

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

Golden Valley Fire District  
 Mohave  
 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: 7-27-24

**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	\$	35,604	
A.2 Actual tax year 2023 secondary property tax rate	\$	3,3750	per \$100 AV
A.3 Total levy of the merged or consolidated districts in tax year 2023	\$	2,345,381.00	

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	\$	72,675,795
A.5 Actual tax year 2023 secondary property tax levy	\$	2,543,653
A.6 Maximum allowed tax year 2023 secondary property tax levy	\$	2,543,653

**Calculation of the allowable tax year 2024 secondary property tax levy (A.R.S. §48-807[F])**

A.7 Line A.3 multiplied by 1.08 (A.R.S. §48-807[F])	\$	2,533,011	
A.8 Maximum allowable tax year 2024 levy limit (A.7 + A.3)	\$	187,630	
A.9 Allowable tax year 2024 secondary tax rate	\$	0.2582	per \$100 AV
A.10 Maximum allowable tax year 2024 secondary tax rate (lesser of A.9 or \$3.75)	\$	0.2582	per \$100 AV
A.11 Maximum allowable tax year 2024 secondary tax levy	\$	187,630	
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)	\$	187,630	

**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)	\$	6,356,944	
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	1,227,633	
A.16 Less—Revenues from sources other than direct property tax	\$	2,231,971	
A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$	265,559	
A.18 Tax year 2024 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$	2,631,781	
A.19 Tax year 2024 tax rate needed for operations:	\$	3.6213	per \$100 AV
A.20 Tax year 2024 maximum allowable levy rate (A.13/(A.4/100)):	\$	0.2582	per \$100 AV
A.22 Proposed tax year 2024 secondary property tax rate for fiscal year 2025 operations	\$	0.2582	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	\$	-	per \$100 AV
A.24 Tax year 2024 secondary property tax rate needed for the repayment of bonds	\$	-	per \$100 AV

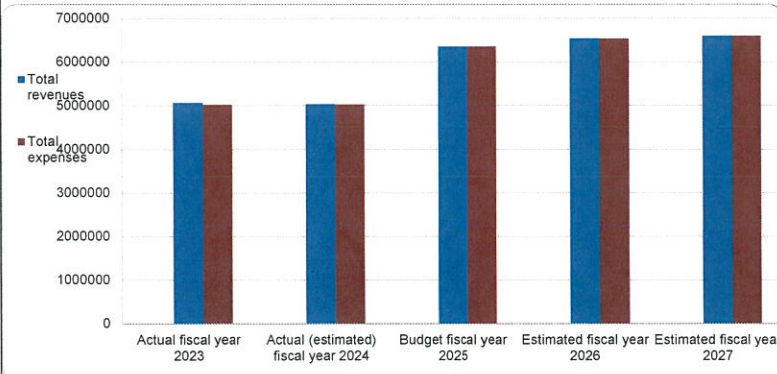
**Summary for fiscal years 2023 through 2027:**

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	\$ 5,062,943	\$ 5,016,265
Actual (estimated) fiscal year 2024	\$ 5,033,674	\$ 5,026,686
Budget fiscal year 2025	\$ 6,356,944	\$ 6,356,944
Estimated fiscal year 2026	\$ 6,534,795	\$ 6,534,795
Estimated fiscal year 2027	\$ 6,599,146	\$ 6,599,146

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	\$ 1,165,628	\$ 1,188,610	\$ 1,227,633	1,200,000.00	1,200,000.00
2. Beginning fund balance—restricted	\$ 50,000	\$ 201,123	\$ 143,776	300,000.00	300,000.00
<b>Revenues</b>					
3. Secondary property tax revenue	2,005,378.14	\$ 2,222,644	\$ 2,897,340	2,955,287.03	3,014,392.78
4. Fire district assistance tax	\$ 251,931	\$ 274,536	\$ 325,755	332,270.10	338,915.50
5. Wildland	\$ 224,558	\$ 10,619	\$ 150,000	150,000.00	150,000.00
6. Operating revenues	\$ 867,833	\$ 805,176	\$ 1,060,640	1,090,438.04	1,115,038.14
7. Grants	\$ 87,694	\$ 1,519	\$ 183,800	183,800.00	183,800.00
8. Bonds					
9. Interest	\$ 32,617	\$ 54,798	\$ 29,000	32,000.00	35,000.00
10. Donations	\$ 11,100	\$ 9,489	\$ 21,000	21,000.00	21,000.00
11. Miscellaneous	\$ 184,874	\$ 98,652	\$ 33,000	35,000.00	36,000.00
12. Other (specify) <u>Prior Tax Revenue</u>	\$ 95,868	\$ 104,455	\$ 112,000	110,000.00	110,000.00
Other (specify) <u>Smart &amp; Safe AZ Fund</u>	\$ 61,639	\$ 60,903	\$ 55,000	55,000.00	55,000.00
Other (specify) <u>Surplus Equipment</u>	\$ 23,824	\$ 1,150	\$ 118,000	70,000.00	40,000.00
Other (specify) _____					
Other (specify) _____					
13. Total financial resources available	\$ 5,062,943	\$ 5,033,674	\$ 6,356,944	\$ 6,534,795	\$ 6,599,146
<b>Expenses</b>					
<b>Personnel:</b>					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2025:			27		
16. Salaries & wages	\$ 1,652,969	\$ 1,817,319	\$ 2,274,785	2,335,873.48	2,429,591.65
17. Health insurance	\$ 221,992	\$ 245,813	\$ 399,213	413,185.79	429,713.22
18. Pension & other retirement benefits	\$ 340,147	\$ 406,484	\$ 459,859	474,973.28	493,916.21
19. Other (specify) <u>Payroll Taxes</u>	\$ 33,886	\$ 34,024	\$ 41,310	42,758.20	44,462.13
Other (specify) <u>Workers Compensation</u>	\$ 209,263	\$ 146,372	\$ 173,828	179,911.78	187,108.25
Other (specify) _____					
20. Total personnel expenses	2,458,256.63	2,650,012.43	3,348,994.99	3,446,702.53	3,584,791.46
<b>Operating:</b>					
21. Fuel	\$ 71,851	\$ 57,288	\$ 71,600	77,100.00	86,750.00
22. Tools & minor equipment	\$ 17,255	\$ 12,812	\$ 36,000	20,000.00	20,000.00
23. Contracted services	\$ 40,379	\$ 85,494	\$ 160,516	164,261.22	171,137.86
24. Supplies	\$ 19,157	\$ 21,063	\$ 38,068	26,300.00	27,967.50
25. Vehicle repair	\$ 165,858	\$ 230,805	\$ 171,892	173,355.00	171,625.00
26. Training & prevention	\$ 5,650	\$ 13,324	\$ 41,950	41,950.00	46,446.00
27. Maintenance & repair—operating	\$ 27,809	\$ 24,499	\$ 53,500	54,975.00	58,700.00
28. Communications	\$ 86,323	\$ 97,262	\$ 112,278	117,891.90	124,012.13
29. Contingencies & emergencies					
30. Other (specify) <u>Uniforms &amp; PPE</u>	\$ 17,904	\$ 17,534	\$ 28,100	25,281.23	26,400.00
Other (specify) <u>Wildland Deployment Expenses</u>	\$ 3,936		\$ 5,000	5,000.00	5,000.00
Other (specify) _____					
31. Total operating expenses	456,122.00	560,081.56	718,903.17	706,114.35	738,038.49
<b>Capital:</b>					
32. Land, building, & construction			\$ 44,000	35,000.00	25,000.00
33. Vehicles	\$ 482,851	\$ 11,500	\$ 87,779	75,000.00	40,000.00
34. Lease payments					
35. Machinery & equipment	\$ 7,250	\$ 97,308	\$ 156,000	155,000.00	115,000.00
36. Maintenance & repair—capital	\$ 6,927		\$ 15,000	6,000.00	
37. Reserve for future years—carryforward	\$ 1,389,733	\$ 1,371,409	\$ 1,371,409	1,500,000.00	1,500,000.00
38. Debt service—principal	\$ -	\$ 118,190	\$ 165,738	171,796.71	145,086.16
39. Debt service—interest	\$ -	\$ 60,950	\$ 99,821	93,762.34	84,735.94
40. Other (specify) <u>Grants</u>	\$ 87,694	\$ 500	\$ 183,800	183,800.00	183,800.00
Other (specify) _____					
Other (specify) _____					
41. Total capital expenses	1,974,454.49	1,659,856.56	2,123,547.32	2,220,359.05	2,093,622.10
<b>Administrative:</b>					
42. Administrative:					
43. Administrative equipment	\$ 381	\$ 7,758	\$ 10,560	5,000.00	5,000.00
44. Insurance	\$ 47,521	\$ 48,291	\$ 50,717	53,252.77	55,915.60
45. Utilities	\$ 47,310	\$ 52,797	\$ 52,906	55,551.30	58,328.77
46. Professional services	\$ 20,981	\$ 38,565	\$ 43,666	40,165.00	55,800.00
47. Subscriptions, dues, fees	\$ 1,590	\$ 520	\$ 1,850	1,850.00	1,850.00
48. General administrative expenses	\$ 9,650	\$ 8,805	\$ 5,800	5,800.00	5,800.00
49. Other (specify) _____					
Other (specify) _____					
Other (specify) _____					
50. Total administrative expenses	127,431.94	156,735.84	165,498.60	161,619.07	182,694.37
51. Total expenses	\$ 5,016,265	\$ 5,026,686	\$ 6,356,944	\$ 6,534,795	\$ 6,599,146



**GOLDEN VALLEY FIRE DISTRICT**  
749 S. Egar Road, Golden Valley, AZ 86413  
(928) 565-3479 Fax-(928) 565-3223

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Resolution No. 2024-05

**APPROVAL OF FISCAL YEAR 2024/2025 BUDGET**

A Formal Resolution of the Governing Board of the Golden Valley Fire District to adopt the 2024/2025 Fiscal Year Budget of \$6,356,944 and the projected budgets of 2025/2026 of \$6,534,795 and 2026/2027 of \$6,599,146 to encumber sufficient funds to cover outstanding items (purchase orders, checks, warrants, etc.), from the previous fiscal year, less any cash and liability reserves, and to encumber any carryover amount to offset taxes (less any unreimbursed stop/loss payments and any adjustments for uncollected out of District fire revenues incurred prior to June 30, 2024) establishing the balance to be utilized as our fiscal year end Reserved Fund Balance as per the Golden Valley Fire District Policy.

**WHEREAS**, Arizona Revised Statutes Title 48 requires the Golden Valley Fire District to estimate revenue or expense for three fiscal years, adopt an annual budget and determine the compensation payable to District personnel; and

**WHEREAS**, a Public Hearing was held on the proposed 2024/2025 and the projected 2025/2026, 2026/2027 Fiscal Year Budgets on June 26, 2024, in compliance with State Law; and

**WHEREAS**, the Golden Valley Fire District wishes to encumber any carryover amount to remain in the General Fund as our fiscal year end Reserved Fund Balance to be maintained to allow the Golden Valley Fire District to continue providing services to the community in case of economic downturns and/or unexpected emergencies or requirements, and to provide working capital in the first several months of the fiscal year, until sufficient revenues are available to fund operations.

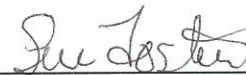
**NOW THEREFORE**, BE IT RESOLVED, that the Golden Valley Fire District adopts the 2024/2025 Fiscal Year Budget of \$6,536,944 and encumbers sufficient funds to cover outstanding items (purchase orders, Checks, warrants, etc.), any cash and liability reserves, and any carryover amounts to offset taxes (less any unreimbursed stop/loss payments and any adjustments for uncollected out of District fire revenues incurred prior to June 30, 2024) to remain in the General Fund as the Golden Valley Fire District fiscal year end Reserved Fund Balance.

**APPROVED AND ADOPTED** at the regular meeting of the Board of Directors of the Golden Valley Fire District the 24<sup>th</sup> day of July 2024.

ATTEST:



Tony DeMaio, Board Chair



Sue Foster, Board Clerk