

FY 25 3 POINTS

Fire District name: **THREE POINTS FIRE DISTRICT**

County: Pima

	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	\$ 1,891,909	\$ 2,080,143	\$ 2,100,000	1,754,530.00	1,612,090.00
2. Beginning fund balance—restricted, DFFM Grant	\$ -		\$ 249,496	-	-
Revenues					
3. Secondary property tax revenue	1,676,364.00	\$ 1,781,673	\$ 1,866,650	1,939,324.00	1,983,267.00
4. Fire district assistance tax	\$ 329,622	\$ 356,335	\$ 373,330	397,211.00	400,000.00
5. Wildland	\$ 72,658	\$ 86,096	\$ 75,000	75,000.00	75,000.00
6. Operating revenues	\$ 431,222	\$ 344,625	\$ 376,000	383,500.00	391,150.00
7. Grants				-	-
8. Bonds				-	-
9. Interest				-	-
10. Donations				-	-
11. Miscellaneous	\$ 134,470	\$ -		-	-
12. Other: PROP 207 Smart & Safe Funds	\$ 42,026	\$ 42,000	\$ 45,000	45,000.00	45,000.00
Other: Pima Chiefs-COVID Relief	\$ 10,448	\$ 72,249	\$ -	-	-
13. Total financial resources available	\$ 4,588,718	\$ 4,763,121	\$ 5,085,476	\$ 4,594,565	\$ 4,506,507
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2025:	19	19	19	19	19
16. Salaries & wages	\$ 1,035,252	\$ 1,160,000	\$ 1,305,600	1,337,600.00	1,371,520.00
17. Health insurance	\$ 412,598	\$ 355,000	\$ 510,000	522,500.00	535,750.00
18. Pension & other retirement benefits	\$ 209,125	\$ 265,000	\$ 204,000	209,000.00	214,300.00
19. Other: PR Taxes	\$ 19,023	\$ 20,000	\$ 20,400	20,900.00	21,430.00
20. Total personnel expenses	1,675,998.00	1,800,000.00	2,040,000.00	2,090,000.00	2,143,000.00
Operating:					
21. Fuel	\$ 58,693	\$ 65,000	\$ 75,000	75,000.00	75,000.00
22. Tools & Non-Capital equipment				-	-
23. Contracted services	\$ 225,235	\$ 221,281	\$ 265,450	266,475	268,010
24. Supplies	\$ 64,023	\$ 68,000	\$ 68,000	68,000.00	68,000.00
25. Vehicle repair	\$ 86,199	\$ 90,000	\$ 90,000	90,000.00	90,000.00
26. Training & prevention	\$ 13,314	\$ 15,000	\$ 15,000	15,000.00	15,000.00
27. Maintenance & repair—operating	\$ 56,902	\$ 60,000	\$ 65,000	65,000.00	65,000.00
28. Communications	\$ 35,717	\$ 30,000	\$ 30,000	30,000.00	30,000.00
Wildland Expenditures	\$ 5,054	\$ 10,142	\$ 10,000	10,000.00	10,000.00
29. Contingencies & emergencies			\$ 900,000	800,000.00	650,000.00
30. Other: Reserve for future years (carryforward)	\$ 2,080,143	\$ 2,200,000	\$ 854,530	812,090.00	819,497.00
31. Total operating expenses	2,625,280.62	2,759,423.35	2,372,980.00	2,231,565.00	2,090,507.00
Capital:					
32. Land, building, & construction	\$ 132,475	\$ 42,057	\$ 250,000	100,000.00	100,000.00
33. Vehicles - DFFM Grant			\$ 249,496	-	-
34. Lease payments				-	-
35. Machinery & equipment				-	-
36. Maintenance & repair—capital				-	-
37. Reserve for future years—carryforward				-	-
38. Debt service—principal				-	-
39. Debt service—interest				-	-
41. Total capital expenses	132,475.00	42,057.00	499,496.00	100,000.00	100,000.00
Administrative:					
42. Administrative equipment				-	-
44. Insurance	\$ 52,686	\$ 51,400	\$ 60,000	60,000	60,000
45. Utilities	\$ 50,931	\$ 50,000	\$ 50,000	50,000	50,000
46. Professional services	\$ 26,853	\$ 30,000	\$ 33,000	33,000	33,000
47. Subscriptions, dues, fees	\$ 5,991	\$ 10,000	\$ 10,000	10,000	10,000
48. General administrative expenses	\$ 18,504	\$ 20,241	\$ 20,000	20,000	20,000
49. Other (specify)				-	-
50. Total administrative expenses	154,964.59	161,641.00	173,000.00	173,000.00	173,000.00
51. Total expenses	\$ 4,588,718	\$ 4,763,121	\$ 5,085,476	\$ 4,594,565	\$ 4,506,507

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.

10.24.24
Date


Chairman of the Board


Clerk of the Board

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

THREE POINTS 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: *Phil K... [Signature]* SIGNED District clerk: *Wendy Mathias [Signature]* SIGNED Date: 10.24.24

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(I))

A.1 Net assessed value of annexed property in tax year 2023 _____
 A.2 Actual tax year 2023 secondary property tax rate _____ 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 \$ 49,777,377
 A.5 Actual tax year 2023 secondary property tax levy \$ 2,138,008
 A.6 Maximum allowed tax year 2023 secondary property tax levy \$ 4

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
 A.8 Maximum allowable tax year 2024 levy limit (A.7 + A.3) \$ 4
 A.9 Allowable tax year 2024 secondary tax rate \$ 3,7500 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 \$ 1,866,652
 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) \$ 1,866,652

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) includes DFFM Grant Revenue \$ 5,085,476
 A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1) \$ 2,100,000
 A.16 Less—Revenues from sources other than direct property tax, includes DFFM Grant Expense \$ 1,118,824
 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)) \$ 1,866,652
 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)

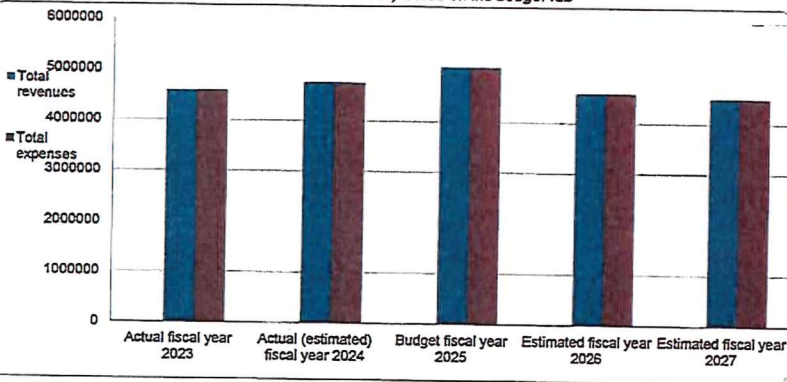
A.23 Tax year 2024 secondary property tax levy needed for the repayment of bonds _____
 A.24 Tax year 2024 secondary property tax rate needed for the repayment of bonds \$ - per \$100 AV

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	\$ 4,588,718	\$ 4,588,718
Actual (estimated) fiscal year 2024	\$ 4,763,121	\$ 4,763,121
Budget fiscal year 2025	\$ 5,085,476	\$ 5,085,476
Estimated fiscal year 2026	\$ 4,594,565	\$ 4,594,565
Estimated fiscal year 2027	\$ 4,506,507	\$ 4,506,507

Budget