

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

Tubac Fire District  
 Santa Cruz  
 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: S. M. Johnson SIGNED District clerk: Megan Dahl SIGNED Date: 6/24/2026

**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	\$ -	
A.2 Actual tax year 2025 secondary property tax rate	\$ 3.1515	per \$100 AV
A.3 Annexed property tax limit adjustment in tax year 2026	\$ -	

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	\$ 138,361,551
A.5 Actual tax year 2025 secondary property tax levy	\$ 4,083,375
A.6 Maximum allowed tax year 2025 secondary property tax levy	\$ 11,066,398

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))	\$ 11,951,710
A.8 Maximum allowable tax year 2026 levy limit (A.7 + A.3)	\$ 11,951,710
A.9 Allowable tax year 2026 secondary tax rate	\$ 8.6380 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	\$ 5,188,558
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)	\$ 5,188,558

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)	\$ 14,079,935
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$ 6,743,303
A.16 Less—Revenues from sources other than direct property tax	\$ 2,976,136
A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$ -
A.18 Tax year 2026 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$ 4,360,496
A.19 Tax year 2026 tax rate needed for operations:	\$ 3.1515 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	\$ 3.1515 per \$100 AV

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

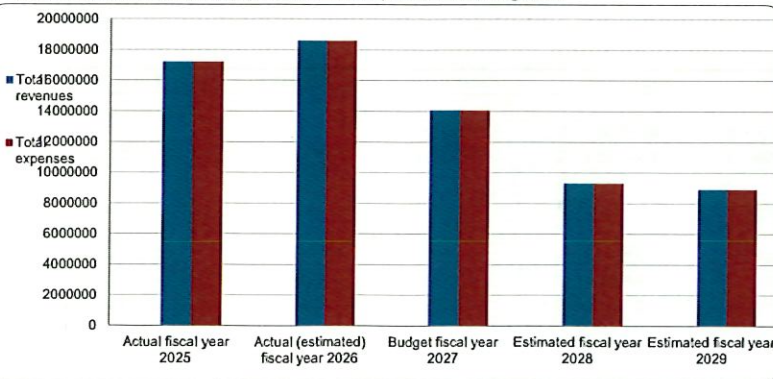
A.23 Tax year 2026 secondary property tax levy needed for the repayment of bonds	\$ 692,860
A.24 Tax year 2026 secondary property tax rate needed for the repayment of bonds	\$ 0.5008 per \$100 AV

**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	\$ 17,234,079	\$ 17,234,079
Actual (estimated) fiscal year 2026	\$ 18,587,829	\$ 18,587,829
Budget fiscal year 2027	\$ 14,079,935	\$ 14,079,935
Estimated fiscal year 2028	\$ 9,310,583	\$ 9,310,583
Estimated fiscal year 2029	\$ 8,918,524	\$ 8,918,524

Budget

	Actual fiscal year 2025	Actual (estimated) fiscal year 2026	Budget fiscal year 2027	Estimated fiscal year 2028	Estimated fiscal year 2029
<b>Financial resources available at July 1</b>					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 6,040,353	\$ 6,271,719	\$ 6,743,303	2,956,768.75	2,467,973.95
2. Beginning fund balance—restricted	\$ 4,689,169	\$ 4,689,169	\$ 489,169	270,099.29	88,657.17
<b>Revenues</b>					
3. Secondary property tax revenue	4,237,845.00	\$ 4,083,375	\$ 4,360,496	4,578,521.26	4,807,447.32
4. Fire district assistance tax	\$ 178,166	\$ 195,065	\$ 195,065	204,818.25	215,059.16
5. Wildland	\$ 265,038	\$ 350,000	\$ 350,000	360,500.00	371,315.00
6. Operating revenues	\$ 808,527	\$ 727,500	\$ 717,500	739,025.00	761,195.75
7. Grants	\$ 470,266	\$ 2,076,000	\$ 1,029,402	-	-
8. Bonds	\$ -	\$ -	\$ -	-	-
9. Interest	\$ 369,042	\$ 75,000	\$ 75,000	77,250.00	79,567.50
10. Donations	\$ 2,950	\$ -	\$ -	-	-
11. Miscellaneous	\$ 110,409	\$ 60,000	\$ 60,000	61,800.00	63,654.00
12. Other (specify) <u>Prop 207</u>	\$ 62,315	\$ 60,000	\$ 60,000	61,800.00	63,654.00
Other (specify) <u>Congressional Appropriation</u>	\$ -			-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
13. Total financial resources available	\$ 17,234,079	\$ 18,587,829	\$ 14,079,935	\$ 9,310,583	\$ 8,918,524
<b>Expenses</b>					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2027:			30		
16. Salaries & wages	\$ 2,236,369	\$ 2,671,433	\$ 2,918,137	3,064,043.85	3,217,246.04
17. Health insurance	\$ 252,456	\$ 253,550	\$ 278,905	292,850.25	307,492.76
18. Pension & other retirement benefits	\$ 526,667	\$ 722,803	\$ 713,802	749,492.10	786,966.71
19. Other (specify) <u>Payroll Taxes</u>	\$ 58,665	\$ 57,772	\$ 70,003	73,503.15	77,178.31
Other (specify) <u>Workers Compensation</u>	\$ 189,958	\$ 206,303	\$ 204,575	214,803.75	225,543.94
Other (specify) _____				-	-
20. Total personnel expenses	3,264,115.14	3,911,861.72	4,185,422.00	4,394,693.10	4,614,427.76
<b>Operating:</b>					
21. Fuel	\$ 65,028	\$ 70,000	\$ 70,000	72,100.00	74,263.00
22. Tools & minor equipment	\$ 64,049	\$ 79,000	\$ 87,500	90,125.00	92,828.75
23. Contracted services	\$ -	\$ -	\$ -	-	-
24. Supplies	\$ 86,588	\$ 90,000	\$ 80,000	82,400.00	84,872.00
25. Vehicle repair	\$ 149,906	\$ 86,800	\$ 91,500	94,245.00	97,072.35
26. Training & prevention	\$ 99,316	\$ 106,899	\$ 87,700	90,331.00	93,040.93
27. Maintenance & repair—operating	\$ 77,913	\$ 60,000	\$ 70,000	72,100.00	74,263.00
28. Communications	\$ 165,760	\$ 142,350	\$ 239,350	246,530.50	253,926.42
29. Contingencies & emergencies	\$ -	\$ -	\$ -	-	-
30. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
31. Total operating expenses	708,560.43	635,048.65	726,050.00	747,831.50	770,266.45
<b>Capital:</b>					
32. Land, building, & construction	\$ 199,477	\$ 4,020,000	\$ 3,000,000	-	-
33. Vehicles	\$ 947,209	\$ 1,530,000	\$ 1,000,000	257,500.00	1,151,077.00
34. Lease payments	\$ -	\$ -	\$ -	-	-
35. Machinery & equipment	\$ 28,244	\$ -	\$ 600,000	-	-
36. Maintenance & repair—capital	\$ -	\$ -	\$ -	-	-
37. Reserve for future years—carryforward	\$ 10,960,888	\$ 7,232,472	\$ 3,226,868	2,556,631.12	1,010,359.69
38. Debt service—principal	\$ 481,850	\$ 449,284	\$ 466,747	470,470.30	480,000.00
39. Debt service—interest	\$ 209,950	\$ 226,113	\$ 226,113	215,259.48	204,150.00
40. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
41. Total capital expenses	12,827,617.48	13,457,868.40	8,519,728.04	3,499,860.90	2,845,586.69
<b>Administrative:</b>					
43. Administrative equipment	\$ -	\$ -	\$ -	-	-
44. Insurance	\$ 52,300	\$ 55,200	\$ 66,910	68,917.30	70,984.82
45. Utilities	\$ 129,613	\$ 142,150	\$ 145,000	149,350.00	153,830.50
46. Professional services	\$ 178,634	\$ 157,000	\$ 146,625	151,023.75	155,554.46
47. Subscriptions, dues, fees	\$ 39,982	\$ 37,500	\$ 32,500	33,475.00	34,479.25
48. General administrative expenses	\$ 33,257	\$ 191,200	\$ 257,700	265,431.00	273,393.93
49. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
50. Total administrative expenses	433,786.13	583,050.00	648,735.00	668,197.05	688,242.96
51. Total expenses	\$ 17,234,079	\$ 18,587,829	\$ 14,079,935	\$ 9,310,583	\$ 8,918,524