

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

Sun City Fire & Medical District

Maricopa

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: [Signature] SIGNED District clerk: [Signature] SIGNED Date: 6/24/25

**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			
A.2 Actual tax year 2024 secondary property tax rate	\$	3,7500	per \$100 AV
A.3 Annexed property tax limit adjustment in tax year 2025	\$		

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	\$	442,419,034
A.5 Actual tax year 2024 secondary property tax levy	\$	16,342,342
A.6 Maximum allowed tax year 2024 secondary property tax levy	\$	37,523,148

**Calculation of the allowable tax year 2025 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])	\$	40,525,000
A.8 Maximum allowable tax year 2025 levy limit (A.7 + A.3)	\$	40,525,000
A.9 Allowable tax year 2025 secondary tax rate	\$	9.1599 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	\$	16,590,714
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)	\$	16,590,714

**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)	\$	41,096,631
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	7,422,329
A.16 Less—Revenues from sources other than direct property tax	\$	16,381,469
A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$	702,119
A.18 Tax year 2025 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$	16,590,714
A.19 Tax year 2025 tax rate needed for operations:	\$	3.7500 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	\$	3.7500 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	\$	702,119
A.24 Tax year 2025 secondary property tax rate needed for the repayment of bonds	\$	0.1587 per \$100 AV

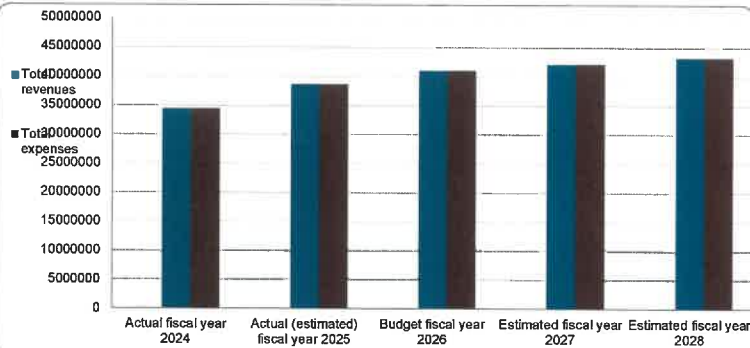
**Summary for fiscal years 2024 through 2028:**

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 2024	\$ 34,447,403	\$ 34,447,403
Actual (estimated) fiscal year 2025	\$ 38,704,330	\$ 36,704,330
Budget fiscal year 2026	\$ 41,096,631	\$ 41,096,631
Estimated fiscal year 2027	\$ 42,206,574	\$ 42,206,574
Estimated fiscal year 2028	\$ 43,269,887	\$ 43,269,887

Budget

	Actual fiscal year 2024	Actual (estimated) fiscal year 2025	Budget fiscal year 2026	Estimated fiscal year 2027	Estimated fiscal year 2028
<b>Financial resources available at July 1</b>					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	3,731,722.45	\$ 4,881,643	\$ 7,422,329	8,081,376.37	8,676,870.23
2. Beginning fund balance—restricted	9,887,611.10	\$ 10,263,809	\$ 11,338,354	11,338,354.25	11,338,354.25
<b>Revenues</b>					
3. Secondary property tax revenue	14,332,254.84	\$ 16,342,342	\$ 16,590,714	17,088,435.19	17,601,088.24
4. Fire district assistance tax	396,351.55	\$ 400,000	\$ 400,000	400,000.00	400,000.00
5. Wildland	-	\$ -	\$ -	-	-
6. Operating revenues	-	\$ -	\$ -	-	-
7. Grants	223,662.25	\$ 415,835	\$ 100,000	-	-
8. Bonds	656,199.34	\$ 702,067	\$ 702,119	686,200.00	688,400.00
9. Interest	499,115.22	\$ 530,704	\$ 150,000	154,500.00	159,135.00
10. Donations	104,889.28	\$ 173,473	\$ 60,000	-	-
11. Miscellaneous	-	\$ 211,462	\$ -	-	-
12. Other (specify) <u>Fire Prevention Income</u>	302,150.71	\$ 604,775	\$ 270,000	278,100.13	286,443.14
Other (specify) <u>Ambulance</u>	4,122,431.27	\$ 3,991,276	\$ 3,883,115	3,999,608.27	4,119,596.52
Other (specify) <u>Prop 207</u>	191,014.63	\$ 186,945	\$ 180,000	180,000.00	-
Other (specify) _____	-	\$ -	\$ -	-	-
Other (specify) _____	-	\$ -	\$ -	-	-
13. Total financial resources available	\$ 34,447,403	\$ 38,704,330	\$ 41,096,631	\$ 42,206,574	\$ 43,269,887
<b>Expenses</b>					
<b>Personnel:</b>					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2026:			109		
16. Salaries & wages	9,525,805.56	\$ 9,985,422	\$ 10,577,454	10,894,777.26	11,221,620.57
17. Health insurance	1,537,509.21	\$ 1,664,530	\$ 1,779,799	1,833,192.86	1,888,188.65
18. Pension & other retirement benefits	3,969,621.84	\$ 1,796,303	\$ 1,977,703	2,037,034.26	2,098,145.29
19. Other (specify) <u>Payroll Taxes</u>	338,600.08	\$ 368,622	\$ 343,242	353,539.26	364,145.44
Other (specify) <u>Other Benefits</u>	247,107.09	\$ 337,787	\$ 345,483	355,847.85	366,523.29
Other (specify) <u>Workers Comp</u>	\$ 581,803	\$ 560,878	\$ 588,340	605,989.87	624,169.57
20. Total personnel expenses	16,200,446.78	14,713,341.72	15,612,020.74	16,080,381.36	16,562,792.80
<b>Operating:</b>					
21. Fuel	105,947.36	\$ 104,813	\$ 125,000	128,750.00	132,612.50
22. Tools & minor equipment	138,420.17	\$ 206,917	\$ 219,000	225,570.00	232,337.10
23. Contracted services	-	\$ -	\$ -	-	-
24. Supplies	-	\$ -	\$ -	-	-
25. Vehicle repair	-	\$ -	\$ -	-	-
26. Training & prevention	77,486.52	\$ 78,020	\$ 190,026	195,726.62	201,598.41
27. Maintenance & repair—operating	241,777.20	\$ 199,944	\$ 196,640	202,539.20	208,615.38
28. Communications	662,677.07	\$ 649,602	\$ 701,128	722,161.84	743,826.70
29. Contingencies & emergencies	-	\$ -	\$ -	-	-
30. Other (specify) _____	-	\$ -	\$ -	-	-
Other (specify) _____	-	\$ -	\$ -	-	-
Other (specify) _____	-	\$ -	\$ -	-	-
31. Total operating expenses	1,226,308.32	1,239,297.04	1,431,793.84	1,474,747.66	1,518,990.08
<b>Capital:</b>					
32. Land, building, & construction	-	\$ 7,643	\$ -	-	-
33. Vehicles	741,961.13	\$ 279,966	\$ 90,000	92,700.00	95,481.00
34. Lease payments	-	\$ -	\$ -	-	-
35. Machinery & equipment	121,493.63	\$ 85,940	\$ -	-	-
36. Maintenance & repair—capital	-	\$ -	\$ -	-	-
37. Reserve for future years—carryforward	1,496,197.16	\$ 6,541,851	\$ 8,081,376	8,676,870.23	9,095,985.97
38. Debt service—principal	395,000.00	\$ 420,250	\$ 438,600	445,000.00	465,000.00
39. Debt service—interest	290,600.00	\$ 281,817	\$ 263,519	241,200.00	223,400.00
40. Other (specify) <u>COP Principal Payments</u>	1,200,000.00	\$ 1,215,000	\$ 1,230,000	1,330,000.00	1,430,000.00
Other (specify) <u>COP Interest Payments</u>	1,280,797.64	\$ 1,283,654	\$ 1,265,952	1,244,955.66	1,219,047.26
Other (specify) <u>Restricted Fund Balance</u>	\$ 10,263,809	\$ 11,338,354	\$ 11,338,354	11,338,354.25	11,338,354.25
41. Total capital expenses	15,789,858.16	21,454,476.27	22,707,801.42	23,369,080.13	23,867,268.47
<b>Administrative:</b>					
43. Administrative equipment	-	\$ -	\$ -	-	-
44. Insurance	138,901.50	\$ 194,389	\$ 146,640	151,039.20	155,570.38
45. Utilities	211,605.39	\$ 196,863	\$ 201,126	207,160.09	213,374.89
46. Professional services	382,062.33	\$ 337,668	\$ 326,308	336,096.73	346,179.63
47. Subscriptions, dues, fees	20,310.20	\$ 15,463	\$ 14,750	15,192.50	15,648.28
48. General administrative expenses	475,417.57	\$ 503,837	\$ 556,191	572,876.54	590,062.84
49. Other (specify) <u>Grant Expenses</u>	2,492.39	\$ 48,995	\$ 100,000	-	-
Other (specify) _____	-	\$ -	\$ -	-	-
Other (specify) _____	-	\$ -	\$ -	-	-
50. Total administrative expenses	1,230,789.38	1,297,214.55	1,345,014.62	1,282,365.06	1,320,836.01
51. Total expenses	\$ 34,447,403	\$ 38,704,330	\$ 41,096,631	\$ 42,206,574	\$ 43,269,887