

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

Tubac Fire District
 Santa Cruz
 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: S. M. Johnson SIGNED District clerk: Mary Dahl SIGNED Date: 6/25/24

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	\$	-
A.2 Actual tax year 2023 secondary property tax rate	\$	3.0299 per \$100 AV
A.3 Annexed property tax limit adjustment in tax year 2024	\$	-

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	\$	122,061,989
A.5 Actual tax year 2023 secondary property tax levy	\$	3,387,688
A.6 Maximum allowed tax year 2023 secondary property tax levy	\$	0,487,653

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

A.7 Line A.6 multiplied by 1.03 (A.R.S. §48-807(F))	\$	10,246,665
A.8 Maximum allowable tax year 2024 levy limit (A.7 + A.3)	\$	10,246,665
A.9 Allowable tax year 2024 secondary tax rate	\$	8.3916 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	\$	4,577,324
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)	\$	4,577,324

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)	\$	19,573,441
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	6,323,108
A.16 Less—Revenues from sources other than direct property tax	\$	8,872,884
A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$	698,683
A.18 Tax year 2024 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$	3,678,766
A.19 Tax year 2024 tax rate needed for operations:	\$	3.0139 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	\$	3.0139 per \$100 AV

Calculation of the proposed 2024 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

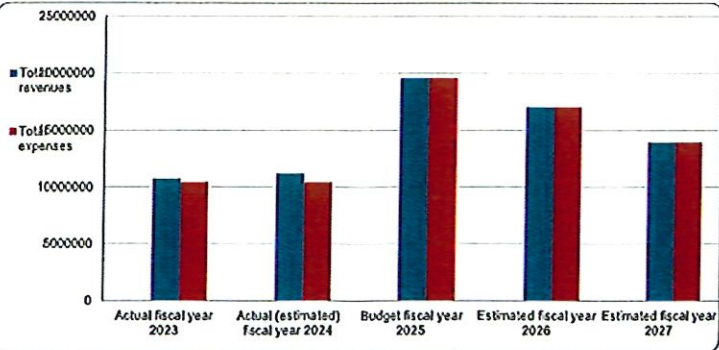
A.23 Tax year 2024 secondary property tax levy needed for the repayment of bonds	\$	698,683
A.24 Tax year 2024 secondary property tax rate needed for the repayment of bonds	\$	0.5724 per \$100 AV

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)(16) 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	\$ 10,729,803	\$ 10,426,214
Actual (estimated) fiscal year 2024	\$ 11,195,812	\$ 10,445,603
Budget fiscal year 2025	\$ 19,573,441	\$ 19,573,441
Estimated fiscal year 2026	\$ 17,023,406	\$ 17,023,405
Estimated fiscal year 2027	\$ 13,944,058	\$ 13,944,057

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	\$ 5,604,362	\$ 5,834,057	\$ 6,323,108	9,632,668	6,986,911
2. Beginning fund balance—restricted	\$ 269,897	\$ 276,670	\$ 737,278	737,278	737,278
Revenues					
3. Secondary property tax revenue	3,090,733.51	\$ 3,367,588	\$ 3,678,766	3,862,704	4,055,840
4. Fire district assistance tax	\$ 168,330	\$ 175,430	\$ 178,166	180,945	183,768
5. Wildland	\$ 195,503	\$ 148,302	\$ 350,000	367,500	385,875
6. Operating revenues	\$ -	\$ -	\$ -	-	-
7. Grants	\$ 162,607	\$ 4,548	\$ 2,359,940	680,000	-
8. Bonds	\$ 484,536	\$ 481,850	\$ 698,683	691,800	691,800
9. Interest	\$ 8,141	\$ 144,086	\$ 75,000	78,750	82,688
10. Donations	\$ 205	\$ 8,970	\$ -	-	-
11. Miscellaneous	\$ 125,798	\$ 85,312	\$ 80,000	64,636	56,417
12. Other (specify) <u>Prop 207</u>	\$ 70,044	\$ 66,114	\$ 75,000	78,750	82,688
Other (specify) <u>Cell Tower Funds</u>	\$ 11,250	\$ 13,750	\$ 7,500	7,875	8,269
Other (specify) <u>Ambulance</u>	\$ 524,198	\$ 589,137	\$ 610,000	640,500	672,525
Other (specify) <u>Sale of Assets</u>	\$ 14,198	\$ -	\$ -	-	-
Other (specify) <u>Bond Proceeds</u>	\$ -	\$ -	\$ 4,400,000	-	-
13. Total financial resources available	\$ 10,729,803	\$ 11,195,812	\$ 19,573,441	\$ 17,023,406	\$ 13,944,058
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2025:			29		
16. Salaries & wages	\$ 2,051,068	\$ 2,084,082	\$ 2,429,345	2,550,812	2,678,353
17. Health Insurance	\$ 204,010	\$ 394,894	\$ 233,257	244,920	257,166
18. Pension & other retirement benefits	\$ 532,750	\$ 468,223	\$ 662,178	695,287	730,051
19. Other (specify) <u>Employer Taxes</u>	\$ 44,961	\$ 49,079	\$ 53,494	56,169	58,977
Other (specify) <u>Other Expenses</u>	\$ 70,170	\$ 54,480	\$ 62,585	65,714	69,000
Other (specify) <u>Workers Compensation</u>	\$ 215,952	\$ 191,977	\$ 189,958	199,456	209,429
20. Total personnel expenses	3,118,949.55	3,242,736.25	3,630,817.00	3,812,358	4,002,976
Operating:					
21. Fuel	\$ 68,496	\$ 68,676	\$ 85,000	86,700	88,434
22. Tools & minor equipment	\$ 31,743	\$ 61,189	\$ 45,000	45,900	46,818
23. Contracted services	\$ -	\$ -	\$ -	-	-
24. Supplies	\$ 72,039	\$ 82,897	\$ 83,000	84,660	86,353
25. Vehicle repair	\$ 80,583	\$ 72,161	\$ 85,000	86,700	88,434
26. Training & prevention	\$ 69,920	\$ 48,098	\$ 92,500	94,350	96,237
27. Maintenance & repair—operating	\$ 52,743	\$ 85,160	\$ 95,000	96,900	98,838
28. Communications	\$ 90,037	\$ 138,499	\$ 153,730	159,879	166,274
29. Contingencies & emergencies	\$ -	\$ -	\$ -	-	-
30. Other (specify) <u>Rent</u>	\$ 9,600	\$ 9,600	\$ 26,400	26,661	28,928
Other (specify) <u>Vehicle Lease</u>	\$ 9,701	\$ 41,243	\$ -	-	-
Other (specify) <u>Restricted Cash</u>	\$ 269,897	\$ 276,670	\$ 737,278	737,278	737,278
31. Total operating expenses	754,759.24	884,192.86	1,402,908.00	1,419,029	1,435,594
Capital:					
32. Land, building, & construction	\$ 6,800	\$ 25,523	\$ 3,020,000	2,520,000	-
33. Vehicles	\$ 72,613	\$ 94,605	\$ 350,000	1,180,000	1,100,000
34. Lease payments	\$ -	\$ -	\$ -	-	-
35. Machinery & equipment	\$ -	\$ 95,531	\$ 70,000	-	120,000
36. Maintenance & repair—capital	\$ -	\$ -	\$ -	-	-
37. Reserve for future years—carryforward	\$ 5,604,362	\$ 5,285,495	\$ 9,632,668	6,986,911	6,149,922
38. Debt service—principal	\$ 418,919	\$ 428,805	\$ 443,314	449,284	459,887
39. Debt service—interest	\$ 62,931	\$ 53,044	\$ 255,368	242,516	231,913
40. Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
41. Total capital expenses	6,165,625.31	5,983,003.41	13,771,350.77	11,378,711	8,061,722
Administrative:					
42. Administrative equipment	\$ -	\$ -	\$ -	-	-
43. Insurance	\$ 50,022	\$ 52,299	\$ 52,300	57,530	63,283
44. Utilities	\$ 135,043	\$ 120,775	\$ 133,250	135,915	138,633
45. Professional services	\$ 145,385	\$ 121,028	\$ 147,875	162,663	178,929
46. Subscriptions, dues, fees	\$ 22,388	\$ 14,699	\$ 20,000	22,000	24,200
47. General administrative expenses	\$ 24,814	\$ 18,766	\$ 23,500	25,850	28,435
48. Other (specify) <u>Rents & Leases</u>	\$ 8,472	\$ 7,643	\$ 8,500	9,350	10,285
Other (specify) <u>Donation Expense</u>	\$ 756	\$ 461	\$ -	-	-
Other (specify) <u>Grant Expenses</u>	\$ -	\$ -	\$ 382,940	-	-
50. Total administrative expenses	386,879.56	335,670.67	768,365.00	413,308	443,765
51. Total expenses	\$ 10,426,214	\$ 10,445,603	\$ 19,573,441	\$ 17,023,405	\$ 13,944,057