

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

Picture Rocks Fire District

Pima

2023



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: Walter S. [Signature]
SIGNED

District clerk: Shirley Paterson [Signature]
SIGNED

Date: 6/23/22

A. Calculation of the tax year 2022 secondary property tax rate for fiscal year 2023 operations:

Adjustment to secondary property tax levy for territory annexed during the tax year 2021 (A.R.S. §48-807[I])

A.1 Net assessed value of annexed property in tax year 2021	\$	-	
A.2 Actual tax year 2021 secondary property tax rate	\$	3,2500	per \$100 AV
A.3 Annexed property tax limit adjustment in tax year 2022	\$	-	

Check box if newly merged or consolidated

Tax year 2022 secondary property tax information (A.R.S. §48-807[K])

A.4 Tax year 2022 Assessed Value (AV) in the Fire District	\$	41,647,804
A.5 Actual tax year 2021 secondary property tax levy	\$	1,304,253
A.6 Maximum allowed tax year 2021 secondary property tax levy	\$	3,641,980

Calculation of the allowable tax year 2022 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])	\$	3,933,338	
A.8 Maximum allowable tax year 2022 levy limit (A.7 - A.3)	\$	3,933,338	
A.9 Allowable tax year 2022 secondary tax rate	\$	9,4443	per \$100 AV
A.10 Maximum allowable tax year 2022 secondary tax rate (lessor of A.9 or \$3.375)	\$	3,3750	per \$100 AV
A.11 Maximum allowable tax year 2022 secondary tax levy	\$	1,405,613	
A.12 Tax year 2021 excess levy or collections: (A.R.S. §48-807[J])	\$	-	
A.13 Tax year 2022 maximum allowable levy limit (A.11 - A.12)	\$	1,405,613	

Calculation of the proposed tax year 2022 secondary property tax rate for fiscal year 2023 operations

A.14 Total budgeted expenses in fiscal year 2023 (Budget tab, line 51)	\$	3,287,442	
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	(135,551)	
A.16 Less—Revenues from sources other than direct property tax	\$	1,766,910	
A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$	250,470	
A.18 Tax year 2022 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$	1,405,613	
A.19 Tax year 2022 tax rate needed for operations:	\$	3,3750	per \$100 AV
A.20 Tax year 2022 maximum allowable levy rate (A.13/(A.4/100)):	\$	3,3750	per \$100 AV
A.22 Proposed tax year 2022 secondary property tax rate for fiscal year 2023 operations	\$	3,3750	per \$100 AV

Calculation of the proposed 2022 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

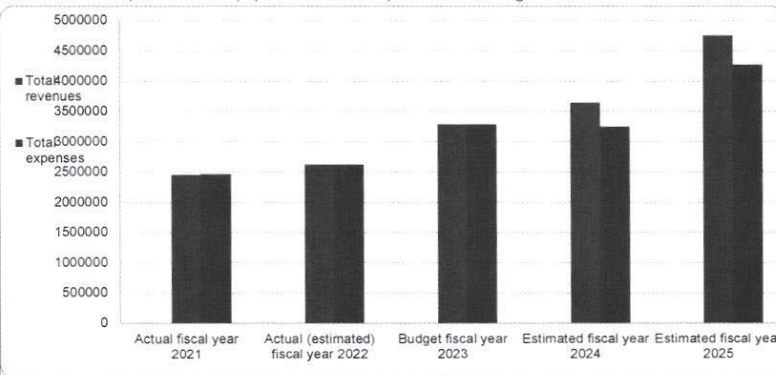
A.23 Tax year 2022 secondary property tax levy needed for the repayment of bonds	\$	0.6014	
A.24 Tax year 2022 secondary property tax rate needed for the repayment of bonds	\$	250,470	per \$100 AV

Summary for fiscal years 2021 through 2025:

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 2021	\$ 2,453,173	\$ 2,464,373
Actual (estimated) fiscal year 2022	\$ 2,618,105	\$ 2,618,105
Budget fiscal year 2023	\$ 3,287,442	\$ 3,287,442
Estimated fiscal year 2024	\$ 3,640,150	\$ 3,243,815
Estimated fiscal year 2025	\$ 4,749,479	\$ 4,266,972

Budget

	Actual fiscal year 2021	Actual (estimated) fiscal year 2022	Budget fiscal year 2023	Estimated fiscal year 2024	Estimated fiscal year 2025
Financial resources available at July 1					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 249,234	\$ (448,667)	\$ (135,551)	101,532.17	497,867.07
2. Beginning fund balance—restricted	\$ 407,586	\$ 401,905	\$ 616,697	777,190.70	1,086,000.38
Revenues					
3. Secondary property tax revenue	1,330,892.70	\$ 1,261,131	\$ 1,405,613	1,449,291.15	1,554,828.11
4. Fire district assistance tax	\$ 172,535	\$ 256,244	\$ 275,500	352,683.84	415,338.99
5. Wildland	\$ -	\$ -	\$ 50,000	-	-
6. Operating revenues	\$ -	\$ -	\$ -	-	-
7. Grants	\$ -	\$ 322,516	\$ 196,163	-	-
8. Bonds	\$ 227,728	\$ 226,106	\$ 250,470	263,072.39	283,864.17
9. Interest	\$ 2,106	\$ 7,527	\$ -	-	-
10. Donations	\$ 200	\$ 20	\$ 50	65.00	123.50
11. Miscellaneous	\$ -	\$ 38,450	\$ -	-	-
12. Other (specify) <u>Ambulance</u>	\$ 216	\$ 409,573	\$ 575,000	691,121.56	900,480.11
Other (specify) <u>Charges for Services</u>	\$ 5,681	\$ 1,276	\$ 3,500	5,193.50	10,976.40
Other (specify) <u>Equipment Sales</u>	\$ 56,994	\$ -	\$ -	-	-
Other (specify) <u>Rental Income</u>	\$ -	\$ 142,023	\$ 50,000	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
13. Total financial resources available	\$ 2,453,173	\$ 2,618,105	\$ 3,287,442	\$ 3,640,150	\$ 4,749,479
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2023:			19		
16. Salaries & wages	\$ 1,259,168	\$ 1,204,850	\$ 1,445,992	1,559,505.73	1,776,780.23
17. Health insurance	\$ 92,633	\$ 87,550	\$ 137,000	171,931.68	242,405.96
18. Pension & other retirement benefits	\$ 213,405	\$ 157,994	\$ 329,000	464,334.84	811,124.98
19. Other (specify) <u>Workman's Compensation</u>	\$ 27,214	\$ 45,511	\$ 50,000	69,274.33	86,042.95
Other (specify) <u>Payroll Taxes</u>	\$ 66,407	\$ 62,977	\$ 14,000	8,194.60	3,309.11
Other (specify) <u>Other employee benefits</u>	\$ 17,588	\$ 23,436	\$ 23,500	27,439.34	29,776.56
20. Total personnel expenses	1,676,413.89	1,582,318.08	1,999,492.00	2,300,680.53	2,949,439.79
Operating:					
21. Fuel	\$ 22,626	\$ 30,366	\$ 45,000	63,540.18	91,940.49
22. Tools & minor equipment	\$ -	\$ -	\$ -	-	-
23. Contracted services	\$ -	\$ -	\$ -	-	-
24. Supplies	\$ 19,160	\$ 19,327	\$ 25,000	28,778.10	35,176.17
25. Vehicle repair	\$ 73,165	\$ 19,894	\$ 55,000	83,505.83	178,826.12
26. Training & prevention	\$ 9,974	\$ 14,438	\$ 31,500	57,160.87	114,219.81
27. Maintenance & repair—operating	\$ 25,819	\$ 11,761	\$ 25,000	32,264.13	55,109.78
28. Communications	\$ 73,481	\$ 67,845	\$ 73,000	72,973.71	75,733.04
29. Contingencies & emergencies	\$ -	\$ 435,536	\$ 514,230	-	-
30. Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
31. Total operating expenses	224,226.05	599,166.51	768,730.22	338,222.82	551,005.42
Capital:					
32. Land, building, & construction	\$ -	\$ -	\$ -	-	-
33. Vehicles	\$ 159,651	\$ -	\$ -	-	-
34. Lease payments	\$ 54,860	\$ 34,376	\$ 56,000	63,158.15	87,058.70
35. Machinery & equipment	\$ 18,401	\$ -	\$ -	-	-
36. Maintenance & repair—capital	\$ -	\$ -	\$ -	-	-
37. Reserve for future years—carryforward	\$ -	\$ -	\$ -	-	-
38. Debt service—principal	\$ 202,164	\$ 206,193	\$ 230,873	246,990.45	270,393.36
39. Debt service—interest	\$ 25,564	\$ 19,913	\$ 19,597	17,275.42	16,114.96
40. Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
41. Total capital expenses	460,640.52	260,482.67	306,470.00	327,424.02	373,567.02
42. Administrative:					
43. Administrative equipment	\$ -	\$ -	\$ -	-	-
44. Insurance	\$ 41,178	\$ 41,071	\$ 43,000	43,953.95	45,473.96
45. Utilities	\$ 30,000	\$ 35,902	\$ 36,000	39,590.19	41,618.47
46. Professional services	\$ 3,710	\$ 47,137	\$ 95,000	143,231.57	252,309.73
47. Subscriptions, dues, fees	\$ 3,780	\$ 5,914	\$ 7,500	10,623.04	14,259.20
48. General administrative expenses	\$ 24,424	\$ 46,114	\$ 31,250	40,089.29	39,298.02
49. Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
50. Total administrative expenses	103,092.18	176,137.37	212,750.00	277,488.03	392,959.38
51. Total expenses	\$ 2,464,373	\$ 2,618,105	\$ 3,287,442	\$ 3,243,815	\$ 4,266,972