

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

Corona de Tucson 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]
SIGNED

Date: 7-3-24

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[J])

A.1 Net assessed value of annexed property in tax year 2023	\$ -
A.2 Actual tax year 2023 secondary property tax rate	\$ 3,3000 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	\$ 92,580,051
A.5 Actual tax year 2023 secondary property tax levy	\$ 2,788,232
A.6 Maximum allowed tax year 2023 secondary property tax levy	\$ 4,710,523

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])	\$ 5,087,365
A.8 Maximum allowable tax year 2024 levy limit (A.7 + A.3)	\$ 5,087,365
A.9 Allowable tax year 2024 secondary tax rate	\$ 5.4951 per \$100 AV
A.10 Maximum allowable 2024 secondary tax rate (lessor of A.9 or \$3.50)	\$ 3.7500 per \$100 AV
A.11 Maximum allowable tax year 2024 secondary tax levy	\$ 3,471,752
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)	\$ 3,471,752

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)	\$ 4,545,412
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$ 612,770
A.16 Less—Revenues from sources other than direct property tax	\$ 877,500
A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$ -
A.18 Tax year 2024 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$ 3,055,142
A.19 Tax year 2024 tax rate needed for operations:	\$ 3.3000 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	\$ 3.3000 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	\$ -
A.24 Tax year 2024 secondary property tax rate needed for the repayment of bonds	\$ - per \$100 AV

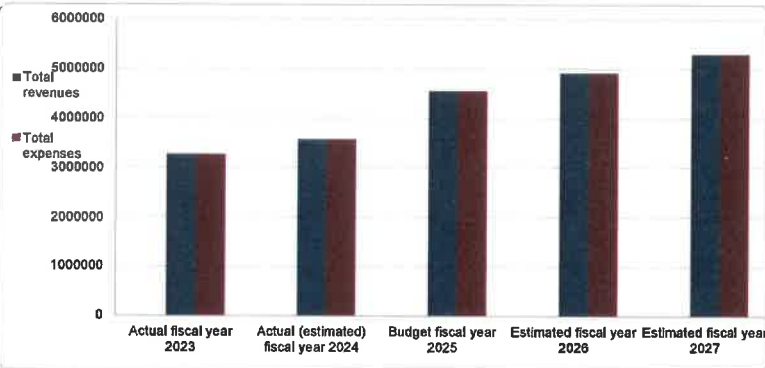
Summary for fiscal years 2023 through 2027:

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	\$ 3,269,920	\$ 3,269,920
Actual (estimated) fiscal year 2024	\$ 3,570,643	\$ 3,570,642
Budget fiscal year 2025	\$ 4,545,412	\$ 4,545,411
Estimated fiscal year 2026	\$ 4,814,801	\$ 4,814,801
Estimated fiscal year 2027	\$ 5,295,723	\$ 5,295,722

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	\$ 17,617	\$ 92,286	\$ 612,770	828,502	1,048,522
2. Beginning fund balance—restricted	\$ -	-	-	-	-
Revenues					
3. Secondary property tax revenue	2,378,986	\$ 2,768,232	\$ 3,055,142	3,207,899	3,368,294
4. Fire district assistance tax	\$ 392,937	\$ 400,000	\$ 400,000	400,000	400,000
5. Wildland	\$ 230,085	\$ 153,537	\$ 150,000	150,000	150,000
6. Operating revenues	\$ 176,848	\$ 92,402	\$ 70,000	70,700	71,407
7. Grants	\$ -	\$ 8,000	\$ 200,000	200,000	200,000
8. Bonds	\$ -	\$ -	\$ -	-	-
9. Interest	\$ -	\$ 3,617	\$ 2,500	2,500	2,500
10. Donations	\$ -	\$ -	\$ -	-	-
11. Miscellaneous	\$ 9,556	\$ 4,967	\$ 5,000	5,000	5,000
12. Other (specify) <u>State shared tax revenues</u>	\$ -	\$ -	\$ -	-	-
Other (specify) ARPA Funds	\$ 37,786	\$ -	\$ -	-	-
Other (specify) Prop 207	\$ 26,105	\$ 47,602	\$ 50,000	50,000	50,000
Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
13. Total financial resources available	\$ 3,269,920	\$ 3,570,643	\$ 4,545,412	4,914,601	5,295,723
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2025:			19		
16. Salaries & wages	\$ 1,640,857	\$ 1,456,402	\$ 1,714,131	1,791,267	1,871,874
17. Health insurance	\$ 208,005	\$ 261,499	\$ 269,885	271,580	283,801
18. Pension & other retirement benefits	\$ 396,434	\$ 354,666	\$ 463,798	484,669	506,479
19. Other (specify) Other Employee Related Benefits	\$ 225,893	\$ 231,257	\$ 196,575	205,421	214,665
Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
20. Total personnel expenses	2,471,189	2,303,824	2,634,389	2,752,936	2,875,818
Operating:					
21. Fuel	\$ 21,266	\$ 16,102	\$ 24,000	24,840	25,709
22. Tools & minor equipment	\$ 6,094	\$ 4,093	\$ 40,000	41,400	42,849
23. Contracted services	\$ -	\$ -	\$ -	-	-
24. Supplies	\$ 49	\$ -	\$ -	-	-
25. Vehicle repair	\$ 36,519	\$ 70,579	\$ 95,000	98,325	101,766
26. Training & prevention	\$ 44,432	\$ 26,156	\$ 67,900	70,277	72,736
27. Maintenance & repair—operating	\$ 22,316	\$ 7,702	\$ 60,000	62,100	64,274
28. Communications	\$ 107,206	\$ 117,497	\$ 125,292	129,677	134,216
29. Contingencies & emergencies	\$ -	\$ -	\$ -	-	-
30. Other (specify) Emergency Operations	\$ 52,998	\$ 37,407	\$ 73,500	76,073	78,735
Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
31. Total operating expenses	290,880.00	279,535.60	485,692.00	502,691	520,285
Capital:					
32. Land, building, & construction	\$ -	\$ -	\$ -	-	-
33. Vehicles	\$ 10,000	\$ -	\$ -	-	-
34. Lease payments	\$ -	\$ -	\$ -	-	-
35. Machinery & equipment	\$ 10,824	\$ 10,431	\$ -	-	-
36. Maintenance & repair—capital	\$ -	\$ -	\$ -	-	-
37. Reserve for future years—carryforward	\$ 92,286	\$ 612,770	\$ 828,502	1,048,522	1,274,067
38. Debt service—principal	\$ -	\$ -	\$ -	-	-
39. Debt service—interest	\$ -	\$ -	\$ -	-	-
40. Other (specify) Leases	\$ 242,091	\$ 180,286	\$ 207,598	207,598	207,598
Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
41. Total capital expenses	355,201.00	783,487.00	1,036,100.00	1,256,120	1,481,665
42. Administrative:					
43. Administrative equipment	\$ -	\$ -	\$ -	-	-
44. Insurance	\$ 32,237	\$ 38,617	\$ 34,000	35,190	36,422
45. Utilities	\$ 28,001	\$ 26,040	\$ 30,000	31,050	32,137
46. Professional services	\$ 88,351	\$ 97,075	\$ 98,500	101,948	105,516
47. Subscriptions, dues, fees	\$ 4,061	\$ 4,008	\$ 5,000	5,175	5,356
48. General administrative expenses	\$ -	\$ 38,056	\$ 221,730	229,491	237,523
Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
50. Total administrative expenses	152,650.00	203,796.00	389,230.00	402,853	416,953
51. Total expenses	\$ 3,269,920	\$ 3,570,642	\$ 4,545,411	\$ 4,914,601	\$ 5,295,722