

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

Picture Rocks Fire District

Pima

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: [Signature]
SIGNED

District clerk: [Signature] Date: 4/23/24
SIGNED

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	\$ 3,500	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	\$ 45,020,438
A.5 Actual tax year 2023 secondary property tax levy	\$ 1,517,071
A.6 Maximum allowed tax year 2023 secondary property tax levy	\$ 4,248,005

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])	\$ 4,587,845
A.8 Maximum allowable tax year 2024 levy limit (A.7 + A.3)	\$ 4,587,845
A.9 Allowable tax year 2024 secondary tax rate	\$ 10.1906 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	\$ 1,688,266
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)	\$ 1,688,266

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)	\$ 5,483,411
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$ 273,168
A.16 Less—Revenues from sources other than direct property tax	\$ 3,169,557
A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$ 352,420
A.18 Tax year 2024 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$ 1,688,266
A.19 Tax year 2024 tax rate needed for operations:	\$ 3,7500 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	\$ 3,7500 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	\$ 352,420
A.24 Tax year 2024 secondary property tax rate needed for the repayment of bonds	\$ 0.7826 per \$100 AV

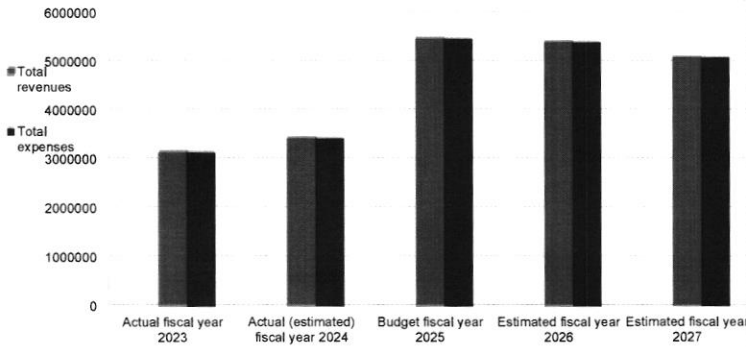
Summary for fiscal years 2023 through 2027:

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	\$ 3,152,463	\$ 3,152,463
Actual (estimated) fiscal year 2024	\$ 3,433,178	\$ 3,433,178
Budget fiscal year 2025	\$ 5,483,411	\$ 5,483,411
Estimated fiscal year 2026	\$ 5,407,019	\$ 5,407,019
Estimated fiscal year 2027	\$ 5,092,833	\$ 5,092,833

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	\$ -	\$ 249,989	\$ 273,168	273,167.83	118,082.52
2. Beginning fund balance—restricted	\$ 392,228	\$ 407,800	\$ 1,813,254	1,813,253.69	1,813,253.69
Revenues					
3. Secondary property tax revenue	1,413,085.36	1,519,680	1,688,266	1,738,914.00	1,791,081.00
4. Fire district assistance tax	\$ 280,074	\$ 299,242	\$ 337,653	347,783.00	358,216.00
5. Wildland	\$ -	\$ -	\$ 50,000	51,500.00	53,046.00
6. Operating revenues	\$ -	\$ -	\$ -	-	-
7. Grants	\$ 174,029	\$ 14,545	\$ 100,000	100,000.00	100,000.00
8. Bonds	\$ 245,790	\$ 245,367	\$ 352,420	343,840.00	100,086.00
9. Interest	\$ 14,981	\$ 54,661	\$ 25,050	25,802.00	26,577.00
10. Donations	\$ -	\$ 50	\$ -	-	-
11. Miscellaneous	\$ 38,976	\$ 9,291	\$ 163,600	13,708.00	13,819.00
12. Other (specify) <u>Ambulance</u>	\$ 548,429	\$ 580,000	\$ 600,000	618,000.00	636,540.00
Other (specify) <u>Rental Revenue</u>	\$ 44,871	\$ 52,553	\$ 45,000	45,000.00	45,000.00
Other (specify) <u>Prop 207</u>	\$ -	\$ -	\$ 35,000	36,050.00	37,132.00
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
13. Total financial resources available	\$ 3,152,463	\$ 3,433,178	\$ 5,483,411	\$ 5,407,019	\$ 5,092,833
Expenses					
Personnel:					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2025:			19		
16. Salaries & wages	\$ 1,198,848	\$ 1,499,840	\$ 1,677,609	1,727,938.00	1,779,778.00
17. Health insurance	\$ -	\$ -	\$ -	-	-
18. Pension & other retirement benefits	\$ 154,032	\$ 232,213	\$ 427,283	440,101.00	453,305.00
19. Other (specify) <u>Payroll Taxes</u>	\$ 65,380	\$ 86,707	\$ 101,000	104,030.00	107,151.00
Other (specify) <u>Workers Compensation</u>	\$ 44,273	\$ 43,458	\$ 50,000	51,500.00	53,045.00
Other (specify) <u>Other Benefits</u>	\$ 99,562	\$ 85,740	\$ 132,000	135,960.00	140,039.00
20. Total personnel expenses	1,562,094.76	1,947,957.77	2,387,892.00	2,459,529.00	2,533,318.00
Operating:					
21. Fuel	\$ 32,456	\$ 21,175	\$ 30,000	30,900.00	31,827.00
22. Tools & minor equipment	\$ 8,136	\$ 13,410	\$ 20,000	20,600.00	21,218.00
23. Contracted services	\$ -	\$ -	\$ -	-	-
24. Supplies	\$ -	\$ -	\$ -	-	-
25. Vehicle repair	\$ 33,664	\$ 94,279	\$ 35,000	36,050.00	37,132.00
26. Training & prevention	\$ 15,966	\$ 4,513	\$ 19,000	19,570.00	20,158.00
27. Maintenance & repair—operating	\$ 26,870	\$ 26,721	\$ 20,000	20,600.00	21,218.00
28. Communications	\$ 54,910	\$ 58,584	\$ 70,000	72,100.00	74,264.00
29. Contingencies & emergencies	\$ -	\$ -	\$ 38,427	39,580.00	40,767.00
30. Other (specify) <u>EMS</u>	\$ 30,107	\$ 32,332	\$ 65,000	66,950.00	68,959.00
Other (specify) <u>Travel</u>	\$ -	\$ -	\$ 25,000	25,750.00	26,523.00
Other (specify) <u>Restricted Purposes</u>	\$ 392,228	\$ 407,800	\$ 1,813,254	1,813,254.00	1,813,254.00
31. Total operating expenses	594,337.53	658,813.61	2,135,681.00	2,145,354.00	2,155,320.00
Capital:					
32. Land, building, & construction	\$ -	\$ -	\$ -	-	-
33. Vehicles	\$ -	\$ -	\$ -	-	-
34. Lease payments	\$ 7,478	\$ 54,858	\$ 34,000	34,000.00	25,260.00
35. Machinery & equipment	\$ -	\$ 36,863	\$ -	-	-
36. Maintenance & repair—capital	\$ 15,621	\$ -	\$ -	-	-
37. Reserve for future years—carryforward	\$ 542,377	\$ 297,843	\$ 273,168	118,082.52	(33,506.79)
38. Debt service—principal	\$ 226,000	\$ 232,000	\$ 237,381	237,000.00	-
39. Debt service—interest	\$ 19,790	\$ 13,367	\$ 115,039	106,840.00	100,086.00
40. Other (specify) <u>Professional Fees</u>	\$ -	\$ 51,140	\$ -	-	-
Other (specify) <u>Grants</u>	\$ -	\$ -	\$ 100,000	100,000.00	100,000.00
Other (specify) _____	\$ -	\$ -	\$ -	-	-
41. Total capital expenses	811,266.86	686,070.65	759,587.60	595,922.52	191,839.21
Administrative:					
42. Administrative:					
43. Administrative equipment	\$ -	\$ -	\$ -	-	-
44. Insurance	\$ 32,096	\$ 35,736	\$ 40,000	41,200.00	42,436.00
45. Utilities	\$ 24,154	\$ 22,742	\$ 36,000	37,080.00	38,193.00
46. Professional services	\$ 118,307	\$ 73,049	\$ 96,500	99,395.00	102,377.00
47. Subscriptions, dues, fees	\$ 6,927	\$ 4,621	\$ 7,500	7,680.00	7,866.00
48. General administrative expenses	\$ 3,280	\$ 4,188	\$ 20,250	20,858.00	21,484.00
49. Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
50. Total administrative expenses	184,763.68	140,335.68	200,250.00	206,213.00	212,356.00
51. Total expenses	\$ 3,152,463	\$ 3,433,178	\$ 5,483,411	\$ 5,407,019	\$ 5,092,833