



Daisy Mountain Fire District Budget Summary Fiscal Year 2025

Tax Levy Revenues

Property Tax Revenue (Maricopa)	\$	20,931,936
Property Tax Revenue (Yavapai)	\$	714,408
Fire District Assistance Tax (Maricopa)	\$	400,000
Fire District Assistance Tax (Yavapai)	\$	73,797
Total Tax Revenues	\$	22,120,142

Non Tax Levy Revenues

Ambulance Revenue	\$	3,000,000
Wildland Revenue	\$	150,000
Cave Creek Fire Protection Contract	\$	2,655,780
Grant & Miscellaneous	\$	783,380
Total Non Tax Revenues	\$	6,589,160
Total Revenues	\$	28,709,302

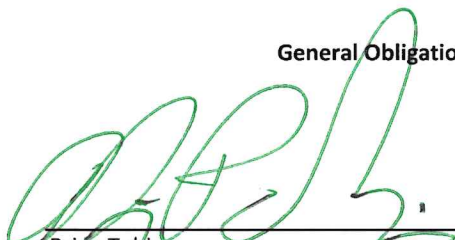
Expenses

Personnel Costs	\$	20,266,778
Buildings & Land	\$	535,000
Vehicles & Equipment	\$	1,589,300
Communications & IT Services	\$	1,122,000
Travel & Training	\$	304,000
Managerial Costs	\$	811,174
Grant Expenses	\$	175,000
Financial Reserve/End Leave Liability	\$	610,000
Funding Reserves	\$	2,104,506
Total Expenses	\$	27,517,758

Other Financing Uses (Sources)

Capital Outlay/Debt Service	\$	1,351,544
Funding from End Leave	\$	(160,000)
Total Other Financing (Uses) Sources	\$	1,191,544
	\$	28,709,302

Estimated Assessed Valuation (Maricopa)	\$	581,442,668
Estimated Assessed Valuation (Yavapai)	\$	19,844,680
Tax Rate	\$	3.6000
General Obligation Bond Tax Rate	\$	0.2048



 Brian Tobin
 Fire Chief, Daisy Mountain Fire District

7/23/25

 Date

CERTIFICATION PURSUANT TO A.R.S. §48-805.02.D

In accordance with the requirements of Arizona Revised Statutes §48-805.02.D, the Chairman and the Clerk of the Fire Board of Directors of the Daisy Mountain Fire District hereby certify as follows:

(a) That the District has not incurred any debt or liability in excess of taxes levied and to be collected and the money actually available and unencumbered at that time in the District general fund, except for those liabilities as described in §48-805, sub-section B, paragraph 2 and §48-806 and 48-807.

(b) That the Daisy Mountain Fire District complies with sub-section F of §48-805.02.

The FY 24-25 budget amount of \$28,709,302 was approved by the Board of Directors of the Daisy Mountain Fire District at a meeting held on 7/23/24.
(Date)

Maricopa County Net Assessed Value (Primary Net Value) \$581,442,668

Yavapai County Net Assessed Value (Primary Net Value) \$19,844,680

FY 2025 Tax Rate \$3.6000

FY 2025 Tax Levy \$21,646,345

FY 2025 Tax Levy (Maricopa County) \$20,931,936

FY 2025 Tax Levy (Yavapai County) \$714,409

FY 2025 Estimated FDAT \$73,797

FY 2025 Bond Rate (if applicable) \$0.2048

FY 2025 Bond Levy (if applicable) \$1,231,261

FY 2025 Bond Levy (Maricopa County) \$1,190,625

FY 2025 Bond Levy (Yavapai County) \$40,636

CERTIFIED THIS 23 DAY OF July, 2024:

By: Walter J. May
Chairman of the Board of Directors

By: JENNIFER A. MAITZ
Clerk of the Board of Directors

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

Daisy Mountain Fire District

Maricopa & Yavapai

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: *Robert Maly*
SIGNED

District clerk: *JONATHAN MARTIN*
SIGNED

Date: 7/23/24

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	\$	228,308	
A.2 Actual tax year 2023 secondary property tax rate	\$	3.2500	per \$100 AV
A.3 Annexed property tax limit adjustment in tax year 2024	\$		7,420

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	\$	601,287,348
A.5 Actual tax year 2023 secondary property tax levy		
A.6 Maximum allowed tax year 2023 secondary property tax levy	\$	37,269,313

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])	\$	40,250,858	
A.8 Maximum allowable tax year 2024 levy limit (A.7 + A.3)	\$	40,258,278	
A.9 Allowable tax year 2024 secondary tax rate	\$	6.6953	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	\$	22,548,276	
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)	\$	22,548,276	

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)	\$	47,285,379	
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	17,344,816	
A.16 Less—Revenues from sources other than direct property tax	\$	7,062,957	
A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$	1,231,261	
A.18 Tax year 2024 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$	21,646,345	
A.19 Tax year 2024 tax rate needed for operations:	\$	3.6000	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	\$	3.6000	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	\$	1,231,261	
A.24 Tax year 2024 secondary property tax rate needed for the repayment of bonds	\$	0.2048	per \$100 AV

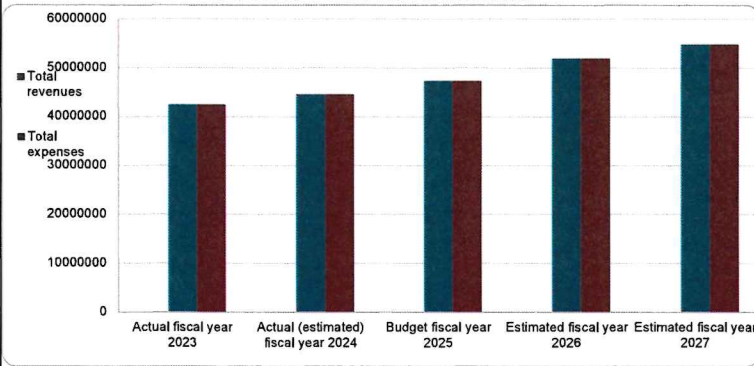
Summary for fiscal years 2023 through 2027:

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	\$ 42,419,536	\$ 42,419,536
Actual (estimated) fiscal year 2024	\$ 44,574,531	\$ 44,574,531
Budget fiscal year 2025	\$ 47,285,379	\$ 47,285,379
Estimated fiscal year 2026	\$ 51,872,554	\$ 51,872,553
Estimated fiscal year 2027	\$ 54,737,867	\$ 54,737,867

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	\$ 10,536,067	\$ 9,688,696	\$ 9,209,668	11,074,280	12,627,056
2. Beginning fund balance—restricted	\$ 5,506,570	\$ 7,980,870	\$ 8,135,148	9,604,419	9,604,419
Revenues					
3. Secondary property tax revenue	\$ 17,373,140	\$ 18,431,356	\$ 21,646,345	22,728,662	23,865,095
4. Fire district assistance tax	\$ 477,807	\$ 473,797	\$ 473,797	473,797	473,797
5. Wildland	\$ 169,848	\$ 69,606	\$ 150,000	150,000	150,000
6. Operating revenues	\$ 5,497,174	\$ 5,795,538	\$ 5,699,160	5,870,135	6,046,239
7. Grants	\$ 1,025,697	\$ 167,149	\$ 250,000	250,000	250,000
8. Bonds	\$ 1,203,681	\$ 1,213,568	\$ 1,231,261	1,231,261	1,231,261
9. Interest	\$ 276,389	\$ 459,638	\$ 200,000	200,000	200,000
10. Donations	\$ -	\$ -	\$ -	-	-
11. Miscellaneous	\$ 53,374	\$ 8,702	\$ -	-	-
12. Other (specify) <u>Prop 207</u>	\$ 299,789	\$ 285,610	\$ 290,000	290,000	290,000
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
13. Total financial resources available	\$ 42,419,536	\$ 44,574,531	\$ 47,285,379	\$ 51,872,554	\$ 54,737,867
Expenses					
Personnel:					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2025:			138		
16. Salaries & wages	\$ 13,219,857	\$ 13,686,767	\$ 13,559,952	15,091,350	15,695,004
17. Health insurance	\$ 1,315,405	\$ 1,485,294	\$ 1,916,660	1,993,326	2,073,059
18. Pension & other retirement benefits	\$ 1,800,899	\$ 1,966,769	\$ 2,541,809	2,643,481	2,749,221
19. Other (specify) <u>Employer Taxes & Other Benefits</u>	\$ 1,475,492	\$ 2,450,403	\$ 2,248,356	2,338,290	2,431,822
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
20. Total personnel expenses	17,811,653	19,589,233	20,266,777	22,066,448	22,949,106
Operating:					
21. Fuel	\$ 321,437	\$ 287,477	\$ 295,000	306,800	319,072
22. Tools & minor equipment	\$ 135,130	\$ 95,762	\$ 140,000	145,600	151,424
23. Contracted services	\$ -	\$ -	\$ -	-	-
24. Supplies	\$ 241,072	\$ 238,220	\$ 55,000	57,200	59,488
25. Vehicle repair	\$ 347,337	\$ 482,310	\$ 360,000	374,400	389,376
26. Training & prevention	\$ 220,004	\$ 252,209	\$ 304,000	316,160	328,806
27. Maintenance & repair—operating	\$ 156,159	\$ 252,078	\$ 255,000	265,200	275,808
28. Communications	\$ 933,900	\$ 983,650	\$ 1,122,000	1,166,880	1,213,555
29. Contingencies & emergencies	\$ -	\$ -	\$ -	-	-
30. Other (specify) <u>Emergency Operations</u>	\$ 698,329	\$ 918,756	\$ 294,381	663,156	689,682
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
31. Total operating expenses	3,053,368	3,510,462	2,825,381	3,295,396	3,427,212
Capital:					
32. Land, building, & construction	\$ 232,447	\$ 229,675	\$ -	-	-
33. Vehicles	\$ 439,619	\$ 429,392	\$ -	-	-
34. Lease payments	\$ -	\$ -	\$ -	-	-
35. Machinery & equipment	\$ 212,435	\$ 304,623	\$ -	-	-
36. Maintenance & repair—capital	\$ -	\$ -	\$ -	-	-
37. Reserve for future years—carryforward	\$ 9,688,696	\$ 9,209,668	\$ 11,074,280	12,627,056	14,435,570
38. Debt service—principal	\$ 641,360	\$ 702,460	\$ 743,605	774,795	806,035
39. Debt service—interest	\$ 472,919	\$ 453,319	\$ 429,024	399,232	368,191
40. Other (specify) <u>COP Pension Ref Payment</u>	\$ 674,919	\$ 676,616	\$ 674,919	676,786	675,808
Other (specify) <u>Lease Payments</u>	\$ 443,781	\$ 501,106	\$ 630,800	1,350,800	1,350,800
Other (specify) <u>Restricted Fund Balance</u>	\$ 7,980,870	\$ 8,135,148	\$ 9,604,419	9,604,419	9,604,419
41. Total capital expenses	20,787,046	20,642,007	23,157,047	25,433,088	27,240,823
Administrative:					
42. Administrative:					
43. Administrative equipment	\$ -	\$ -	\$ -	-	-
44. Insurance	\$ 193,835	\$ 210,413	\$ 243,000	252,720	262,829
45. Utilities	\$ 206,708	\$ 234,823	\$ 225,000	234,000	243,360
46. Professional services	\$ 155,712	\$ 202,651	\$ 80,000	83,200	86,528
47. Subscriptions, dues, fees	\$ 15,423	\$ 16,148	\$ 13,000	13,520	14,061
48. General administrative expenses	\$ 195,791	\$ 168,793	\$ 475,174	494,181	513,948
49. Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
50. Total administrative expenses	767,469.00	832,828.73	1,036,174.00	1,077,621	1,120,726
51. Total expenses	\$ 42,419,536	\$ 44,574,531	\$ 47,285,379	\$ 51,872,553	\$ 54,737,867