

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

Sun City Fire District  
 Maricopa  
 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: [Signature] District clerk: [Signature] Date: 06.25.24  
 SIGNED SIGNED

**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 \$ 3.5000 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 \$ 435,795,792  
 A.5 Actual tax year 2023 secondary property tax levy \$ 14,369,740  
 A.6 Maximum allowed tax year 2023 secondary property tax levy \$ 34,743,656

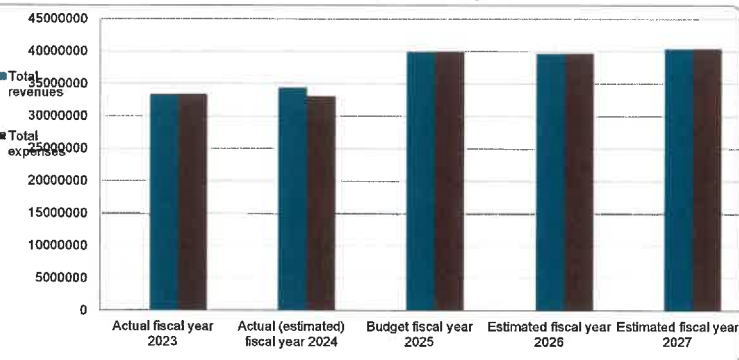
**Calculation of the allowable tax year 2024 secondary property tax levy (A.R.S. §48-807[F])**  
 A.7 Line A.6 multiplied by 1.08 (A.R.S. §48-807[F]) \$ 37,523,148  
 A.8 Maximum allowable tax year 2024 levy limit (A.7 - A.3) \$ 37,523,148  
 A.9 Allowable tax year 2024 secondary tax rate \$ 8.6103 per \$100 AV  
 A.10 Maximum allowable 2024 secondary tax rate (lessor of A.9 or \$3.50) \$ 3.7500 per \$100 AV  
 A.11 Maximum allowable tax year 2024 secondary tax levy \$ 16,342,342  
 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) \$ 16,342,342

**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) \$ 39,923,428  
 A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1) \$ 7,784,022  
 A.16 Less—Revenues from sources other than direct property tax \$ 15,095,144  
 A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39) \$ 702,067  
 A.18 Tax year 2024 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17)) \$ 16,342,194  
 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 \$ 702,067  
 A.24 Tax year 2024 secondary property tax rate needed for the repayment of bonds \$ 0.1611 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	\$ 33,358,433	\$ 33,358,433
Actual (estimated) fiscal year 2024	\$ 34,422,001	\$ 33,074,342
Budget fiscal year 2025	\$ 39,923,428	\$ 39,923,428
Estimated fiscal year 2026	\$ 39,699,224	\$ 39,699,223
Estimated fiscal year 2027	\$ 40,454,793	\$ 40,454,792

Budget

	Actual fiscal year 2023	Actual (estimated) fiscal year 2024	Budget fiscal year 2025	Estimated fiscal year 2026	Estimated fiscal year 2027
<b>Financial resources available at July 1</b>					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 3,954,419	\$ 3,731,722	\$ 7,784,022	7,784,022.47	7,784,022.47
2. Beginning fund balance—restricted	\$ 9,789,242	\$ 9,887,611	\$ 10,165,144	10,165,144.14	10,165,144.14
<b>Revenues</b>					
3. Secondary property tax revenue	\$ 13,049,245.96	\$ 14,369,740.18	\$ 16,342,342.20	\$ 16,165,957.70	\$ 16,974,255.58
4. Fire district assistance tax	\$ 403,924.12	\$ 439,197.31	\$ 400,000.00	\$ 400,000.00	\$ 400,000.00
5. Wildland	\$ -	\$ -	\$ -	\$ -	\$ -
6. Operating revenues	\$ -	\$ -	\$ -	\$ -	\$ -
7. Grants	\$ 633,288.00	\$ 29,277.74	\$ 100,000.00	\$ -	\$ -
8. Bonds	\$ 690,881.14	\$ 692,621.00	\$ 701,920.00	\$ 688,400.00	\$ 686,200.00
9. Interest	\$ 219,503.70	\$ 497,269.15	\$ 150,000.00	\$ 154,500.00	\$ 159,135.00
10. Donations	\$ -	\$ -	\$ -	\$ -	\$ -
11. Miscellaneous	\$ 102,524.69	\$ 159,902.81	\$ 175,000.00	\$ 180,250.00	\$ 185,657.50
12. Other (specify) <u>Fire Prevention Income</u>	\$ 263,165.59	\$ 346,216.86	\$ 265,000.00	\$ 272,950.00	\$ 281,138.50
Other (specify) <u>Ambulance</u>	\$ 3,664,438.07	\$ 4,044,768.38	\$ 3,600,000.00	\$ 3,708,000.00	\$ 3,819,240.00
Other (specify) <u>Safety Product Sales</u>	\$ -	\$ -	\$ -	\$ -	\$ -
Other (specify) <u>Donation</u>	\$ 402,884.58	\$ 41,200.00	\$ 60,000.00	\$ -	\$ -
Other (specify) <u>Prop 207</u>	\$ 184,916.67	\$ 182,473.66	\$ 180,000.00	\$ 180,000.00	\$ -
13. Total financial resources available	\$ 33,358,433	\$ 34,422,001	\$ 39,923,429	\$ 39,699,224	\$ 40,454,793
<b>Expenses</b>					
14. <b>Personnel:</b>					
15. Estimated number of full-time employees (FTE) in 2025:			106		
16. Salaries & wages	\$ 9,290,793.01	\$ 9,085,623.98	\$ 10,089,656.83	\$ 10,392,346.53	\$ 10,704,116.93
17. Health insurance	\$ 1,510,754.11	\$ 1,736,920.75	\$ 1,726,622.48	\$ 1,778,421.16	\$ 1,831,773.79
18. Pension & other retirement benefits	\$ 4,312,943.52	\$ 1,648,666.66	\$ 2,037,401.76	\$ 2,098,523.81	\$ 2,161,479.53
19. Other (specify) <u>Payroll Taxes</u>	\$ 343,429.93	\$ 336,934.63	\$ 362,002.48	\$ 372,862.55	\$ 384,048.43
Other (specify) <u>Other Benefits</u>	\$ 318,397.78	\$ 253,562.41	\$ 321,475.00	\$ 331,119.25	\$ 341,052.83
Other (specify) <u>Workers Comp</u>	\$ 857,883.75	\$ 698,163.60	\$ 646,652.74	\$ 666,052.32	\$ 686,033.89
20. Total personnel expenses	16,634,202.10	13,759,872.04	15,183,811.29	15,639,325.62	16,108,505.39
<b>Operating:</b>					
21. Fuel	\$ 126,428.46	\$ 106,098.23	\$ 125,000.00	\$ 128,750.00	\$ 132,612.50
22. Tools & minor equipment	\$ 51,029.06	\$ 109,383.16	\$ 331,500.00	\$ 341,445.00	\$ 351,688.35
23. Contracted services	\$ -	\$ -	\$ -	\$ -	\$ -
24. Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
25. Vehicle repair	\$ -	\$ -	\$ -	\$ -	\$ -
26. Training & prevention	\$ 72,098.51	\$ 65,903.41	\$ 118,000.00	\$ 121,540.00	\$ 125,186.20
27. Maintenance & repair—operating	\$ 181,194.57	\$ 181,222.14	\$ 183,140.00	\$ 188,634.20	\$ 194,293.23
28. Communications	\$ 650,769.77	\$ 540,126.64	\$ 661,245.00	\$ 681,082.35	\$ 701,514.82
29. Contingencies & emergencies	\$ 11,219,125.74	\$ 13,619,333.55	\$ 18,621,983.61	\$ 17,974,126.61	\$ 18,096,669.61
30. Other (specify)	\$ -	\$ -	\$ -	\$ -	\$ -
Other (specify)	\$ -	\$ -	\$ -	\$ -	\$ -
Other (specify)	\$ -	\$ -	\$ -	\$ -	\$ -
31. Total operating expenses	12,300,646.11	14,622,067.12	20,040,868.61	19,435,578.16	19,601,964.71
<b>Capital:</b>					
32. Land, building, & construction	\$ 43,894.10	\$ 26,890.00	\$ -	\$ -	\$ -
33. Vehicles	\$ 329,562.76	\$ 167,128.50	\$ 105,000.00	\$ 108,150.00	\$ 111,394.50
34. Lease payments	\$ -	\$ -	\$ -	\$ -	\$ -
35. Machinery & equipment	\$ 5,581.07	\$ 97,329.73	\$ -	\$ -	\$ -
36. Maintenance & repair—capital	\$ -	\$ -	\$ -	\$ -	\$ -
37. Reserve for future years—carryforward	\$ -	\$ -	\$ -	\$ -	\$ -
38. Debt service—principal	\$ 430,000.00	\$ 445,000.00	\$ 420,250.00	\$ 430,000.00	\$ 445,000.00
39. Debt service—interest	\$ 311,832.19	\$ 247,621.00	\$ 281,817.00	\$ 258,400.00	\$ 241,200.00
40. Other (specify) <u>Funding Unfunding Pension Liability</u>	\$ -	\$ -	\$ -	\$ -	\$ -
Other (specify) <u>COP Principal</u>	\$ 970,000.00	\$ 1,206,594.00	\$ 1,215,000.00	\$ 1,230,000.00	\$ 1,330,000.00
Other (specify) <u>COP Interest</u>	\$ 1,272,192.67	\$ 1,290,248.00	\$ 1,283,654.30	\$ 1,265,951.76	\$ 1,244,955.66
41. Total capital expenses	3,363,062.79	3,480,811.23	3,305,721.30	3,292,501.76	3,372,550.16
<b>Administrative:</b>					
43. Administrative equipment	\$ -	\$ -	\$ -	\$ -	\$ -
44. Insurance	\$ 126,438.00	\$ 125,386.80	\$ 145,000.00	\$ 149,350.00	\$ 153,830.50
45. Utilities	\$ 201,819.42	\$ 202,040.45	\$ 197,073.00	\$ 202,985.19	\$ 209,074.75
46. Professional services	\$ 266,633.50	\$ 384,173.30	\$ 322,307.50	\$ 331,976.73	\$ 341,936.03
47. Subscriptions, dues, fees	\$ 22,336.48	\$ 18,984.78	\$ 9,200.00	\$ 9,476.00	\$ 9,760.28
48. General administrative expenses	\$ 442,449.54	\$ 481,006.75	\$ 619,446.27	\$ 638,029.66	\$ 657,170.55
49. Other (specify) <u>Grant Expenses</u>	\$ 845.09	\$ -	\$ 100,000.00	\$ -	\$ -
Other (specify)	\$ -	\$ -	\$ -	\$ -	\$ -
Other (specify)	\$ -	\$ -	\$ -	\$ -	\$ -
50. Total administrative expenses	1,060,522.03	1,211,592.08	1,393,026.77	1,331,817.57	1,371,772.10
51. Total expenses	\$ 33,358,433	\$ 33,074,342	\$ 39,923,428	\$ 39,699,223	\$ 40,454,792