

**SUN CITY FIRE DISTRICT  
Draft Budget**

		3.7500	3.7500	
		FY 2025	FY 2026 Tenative	Change
<i>Income</i>				
<i>Tax Revenue</i>				
<b>4010</b>	<b>Taxes, Secured</b>	16,342,342	16,590,714	248,372
<b>4020</b>	<b>Fire District Assistance Tax</b>	400,000	400,000	-
<i>Total Tax Revenue</i>		16,742,342	16,990,714	248,372
<i>Non Tax Revenue</i>				
<b>4100</b>	<b>Ambulance Revenue</b>	3,600,000	3,800,000	200,000
<b>4105</b>	<b>Non-Transport Medical Fees</b>	-	83,115	83,115
<b>4110</b>	<b>Wildland Revenue</b>	175,000	-	(175,000)
<b>4120</b>	<b>Miscellaneous Revenues</b>	180,000	180,000	-
<b>4130</b>	<b>Donations</b>	60,000	60,000	-
<b>4140</b>	<b>Proceeds from Sale of Assets</b>	-	-	-
<b>4150</b>	<b>Interest Income</b>	150,000	150,000	-
<b>4160</b>	<b>Grant Revenue</b>	100,000	100,000	-
<b>4170</b>	<b>Fire Prevention Revenues</b>	265,000	270,000	5,000
<i>Total Non Tax Revenue</i>		4,530,000	4,643,115	113,115
<b>Total Income</b>		21,272,342	21,633,829	361,487
<i>Expense</i>				
<i>Personnel Costs</i>				
<b>5000</b>	<b>Salaries &amp; Wages</b>	8,867,716	9,381,027	513,311
<b>5010</b>	<b>Overtime Wages</b>	702,668	705,731	3,063
<b>5020</b>	<b>Holiday/Longevity Pay</b>	449,273	490,695	41,423
<b>5030</b>	<b>Wildland Wages</b>	70,000	-	(70,000)
<b>5040</b>	<b>Payroll Taxes</b>	296,002	313,242	17,240
<b>5050</b>	<b>Workers compensation</b>	646,653	588,340	(58,313)
<b>5060</b>	<b>PSPRS Retirement</b>	1,320,448	1,413,325	92,877
<b>5061</b>	<b>PSPRS COP (Debt Service)</b>	2,498,654	2,495,952	(2,703)
<b>5070</b>	<b>PSPRS Cancer Fund</b>	3,700	3,800	100
<b>5080</b>	<b>ASRS Retirement</b>	279,487	291,628	12,141
<b>5090</b>	<b>Other Retirement Costs</b>	433,767	268,950	(164,817)
<b>5100</b>	<b>Health Insurance Expense</b>	1,726,622	1,779,799	53,176
<b>5110</b>	<b>Uniforms</b>	102,400	89,400	(13,000)
<b>5120</b>	<b>Other Employee Costs</b>	3,400	52,200	48,800
<b>5130</b>	<b>Craig Tiger Act</b>	50,000	30,000	(20,000)
<b>5140</b>	<b>New Employee/Recruitment</b>	53,100	24,180	(28,920)
<i>Total Personnel Costs</i>		17,503,891	17,928,269	424,379
<i>Buildings &amp; Land</i>				
<b>6000</b>	<b>Utilities</b>	197,073	201,126	4,053
<b>6010</b>	<b>Station Supplies</b>	35,000	35,000	-
<b>6020</b>	<b>Building Repair &amp; Maintenance</b>	104,500	117,500	13,000
<i>Total Buildings &amp; Land</i>		336,573	353,626	17,053

**SUN CITY FIRE DISTRICT**  
**Draft Budget**

	FY 2025	FY 2026 Tentative	Change
<i>Fleet &amp; Equipment</i>			
6100 Vehicle Fuel	125,000	125,000	-
6110 Vehicle Maintenance	105,000	90,000	(15,000)
6120 Fire Equipment	25,000	20,000	(5,000)
6130 Fire Equipment Maintenance	36,000	24,000	(12,000)
6140 EMS Supplies	250,000	240,000	(10,000)
6150 EMS Equipment Maintenance	36,240	36,240	-
6160 Radios	12,000	5,000	(7,000)
6170 Prevention Supplies	7,400	7,900	500
6180 PPE - Turnouts	263,000	160,000	(103,000)
6190 PPE- SCBA	7,500	15,000	7,500
<i>Total Fleet &amp; Equipment</i>	867,140	723,140	(144,000)
<i>Communications</i>			
6230 Dispatch	649,245	696,128	46,883
6210 Computer Equipment/Support	75,600	66,628	(8,972)
6220 Computer Software	108,013	109,513	1,500
<i>Total Communications</i>	832,858	872,269	39,411
<i>Meetings, Travel &amp; Training</i>			
6300 Health & Wellness	112,575	149,703	37,128
6310 Employee Training	118,000	190,026	72,026
6320 Meeting & Business Expense	18,800	15,350	(3,450)
6330 Public Education	65,000	70,000	5,000
6315 Tuition Reimbursement	75,033	30,700	(44,333)
<i>Total Meetings, Travel &amp; Training</i>	389,408	455,779	66,371
<i>Administration</i>			
7010 Finance/Audit	91,588	97,588	6,000
7020 Payroll Expenses	66,000	30,000	(36,000)
7030 Legal Expense	5,000	5,000	-
7040 Profession Services	225,720	223,720	(2,000)
7050 Bank Fees	12,000	12,000	-
7060 Liability Insurance	145,000	146,640	1,640
7070 Interest Expense	-	-	-
7080 Office Supplies	12,000	12,000	-
7090 Election	-	-	-
7100 Dues/Fees/Subscriptions	9,200	14,750	5,550
7110 Public Relations Expense	3,000	-	(3,000)
<i>Total Administration</i>	569,508	541,698	(27,810)
<i>OTHER EXPENSES/FUNDING TO/FROM RESERVES</i>			
Other Expenses/Reserve Funding	381,116	73,286	(307,830)
Capital Fund Allocation	750,000	1,000,000	250,000
Transfer to/(from) PSPRS Contingency	(458,151)	(414,238)	43,913
Grant Expenses	100,000	100,000	-
<i>Total Other Expenses/Funding To/From Reserv</i>	772,965	759,048	(13,917)
<b>Total Expense</b>	<b>21,272,342</b>	<b>21,633,829</b>	<b>361,487</b>
<b>Gross Fund Balance/Profit</b>	<b>0</b>	<b>(0.00)</b>	<b>(0)</b>



**2025 Levy Limit Worksheet**

**Sun City**

**A. Annexed Property**

A1	Net Assessed Value of Annexed Property (2024 for TY 2025)	<b>\$0</b>
A2	2024 Actual Tax Rate	\$3.7500
A3	Adjustment Annexed Property Levy (A1/100*A2)	0
A4	Total Adjustment for Annexed Property	<b>\$0</b>

**B. Maximum Levy**

B1	Actual Tax Levy (excluding debt service)	\$37,523,148
B2	B1 Multiplied by 1.08	\$40,525,000
B3	Annexed Property Amount (Line A4)	0
B4	Maximum Allowable Levy Limit (Line B2 + B3)	<b>\$40,525,000</b>

**C. Current Net Assessed Value (2025)**

C4	Net Assessed Value	<b>\$442,419,034</b>
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**D. Levy Limit Calculation**

D1	Current Net Assessed Value / 100	4,424,190
D2	Maximum Allowable Levy Amount (Line B4)	40,525,000
D3.	Allowable Tax Rate (D2. divided by D1. )	9.1599
D4	Maximum Allowable Tax Rate (Lessor D3 or \$3.50)	3.7500
D5.	Current Year Allowable Tax Rate	<b>\$3.7500</b>
D6.	Current Year Maximum Allowable Levy Limit (D5. Multiplied by D1.)	<b>\$16,590,714</b>
D7.	Prior Year Excess Collections	0.00
D8.	Prior Year Excess Levy	0.00
D9.	Current Year Allowable Levy Limit (D6. - D7. -D8.)	<b>\$16,590,714</b>

**G. Sources**

- G1. Maricopa County Assessor Reports: Abstracts (SR41110,SR41075,SR41070, SR41095 & SR41085)
- G2. Maricopa County Assessor Reports: Annexations (SF12090)
- G3. Arizona Department of Revenue Annexation Report

**EDDIE COOK**  
Assessor



Office of the  
Maricopa County  
Assessor

**2025 Net Assessed Value Detail**

**Sun City**

<b>Current Net Assessed (2025)</b>	<b>Primary</b>	<b>Primary Growth</b>
C1. Net Centrally Valued Property	32,117,127	-5.8%
C2. Net Real Property	407,368,802	2.3%
C4. Net Personal Property	2,933,105	-20.3%
C4a Exemptions	57,943,728	23.1%
<b>C5. Net Assessed</b>	<b>442,419,034</b>	<b>1.5%</b>

<b>Prior Year Net Assessed Value</b>	<b>February 10, 2024 Primary</b>
F1. Net Centrally Valued Property	34,078,731
F2. Net Real Property	398,035,609
F4. Net Personal Property	3,681,452
F4a. Exemptions	47,088,519
<b>F5. Net Assessed</b>	<b>435,795,792</b>

0

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- G2. Maricopa County Assessor Reports: Annexations (SF12090)
- G3. Arizona Department of Revenue Annexation Report

**H. Notes**

- H1. The Levy Worksheets have been modified to reflect net assessed valuations for the Current Property Subject to Taxation in Prior Year, Current Net Assessed Valuations and Prior Year Net Assessed Valuations.
- H2. The Levy Worksheets have been modified for Tax Year 2013 to combine unsecured and secured Personal Property into a single net assessed valuations for the Current Property Subject to Taxation in Prior Year, Current Net Assessed Valuations and Prior Year Net Assessed Valuations.