

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

WESTWOOD ESTATES FIRE DISTRICT

Coconino

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:

SIGNED

District clerk:

SIGNED

Date: 7-15-25

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

A.3 Annexed property tax limit adjustment in tax year 2025

\$	1,7800	per \$100 AV
\$		

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

A.5 Actual tax year 2024 secondary property tax levy

A.6 Maximum allowed tax year 2024 secondary property tax levy

\$	4,927,782
\$	263,948
\$	285,064

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))

A.8 Maximum allowable tax year 2025 levy limit (A.7 + A.3)

A.9 Allowable tax year 2025 secondary tax rate

A.10 Maximum allowable tax year 2025 secondary tax rate (lesser of A.9 or \$3.75)

A.11 Maximum allowable tax year 2025 secondary tax levy

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)

\$	307,869
\$	307,869
\$	6,2476 per \$100 AV
\$	3,7500 per \$100 AV
\$	184,792
\$	184,792

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)

A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)

A.16 Less—Revenues from sources other than direct property tax

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))

A.19 Tax year 2025 tax rate needed for operations:

A.20 Tax year 2025 maximum allowable levy rate (A.13/(A.4/100)):

A.22 Proposed tax year 2025 secondary property tax rate for fiscal year 2026 operations

\$	210,565
\$	27,599
\$	95,251
\$	-
\$	87,715
\$	1,7800 per \$100 AV
\$	3,7500 per \$100 AV
\$	1,7800 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

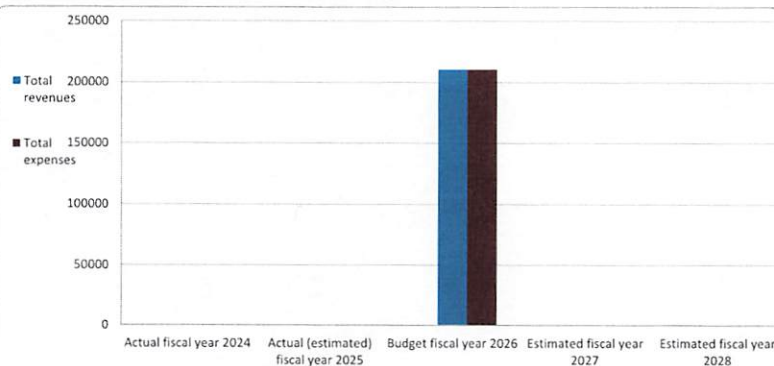
A.24 Tax year 2025 secondary property tax rate needed for the repayment of bonds

\$	-	per \$100 AV
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Summary for fiscal years 2024 through 2028:**Special study****Study of merger, consolidation, or joint operating alternative 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 current expense and revenue amounts require that the Fire District present a study to the fire district board in a special public meeting called for the sole purpose of evaluating the study. The study shall include an identification of districts available for merger, consolidation or joint operations. Additionally, it should include an analysis of the level of service and cost of service that may be provided to the residents of a merged, consolidated, or jointly operated district as compared to the level and cost of service to the residents of the districts without any merger, consolidation, or joint operations.

Revenue and expense chart will populate automatically based on the Budget tab



Year	Total revenues	Total expenses
Actual fiscal year 2024	\$ -	\$ -
Actual (estimated) fiscal year 2025	\$ -	\$ -
Budget fiscal year 2026	\$ 210,565	\$ 210,565
Estimated fiscal year 2027	\$ -	\$ -
Estimated fiscal year 2028	\$ -	\$ -

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			\$ 27,599	-	-
2. Beginning fund balance—restricted			\$ 86,251	-	-
Revenues					
3. Secondary property tax revenue			\$ 87,715	-	-
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) _____				-	-
13. Total financial resources available	\$ -	\$ -	\$ 210,565	\$ -	\$ -
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2026:			0		
16. Salaries & wages				-	-
17. Health insurance				-	-
18. Pension & other retirement benefits				-	-
19. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
20. Total personnel expenses	-	-	-	-	-
Operating:					
21. Fuel				-	-
22. Tools & minor equipment				-	-
23. Contracted services				-	-
24. Supplies				-	-
25. Vehicle repair				-	-
26. Training & prevention				-	-
27. Maintenance & repair—operating				-	-
28. Communications				-	-
29. Contingencies & emergencies			\$ 31,964	-	-
30. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
31. Total operating expenses	-	-	31,964.00	-	-
Capital:					
32. Land, building, & construction				-	-
33. Vehicles				-	-
34. Lease payments				-	-
35. Machinery & equipment				-	-
36. Maintenance & repair—capital				-	-
37. Reserve for future years—carryforward			\$ 86,251	-	-
38. Debt service—principal				-	-
39. Debt service—interest				-	-
40. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
41. Total capital expenses	-	-	86,251.00	-	-
Administrative:					
43. Administrative equipment			\$ 180	-	-
44. VFIS Insurance			\$ 1,000	-	-
45. Utilities				-	-
46. City of Flagstaff IGA			\$ 80,070	-	-
Summit Fire District IGA			\$ 4,000		
Audit Services			\$ 2,600		
Coconino County Attorney and Election Fee's			\$ 3,500		
47. Subscriptions, dues, fees				-	-
48. General administrative expenses				-	-
49. Other (specify) Firewise Supplies			\$ 500	-	-
Other (specify) Training			\$ 500	-	-
Other (specify) _____				-	-
50. Total administrative expenses	-	-	92,350.00	-	-
51. Total expenses	\$ -	\$ -	\$ 210,565	\$ -	\$ -



Westwood Estates Fire District



Adoption Resolution Board of Directors Resolution WEFD 2025-02

(Fiscal Year 2025 - 2026 Budget Adoption)

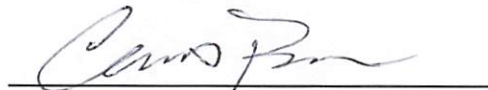
A Resolution of the elected officials of Westwood Estates Fire District adopting an operating budget for Fiscal Year 2025 - 2026 in the amount of \$210,565; to set the Districts Mil Rate to 1.780; to encumber sufficient funds to cover outstanding items (liabilities, purchase orders, invoices etc.) from 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 2024-2025 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 2025 - 2026 Annual Operating Budget in the amount of \$210,565 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 15, 2025 by a majority of the Governing Board Members.

Approved:



Chris Boalich, Board Chairman



Todd Dobbs, Board Clerk