

	Actual fiscal year 2022	Actual (estimated) fiscal year 2023	Budget fiscal year 2024	Estimated fiscal year 2025	Estimated fiscal year 2026
Financial resources available at July 1					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 1,225,883	\$ 1,399,967	\$ 1,635,000	1,749,908.00	1,610,341.00
2. Beginning fund balance—restricted	\$ -	\$ 499,708	\$ 419,000	\$ -	\$ -
Revenues					
3. Secondary property tax revenue	1,359,096.00	\$ 1,665,459	\$ 1,781,673	1,947,113.00	1,986,056.00
4. Fire district assistance tax	\$ 279,550	\$ 333,092	\$ 356,335	389,423.00	397,211.00
5. Wildland	\$ 104,446	\$ 72,658	\$ 75,000	\$ 75,000	\$ 75,000
6. Operating revenues	\$ 620,170	\$ 612,584	\$ 431,000	439,600.00	448,372.00
7. Grants: SEE FOOTNOTE 2	\$ -			-	-
8. Bonds				-	-
9. Interest				-	-
10. Donations				-	-
11. Miscellaneous				-	-
12. Other: Prop 207 Smart & Safe Funds	\$ 36,813	\$ 42,000	\$ 42,000	\$ 42,000	\$ 42,000
Other: Pima Chief's-COVID Relief			\$ 72,000	-	-
Other (specify)				-	-
13. Total financial resources available	\$ 3,625,958	\$ 4,625,468	\$ 4,812,008	\$ 4,643,044	\$ 4,558,980
Expenses					
Personnel:					
15. Estimated number of full-time employees (FTE) in 2024:	16	16	19	19	19
16. Salaries & wages	\$ 1,009,526	\$ 1,088,268	\$ 1,205,700	1,259,250.00	1,268,700.00
17. Health insurance	\$ 269,505	\$ 399,000	\$ 453,600	474,000.00	477,600.00
18. Pension & other retirement benefits	\$ 180,292	\$ 200,000	\$ 226,800	237,000.00	238,800.00
19. Other: PR Taxes	\$ 32,333	\$ 16,650	\$ 18,900	19,750.00	19,900.00
Other (specify)				-	-
20. Total personnel expenses	1,491,656.00	1,703,918.00	1,905,000.00	1,990,000.00	2,005,000.00
Operating:					
21. Fuel	\$ 54,025	\$ 60,000	\$ 75,000	75,000.00	75,000.00
22. Tools & minor equipment				-	-
23. Contracted services	\$ 218,253	\$ 223,200	\$ 225,100	225,702.00	226,316.00
24. Supplies	\$ 50,279	\$ 62,384	\$ 65,500	65,500.00	65,500.00
25. Vehicle repair	\$ 81,708	\$ 86,500	\$ 90,000	90,000.00	90,000.00
26. Training & prevention	\$ 12,758	\$ 15,000	\$ 15,000	15,000.00	15,000.00
27. Maintenance & repair—operating	\$ 23,917	\$ 59,000	\$ 65,000	65,000.00	65,000.00
28. Communications	\$ 40,488	\$ 30,000	\$ 30,000	30,000.00	30,000.00
29. Contingencies & emergencies		\$ 800,000	\$ 800,000	650,000.00	550,000.00
Reserve for future - carryforward	\$ 900,259	\$ 835,000	\$ 949,908	960,341.00	960,664.00
30. Other: Wildland Expenditures	\$ 5,838	\$ 6,000	\$ 7,500	7,500.00	7,500.00
Other (specify)				-	-
Other (specify)				-	-
31. Total operating expenses	1,387,524.98	2,177,084.00	2,323,008.00	2,184,043.00	2,084,980.00
Capital:					
32. Land, building, & construction		\$ 70,000	\$ 119,000	-	-
33. Vehicles	\$ 39,435	\$ 62,500	\$ 300,000	300,000.00	300,000.00
34. Lease payments				-	-
35. Machinery & equipment				-	-
36. Maintenance & repair—capital				-	-
37. Reserve for Capital—carryforward	\$ 499,708	\$ 419,000		-	-
38. Debt service—principal SEE FOOTNOTE 3				-	-
39. Debt service—interest				-	-
Other (specify)				-	-
41. Total capital expenses	539,143.00	551,500.00	419,000.00	300,000.00	300,000.00
Administrative:					
43. Administrative equipment				-	-
44. Insurance	\$ 56,312	\$ 51,000	\$ 60,000	60,000.00	60,000.00
45. Utilities	\$ 47,716	\$ 50,000	\$ 50,000	50,000.00	50,000.00
46. Professional services	\$ 36,524	\$ 22,700	\$ 32,000	32,000.00	32,000.00
47. Subscriptions, dues, fees	\$ 2,089	\$ 9,000	\$ 10,000	10,000.00	10,000.00
48. General administrative expenses	\$ 64,993	\$ 60,266	\$ 17,000	17,000.00	17,000.00
Other (specify)				-	-
50. Total administrative expenses	207,633.73	192,966.24	169,000.00	169,000.00	169,000.00
51. Total expenses	\$ 3,625,958	\$ 4,625,468	\$ 4,816,008	\$ 4,643,043	\$ 4,558,980

FOOTNOTE 1: TAX LEVY

3.50

FOOTNOTE 2: GRANTS

The District has applied for grant capacity up to \$2,000,000. Per grant agreements, any grant monies received must be used according to the specified purpose in the grant agreement. Therefore, grant revenues=grant expenditures and do not impact operating bottom line.

FOOTNOTE 3: DEBT SERVICE

The District has fully met their debt service requirements. Any balance remaining in the DS Account at Pima County must be maintained in that account and will not impact operating bottom line.

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

Three Points Fire District

Pima

2024



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: Wendy Matthews SIGNED Date: 10.26.23

A. Calculation of the tax year 2023 secondary property tax rate for fiscal year 2024 operations:

Adjustment to secondary property tax levy for territory annexed during the tax year 2022 (A.R.S. §48-807(I))

A.1 Net assessed value of annexed property in tax year 2022	\$	49,346,929	
A.2 Actual tax year 2022 secondary property tax rate	\$	3.3750	per \$100 AV
A.3 Annexed property tax limit adjustment in tax year 2023	\$		

Check box if newly merged or consolidated:

Tax year 2023 secondary property tax information (A.R.S. §48-807(K))

A.4 Tax year 2023 Assessed Value (AV) in the Fire District	\$	50,904,929
A.5 Actual tax year 2022 secondary property tax levy	\$	3,3750
A.6 Maximum allowed tax year 2022 secondary property tax levy	\$	1,665,459

Calculation of the allowable tax year 2023 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))	\$	1,798,696	
A.8 Maximum allowable tax year 2023 levy limit (A.7 + A.3)	\$	1,798,696	
A.9 Allowable tax year 2023 secondary tax rate	\$	3.5000	per \$100 AV
A.10 Maximum allowable 2023 secondary tax rate (lessor of A.9 or \$3.50)	\$	3.5000	per \$100 AV
A.11 Maximum allowable tax year 2023 secondary tax levy	\$	1,781,673	
A.12 Tax year 2022 excess levy or collections: (A.R.S. §48-807(J))	\$		
A.13 Tax year 2023 maximum allowable levy limit (A.11 - A.12)	\$	1,781,673	

Calculation of the proposed tax year 2023 secondary property tax rate for fiscal year 2024 operations

A.14 Total budgeted expenses in fiscal year 2024 (Budget tab, line 51)	\$	4,816,008	
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	1,635,000	
A.16 Less—Revenues from sources other than direct property tax	\$	1,395,335	
A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$		
A.18 Tax year 2023 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$	1,785,673	
A.19 Tax year 2023 tax rate needed for operations:	\$	3.5079	per \$100 AV
A.20 Tax year 2023 maximum allowable levy rate (A.13/(A.4/100)):	\$	3.5000	per \$100 AV
A.22 Proposed tax year 2023 secondary property tax rate for fiscal year 2024 operations	\$	3.5000	per \$100 AV

Calculation of the proposed 2023 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

A.23 Tax year 2023 secondary property tax levy needed for the repayment of bonds	\$		
A.24 Tax year 2023 secondary property tax rate needed for the repayment of bonds	\$		per \$100 AV

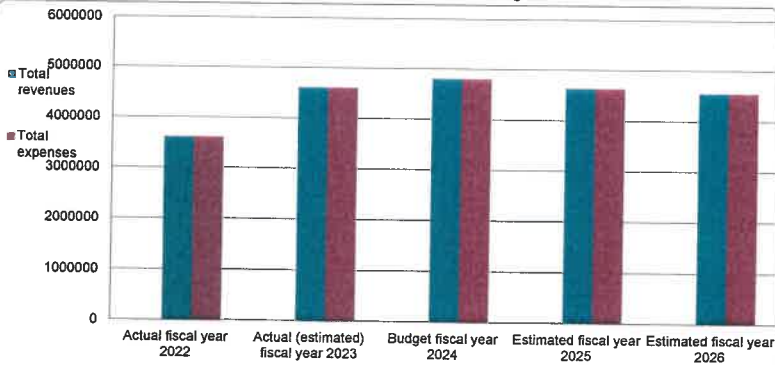
Summary for fiscal years 2022 through 2026:

Special study

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 2022	\$ 3,625,988	\$ 3,625,988
Actual (estimated) fiscal year 2023	\$ 4,625,468	\$ 4,625,468
Budget fiscal year 2024	\$ 4,812,008	\$ 4,818,008
Estimated fiscal year 2025	\$ 4,643,044	\$ 4,643,043
Estimated fiscal year 2026	\$ 4,558,980	\$ 4,558,980

Budget



Three Points Fire District

10351 S Sasabe Hwy
Tucson, Arizona 85736
Phone: (520) 822-1086

We have received, examined and approved the annual budget.

We certify that:

- 1) The District has not incurred any debt or liability in excess of taxes levied and to be collected.
- 2) Money in the District general fund is actually available and unencumbered, except for those liabilities as prescribed in sections 48-805(B)2, 48-806 and 48-807, regarding items being purchased or leased, the fire district assistance tax (FDAT), and bond revenues and payments.
- 3) The District complies with subsection F of this section regarding budget adoption.

6-26-2023
Date

[Signature]
Chairman of the Board

Wendy Matthias
Clerk of the Board