

	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	\$ 1,860,824	\$ 1,926,916	\$ 2,100,000	1,977,900.00	1,943,521.00
2. Beginning fund balance—restricted	\$ 440,146	\$ 460,729	\$ -	-	-
Revenues					
3. Secondary property tax revenue	1,866,650.00	\$ 1,874,854	\$ 1,853,180	\$ 1,853,180	\$ 1,853,180
4. Fire district assistance tax	\$ 373,330	\$ 374,971	\$ 370,636	\$ 370,636	\$ 370,636
5. Wildland		\$ 50,000	\$ 75,000	75,000.00	75,000.00
6. Operating revenues	\$ 491,471	\$ 617,239	\$ 650,000	660,000.00	670,000.00
7. Grants	\$ 269,939	\$ 366,849	See Note 2 Below	See Note 2 Below	See Note 2 Below
8. Bonds				-	-
9. Interest	\$ 108	\$ 150	\$ 500	500.00	500.00
10. Donations				-	-
11. Miscellaneous				-	-
12. Other : Smart & Safe Funds	\$ 42,229	\$ 45,000	\$ 45,000	45,000.00	45,000.00
Other : Investment income-Pima County Capital Account	\$ 20,583	\$ 9,020		-	-
Other : Sale of ST 304		\$ 199,315		-	-
13. Other (specify)				-	-
Total financial resources available	\$ 5,365,280	\$ 5,925,043	\$ 5,094,316	\$ 4,982,216	\$ 4,957,837
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2027:	19	19	19		
16. Salaries & wages	\$ 1,367,767	\$ 1,400,000	\$ 1,407,000	1,420,650.00	1,456,166.00
17. Health insurance	\$ 391,061	\$ 400,000	\$ 420,000	432,600.00	445,578.00
18. Pension & other retirement benefits	\$ 207,187	\$ 220,000	\$ 252,000	259,560.00	267,347.00
19. Other : Payroll Taxes	\$ 23,369	\$ 20,000	\$ 21,000	42,721.00	43,789.00
Other (specify)				-	-
Other (specify)				-	-
20. Total personnel expenses	1,989,384.00	2,040,000.00	2,100,000.00	2,155,531.00	2,212,880.00
Operating:					
21. Fuel	\$ 46,454	\$ 75,000	\$ 75,000	75,000.00	75,000.00
22. Tools & minor equipment				-	-
23. Contracted services	\$ 268,103	\$ 284,750	\$ 289,300	295,000.00	295,000.00
24. Supplies	\$ 59,276	\$ 70,000	\$ 70,000	70,000.00	70,000.00
25. Vehicle repair	\$ 74,424	\$ 90,000	\$ 90,000	90,000.00	90,000.00
26. Training & prevention	\$ 7,347	\$ 25,000	\$ 25,000	25,000.00	25,000.00
27. Maintenance & repair—operating	\$ 58,539	\$ 75,000	\$ 75,000	75,000.00	75,000.00
28. Communications	\$ 18,157	\$ 30,000	\$ 30,000	30,000.00	30,000.00
29. Contingencies & emergencies	\$ 950,000	\$ 950,000	\$ 950,000	900,000.00	900,000.00
30. Other (specify)				-	-
Other (specify)				-	-
Other (specify)				-	-
31. Total operating expenses	1,482,300.00	1,599,750.00	1,604,300.00	1,560,000.00	1,560,000.00
Capital:					
32. Land, building, & construction				-	-
33. Vehicles		\$ 250,000		-	-
34. Lease payments				-	-
35. Machinery & equipment				-	-
36. Maintenance & repair—capital	\$ 14,249	\$ 312,000	\$ 150,000	-	-
Grants	\$ 269,939	\$ 366,849	See Note 2 Below	See Note 2 Below	See Note 2 Below
37. Reserve for future years—carryforward	\$ 976,916	\$ 1,150,000	\$ 1,027,900	1,043,521.00	959,964.00
Reserve for future years—Pima County Capital	\$ 460,729	\$ -		-	-
38. Debt service—principal				-	-
39. Debt service—interest				-	-
40. Other (specify)				-	-
Other (specify)				-	-
41. Total capital expenses	1,721,833.00	2,078,849.00	1,177,900.00	1,043,521.00	959,964.00
Administrative:					
43. Administrative equipment	\$ -			-	-
44. Insurance	\$ 59,400	\$ 65,000	\$ 65,000	70,000.00	70,000.00
45. Utilities	\$ 52,156	\$ 65,000	\$ 65,000	70,000.00	70,000.00
46. Professional services	\$ 27,923	\$ 32,000	\$ 34,500	34,500.00	34,500.00
47. Subscriptions, dues, fees	\$ 2,825	\$ 5,000	\$ 5,000	5,000.00	5,000.00
48. General administrative expenses	\$ 29,659	\$ 39,444	\$ 42,616	43,664.00	45,493.00
49. Other (specify)				-	-
Other (specify)				-	-
50. Total administrative expenses	171,763.00	206,444.00	212,116.00	223,164.00	224,993.00
51. Total expenses	\$ 5,365,280	\$ 5,925,043	\$ 5,094,316	\$ 4,982,216	\$ 4,957,837

Note1: Tax levy rate is \$3.75

Note2: The District has applied for grant capacity up to \$2,000,000.

Note3: Pima County maintains a Debt Service Fund on behalf of the District. No impact on Operating budget.

Tax Calculation and
summary

Instructions

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

Three Points 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: [Signature]
SIGNED

District clerk: [Signature]
SIGNED

Date: _____

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

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	\$ 49,418,142
A.5 Actual tax year 2025 secondary property tax levy	\$ 494,181
A.6 Maximum allowed tax year 2025 secondary property tax levy	\$ 1,853,180

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])	\$ 2,001,434
A.8 Maximum allowable tax year 2026 levy limit (A.7 + A.3)	\$ 2,001,434
A.9 Allowable tax year 2026 secondary tax rate	\$ 4.0500 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	\$ 1,853,180
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)	\$ 1,853,180

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)	\$ 5,094,316
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$ 2,100,000
A.16 Less—Revenues from sources other than direct property tax	\$ 1,141,138
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))	\$ 1,853,180
A.19 Tax year 2026 tax rate needed for operations:	\$ 3.7500 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	\$ 3.7500 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	_____	\$ _____
A.24 Tax year 2026 secondary property tax rate needed for the repayment of bonds	_____	\$ _____ per \$100 AV

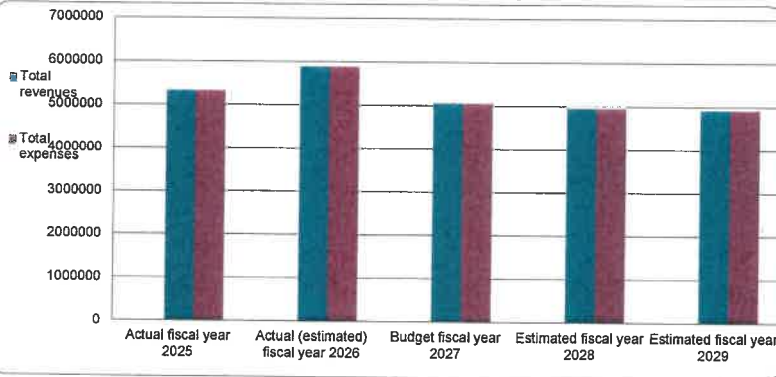
Summary for fiscal years 2025 through 2029:

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	\$ 5,365,280	\$ 5,365,280
Actual (estimated) fiscal year 2026	\$ 5,925,043	\$ 5,925,043
Budget fiscal year 2027	\$ 5,094,316	\$ 5,094,316
Estimated fiscal year 2028	\$ 4,982,216	\$ 4,982,216
Estimated fiscal year 2029	\$ 4,957,837	\$ 4,957,837

Budget



Three Points Fire District

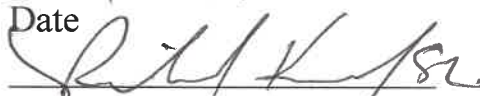
10351 S Sasabe Hwy
Tucson, Arizona 85736
Phone: (520) 822-1086

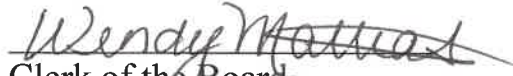
We have received, examined and approved the annual budget.
We certify that:

- 1) The District has not incurred any debt or liability in excess of taxes levied and to be collected.
- 2) Money in the District general fund is actually available and unencumbered, except for those liabilities as prescribed in sections 48-805(B)2, 48-806 and 48-807, regarding items being purchased or leased, the fire district assistance tax (FDAT), and bond revenues and payments.
- 3) The District complies with subsection F of this section regarding budget adoption.

6/22/26

Date


Chairman of the Board


Clerk of the Board