RESOLUTION NO. 2019-025

A RESOLUTION OF THE GOVERNING BOARD OF THE NORTHWEST FIRE DISTRICT APPROVING AND ADOPTING A BUDGET FOR FISCAL YEAR 2019-20.

WHEREAS, A.R.S. § 48-805.02(A) requires the District to prepare an annual budget containing detailed estimated expenditures for each fiscal year and clearly showing the salaries payable to employees of the District; and

WHEREAS, the Governing Board caused the proposed budget to be posted as required by law; and

WHEREAS, the Governing Board held a public hearing on the proposed budget on June 25, 2019, at which the Governing Board heard comments from the public and the staff of the District regarding said budget; and

WHEREAS, the proposed budget substantially conforms to the requirements imposed by A.R.S. § 48-805.02 (A) and (D); and

WHEREAS, the requirements for adopting an annual budget for the fiscal year 2019-2020 have been accomplished; and

WHEREAS, the Governing Board has determined that adoption of the annual budget for the fiscal year 2019-2020, attached hereto as Exhibit A and incorporated herein by this reference, is in the best interests of the District and its residents.

NOW, THEREFORE, BE IT RESOLVED by the Governing Board of the Northwest Fire District that the annual budget for the fiscal year 2019-2020, attached hereto as Exhibit A, is hereby adopted.

PASSED AND ADOPTED by the Governing Board of the Northwest Fire District this 25th day of June, 2019.

George Carter
Board Chair

ATTEST:

Becky Hicks
Clerk of the Board

APPROVED AS TO FORM:

Thomas Benavidez
District Attorney

EXHIBIT A

[Budget for Fiscal Year 2019-2020]

FORM LB-1 **NOTICE OF BUDGET HEARING**

A budget hearing of the Northwest Fire District Governing Board will be held on Tuesday, June 25, 2019 at 6:00 p.m. at 5125 W. Camino De Fuego Road, Marana, Arizona. The purpose of this meeting is to discuss and formally adopt the budget for the fiscal year beginning July 1, 2019. A summary of the budget is presented below. Written comments on the proposed budget may be submitted to the Northwest Fire District Administration Facility at 5225 W. Massingale Road, Marana, AZ, before 5:00 p.m. on June 25, 2019. A copy of the budget may be inspected or obtained at 5225 W. Massingale Road, Marana, AZ 85743, between the hours of 8:00 a.m. and 5:00 p.m. or online at www.northwestfire.org. This budget is for an _X_ annual __ biennial budget period. This budget was prepared on a basis of accounting that is _X_ the same as __ different than the preceding year.

Contact: David Gephart Telephone: 520-887-1010 Email: dgephart@northwestfire.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2017-2018	Adopted Budget This Year: 2018-2019	Adopted Budget Next Year: 2019-2020
Beginning Fund Balance/Net Working Capital	23,692,493	22,207,493	12,657,493
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	4,981,988	4,650,400	5,126,800
Federal, State and all Other Grants, Gifts, Allocations and Donations	1,500,000	1,500,000	6,000,000
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	5,142,689	5,100,000	5,239,000
All Other Resources Except Current Year Property Taxes	980,000	980,000	2,690,000
Current Year Property Taxes Estimated to be Received	33,194,901	34,670,262	36,262,032
Total Resources	**69,492,071**	**69,108,155**	**67,975,325**

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	28,540,417	29,289,908	30,915,415
Materials and Services	8,880,610	9,843,207	9,923,780
Capital Outlay	7,376,606	11,188,000	4,896,000
Debt Service	4,023,459	3,856,867	3,555,637
Interfund Transfers	1,742,689	1,700,000	1,839,000
Contingencies	6,881,714	12,022,680	15,188,000
Unappropriated Ending Balance and Reserved for Future Expenditure	12,046,576	1,207,493	1,657,493
Total Requirements	**69,492,071**	**69,108,155**	**67,975,325**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program **FTE** for that unit or program			
Administration	3,273,823	3,120,727	3,182,235
FTE	21	22	21
Emergency operations	33,378,346	34,571,689	38,847,641
FTE	205	205	208
Community safety services	1,230,215	1,476,185	1,538,380
FTE	12	12	13
Support resources	5,053,364	5,451,535	6,792,936
FTE	16	16	25
Not Allocated to Organizational Unit or Program	26,556,323	24,488,019	17,614,133
FTE	0	0	0
Total Requirements	**69,492,071**	**69,108,155**	**67,975,325**
Total FTE	**254**	**255**	**267**

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2017-2018	Rate or Amount Imposed This Year 2018-2019	Rate or Amount Approved Next Year 2019-2020
Operating Rate Levy (rate limit $3.25 per $100)	2.6995	2.7095	2.7095
Levy For General Obligation Bonds	3,955,709	3,871,867	3,565,637

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$32,810,000	$10,830,000
Other Borrowings	$0	$0
Total	$32,810,000	$10,830,000

FORM LB-2

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

Publish ONLY completed portion of this page. Total Anticipated Requirements must equal Total Resources

Wildland Fund (200)	Actual Data Last Year 2017-18	Adopted Budget This year 2018-19	Adopted Budget Next Year 2019-20
1. Total Personnel Services	763,164	491,000	614,000
2. Total Materials and Services	85,520	75,900	136,000
3. Total Capital Outlay	-	-	-
4. Total Debt Service	-	-	-
5. Total Transfers Out	-	-	-
6. Total Contingencies		-	-
7. Total Reserves and Special Payments	-	-	-
8. Total Unappropriated Ending Fund Balance	339,785	-	-
9. Total Requirements	1,188,469	566,900	750,000
10. Carryover Funds	349,021	-	-
11. Transfers In	-	-	-
12. Debt Issuance Proceeds	-	-	-
13. Total Revenues Except Property Taxes	839,448	566,900	750,000
14. Total Resources Except Property Taxes	1,188,469	566,900	750,000

Capital Improvements Fund (400)	Actual Data Last Year 2017-18	Adopted Budget This year 2018-19	Adopted Budget Next Year 2019-20
1. Total Personnel Services	-	-	-
2. Total Materials and Services	7,147	320,000	128,000
3. Total Capital Outlay	3,057,418	11,175,000	4,883,000
4. Total Debt Service	198,556	-	-
5. Total Transfers Out	-	-	450,000
6. Total Contingencies		3,280,000	1,088,000
7. Total Reserves and Special Payments	-	-	-
8. Total Unappropriated Ending Fund Balance	13,363,562	-	-
9. Total Requirements	16,626,683	14,775,000	6,549,000
10. Carryover Funds	346,438	13,000,000	3,500,000
11. Transfers In	1,742,689	1,700,000	1,389,000
12. Debt Issuance Proceeds	14,310,428	-	-
13. Total Revenues Except Property Taxes	227,128	75,000	1,660,000
14. Total Resources Except Property Taxes	16,626,683	14,775,000	6,549,000

Medical Self-Insurance Fund (110)	Actual Data Last Year 2017-18	Adopted Budget This year 2018-19	Adopted Budget Next Year 2019-20
1. Total Personnel Services	-	-	-
2. Total Materials and Services	3,012,346	3,400,000	3,400,000
3. Total Capital Outlay	-	-	-
4. Total Debt Service	-	-	-
5. Total Transfers Out	-	-	-
6. Total Contingencies		-	-
7. Total Reserves and Special Payments	-	-	-
8. Total Unappropriated Ending Fund Balance	2,088,182	2,000,000	2,000,000
9. Total Requirements	5,100,528	5,400,000	5,400,000
10. Carryover Funds	2,088,255	2,000,000	2,000,000
11. Transfers In	-	-	-
12. Debt Issuance Proceeds	-	-	-
13. Total Revenues Except Property Taxes	3,012,273	3,400,000	3,400,000
14. Total Resources Except Property Taxes	5,100,528	5,400,000	5,400,000

FORM LB-2

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

Publish ONLY completed portion of this page. Total Anticipated Requirements must equal Total Resources

Capital Reserve Fund (450)	Actual Data Last Year 2017-18	Adopted Budget This year 2018-19	Adopted Budget Next Year 2019-20
1. Total Personnel Services	-	-	-
2. Total Materials and Services	-	-	-
3. Total Capital Outlay	-	-	-
4. Total Debt Service	-	-	-
5. Total Transfers Out	-	-	-
6. Total Contingencies		-	-
7. Total Reserves and Special Payments	1,207,493	1,207,493	1,657,493
8. Total Unappropriated Ending Fund Balance	-	-	-
9. Total Requirements	1,207,493	1,207,493	1,657,493
10. Carryover Funds	1,207,493	1,207,493	1,207,493
11. Transfers In	-	-	450,000
12. Debt Issuance Proceeds	-	-	-
13. Total Revenues Except Property Taxes	-	-	-
14. Total Resources Except Property Taxes	1,207,493	1,207,493	1,657,493

Grant & Contracts Fund (480)	Actual Data Last Year 2017-18	Adopted Budget This year 2018-19	Adopted Budget Next Year 2019-20
1. Total Personnel Services	1,722,434	1,091,789	-
2. Total Materials and Services	18,434	-	-
3. Total Capital Outlay	26,160	-	-
4. Total Debt Service	-	-	-
5. Total Transfers Out	-	-	-
6. Total Contingencies		1,408,211	6,950,000
7. Total Reserves and Special Payments	-	-	-
8. Total Unappropriated Ending Fund Balance	1,015,666	-	-
9. Total Requirements	2,782,694	2,500,000	6,950,000
10. Carryover Funds	1,220,510	1,000,000	950,000
11. Transfers In	-	-	-
12. Debt Issuance Proceeds	-	-	-
13. Total Revenues Except Property Taxes	1,562,184	1,500,000	6,000,000
14. Total Resources Except Property Taxes	2,782,694	2,500,000	6,950,000

Ambulance Fund (300)	Actual Data Last Year 2017-18	Adopted Budget This year 2018-19	Adopted Budget Next Year 2019-20
1. Total Personnel Services	1,663,672	1,882,452	2,267,304
2. Total Materials and Services	618,958	816,738	732,696
3. Total Capital Outlay	-	-	-
4. Total Debt Service	-	-	-
5. Total Transfers Out	-	-	-
6. Total Contingencies		100,810	-
7. Total Reserves and Special Payments	-	-	-
8. Total Unappropriated Ending Fund Balance	125,409	-	-
9. Total Requirements	2,408,039	2,800,000	3,000,000
10. Carryover Funds	251,957	-	-
11. Transfers In	-	-	-
12. Debt Issuance Proceeds	-	-	-
13. Total Revenues Except Property Taxes	2,156,082	2,800,000	3,000,000
14. Total Resources Except Property Taxes	2,408,039	2,800,000	3,000,000

FORM LB-3

FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED

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General Fund	Actual Data Last Year 2017-18	Adopted Budget This year 2018-19	Adopted Budget Next Year 2019-20
1. Total Administration	3,347,582	3,128,577	2,971,659
2. Total Emergency Operations	19,586,179	21,202,189	22,734,652
3. Total Community Safety Services	1,248,555	1,475,435	1,538,380
4. Total Support Resources	5,041,027	5,257,035	6,324,504
5. Total Transfers Out	1,742,688	1,700,000	1,389,000
6. Total Contingencies		5,083,659	5,000,000
7. Total Reserves and Special Payments	-	-	-
8. Total Unappropriated Ending Fund Balance	5,241,599	-	-
9. Total Requirements	36,207,630	37,846,895	39,958,195
10. Carryover Funds	5,450,967	5,000,000	5,000,000
11. Transfers In	-	-	-
12. Debt Issuance Proceeds	-	-	-
13. Total Revenues Except Property Taxes	2,197,056	2,048,500	2,261,800
14. Total Resources Except Property Taxes	7,648,023	7,048,500	7,261,800
15. Property Taxes Estimated to Be Received	28,559,607	30,798,395	32,696,395
16. Total Resources (add lines 14 and 15)	36,207,630	37,846,895	39,958,195
17. Property Taxes Estimated to be Received (line 15)		30,798,395	32,696,395
18. Estimated Property Taxes Not to be Received			
A. Loss Due to Constitutional Limit		-	-
B. Discounts, Other Uncollected Amounts		-	-
19. Total Tax Levied		30,798,395	32,696,395

General Obligation Bond Fund	Actual Data Last Year 2017-18	Adopted Budget This year 2018-19	Adopted Budget Next Year 2019-20
1. Total Personnel Services	-	-	-
2. Total Materials and Services	1,975	5,000	5,000
3. Total Capital Outlay	-	-	-
4. Total Debt Service	3,778,820	3,856,867	3,555,637
5. Total Transfers Out	-	-	-
6. Total Contingencies		-	-
7. Total Reserves and Special Payments	-	-	-
8. Total Unappropriated Ending Fund Balance	1,014,290	150,000	150,000
9. Total Requirements	4,795,085	4,011,867	3,710,637
10. Carryover Funds	636,896	-	-
11. Transfers In	-	-	-
12. Debt Issuance Proceeds	-	-	-
13. Total Revenues Except Property Taxes	202,480	140,000	145,000
14. Total Resources Except Property Taxes	839,376	140,000	145,000
15. Property Taxes Estimated to Be Received	3,955,709	3,871,867	3,565,637
16. Total Resources (add lines 14 and 15)	4,795,085	4,011,867	3,710,637
17. Property Taxes Estimated to be Received (line 15)		3,871,867	3,565,637
18. Estimated Property Taxes Not to be Received			
A. Loss Due to Constitutional Limit		-	-
B. Discounts, Other Uncollected Amounts		-	-
19. Total Tax Levied		3,871,867	3,565,637