Rincon Valley Fire District
Approved - Budget Summary FY 2025/2026

Tax Levy Revenues

Real Estate	7,054,266
Fire District Assistance Tax	400,000
	7,454,266

Non Tax Levy Revenues

Non Tax Levy Revenues	1,860,034
Total Revenues	**9,314,300**

Expenses

Personnel Costs	6,876,722
Buildings & Land	162,000
Vehicles and Equipment	366,000
Communications and IT Services	229,284
Meetings & Training	158,235
Managerial Costs	318,100
Reserve Funding	1,203,959
Total Expenses	**9,314,300**

Estimated Assessed Valuation	**$**	**253,440,616**
Proposed FY26 Tax Rate	**$**	**2.7834**
Proposed FY26 Bond Tax Rate	**$**	**0.3313**

Jim Tucker
Fire Chief, Rincon Valley Fire District

Date

1. Enter fire district name		Rincon Valley Fire District
2. Select the county of the fire district		Pima
3. Select the budget year		2026

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: SIGNED District clerk: SIGNED Date:

A. Calculation of the tax year 2025 secondary property tax rate for fiscal year 2026 operations:

Adjustment to secondary property tax levy for territory annexed during the tax year 2024 (A.R.S. §48-807[I])

A.1	Net assessed value of annexed property in tax year 2024	$ 1,132,232		
A.2	Actual tax year 2024 secondary property tax rate	$ 2.7834	per $100 AV	
A.3	Annexed property tax limit adjustment in tax year 2025		$ 31,515	

Check box if newly merged or consolidated: ☐

Tax year 2025 secondary property tax information (A.R.S. §48-807[K])

A.4	Tax year 2025 Assessed Value (AV) in the Fire District	$ 253,440,616
A.5	Actual tax year 2024 secondary property tax levy	$ 6,280,306
A.6	Maximum allowed tax year 2024 secondary property tax levy	$ 9,495,755

Calculation of the allowable tax year 2025 secondary property tax levy (A.R.S. §48-807[F])

A.7	Line A.6 mulitpilied by 1.08 (A.R.S. §48-807[F])		$ 10,255,415	
A.8	Maximum allowable tax year 2025 levy limit (A.7 + A.3)		$ 10,286,930	
A.9	Allowable tax year 2025 secondary tax rate		$ 4.0589	per $100 AV
A.10	Maximum allowable tax year 2025 secondary tax rate (lesser of A.9 or $3.75)		$ 3.7500	per $100 AV
A.11	Maximum allowable tax year 2025 secondary tax levy		$ 9,504,023	
A.12	Tax year 2024 excess levy or collections: (A.R.S. §48-807[J])	$ -		
A.13	Tax year 2025 maximum allowable levy limit (A.11 - A.12)		$ 9,504,023	

Calculation of the proposed tax year 2025 secondary property tax rate for fiscal year 2026 operations

A.14	Total budgeted expenses in fiscal year 2026 (Budget tab, line 51)	$ 28,002,699	
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	$ 17,848,750	
A.16	Less—Revenues from sources other than direct property tax	$ 2,260,034	
A.17	Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	$ 839,649	
A.18	Tax year 2025 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	$ 7,054,266	
A.19	Tax year 2025 tax rate needed for operations:	$ 2.7834	per $100 AV
A.20	Tax year 2025 maximum allowable levy rate (A.13/(A.4/100)):	$ 3.7500	per $100 AV
A.22	Proposed tax year 2025 secondary property tax rate for fiscal year 2026 operations	$ 2.7834	per $100 AV

Calculation of the proposed 2025 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

A.23	Tax year 2025 secondary property tax levy needed for the repayment of bonds	$ 839,649		
A.24	Tax year 2025 secondary property tax rate needed for the repayment of bonds		$ 0.3313	per $100 AV

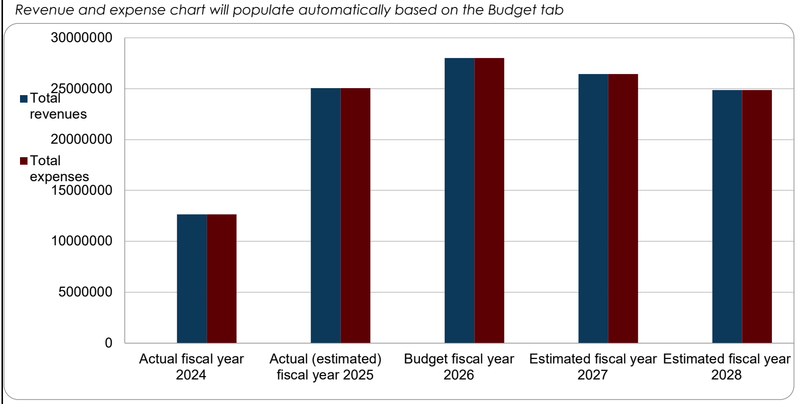
Summary for fiscal years 2024 through 2028:

Special study

No study of merger, consolidation, or joint operating alternative is requried

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 2024	$ 12,641,357	$ 12,641,357
Actual (estimated) fiscal year 2025	$ 25,055,928	$ 25,055,928
Budget fiscal year 2026	$ 28,002,699	$ 28,002,699
Estimated fiscal year 2027	$ 26,427,465	$ 26,427,465
Estimated fiscal year 2028	$ 24,876,537	$ 24,876,537

Budget

Fire district name: Rincon Valley Fire District **County: Pima**

		Actual fiscal year 2024	Actual (estimated) fiscal year 2025	Budget fiscal year 2026	Estimated fiscal year 2027	Estimated fiscal year 2028
	Financial resources available at July 1					
1.	Beginning fund balance/(deficit)—unrestricted unencumbered	$ 3,168,943	$ 4,668,521	$ 5,914,274	$ 7,357,709	$ 8,675,163
2.	Beginning fund balance—restricted	$ 1,368,820	$ 1,423,194	$ 11,934,476	$ 8,665,951	$ 5,525,449
	Revenues					
3.	Secondary property tax revenue	$ 5,491,558	$ 6,280,306	$ 7,054,266	$ 7,265,894	$ 7,483,871
4.	Fire district assistance tax	$ 405,909	$ 400,000	$ 400,000	$ 400,000	$ 400,000
5.	Wildland	$ 127,343	$ -	$ 75,000	$ 75,000	$ 75,000
6.	Operating revenues	$ 1,093,205	$ 1,198,934	$ 1,125,000	$ 1,158,750	$ 1,193,513
7.	Grants	$ 480,241	$ 27,496	$ 445,534	$ 445,534	$ 445,534
8.	Bonds	$ 230,478	$ 233,080	$ 839,649	$ 844,127	$ 863,507
9.	Interest	$ 206,845	$ 271,716	$ 75,000	$ 75,000	$ 75,000
10.	Donations	$ -	$ -	$ -	$ -	$ -
11.	Miscellaneous	$ 58,015	$ 141,966	$ 139,500	$ 139,500	$ 139,500
12.	Other (specify) Proceeds from sale of asset	$ 10,000	$ -	$ -	$ -	$ -
	Other (specify) Proceeds from sale of bond	$ -	$ 10,410,715	$ -	$ -	$ -
	Other (specify)________________	$ -	$ -	$ -	$ -	$ -
	Other (specify)________________	$ -	$ -	$ -	$ -	$ -
	Other (specify)________________	$ -	$ -	$ -	$ -	$ -
13.	Total financial resources available	$ 12,641,357	$ 25,055,928	$ 28,002,699	$ 26,427,465	$ 24,876,537
	Expenses					
14.	Personnel:					
15.	Estimated number of full-time employees (FTE) in 2026:			59		
16.	Salaries & wages	$ 3,556,553	$ 4,005,735	$ 4,812,863	4,957,249	5,105,966
17.	Health insurance	$ 315,983	$ 415,559	$ 411,991	424,351	437,082
18.	Pension & other retirement benefits	$ 629,028	$ 846,238	$ 1,035,514	1,066,579	1,098,576
19.	Other (specify) Other Employee Benefits	$ 542,393	$ 506,276	$ 616,354	634,845	653,890
	Other (specify)________________	$ -	$ -	$ -	-	-
	Other (specify)________________	$ -	$ -	$ -	-	-
20.	Total personnel expenses	5,043,957	5,773,808	6,876,722	7,083,024	7,295,514
	Operating:					
21.	Fuel	$ 64,015	$ 46,441	$ 75,000	77,250	79,568
22.	Tools & minor equipment	$ 60,752	34,926	$ 78,000	80,340	82,750
23.	Contracted services	$ -	$ -	$ -	-	-
24.	Supplies	$ 64,674	$ 61,177	$ 75,000	77,250	79,568
25.	Vehicle repair	$ 161,866	$ 78,839	$ 101,500	104,545	107,681
26.	Training & prevention	$ 71,872	$ 90,245	$ 158,235	162,982	167,871
27.	Maintenance & repair—operating	$ -	$ -	$ 3,000	3,090	3,183
28.	Communications	$ 168,511	$ 270,975	$ 229,284	236,163	243,248
29.	Contingencies & emergencies	$ -	$ -	$ -	-	-
30.	Other (specify)________________	$ 38,525	105,968	$ 138,500	142,655	146,935
	Other (specify)________________	$ -	$ -	$ -	-	-
	Other (specify)________________	$ -	$ -	$ -	-	-
31.	Total operating expenses	630,215	688,571	858,519	884,275	910,804
	Capital:					
32.	Land, building, & construction	$ 25,000	$ -	$ 3,045,625	3,045,625	3,045,625
33.	Vehicles	$ -	$ -	$ -	-	-
34.	Lease payments	$ -	$ -	$ -	-	-
35.	Machinery & equipment	$ 305,419	$ 70,401	$ -	-	-
36.	Maintenance & repair—capital	$ -	$ -	$ -	-	-
37.	Reserve for future years—carryforward	$ 4,668,521	$ 5,914,274	$ 7,357,709	8,675,163	9,992,542
38.	Debt service—principal	$ 190,000	$ 190,000	$ 200,000	300,000	330,000
39.	Debt service—interest	$ 38,950	$ 32,900	$ 623,073	527,576	516,576
40.	Other (specify) Restricted	$ 1,423,194	$ 11,934,476	$ 8,665,951	5,525,449	2,387,532
	Other (specify)________________	$ -	$ -		-	-
	Other (specify)________________	$ -	$ -		-	-
41.	Total capital expenses	6,651,084	18,142,051	19,892,358	18,073,813	16,272,275
42.	Administrative:					
43.	Administrative equipment	$ -	$ -	$ -	-	-
44.	Insurance	$ -	$ 54,488	$ 60,000	61,800	63,654
45.	Utilities	$ 62,638	$ 64,066	$ 72,000	74,160	76,385
46.	Professional services	$ 248,561	315,587	$ 229,000	235,870	242,946
47.	Subscriptions, dues, fees	$ 4,902	$ 17,357	$ 14,100	14,523	14,959
48.	General administrative expenses	$ -	$ -	$ -	-	-
49.	Other (specify)________________	$ -	$ -	$ -	-	-
	Other (specify)________________	$ -	$ -	$ -	-	-
	Other (specify)________________	$ -	$ -	$ -	-	-
50.	Total administrative expenses	316,101.00	451,498.00	375,100.00	386,353.00	397,944.00
51.	Total expenses	$ 12,641,357	$ 25,055,928	$ 28,002,699	$ 26,427,465	$ 24,876,537