	-	-
11. Miscellaneous	\$ 30,863	\$ 17,999	\$ 19,500	16,249.19	22,000.00
12. Other (specify) Renovation _____	\$ -	\$ 3,699,426		-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
13. Total financial resources available	\$ 781,233	\$ 4,464,152	\$ 808,492	\$ 896,944	\$ 985,405
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2026:			7		
16. Salaries & wages	\$ 424,409	\$ 461,279	\$ 481,144	512,403.63	540,082.25
17. Health insurance	\$ 38,917	\$ 48,409	\$ 62,931	80,044.75	102,934.75
18. Pension & other retirement benefits	\$ 63,351	\$ 63,380	\$ 68,784	71,732.13	76,327.43
19. Other (specify) <u>Workman's Compensation</u>	\$ 29,322	\$ 36,145	\$ 31,000	32,400.41	30,826.25
Other (specify) <u>Payroll Taxes</u>	\$ 8,296	\$ 10,602	\$ 10,701	12,238.22	13,174.37
Other (specify) _____	\$ 6,114	\$ 18,300	\$ 19,700	40,085.89	62,360.00
20. Total personnel expenses	570,409.00	638,115.00	674,260.00	748,905.02	825,705.06
Operating:					
21. Fuel	\$ 25,723	\$ 12,000	\$ 12,000	8,799.05	7,625.50
22. Tools & minor equipment	\$ -	\$ -	\$ -	-	-
23. Contracted services	\$ -	\$ -	\$ -	-	-
24. Supplies	\$ 48,978	\$ 8,000	\$ 9,000	5,797.52	5,128.40
25. Vehicle repair	\$ 46,778	\$ 20,686	\$ 25,000	20,634.54	20,984.59
26. Training & prevention	\$ -	\$ -	\$ -	-	-
27. Maintenance & repair—operating	\$ 850	\$ 3,000	\$ 3,000	6,794.12	11,090.40
28. Communications	\$ 4,070	\$ 5,000	\$ 5,000	5,571.25	5,889.51
29. Contingencies & emergencies				-	-
30. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
31. Total operating expenses	126,399.00	48,686.00	54,000.00	47,596.49	50,718.40
Capital:					
32. Land, building, & construction	\$ -	\$ -	\$ -	-	-
33. Vehicles	\$ -	\$ -	\$ -	-	-
34. Lease payments	\$ -	\$ -	\$ -	-	-
35. Machinery & equipment	\$ -	\$ -	\$ -	-	-
36. Maintenance & repair—capital	\$ -	\$ -	\$ -	-	-
37. Reserve for future years—carryforward	\$ -	\$ -	\$ -	-	-
38. Debt service—principal	\$ -	\$ -	\$ -	-	-
39. Debt service—interest	\$ -	\$ -	\$ -	-	-
40. Other (specify) <u>Renovation Capital Project</u>	\$ 134,365	\$ 3,699,426	\$ -	-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
41. Total capital expenses	134,365.00	3,699,426.00	-	-	-
42. Administrative:					
43. Administrative equipment	\$ -	\$ -	\$ -	-	-
44. Insurance	\$ 19,578	\$ 30,000	\$ 30,000	37,984.98	43,040.14
45. Utilities	\$ 14,315	\$ 22,000	\$ 22,000	27,905.34	29,000.00
46. Professional services	\$ 13,968	\$ 16,700	\$ 17,000	18,815.21	19,988.72
47. Subscriptions, dues, fees	\$ -	\$ -	\$ -	-	-
48. General administrative expenses	\$ 6,323	\$ 9,225	\$ 11,225	15,712.00	16,952.00
49. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
50. Total administrative expenses	54,184.00	77,925.00	80,225.00	100,417.54	108,980.86
51. Total expenses	\$ 885,357	\$ 4,464,152	\$ 808,485	\$ 896,919	\$ 985,404