



MEMORANDUM

Date: October 27, 2016

To: The Honorable Chair and Members
Pima County Board of Supervisors

From: C.H. Huckelberry
County Administrator 

Re: **October 18, 2016 Call to the Public Concern Regarding Fire District Tax Rates**

As the Board of Supervisors is aware, the attached correspondence was distributed at the October 18, 2016 Call to the Public by Mary McCool, Chair of the J-6/Mescal Community Development Organization (Attachment 1). Ms. McCool's correspondence expresses concern regarding two different tax rates for one fire district (the Mescal-J6 Fire District) that spans both Pima and Cochise Counties.

In response to my request, Deputy County Administrator Tom Burke reviewed this matter, and his report is attached to this memorandum as Attachment 2.

In summary, Pima County is statutorily required to levy the taxes adopted by the Board of the Mescal-J6 Fire District. Cochise County adjusted the amount of revenues to be collected from taxes as shown on the Fire District's budget, and we believe the Cochise County rate is understated.

Since the Property Tax Oversight Commission (PTOC) notified Pima County of the differing rates but did not indicate which rate is correct, the J-6/Mescal Community Development Organization needs to contact the PTOC to request a determination of the correct rate.

CHH/mjk

Attachments

c: Tom Burke, Deputy County Administrator for Administration
Mary McCool, Chair, J-6/Mescal Community Development Organization

ATTACHMENT 1



DATE: October 18, 2016
TO: Pima County Board of Supervisors
RE: Two Tax Rates— One Fire District

October 18, 2016
Call to the Public

Madam Chair, and Board Members:

As Chair of our not-for-profit community organization in the J-6/Mescal area, I am here this morning to request your assistance in untangling communication between Cochise County Special Districts, Mescal-J6 Fire District, the Property Tax Oversight Committee, the Pima County Clerk of the Board, and the Pima County Budget Division.

Public records indicate that unclear deadlines, procedures and authorities have resulted in two different tax rates being adopted for the same level of fire service provided Pima County and Cochise County residents within the Mescal-J6 Fire District. On August 15th, your Board adopted a \$1.46 tax rate while simultaneously Cochise County Supervisors set the tax rate for \$1.36 per \$100 of valuation. This means that our Pima County residents are collectively paying \$4,000 more in taxes for the same level of fire service than similar property owners across the County line.

The Property Tax Oversight Committee from the Dept. of Revenue adamantly states that there can only be one tax rate for the Mescal-J6 Fire District, regardless of the county in which the property is located. PTOC has no authority to resolve this inequality. Tax Bills have been printed, distributed, and cannot be appealed.

We respectfully request that your Board direct a designated individual within your Budget Division to work closely with Cochise County Special Districts and Treasurer's Office to determine:

- 1) Which county has the statutory responsibility to establish the tax rate within this shared jurisdiction,
- 2) What procedures/ specific contacts/ firm deadlines are needed so that guidelines are clearly defined for the exchange of information, and
- 3) Is there a possible resolution for this year's inequality in taxation?

Sincerely,

Mary McCool, Chair
J-6/Mescal Community Development Organization
620-609-2738
nfo@cdonewsletter.com

3111 CLARK ROAD
BENSON, ARIZONA 85602

PH: (520) 609-2738
kenmccool@aol.com

ATTACHMENT 2



MEMORANDUM

Administration Services

Date: October 27, 2016

To: C. H. Huckelberry
County Administrator

From: Tom Burke
Deputy County Administrator

A handwritten signature in blue ink, appearing to read "Tom Burke", is written over the typed name and title of the Deputy County Administrator.

Re: **Call to the Public Regarding Fire District Tax Rates**

As indicated by the speaker at the call to the audience at the October 18, 2016 Board of Supervisors meeting, the Mescal-J6 Fire District tax rates for Pima County and Cochise County are approximately 10-cents different. At the direction of the Fire Chief the District, Pima County levied a tax rate of \$1.4599, while Cochise County levied a tax rate of \$1.3625. Below is a chronology of the events leading to the tax levy for Pima County.

June 6, 2016 – Mescal-J6 Fire District adopts budget showing \$56,788 as tax revenues from parcels within Pima County.

July 29, 2016 – Pima County receives the Fire District Assistance Computation Form FY 2016/17 from John Moran, Fire Chief for the District, indicating a tax levy of \$56,788 and a tax rate of \$1.4599. The amount of the proposed tax was the same amount as shown on the District's adopted budget.

August 10, 2016 – Pima County Clerk of the Board received a copy of an August 5, 2016 fax from Katie Howard, Director, Elections/ Special Districts for Cochise County, addressed to Mescal/J6 FD stating that the tax rate/levy had been calculated to be \$1.3625. The tax calculation for Cochise County appears to have been prepared by staff of the Cochise County Treasurer Office and staff of the Elections/Special Districts Office. The worksheet uses the June 30, 2016 cash balance of the District in the calculation of the tax rate. It appears the Cochise County used the cash balance in its calculation rather than the fund balance as funds available for the District and recalculated the tax rate for the District or that it agrees with the District's adopted budget. There is no indication in the worksheets that the cash balance as of June 30, 2016 was the same as the fund balance for the District. Pima County received no direction from the Fire District other than the July 29, 2016 notification from the Fire Chief.

August 15, 2016 – Pima County Board of Supervisors adopted the tax levy based on the information provided by the Fire Chief for the District.

August 18, 2016 – Property Tax Oversight Committee (PTOC) informed Pima County that the tax rates differed between Cochise County and Pima County but made no determination of which tax rate is correct. Pima County obtained a copy of the adopted budget from the Fire District's website.

C.H. Huckelberry, County Administrator
Re: Call to the Public Regarding Fire District Tax Rates
October 27, 2016
Page 2

The tax rate levied by the Pima County Board of Supervisors was at the direction of the Fire District and is the rate that yields the amount of taxes shown in the adopted budget of the Fire District. Under ARS § 48-805.02, the County is required to levy the taxes adopted by the Board of the Fire District.

It appears that Cochise County calculated the amount of taxes to be generated and reduced the tax amounts adopted in the District's budget by the amount of year end cash balances. Pima County is required to levy taxes in the amount adopted by fire districts. The PTOC indication that tax rates differ does not indicate which tax rate is correct. Cochise County adjusted the amount of revenues to be collected from taxes as shown on the District budget. We believe that the Cochise County rate is understated, and that the Pima County rate is the appropriate rate.

TB/sp

Attachments

Craig Horn

From: Craig Horn
Sent: Thursday, August 18, 2016 12:15 PM
To: 'McGinnis, Michael S'
Cc: 'khoward@cochise.az.gov'
Subject: Mescal-J6 FY2016/17 Property Tax Levy/Rate Information And Pima County Contacts
Attachments: Email and Pima County FY2016-17 Fire District Assistance Tax Computation Form From Mescal-J6 2016Jul29.pdf; Cochise County Elections-Special Districts Tax Rate Levy Confirmation Worksheet to Mescal-J6 Fire District 2016Aug05.pdf

Michael,

The first attachment is the Pima County Fire District Assistance Tax Computation Worksheet we received from Mescal-J6 Fire District on July 29th indicating Mescal-J6's 48-805.02/807 operating tax levy (\$56,788) and tax rate (\$1.4599) within Pima County and its expected Pima County FDAT levy for FY2016/17. This levy/rate within Pima County appears consistent with Mescal-J6's published adopted budget.

I have also attached a copy we received from our Clerk of the BOS of the fax sent by Cochise County to Mescal-J6 calculating the district's levy and rate.

Below are Pima County Contacts for any taxing authority located within both Cochise County and Pima County.

Craig Horn, Finance Analyst Supervisor
Budget Division
Pima County Department of Finance & Risk Management
MailStop DT-AB8-112
130 W. Congress Street
Tucson, AZ 85701
Phone: 520 724-4278
Email: Craig.Horn@pima.gov

Kevin Frakes, Financial Projects Coordinator
Budget Division
Pima County Department of Finance & Risk Management
MailStop DT-AB8-112
130 W. Congress Street
Tucson, AZ 85701
Phone: 520 724-8069
Email: Kevin.Frakes@pima.gov

Andrew Min, Financial Projects Coordinator
Budget Division
Pima County Department of Finance & Risk Management
MailStop DT-AB8-112

130 W. Congress Street
Tucson, AZ 85701
Phone: 520 724-6254
Email: Andrew.Min@pima.gov

Patti Davidson, Program Manager
Budget Division
Pima County Department of Finance & Risk Management
MailStop DT-AB8-112
130 W. Congress Street
Tucson, AZ 85701
Phone: 520 724-3691
Email: Patti.Davidson1@pima.gov

Thank you.

*Craig Horn, Finance Analyst Supervisor
Budget Division
Pima County Department of Finance & Risk Management
MailStop DT-AB8-112
130 W. Congress Street
Tucson, AZ 85701
Phone: 520 724-4278
Email: Craig.Horn@pima.gov*

Craig Horn

From: John Moran <jmoran@mescalj6fd.com>
Sent: Friday, July 29, 2016 4:56 PM
To: Kevin Frakes
Subject: RE: FDAT computation form for 2016 property tax levy
Attachments: FY2017 Pima FDAT MJFD.pdf

Importance: High

Kevin,

Attached please find our FY2017 FDAT form for Pima County only. The 2016 Net Assessed Value of \$12,175,441 that you quoted is actually for Cochise County.

John Moran
Fire Chief
Mescal-J6 Fire District
(520)586-4690

Confidentiality Statement: The contents of this email message and any attachments are intended solely for the addressee(s) and may contain confidential and/or privileged information and may be legally protected from disclosure. If you are not the intended recipient of this message or their agent, or if this message has been addressed to you in error, please immediately alert the sender by reply email and then delete this message and any attachments. If you are not the intended recipient, you are hereby notified that any use, dissemination, copying, or storage of this message or its attachments is strictly prohibited.

From: Kevin Frakes [mailto:Kevin.Frakes@pima.gov]
Sent: Thursday, July 28, 2016 11:55 AM
To: jmoran@mescalj6fd.com
Cc: astites@mescalj6fd.com
Subject: FDAT computation form for 2016 property tax levy

Chief Moran,

We haven't received Mescal-J6's Fire District Assistance Tax computation form for the annual property tax levy. If you've already completed it, please email me a copy. If you never received the form, I've attached a blank copy for you to complete and return. I've also attached a pdf showing the 2016 Net Assessed Value for Pima County properties is \$12,175,441. This goes into Line B of the FDAT form and is the basis for the rest of the calculation. Please complete the FDAT form for only the Pima County portion of your levy.

Let me know if you have any questions.

Kevin Frakes
Budget Division
Finance & Risk Management
(520) 724-8069

**FIRE DISTRICT ASSISTANCE TAX COMPUTATION FORM
FY 2016/17**

Name of Fire District MESCAL-J6 FIRE DISTRICT
 Fire District Contact Person/Title JOHN MORAN, FIRE CHIEF
 Address 448 N. WARREN RD. BENSON, AZ 85602
 Phone Number 520-586-4600 FAX Number 520-586-8508
 E-mail Address JMORAN@MESCALJ6FD.COM

- | | | |
|----|--|---------------------|
| A. | Net Assessed Valuation (NAV) In Fire District for FY 1991/92 | \$ <u>N/A</u> |
| B. | Net Assessed Valuation (NAV) in Fire District for FY 2016/17 | \$ <u>3,800,815</u> |
| C. | Divide Net Assessed Valuation for FY 2016/17 (Line B) by 100
(Round result to nearest whole dollar.) | \$ <u>38,898</u> |
| D. | Operating Tax Levy for FY 2016/17 (A.R.S. §48-805.02 & 807) | \$ <u>56,798</u> |
| E. | Operating Tax Rate for FY 2016/17 (A.R.S. §48-805.02 & 807)
(Divide Line D by Line C and round to 4 decimal places. Maximum
\$3.2500 tax rate, unless override under A.R.S. §48-807(G)(2)) | \$ <u>1.4599</u> |
| F. | Estimated Fire District Assistance Tax for FY 2016/17
(Multiply Line D by 20% and round to nearest whole dollar.
If the result is greater than \$400,000, enter maximum \$400,000.) | \$ <u>11,358</u> |
| G. | If the Fire District formed from merger or consolidation after
July 1, 2014, enter the greater of Line F and the sum of the
average amount of FDAT monies received by each of the
consolidating or merging districts in the 5 fiscal years
immediately preceding the merger or consolidation. ¹ | \$ <u>N/A</u> |
| H. | If the Fire District's Tax Rate for FY 2016/17 is \$3.0000 and
the NAV for FY 2015/16 is at least 90% of the NAV for
FY 1991/92, then this year's FDAT will not be less than the
FY 1991/92 FDAT. If Line F is less than the FY 1991/92 FDAT,
enter the FY1991/92 FDAT amount. | \$ <u>N/A</u> |
| I. | Bond Debt Service Tax Levy for FY 2016/17 (A.R.S. §48-806) | \$ <u>N/A</u> |
| J. | Bond Debt Service Tax Rate for FY 2016/17 (A.R.S. §48-806)
(Divide Line I by Line C and round to 4 decimal places.) | \$ <u>N/A</u> |

¹ A.R.S. §48-807 was amended by Laws 2016, Chapter 183 which allows for any two or more fire districts that merge or consolidate to form a consolidated district on or after July 1, 2014 to receive monies in an amount not to exceed the sum of the average of the amount of FDAT monies received by each of the consolidating or merging districts in the five fiscal years immediately preceding the merger or consolidation. This amendment takes effect with the fiscal year starting July 1, 2016.

Telephone Number: (520) 432-8975
Fax Number: (520) 432-8995

Elections/Special Districts

Fax

URGENT

To: MESCAL-16 FD From: Katie Howard, Director
Elections/Special Districts
Date: August 5, 2016
Re: Tax Rate FY16-17 Pages: 3
 Urgent For Review Please Comment Please Reply Please Recycle

SPECIAL DISTRICTS TAX RATE LEVY
CONFIRMATION

Dear Special District Representative,

The following information was used to calculate your tax rate:

Secondary Assessed Value: \$ 16,065,256
Adopted Budget: \$ 353,948

The tax rate / levy has been calculated to be: /\$ 1.3625

The TAX LEVY WORKSHEET contains the figures that will be submitted to the Board of Supervisors for adoption. Please:

- 1) Verify the information
- 2) Sign the worksheet (district representative signature)
- 3) Check correct box below.

The Information Provided Was Correct.
 The Information Provided Was Not Correct.

Fax or email both pages back to our office, (520) 432-8995. Any questions or concerns, please call us as soon as you receive this at (520) 432-8975. Thank you.

CONFIDENTIALITY NOTICE: This facsimile message is for the sole use of the intended recipient(s) and may contain sensitive and privileged information or otherwise be protected by law. Any unauthorized review, use, disclosure or distribution is prohibited. If you are not the intended recipient, please contact the sender and destroy all copies of the original message.

ARB

SPECIAL DISTRICTS TAX LEVY CALCULATION
 FY 2016/2017
 MISCAL-J6 FIRE DISTRICT

1	CASH BALANCE JUNE 30 TREASURER'S OFFICE	\$	<u>84,262.30</u>
2	LESS OUTSTANDING	\$	<u>8,619.59</u>
3	SUBTOTAL	\$	<u>75,642.71</u>
4	PROJECTED REVENUE (Less Taxes)		
	FDAT	\$47,311.00	In lieu
	Reserves		\$0.00
	Donations	\$1,200.00	State Gran
	Transfer	\$0.00	other
	Insurance	\$9,600.00	
	SUBTOTAL	\$61,411.00	
5	TOTAL REVENUE (add line 3 & 4)	\$	<u>61,411.00</u>
6	ADOPTED BUDGET	\$	<u>137,053.71</u>
7	TAX LEVY AMOUNT (subtract line 5 from line 6)	\$	<u>355,948.00</u>
8	PRIMARY ASSESSED VALUATION	\$	<u>218,894.29</u>
9	TAX RATE FOR 2016/2017 (divide line 7 by line 8)	(MAX	1.4599)
	TAX RATE FOR 2015/2016		1.2223

	Pine City
	<u>\$52,998.73</u>
	<u>(Max \$56,788)</u>
	Cochise City
	<u>\$165,890.38</u>
	<u>(Max \$177,749)</u>
	<u>\$12,175,441.00</u>
	<u>1.3625</u>

BUDGET: MAINTENANCE & OPERATION
 NOTE:

PREPARED BY:
 ELECTIONS/SPECIAL DISTRICTS: Martha Rodriguez/Tom Schelling
 TREASURER: Cathy Traywick/ Maria Pizilin/ Carmen Bernal

ACS

SPECIAL DISTRICTS TAX LEVY CALCULATION
 FY 2016/2017
 MESCAL-J6 FIRE DISTRICT

1	CASH BALANCE JUNE 30 TREASURER'S OFFICE		\$ <u>84,262.30</u>
2	LESS OUTSTANDING		\$ <u>8,619.59</u>
3	SUBTOTAL		\$ <u>75,642.71</u>
4	PROJECTED REVENUE (Less Taxes)		
	FDAT	\$47,311.00 in lieu	\$0.00
	Reserves	State Gran	\$3,000.00
	Donations	other	\$120.00
	Transfer		\$0.00
	Insurance		\$180.00
	SUBTOTAL		\$ <u>61,411.00</u>
5	TOTAL REVENUE (add line 3 & 4)		\$ <u>137,053.71</u>
6	ADOPTED BUDGET		\$ <u>355,948.00</u>
7	TAX LEVY AMOUNT (subtract line 5 from line 6)	(Max \$234,537)	\$ <u>218,894.29</u>
8	PRIMARY ASSESSED VALUATION		\$ <u>18,065,258.00</u>
9	TAX RATE FOR 2016/2017 (divide line 7 by line 8)	(MAX 1.4589)	% <u>1.3626</u>
	TAX RATE FOR 2016/201E		1.2223

BUDGET: MAINTENANCE & OPERATION
 NOTE:

PREPARED BY:
 ELECTIONS/SPECIAL DISTRICTS: Martha Rodriguez/Tom Schelling
 TREASURER: Cathy Traywick/ Maria Pitzlin/ Carmen Bernal

DISTRICT REPRESENTATIVE SIGNATURE _____
 By signing above, I attest that I have reviewed the tax worksheet and approve the tax rate as set.

AFB

Craig Horn

From: Schelling, Tom <TSchelling@cochise.az.gov>
Sent: Thursday, August 18, 2016 1:49 PM
To: Craig Horn
Subject: FW: Mescal-J6 FY2016/17 Property Tax Levy/Rate Information And Pima County Contacts
Attachments: Confirmation of Tax Rate by Fire Chief.pdf

I had your email wrong Mr. Horn, sorry.

From: Schelling, Tom
Sent: Thursday, August 18, 2016 1:32 PM
To: McGinnis, Michael S; 'Craig.Horn@pima.gov'; Howard, Katie A
Cc: 'dteller@azdor.gov'; Traywick, Cathy; Bernal, Carmen
Subject: RE: Mescal-J6 FY2016/17 Property Tax Levy/Rate Information And Pima County Contacts

What the Mescal-J6 Fire District published on the website and what they sent to Pima County was done before June 30th and the ending balance per the Cochise County Treasurer's Office on June 30, 2016 was higher than what was determined in the proposed budget which gave the district the 1.46 tax rate. I have attached the tax rate calculation forms with the actual cash balance and calculated tax rate of 1.3625, which Chief John Moran signed off on and returned to Cochise County, dated August 10, 2016. The last page of the attachment dated August 17, 2016, is an email which Chief Moran discusses and understands that the tax rate dropped due to the June 30th balance being higher than anticipated. Due to the higher June 30th balance and the adopted budget amount, the tax rate for Mescal-J6 Fire District is 1.3625 for the 2016/2017 Fiscal Year.

Tom Schelling
Elections/Special Districts
520-432-8987 – voice
tschelling@cochise.az.gov

From: McGinnis, Michael S
Sent: Thursday, August 18, 2016 1:07 PM
To: Schelling, Tom
Subject: FW: Mescal-J6 FY2016/17 Property Tax Levy/Rate Information And Pima County Contacts

fyi

From: Craig Horn [<mailto:Craig.Horn@pima.gov>]
Sent: Thursday, August 18, 2016 12:15 PM
To: McGinnis, Michael S
Cc: Howard, Katie A
Subject: Mescal-J6 FY2016/17 Property Tax Levy/Rate Information And Pima County Contacts

Michael,

The first attachment is the Pima County Fire District Assistance Tax Computation Worksheet we received from Mescal-J6 Fire District on July 29th indicating Mescal-J6's 48-805.02/807 operating tax levy (\$56,788) and tax rate (\$1.4599) within Pima County and its expected Pima County FDAT levy for FY2016/17. This levy/rate within Pima County appears consistent with Mescal-J6's published adopted budget.

I have also attached a copy we received from our Clerk of the BOS of the fax sent by Cochise County to Mescal-J6 calculating the district's levy and rate.

Below are Pima County Contacts for any taxing authority located within both Cochise County and Pima County.

Craig Horn, Finance Analyst Supervisor
Budget Division
Pima County Department of Finance & Risk Management
MailStop DT-AB8-112
130 W. Congress Street
Tucson, AZ 85701
Phone: 520 724-4278
Email: Craig.Horn@pima.gov

Kevin Frakes, Financial Projects Coordinator
Budget Division
Pima County Department of Finance & Risk Management
MailStop DT-AB8-112
130 W. Congress Street
Tucson, AZ 85701
Phone: 520 724-8069
Email: Kevin.Frakes@pima.gov

Andrew Min, Financial Projects Coordinator
Budget Division
Pima County Department of Finance & Risk Management
MailStop DT-AB8-112
130 W. Congress Street
Tucson, AZ 85701
Phone: 520 724-6254
Email: Andrew.Min@pima.gov

Patti Davidson, Program Manager
Budget Division
Pima County Department of Finance & Risk Management
MailStop DT-AB8-112
130 W. Congress Street
Tucson, AZ 85701
Phone: 520 724-3691
Email: Patti.Davidson1@pima.gov

Thank you.

*Craig Horn, Finance Analyst Supervisor
Budget Division
Pima County Department of Finance & Risk Management
MailStop DT-AB8-112
130 W. Congress Street
Tucson, AZ 85701
Phone: 520 724-4278
Email: Craig.Horn@pima.gov*

FAX

Special-J6 Fire District
448 N. Warren Rd.
Benson, AZ 85602
(520) 586-4880 Main
(520) 586-8598 Fax



TO:	SPECIAL DISTRICTS	FROM:	JOHN MORAN
FAX:	520-432-8595	FAX:	520-586-8598
PHONE:	520-432-8875	PHONE:	520-586-4680
SUBJECT:		DATE:	8/10/16
PAGES:	4 INC COVER		
COMMENTS:	THANKS!		

Telephone Number: (520) 432-8975
Fax Number: (520) 432-8995

Elections/Special Districts

Fax URGENT

To: Mescal-16 ED From: Mark Howard, Director
Elections/Special Districts
 Date: August 5, 2016
 Re: Tax Rate FY16-17 Pages: 3

Urgent For Review Please Comment Please Reply Please Dispute

SPECIAL DISTRICTS TAX RATE LEVY CONFIRMATION

Dear Special District Representative,

The following information was used to calculate your tax rate:

Secondary Assessed Value: \$ 16,065,256
 Adopted Budget: \$ 355,948

The tax rate / levy has been calculated to be: /\$ 1.3625

The **TAX LEVY WORKSHEET** contains the figures that will be submitted to the Board of Supervisors for adoption. Please

- 1) Verify the information
- 2) Sign the worksheet (district representative signature)
- 3) Check correct box below.

The Information Provided Was Correct.

The Information Provided Was Not Correct.

Fax or email both pages back to our office, (520) 432-8995. Any questions or concerns, please call us as soon as you receive this at (520) 432-8975. Thank you.

CONFIDENTIALITY NOTICE: This facsimile message is for the sole use of the intended recipient(s) and may contain sensitive and privileged information or otherwise be protected by law. Any unauthorized review, use, disclosure or distribution is prohibited. If you are not the intended recipient, please contact the sender and destroy all copies of the original message.

**SPECIAL DISTRICTS TAX LEVY CALCULATION
FY 2016/2017
MEGAL-JR FIRE DISTRICT**

1	CASH BALANCE JUNE 30 TREASURER'S OFFICE		\$	<u>64,262.90</u>
2	LESS OUTSTANDING		\$	<u>8,619.58</u>
3	SUBTOTAL		\$	<u>76,642.71</u>
4	PROJECTED REVENUE (Less Taxes)			
	FDAT	617,311.00	In lieu	00.00
	Reserves		State Grant	33,000.00
	Donations	51,200.00	Other	5120.00
	Transfer	00.00		00.00
	Insurance	18,800.00		5180.00
	SUBTOTAL	617,411.00		
			\$	<u>61,411.00</u>
5	TOTAL REVENUE (add line 3 & 4)		\$	<u>137,059.71</u>
6	ADOPTED BUDGET		\$	<u>365,948.00</u>
7	TAX LEVY AMOUNT (subtract line 5 from line 6)	(Max \$234,537)	\$	<u>218,884.29</u>
8	PRIMARY ASSESSED VALUATION		\$	<u>16,086,260.00</u>
9	TAX RATE FOR 2016/2017 (divide line 7 by line 8)	(MAX 1.4598)	%	<u>1.3625</u>
	TAX RATE FOR 2016/2016	1.2229		

BUDGET: MAINTENANCE & OPERATION
NOTE:

PREPARED BY:
ELECTIONS/SPECIAL DISTRICTS: Martin Rodriguez/Tom Bohling
TREASURER: Cathy Traynor/ Marie Pitalin/ Carmen Bernal

DISTRICT REPRESENTATIVE SIGNATURE Selen Mora
By signing above, I attest that I have reviewed this tax worksheet and approve the tax rate as set.

SPECIAL DISTRICTS TAX LEVY CALCULATION
FY 2016/2017
MESCAL-08 FIRE DISTRICT

1	CASH BALANCE JUNE 20 TREASURER'S OFFICE	\$ 84,282.50
2	LESS OUTSTANDING	\$ 8,619.58
3	SUBTOTAL	\$ 75,662.91
4	PROJECTED REVENUE (Less Taxes)	
	FDAT \$47,311.00 in lieu	\$0.00
	Reserve	\$3,000.00
	Donations State Grant	\$120.00
	Transfer other	\$0.00
	Insurance	\$180.00
	SUBTOTAL	\$81,411.00
5	TOTAL REVENUE (add line 3 & 4)	\$ 157,073.91
6	ADOPTED BUDGET	\$ 355,948.00
7	TAX LEVY AMOUNT (subtract line 5 from line 6)	\$ 218,874.28
8	PRIMARY ASSESSED VALUATION	\$ 18,038,256.00
9	TAX RATE FOR 2016/2017 (div'd line 7 by line 8)	(MAX 1.1869)
	TAX RATE FOR 2016/2017	1.2224

Cochran City	\$165,000.38
(Max \$177,749)	\$12,175,411.00
	1.3826
Pima City	\$52,883.73
(Max \$58,708)	\$3,889,815.00
	1.3826

BUDGET: MAINTENANCE & OPERATION
 NOTE:

PREPARED BY:

ELECTIONS/SPECIAL DISTRICTS: Marthe Rodriguez/Tom Schelling

TREASURER: Cathy Traywick/ Maria Pizlin/ Carmen Bernal

Schelling, Tom

From: John Moran [jmoran@mescalj6fd.com]
Sent: Wednesday, August 17, 2016 12:56 PM
To: Owen, Lauri J
Cc: Schelling, Tom
Subject: RE: FW: FW: New Cochise County Public Record Request - MISSING DOCUMENT

Importance: High

She is correct.... I don't know why it wasn't included with our original budget packet, but that's on me.

This worked out for the best, however, as it would've only caused confusion. You see, our final tax rate and total tax revenue ended up significantly lower than anticipated. We ended the year with a surplus of \$75,642.71..... and that was *after* we put \$20,000 in the Reserve Fund. Once the County deducted that 75k from this years projected revenue our tax rate dropped to \$1.36 instead of \$1.46. So, now I have to readjust the revenues, file new FDAT forms, etc.

We were unable to determine our actual carryover until the beginning of August. Why? For starters, our accountant quit at the end of June, in the middle of the budgeting process, and prior to reconciling June; it took some time for the new CPA to learn our system and bring our books current.

I'll email the revisions to you and Tom Schelling by Friday. In the meantime, let me know if there is anything else you need.

John Moran
Fire Chief
Mescal-J6 Fire District
(520)586-4690

Confidentiality Statement: The contents of this email message and any attachments are intended solely for the addressee(s) and may contain confidential and/or privileged information and may be legally protected from disclosure. If you are not the intended recipient of this message or their agent, or if this message has been addressed to you in error, please immediately alert the sender by reply email and then delete this message and any attachments. If you are not the intended recipient, you are hereby notified that any use, dissemination, copying, or storage of this message or its attachments is strictly prohibited.

From: Owen, Lauri J [mailto:LOwen@cochise.az.gov]
Sent: Wednesday, August 17, 2016 9:56 AM
To: Schelling, Tom <TSchelling@cochise.az.gov>; jmoran@mescalj6fd.com
Subject: FW: FW: FW: New Cochise County Public Record Request - MISSING DOCUMENT

If she is right, may I impose on you to provide me with the missing page, and if she isn't would you please let me know?

Lauri J Owen
Civil Deputy County Attorney
Cochise County Attorney's Office
P.O. Drawer CA
Bisbee, Arizona 85603
Telephone: 520\432.8754
Facsimile: 520\432.8778
E-mail: LOwen@Cochise.AZ.gov

Mescal-J6 Fire District
FY2017 Operations and Maintenance Budget

	2016/2017	2017/2018
Income		
4000 Tax Revenue		
4060.1 Cochise County Real	\$165,307	\$178,532
4060.2 Cochise Personal	\$3,555	\$3,839
4060.3 Cochise County In Lieu	\$8,887	\$9,598
4060.4 Cochise County FDAT	\$35,953	\$38,829
4070.1 Pima County Real	— \$53,381	\$57,651
4070.2 Pima County Personal	— \$2,271	\$2,453
4070.3 Pima County In Lieu	— \$1,136	\$1,227
4070.4 Pima County FDAT	\$11,358	\$12,267
Total 4000 Tax Revenue	\$281,848	\$304,396
4100 Charges for Services		
4110 Insurance/Other Billing	\$9,600	\$10,368
4120 State Lands and Forestry	\$3,000	\$3,240
Total 4100 Charges for Services	\$12,600	\$13,608
4200 Contributions		
4230 Public	\$1,200	\$1,296
Total 4200 Contributions	\$1,200	\$1,296
4500 Miscellaneous Revenue		
4530 Investment Income	\$180	\$194
4550 Public Records Provided by MJFD	\$120	\$130
4570 Transfers in (carryover)	\$60,000	\$64,800
Total 4500 Miscellaneous Revenue	\$60,300	\$65,124
Total Income	\$355,948	\$384,424
Expenses		
5000 PAYROLL EXPENSE		
5010 Wages	\$112,000	\$120,960
5020 Taxes	\$12,000	\$12,960
5030 Subscription and Services	\$1,020	\$1,102
5100 Insurance		
5110 Accident and Sickness	\$1,700	\$1,836
5120 Workmans Comp	\$3,400	\$3,672
Total 5100 Insurance	\$5,100	\$5,508
5200 Other		
5220 Uniforms	\$2,400	\$2,592
Total 5200 Other	\$2,400	\$2,592
Total 5000 PAYROLL EXPENSE	\$132,520	\$143,122
6000 Supplies and Equipment		
6010 Communication Equipment	\$1,000	\$1,080
6020 EMS Medical Supplies	\$2,400	\$2,592
6025 Medical Equipment	\$1,200	\$1,296
6035 Structure Equipment	\$2,400	\$3,592

Pima County Taxes

56,788

Mescal-J6 Fire District
FY2017 Operations and Maintenance Budget

6040 Wildland Equipment	\$2,400	\$3,592
6042 Shop Equipment	\$1,500	\$2,066
6045 Firefighter Rehabilitation	\$2,500	\$2,700
6050 Protective Gear Purchase	\$9,500	\$10,260
6065 Rescue Equipment	\$3,000	\$3,240
6060 Office and Station Supplies	\$6,000	\$6,480
6061 Postage and Delivery Charges	\$300	\$324
6065 Office Equipment		
6065.1 Computer Hardware & Software	\$4,500	\$4,860
6070 Office Furniture	\$5,000	\$5,400
Total 6065 Office Equipment	\$9,500	\$10,260
Total 6000 Supplies and Equipment	\$41,700	\$47,482
6100 Fuel, Oil and Lubricants		
6105 Fuel- Apparatus & Equipment	\$13,000	\$14,040
Total 6100 Fuel, Oil and Lubricants	\$13,000	\$14,040
6200 Maintenance & Repair- Buildings/ Facilities/ Equipment		
6210 Buildings and Facilities M&R		
6212 M & R Build. & Facilities Station #1	\$1,000	\$1,080
6213 M & R Build. & Facilities Station #2	\$1,000	\$1,080
6214 M & R Facilities-Helipad	\$1,000	\$1,080
6217 M&R NW Station 3	\$1,000	\$1,080
Total 6210 Buildings and Facilities M&R	\$4,000	\$4,320
6220 Equipment/ Gear/ Software M&R		
6222 Communication	\$3,654	\$3,946
6224 Portable/Tools	\$5,000	\$5,400
6226 SCBA Repairs	\$1,000	\$1,080
6228 Medical	\$1,000	\$1,080
6229 M & R Protective Gear	\$1,200	\$1,296
6230 Equipment/ Computer & Software Repairs	\$1,200	\$1,296
6232 Misc. Equip. Repair & Maintenance	\$1,200	\$1,296
Total 6220 Equipment/ Gear/ Software M&R	\$14,254	\$15,394
6250 Testing Services		
6252 United Fire Testing	\$500	\$540
6254 SCBA Testing	\$500	\$540
6256 Misc. Testing	\$200	\$216
Total 6250 Testing Services	\$1,200	\$1,296
6280 Miscellaneous M&R		
6281 Station #1	\$1,200	\$1,296
6282 Station #2	\$1,200	\$1,296
Total 6280 Miscellaneous M&R	\$2,400	\$2,592
Total 6200 Maintenance & Repair - Buildings/Facilities/ Equip	\$21,854	\$23,602
6300 Vehicle Maintenance and Repair		
6310 Brush 171 G549EK '99 Ford	\$2,000	\$2,160
6320 C-17 Chief's Chevy 2500	\$3,000	\$3,240
6330 Engine 171 G251EK VanPelt	\$5,500	\$5,940
6340 Rescue 171	\$4,000	\$4,320

Mescal-J6 Fire District
FY2017 Operations and Maintenance Budget

6345 Tender 171 G260EK Peterbilt	\$6,500	\$7,020
6350 Tender 172 G252EK F 650	\$2,000	\$2,160
6360 Tender 173	\$2,500	\$2,700
6366 Service 171	\$2,000	\$2,160
6380 Accessories	\$600	\$648
Total 6300 Vehicle Maintenance and Repair	\$28,100	\$30,348
6400 Insurance		
6420 Property & Liability & Auto	\$12,000	\$12,960
Total 6400 Insurance	\$12,000	\$12,960
6500 External Services		
6511 Annual Reviewer	\$2,600	\$2,808
6513 CPA	\$5,000	\$5,400
6514 Benson Hospital - Physicals	\$2,000	\$2,160
6520 Legal-County	\$4,000	\$4,320
6522 IT Services	\$7,000	\$7,560
6530 Cochise County Treasurer	\$5,000	\$5,400
6535 Cochise County Other Services		
6535.5 County Fees/Reimbursements	\$1,050	\$1,134
Total 6535 Cochise County Other Services	\$1,050	\$1,134
6550 Dispatch	\$5,000	\$5,400
Total 6500 External Services	\$31,650	\$34,182
6600 Utilities and Rentals		
6610 Land Line	\$1,000	\$1,080
6611 Cell	\$1,200	\$1,296
6620 Electricity	\$10,000	\$10,800
6630 Water	\$1,200	\$1,296
6640 Sanitation	\$784	\$847
6680 Internet	\$1,200	\$1,296
Total 6600 Utilities and Rentals	\$15,384	\$16,615
6700 Travel and Education		
6710 External Training Tuition	\$4,400	\$4,752
6711 Training Materials	\$3,000	\$3,240
6712 Tuition Reimbursement	\$2,400	\$2,592
6720 Meals and Lodging	\$3,400	\$3,672
6730 Mileage Reimbursement/ Air Fare	\$3,000	\$3,240
Total 6700 Travel and Education	\$16,200	\$17,496
6800 Community Education		
6810 Community Events/Open House	\$1,200	\$1,296
6815 Community Education/Publications	\$1,200	\$1,296
6830 Safety Matters	\$600	\$648
Total 6800 Community Education	\$3,000	\$3,240
6900 Dues, Fees, Subscriptions		
6910 Dues and Memberships	\$800	\$864
6920 Subscriptions-Publications	\$300	\$324
6922 Web-based Subscriptions		
6930 Emergency Reporting	\$2,100	\$2,268
6931 GoDaddy Email and Web	\$1,769	\$1,911

**Mescal-J6 Fire District
FY2017 Operations and Maintenance Budget**

6933 On-line QuickBooks	\$960	\$1,037
6933.5 Other Web-based	\$2,800	\$3,024
Total 6922 Web-based Subscriptions	\$7,629	\$8,239
Total 6900 Dues, Fees, Subscriptions	\$8,729	\$9,427
7000 Miscellaneous Expenses		
7010.5 Misc. Bank Fees	\$240	\$259
7015 Advertising and Legal Notices	\$1,000	\$1,080
Total 7000 Miscellaneous Expenses	\$1,240	\$1,339
Total Expenses	\$325,377	\$353,853
 Other Expenses		
7100 Capital Outlay-Greater than \$300		
7190 VEHICLE PURCHASE		
7191 2009 Tender Truck	\$14,772	\$14,772
7193 2011 Rescue Truck	\$15,799	\$15,799
Total 7190 VEHICLE PURCHASE	\$30,571	\$30,571
Total 7100 Capital Outlay-Greater than \$300	\$30,571	\$30,571
7300 Other		
7320 Contingency	\$0	\$0
Total 7300 Other	\$0	\$0
Total Other Expenses	\$30,571	\$30,571
 Net Income	 \$0	 \$0