

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

Rincon Valley 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: [Signature]
SIGNED

District clerk: [Signature]
SIGNED

Date: 7-21-2022

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	Not assessed value of annexed property in tax year 2021	\$	2,016,646	
A.2	Actual tax year 2021 secondary property tax rate	\$	2.7834	per \$100 AV
A.3	Annexed property tax limit adjustment in tax year 2022	\$	56,130	

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	\$	173,556,483
A.5	Actual tax year 2021 secondary property tax levy	\$	2,7834
A.6	Maximum allowed tax year 2021 secondary property tax levy	\$	7,428,056

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))	\$	8,022,300	
A.8	Maximum allowable tax year 2022 levy limit (A.7 - A.3)	\$	8,078,430	
A.9	Allowable tax year 2022 secondary tax rate	\$	4.6546	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	\$	5,857,531	
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)	\$	5,857,531	

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)	\$	11,317,251	
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	2,400,000	
A.16	Less—Revenues from sources other than direct property tax	\$	4,297,650	
A.17	Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$	229,150	
A.18	Tax year 2022 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$	4,830,771	
A.19	Tax year 2022 tax rate needed for operations:	\$	2.7834	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	\$	2.7834	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	\$	227,150	
A.24	Tax year 2022 secondary property tax rate needed for the repayment of bonds	\$	0.1309	per \$100 AV

Summary for fiscal years 2021 through 2025:

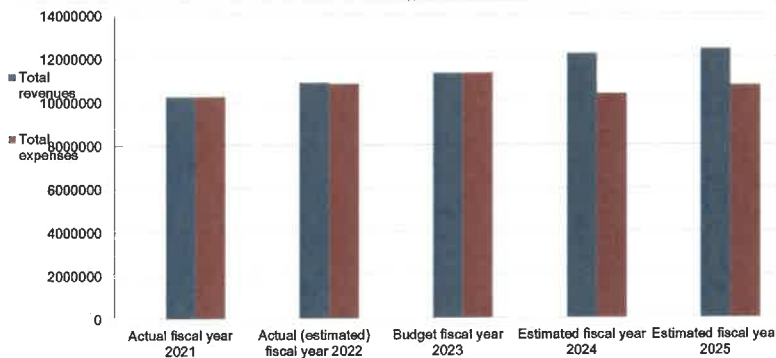
Special study

n/a

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 2021	\$ 10,254,625	\$ 10,254,625
Actual (estimated) fiscal year 2022	\$ 10,886,632	\$ 10,832,345
Budget fiscal year 2023	\$ 11,317,250	\$ 11,317,251
Estimated fiscal year 2024	\$ 12,203,148	\$ 10,346,237
Estimated fiscal year 2025	\$ 12,400,419	\$ 10,722,816

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	\$ 2,416,454	\$ 2,552,384	\$ 2,400,000	2,395,859.13	2,322,272.67
2. Beginning fund balance—restricted	\$ 1,548,698	\$ 1,322,390	\$ 2,084,500	2,532,860.11	2,500,000.00
Revenues					
3. Secondary property tax revenue	4,010,192	\$ 4,391,979	\$ 4,619,600	4,959,211.64	5,270,010.14
4. Fire district assistance tax	\$ 404,113	\$ 395,482	\$ 400,000	398,013.03	399,298.18
5. Wildland	\$ 187,409	\$ 156,211	\$ 150,000	134,532.70	124,921.95
6. Operating revenues	\$ -	\$ -	\$ -	-	-
7. Grants	\$ 218,099	\$ 342,079	\$ 316,000	393,770.84	427,216.21
8. Bonds	\$ 534,894	\$ 544,169	\$ 227,150	228,600.00	222,900.00
9. Interest	\$ 24,954	\$ 14,649	\$ 32,000	32,000.00	32,000.00
10. Donations	\$ 520	\$ 320	\$ 500	544.47	721.82
11. Miscellaneous	\$ 5,449	\$ 1,890	\$ 30,000	30,000.00	30,000.00
12. Other (specify) <u>Smart & Safe AZ Prop 207</u>	\$ 15,119	\$ 114,908	\$ 114,000	114,000.00	114,000.00
Other (specify) <u>Ambulance</u>	\$ 843,166	\$ 986,889	\$ 900,000	937,086.10	915,141.30
Other (specify) <u>Intergovernmental Agreements</u>	\$ 17,526	\$ 15,506	\$ 15,500	14,603.56	14,178.40
Other (specify) <u>Charges for Services</u>	\$ 28,031	\$ 47,777	\$ 28,000	32,066.75	27,758.57
Other (specify)	\$ -	\$ -	\$ -	-	-
13. Total financial resources available	\$ 10,254,625	\$ 10,886,632	\$ 11,317,250	\$ 12,203,148	\$ 12,400,419
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2023:			51		
16. Salaries & wages	\$ 3,177,891	\$ 3,422,924	\$ 3,771,100	4,108,282.59	4,500,892.75
17. Health insurance	\$ 343,303	\$ 361,393	\$ 443,300	505,215.13	597,748.40
18. Pension & other retirement benefits	\$ 658,532	\$ 864,322	\$ 889,000	1,040,597.02	1,144,176.70
19. Other (specify) <u>Workman's Compensation</u>	\$ 97,613	\$ 138,282	\$ 402,200	402,200.00	402,200.00
Other (specify) <u>Payroll Taxes</u>	\$ 101,269	\$ 75,105	\$ 85,500	80,371.98	83,523.55
Other (specify) <u>Wellness</u>	\$ 8,825	\$ 16,723	\$ 32,000	32,000.00	32,000.00
20. Total personnel expenses	4,387,431.69	4,878,749.47	5,623,100.00	6,168,666.72	6,760,541.39
Operating:					
21. Fuel	\$ 34,692	\$ 60,937	\$ 57,500	61,000.00	61,000.00
22. Tools & minor equipment	\$ 43,461	\$ 30,800	\$ 35,500	33,037.57	34,412.25
23. Contracted services	\$ 139,615	\$ 156,520	\$ 176,000	176,000.00	186,952.12
24. Supplies	\$ 91,393	\$ 96,850	\$ 117,500	133,534.29	156,881.54
25. Vehicle repair	\$ 30,055	\$ 35,597	\$ 43,000	51,435.99	61,829.85
26. Training & prevention	\$ 64,100	\$ 90,306	\$ 115,000	115,000.00	120,000.00
27. Maintenance & repair—operating	\$ 21,159	\$ 28,853	\$ 55,500	60,000.00	65,000.00
28. Communications	\$ 54,553	\$ 58,915	\$ 61,500	65,308.12	68,762.65
29. Contingencies & emergencies	\$ 548,695	\$ 41,544	\$ 2,271,720	2,100,000.00	2,100,000.00
30. Other (specify) <u>Uniforms</u>	\$ 20,592	\$ 19,334	\$ 28,000	33,419.91	44,144.76
Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
31. Total operating expenses	1,048,314.19	619,655.51	2,961,220.00	2,828,735.89	2,898,983.16
Capital:					
32. Land, building, & construction	\$ 109,201	\$ 66,328	\$ 375,000	75,000.00	75,000.00
33. Vehicles	\$ 69,379	\$ 197,757	\$ 990,000	200,000.00	200,000.00
34. Lease payments	\$ -	\$ -	\$ -	-	-
35. Machinery & equipment	\$ 47,220	\$ 41,344	\$ 97,000	50,000.00	50,000.00
36. Maintenance & repair—capital	\$ -	\$ -	\$ -	-	-
37. Reserve for future years—carryforward	\$ 3,844,774	\$ 4,341,833	\$ 830,281	548,197.14	233,390.32
38. Debt service—principal	\$ 500,000	\$ 480,000	\$ 185,000	209,300.00	206,450.00
39. Debt service—interest	\$ 79,561	\$ 58,900	\$ 44,150	38,600.00	32,900.00
40. Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
41. Total capital expenses	4,650,136.10	5,186,161.14	2,521,431.00	1,121,097.14	797,740.32
42. Administrative:					
43. Administrative equipment	\$ 17,451	\$ 12,555	\$ 15,000	14,356.47	15,446.31
44. Insurance	\$ 44,987	\$ 42,314	\$ 49,000	51,415.38	56,744.65
45. Utilities	\$ 58,149	\$ 53,331	\$ 64,500	68,581.97	77,933.84
46. Professional services	\$ 14,544	\$ 14,346	\$ 26,000	36,383.44	58,426.61
47. Subscriptions, dues, fees	\$ 30,280	\$ 23,404	\$ 51,000	51,000.00	51,000.00
48. General administrative expenses	\$ 3,332	\$ 1,829	\$ 6,000	6,000.00	6,000.00
49. Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
50. Total administrative expenses	168,742.86	147,778.91	211,500.00	227,737.26	265,551.41
51. Total expenses	\$ 10,254,625	\$ 10,832,345	\$ 11,317,251	\$ 10,346,237	\$ 10,722,816