

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

WESTWOOD ESTATES FIRE DISTRICT

Coconino

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:

SIGNED

District clerk:

SIGNED

Date: 7-11-23

**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	
A.2	Actual tax year 2022 secondary property tax rate	\$ 1.1780 per \$100 AV
A.3	Annexed property tax limit adjustment in tax year 2023	\$ -

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	\$ 4,424,177
A.5	Actual tax year 2022 secondary property tax levy	\$ 226,293
A.6	Maximum allowed tax year 2022 secondary property tax levy	\$ 244,396

**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])	\$ 263,948
A.8	Maximum allowable tax year 2023 levy limit (A.7 + A.3)	\$ 263,948
A.9	Allowable tax year 2023 secondary tax rate	\$ 5.9660 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	\$ 154,846
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)	\$ 154,846

**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)	\$ 167,968
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$ 78,152
A.16	Less—Revenues from sources other than direct property tax	\$ 11,067
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))	\$ 78,749
A.19	Tax year 2023 tax rate needed for operations:	\$ 1.7800 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	\$ 1.7800 per \$100 AV

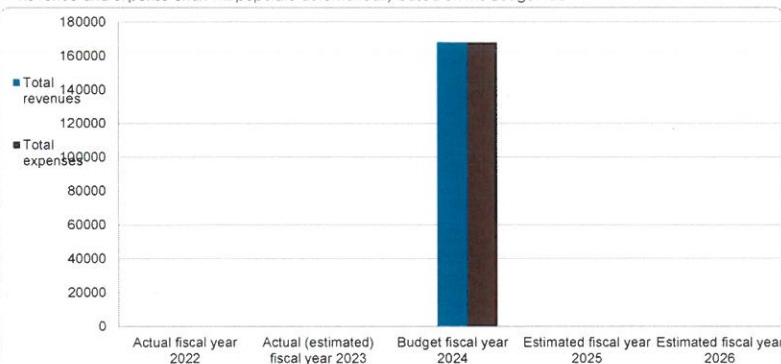
**Calculation of the proposed 2023 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)**

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	\$ -	\$ -
Actual (estimated) fiscal year 2023	\$ -	\$ -
Budget fiscal year 2024	\$ 167,968	\$ 167,968
Estimated fiscal year 2025	\$ -	\$ -
Estimated fiscal year 2026	\$ -	\$ -

Budget

	Actual fiscal year 2022	Actual (estimated) fiscal year 2023	Budget fiscal year 2024	Estimated fiscal year 2025	Estimated fiscal year 2026
<b>Financial resources available at July 1</b>					
1. Beginning fund balance/(deficit)—unrestricted unencumbered			\$ 78,152	-	-
2. Beginning fund balance—restricted			\$ 2,067	-	-
<b>Revenues</b>					
3. Secondary property tax revenue			\$ 78,750	-	-
4. Fire district assistance tax			\$ 9,000	-	-
5. Wildland				-	-
6. Operating revenues				-	-
7. Grants				-	-
8. Bonds				-	-
9. Interest				-	-
10. Donations				-	-
11. Miscellaneous				-	-
12. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
13. Total financial resources available	\$ -	\$ -	\$ 167,968	\$ -	\$ -
<b>Expenses</b>					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2024:			0		
16. Salaries & wages				-	-
17. Health insurance				-	-
18. Pension & other retirement benefits				-	-
19. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
20. Total personnel expenses	-	-	-	-	-
<b>Operating:</b>					
21. Fuel				-	-
22. Tools & minor equipment				-	-
23. Contracted services			\$ 87,161	-	-
24. Supplies			\$ 680	-	-
25. Vehicle repair				-	-
26. Training & prevention			\$ 500	-	-
27. Maintenance & repair—operating				-	-
28. Communications			\$ 500	-	-
29. Contingencies & emergencies			\$ 77,060	-	-
30. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
31. Total operating expenses	-	-	165,901.00	-	-
<b>Capital:</b>					
32. Land, building, & construction				-	-
33. Vehicles				-	-
34. Lease payments				-	-
35. Machinery & equipment				-	-
36. Maintenance & repair—capital				-	-
37. Reserve for future years—carryforward			\$ 2,067	-	-
38. Debt service—principal				-	-
39. Debt service—interest				-	-
40. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
41. Total capital expenses	-	-	2,066.60	-	-
<b>Administrative:</b>					
42. Administrative equipment				-	-
43. Insurance				-	-
44. Utilities				-	-
45. Professional services				-	-
46. Subscriptions, dues, fees				-	-
47. General administrative expenses				-	-
48. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
50. Total administrative expenses	-	-	-	-	-
51. Total expenses	\$ -	\$ -	\$ 167,968	\$ -	\$ -



*Westwood Estates  
Fire District*



**Adoption Resolution  
Board of Directors Resolution WEFD 2023-02**

**(Fiscal Year 2023 - 2024 Budget Adoption)**

A Resolution of the elected officials of Westwood Estates Fire District adopting an operating budget for Fiscal Year 2023 - 2024 in the amount of \$90,304.00; to set the Districts Mil Rate to 1.78; to encumber sufficient funds to cover outstanding items (liabilities, purchase orders, invoices etc.) from the previous fiscal year; and to commit any remaining revenues over expenditures to be transferred to the next fiscal year's budget.

Whereas, Arizona Revised Statutes, Title 48 require the Westwood Estates Fire District to adopt an annual operating budget and:

Whereas, a Public Hearing was held in compliance with State Law on the proposed Fiscal Year 2023-2024 operating budget containing funding for continued emergency and fire services, general operating expenditures, continued training expenditures, and debt services.

Resolved at a duly noticed public meeting of the Governing Board of Westwood Estates Fire District to adopt the Fiscal year 2023 - 2024 Annual Operating Budget in the amount of \$90,304.00 (attached); to encumber sufficient funds to cover outstanding items (liabilities, purchase orders, invoices, etc.) from the previous fiscal year; and to commit any remaining revenue over expenditures to be transferred to the next fiscal year; on Tuesday, July 11, 2023 by a majority of the Governing Board Members.

Approved:

Chris Boalich, Board Chairman

Todd Dobbs, Board Clerk





# *Westwood Estates Fire District*



## **Certification of Budget Adoption**

The attached budget in the amount of \$90,304.00 was approved and adopted under Resolution #2023-02 by a majority vote of Westwood Estates Fire District Board of Directors at a duly noticed Board meeting held at 10:00 a.m. on July 1, 2023 at Flagstaff City Hall, 211 W Aspen Ave, Flagstaff AZ which was open to the public for public comments.

Net Assessed Values:	\$4,424,177
FY 2023 Tax Rate (Mil):	\$1.7800
FY 2023 Levy:	\$78,750

On behalf of Westwood Estates Fire District, we certify this is a true and accurate estimate of revenues and expenditures of the amount necessary to support District operations for the 2023-2024 Fiscal Year, and request Coconino County to levy the amount of \$78,750 as set forth in the attached budget.

We also certify that in accordance with ARS §48-805.02.D-1 (a) 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 the time in the District General Fund, except for those liabilities as prescribed in A.R.S. Section §48-805, subsection B, paragraph 2 and Sections §48-806 and §48-807. We further certify that in accordance with ARS §48-805.02.D-1 (b), that the district complies fully with subsection F of this section. The District has not violated the registered warrants requirement.

Approved this 11<sup>th</sup> day of July 2023

  
\_\_\_\_\_, Chairman  
Chris Boalich

Attested  
CERTIFIED TRUE COPY

  
\_\_\_\_\_, Clerk  
Todd Dobbs