

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

Rincon Valley Fire District

Pima

2027



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: 6/18/26

A. Calculation of the tax year 2026 secondary property tax rate for fiscal year 2027 operations:

Adjustment to secondary property tax levy for territory annexed during the tax year 2025 (A.R.S. §48-807(I))

A.1 Net assessed value of annexed property in tax year 2025	\$ 330,905
A.2 Actual tax year 2025 secondary property tax rate	\$ 2.7834 per \$100 AV
A.3 Annexed property tax limit adjustment in tax year 2026	\$ 9,210

Check box if newly merged or consolidated: ☐

Tax year 2026 secondary property tax information (A.R.S. §48-807(K))

A.4 Tax year 2026 Assessed Value (AV) in the Fire District	\$ 280,144,865
A.5 Actual tax year 2025 secondary property tax levy	\$ 7,054,286
A.6 Maximum allowed tax year 2025 secondary property tax levy	\$ 10,286,929

Calculation of the allowable tax year 2026 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))	\$ 11,109,883
A.8 Maximum allowable tax year 2026 levy limit (A.7 + A.3)	\$ 11,119,094
A.9 Allowable tax year 2026 secondary tax rate	\$ 3.9691 per \$100 AV
A.10 Maximum allowable tax year 2026 secondary tax rate (lesser of A.9 or \$3.75)	\$ 3.7500 per \$100 AV
A.11 Maximum allowable tax year 2026 secondary tax levy	\$ 10,505,425
A.12 Tax year 2025 excess levy or collections: (A.R.S. §48-807(J))	
A.13 Tax year 2026 maximum allowable levy limit (A.11 - A.12)	\$ 10,505,425

Calculation of the proposed tax year 2026 secondary property tax rate for fiscal year 2027 operations

A.14 Total budgeted expenses in fiscal year 2027 (Budget tab, line 51)	\$ 30,105,444
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$ 18,502,161
A.16 Less—Revenues from sources other than direct property tax	\$ 2,915,156
A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$ 844,076
A.18 Tax year 2026 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$ 7,844,051
A.19 Tax year 2026 tax rate needed for operations:	\$ 2.8000 per \$100 AV
A.20 Tax year 2026 maximum allowable levy rate (A.13/(A.4/100)):	\$ 3.7500 per \$100 AV
A.22 Proposed tax year 2026 secondary property tax rate for fiscal year 2027 operations	\$ 2.8000 per \$100 AV

Calculation of the proposed 2026 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

A.23 Tax year 2026 secondary property tax levy needed for the repayment of bonds	\$ 844,076
A.24 Tax year 2026 secondary property tax rate needed for the repayment of bonds	\$ 0.3013 per \$100 AV

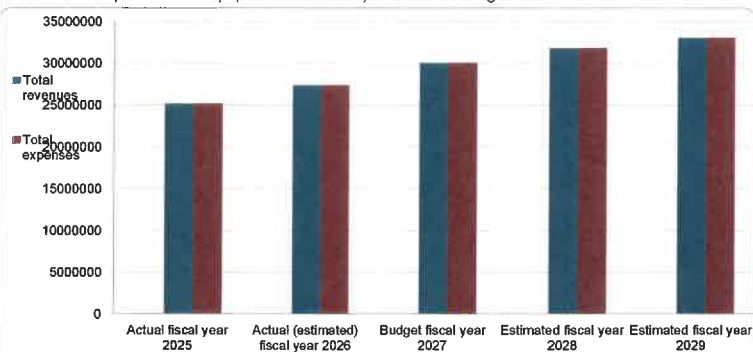
Summary for fiscal years 2025 through 2029:

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 2025	\$ 25,175,920	\$ 25,175,920
Actual (estimated) fiscal year 2026	\$ 27,433,141	\$ 27,433,141
Budget fiscal year 2027	\$ 30,105,444	\$ 30,105,444
Estimated fiscal year 2028	\$ 31,831,184	\$ 31,831,184
Estimated fiscal year 2029	\$ 33,102,898	\$ 33,102,898

Budget

Fire district name: Rincon Valley Fire District

County: Pima

	Actual fiscal year 2025	Actual (estimated) fiscal year 2026	Budget fiscal year 2027	Estimated fiscal year 2028	Estimated fiscal year 2029
Financial resources available at July 1					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 6,044,671	\$ 7,386,248	\$ 9,279,277	10,582,258.00	12,004,816.00
2. Beginning fund balance—restricted	\$ 47,044	\$ 9,245,453	\$ 9,222,884	9,222,884.00	9,222,884.00
Revenues					
3. Secondary property tax revenue	6,264,759.00	\$ 7,054,266	\$ 7,844,051	8,236,254.00	8,483,342.00
4. Fire district assistance tax	\$ 402,389	\$ 400,000	\$ 400,000	400,000.00	400,000.00
5. Wildland	\$ -	\$ -	\$ -	-	-
6. Operating revenues	\$ 1,380,971	\$ 1,589,558	\$ 1,527,800	1,558,356.00	1,605,107.00
7. Grants	\$ 82,453	\$ 375,216	\$ 883,856	883,856.00	439,173.00
8. Bonds	\$ 232,514	\$ 839,534	\$ 844,076	844,076.00	844,076.00
9. Interest	\$ 307,104	\$ 480,324	\$ 100,000	100,000.00	100,000.00
10. Donations	\$ -	\$ -	\$ -	-	-
11. Miscellaneous	\$ 3,300	\$ 62,542	\$ 3,500	3,500.00	3,500.00
12. Other (specify) <u>Proceeds from Sale of Bonds</u>	\$ 10,410,715	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
13. Total financial resources available	\$ 25,175,920	\$ 27,433,141	\$ 30,105,444	\$ 31,831,184	\$ 33,102,898
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2027:			59		
16. Salaries & wages	\$ 3,746,238	\$ 4,740,161	\$ 5,087,243	5,239,860.00	5,397,056.00
17. Health insurance	\$ 452,465	\$ 513,094	\$ 469,999	484,099.00	498,622.00
18. Pension & other retirement benefits	\$ 855,913	\$ 901,902	\$ 1,299,286	1,338,265.00	1,378,413.00
19. Other (specify) <u>Other Employee Benefits</u>	\$ 776,070	\$ 584,593	\$ 626,977	645,786.00	665,160.00
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
20. Total personnel expenses	5,830,686.00	6,739,750.00	7,483,505.00	7,708,010.00	7,939,251.00
Operating:					
21. Fuel	\$ 50,724	\$ 62,722	\$ 75,000	77,250.00	79,568.00
22. Tools & minor equipment	\$ 21,259	\$ 28,788	\$ 28,000	28,840.00	29,705.00
23. Contracted services	\$ -	\$ -	\$ -	-	-
24. Supplies	\$ 8,301	\$ 12,386	\$ 15,000	15,450.00	15,914.00
25. Vehicle repair	\$ 87,079	\$ 102,816	\$ 108,280	111,528.00	114,874.00
26. Training & prevention	\$ 95,247	\$ 76,992	\$ 170,800	175,924.00	181,202.00
27. Maintenance & repair—operating	\$ 93,251	\$ 114,161	\$ 70,000	72,100.00	74,263.00
28. Communications	\$ 264,086	\$ 220,320	\$ 261,151	268,986.00	277,056.00
29. Contingencies & emergencies	\$ -	\$ -	\$ -	-	-
30. Other (specify) <u>Emergency Operations</u>	\$ 18,493	\$ 136,702	\$ 825,431	850,194.00	875,700.00
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
31. Total operating expenses	638,440.00	754,887.00	1,553,662.00	1,600,272.00	1,648,282.00
Capital:					
32. Land, building, & construction	\$ -	\$ 215,305	\$ -	-	-
33. Vehicles	\$ -	\$ -	\$ -	-	-
34. Lease payments	\$ 1,198,235	\$ -	\$ -	-	-
35. Machinery & equipment	\$ 70,401	\$ -	\$ -	-	-
36. Maintenance & repair—capital	\$ -	\$ -	\$ -	-	-
37. Reserve for future years—carryforward	\$ 7,386,248	\$ 9,279,277	\$ 10,582,258	12,004,816.00	12,961,220.00
38. Debt service—principal	\$ 190,000	\$ 200,000	\$ 300,000	330,000.00	365,000.00
39. Debt service—interest	\$ 33,250	\$ 623,073	\$ 527,576	516,576.00	504,176.00
40. Other (specify) <u>Restricted Bond Proceeds</u>	\$ 9,245,453	\$ 9,222,884	\$ 9,222,884	9,222,884.00	9,222,884.00
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
41. Total capital expenses	18,123,587.00	19,540,539.00	20,632,718.00	22,074,276.00	23,053,280.00
42. Administrative:					
43. Administrative equipment	\$ -	\$ -	\$ -	-	-
44. Insurance	\$ 54,488	\$ 61,482	\$ 67,559	69,586.00	71,674.00
45. Utilities	\$ 62,724	\$ 72,332	\$ 83,500	86,005.00	88,585.00
46. Professional services	\$ 293,170	\$ 233,098	\$ 231,500	238,445.00	245,598.00
47. Subscriptions, dues, fees	\$ 19,080	\$ 21,776	\$ 18,000	18,540.00	19,096.00
48. General administrative expenses	\$ 153,745	\$ 9,277	\$ 35,000	36,050.00	37,132.00
49. Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
50. Total administrative expenses	583,207.00	397,965.00	435,559.00	448,626.00	462,085.00
51. Total expenses	\$ 25,175,920	\$ 27,433,141	\$ 30,105,444	\$ 31,831,184	\$ 33,102,898