RESOLUTION NO. 2021-027

A RESOLUTION OF THE GOVERNING BOARD OF THE NORTHWEST FIRE DISTRICT APPROVING AND ADOPTING A BUDGET FOR FISCAL YEAR 2021-22.

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 22, 2021, 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 2021-2022 have been accomplished; and

WHEREAS, the Governing Board has determined that adoption of the annual budget for the fiscal year 2021-2022, 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 2021-2022, attached hereto as Exhibit A, is hereby adopted.

PASSED AND ADOPTED by the Governing Board of the Northwest Fire District this 22th day of June, 2021.

George Carter
Board Chair

ATTEST:

Peg Green
Clerk of the Board

APPROVED AS TO FORM:

Thomas Benavidez
District Attorney

EXHIBIT A

[Budget for Fiscal Year 2021-2022]

AGGREGATE OF ALL DISTRICT FUNDS

NOTICE OF PUBLIC HEARING

A budget hearing of the Northwest Fire District will be held on Tuesday June 22, 2021 at 6:00 p.m. at 5125 W Camiono 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, 2021. 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 85743, between the hours of 8:00 a.m. and 5:00 p.m.

Contact: Kim Sotomayor | Telephone: 520-887-1010 | Email: ksotomayor@northwestfire.org

FINANCIAL SUMMARY - RESOURCES				
TOTAL OF ALL FUNDS	**FY 2019-20 Actuals**	**FY 2020-21 Adopted Budget**	**FY2021-22 Adopted Budget**	**FY2022-23 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 20,520,344	$ 20,382,493	$ 23,480,493	$ 11,927,893
Charges for Services	3,821,030	4,120,500	3,251,602	3,429,500
Self Insurance	3,243,582	3,500,000	3,500,000	3,500,000
Grants and Contributions	1,659,445	6,136,811	1,872,974	1,651,044
Revenue from Bonds and Other Debt	5,813,911	-	-	-
Transfers in/out	1,389,000	1,835,643	2,150,000	2,150,000
Interest Earned/Surplus/Miscellaneous Revenue	476,396	315,000	149,265	106,004
Fire District Assistance Tax	400,825	390,000	390,000	390,000
Prior Year(s) Property Tax Received	385,884	400,000	429,160	424,463
Property Taxes Estimated to be Received	35,611,993	37,501,938	41,036,877	42,971,875
Total Resources	**$ 73,322,410**	**$ 74,582,385**	**$ 76,260,371**	**$ 66,550,779**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ 21,058,526	$ 21,068,125	$ 22,678,521	$ 23,719,151
Employee Benefits	9,741,769	10,650,614	10,929,970	11,436,909
Material and Supplies	1,834,154	2,202,536	2,203,471	2,249,935
Professional Services	1,103,596	1,331,342	1,190,743	1,214,685
Capital Outlay	3,923,881	1,431,941	13,195,865	1,218,000
Utilities and Communications	1,713,980	1,755,825	1,688,533	1,759,560
Insurance	198,885	185,600	196,388	203,957
Repairs and Maintenance	1,226,245	1,603,319	1,643,534	1,722,961
Lease Agreements	197,744	195,055	241,672	246,505
Debt Service	4,620,989	3,685,325	3,708,025	3,723,175
Self Insurance	3,248,826	3,500,000	3,500,000	3,500,000
Transfers in/out	1,389,000	1,835,643	2,150,000	2,150,000
Contingencies	-	21,279,567	10,126,156	8,266,044
Ending Fund Balance (future expenditures)	23,064,815	3,857,493	2,807,493	5,139,897
Total Requirements	**$ 73,322,410**	**$ 74,582,385**	**$ 76,260,371**	**$ 66,550,779**

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT				
Name of Organizational Unit or Program **FTE** for that unit or program	**FY 2019-20 Actuals**	**FY 2020-21 Adopted Budget**	**FY2021-22 Adopted Budget**	**FY 2022-23 Estimated Budget**
Executive Services (Administration)	$ 2,723,955	$ 3,230,731	$ 6,130,363	$ 6,344,926
FTE	21	21	27	27
Operational Services (Emergency operations)	$ 26,547,745	$ 27,292,994	$ 27,070,216	$ 28,017,674
FTE	205	208	223	223
Community Safety Services (with Ops Services FY22)	$ 1,482,566	$ 1,543,183	$ -	$ -
FTE	12	13	0	0
Essential Services (Support)	$ 6,325,876	$ 6,624,806	$ 4,550,253	$ 4,709,512
FTE	16	26	22	22
Not Allocated to Organizational Unit or Program	$ 36,242,268	$ 35,890,671	$ 38,509,539	$ 27,478,668
FTE	0	0	0	0
Total Requirements	**$ 73,322,410**	**$ 74,582,385**	**$ 76,260,371**	**$ 66,550,779**
Total FTE	**254**	**268**	**272**	**276**

PROPERTY TAX LEVIES				
	Rate or Amount Imposed 2019-2020	**Rate or Amount Imposed 2020-2021**	**Rate or Amount Approved Next Year 2021-2022**	**Rate or Amount Approved Next Year 2022-2023**
Operating Rate Levy (rate limit $3.25 per $100)	$2.7095	$2.7095	$2.7795	$2.7795
Levy For General Obligation Bonds	$3,565,637	$3,686,956	$3,708,025	$3,723,175

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1, 2021	Estimated Debt Authorized, but not Incurred July 1, 2021
General Obligation Bonds	$32,810,000	$4,000,000
Other Borrowings	$0	$0
Total	$32,810,000	$4,000,000

FINANCIAL SUMMARY - RESOURCES				
GENERAL FUND (100)	**FY 2019-20 Actuals**	**FY 2020-21 Adopted Budget**	**FY2021-22 Adopted Budget**	**FY 2022-23 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 6,536,882	$ 6,000,000	$ 6,000,000	$ 6,000,000
Charges for Services	1,338,810	1,328,500	850,602	1,028,500
Self Insurance	-	-	-	-
Grants and Contributions	286,419	757,750	317,218	55,000
Revenue from Bonds and Other Debt	-	-	-	-
Transfers in/out	-	-	-	-
Interest Earned/Surplus/Miscellaneous Revenue	189,209	140,000	90,000	90,000
Fire District Assistance Tax	400,825	390,000	390,000	390,000
Prior Year(s) Property Tax Received	342,963	400,000	400,000	400,000
Property Taxes Estimated to be Received	32,113,269	33,876,163	37,403,012	39,273,163
Total Resources	**$ 41,208,377**	**$ 42,892,413**	**$ 45,450,832**	**$ 47,236,663**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ 19,635,384	$ 19,443,356	$ 20,986,758	$ 22,027,388
Employee Benefits	8,861,341	9,687,777	10,208,639	10,715,578
Material and Supplies	1,445,369	1,820,809	1,980,565	2,032,029
Professional Services	941,195	944,776	1,139,743	1,163,685
Capital Outlay	12,496	43,000	33,000	33,000
Utilities and Communications	1,456,471	1,517,593	1,420,533	1,491,560
Insurance	147,186	140,033	151,388	158,957
Repairs and Maintenance	1,108,939	1,449,315	1,588,534	1,667,961
Lease Agreements	197,744	195,055	241,672	246,505
Debt Service	-	-	-	-
Self Insurance	-	-	-	-
Transfers in/out	1,389,000	1,635,643	1,700,000	1,700,000
Contingencies	-	6,015,056	6,000,000	6,000,000
Ending Fund Balance (future expenditures)	6,013,252	-	-	-
Total Requirements	**$ 41,208,377**	**$ 42,892,413**	**$ 45,450,832**	**$ 47,236,663**

FINANCIAL SUMMARY - RESOURCES				
Medical Self Insurance (110)	**FY 2019-20 Actuals**	**FY 2020-21 Adopted Budget**	**FY2021-22 Adopted Budget**	**FY 2022-23 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 2,088,525	$ 2,000,000	$ 2,000,000	$ 2,000,000
Charges for Services	-	-	-	-
Self Insurance	3,243,582	3,500,000	3,500,000	3,500,000
Grants and Contributions	-	-	-	-
Revenue from Bonds and Other Debt	-	-	-	-
Transfers in/out	-	-	-	-
Interest Earned/Surplus/Miscellaneous Revenue	-	-	-	-
Fire District Assistance Tax	-	-	-	-
Prior Year(s) Property Tax Received	-	-	-	-
Property Taxes Estimated to be Received	-	-	-	-
Total Resources	**$ 5,332,107**	**$ 5,500,000**	**$ 5,500,000**	**$ 5,500,000**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Material and Supplies	-	-	-	-
Professional Services	-	-	-	-
Capital Outlay	-	-	-	-
Utilities and Communications	-	-	-	-
Insurance	-	-	-	-
Repairs and Maintenance	-	-	-	-
Lease Agreements	-	-	-	-
Debt Service	-	-	-	-
Self Insurance	3,248,826	3,500,000	3,500,000	3,500,000
Transfers in/out	-	-	-	-
Contingencies	-	-	-	-
Ending Fund Balance (future expenditures)	2,083,281	2,000,000	2,000,000	2,000,000
Total Requirements	**$ 5,332,107**	**$ 5,500,000**	**$ 5,500,000**	**$ 5,500,000**

FINANCIAL SUMMARY - RESOURCES				
WILDLAND (200)	**FY 2019-20 Actuals**	**FY 2020-21 Adopted Budget**	**FY2021-22 Adopted Budget**	**FY 2022-23 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 562,772	$ -	$ 670,000	$ 670,000
Charges for Services	-	-	-	-
Self Insurance	-	-	-	-
Grants and Contributions	694,925	750,000	750,000	750,000
Revenue from Bonds and Other Debt	-	-	-	-
Transfers in/out	-	-	-	-
Interest Earned/Surplus/Miscellaneous Revenue	-	-	-	-
Fire District Assistance Tax	-	-	-	-
Prior Year(s) Property Tax Received	-	-	-	-
Property Taxes Estimated to be Received	-	-	-	-
Total Resources	**$ 1,257,697**	**$ 750,000**	**$ 1,420,000**	**$ 1,420,000**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ 384,000	$ 405,303	$ 450,000	$ 450,000
Employee Benefits	194,007	208,697	202,500	202,500
Material and Supplies	89,800	116,000	87,500	87,500
Professional Services	-	-	-	-
Capital Outlay	-	-	-	-
Utilities and Communications	-	-	-	-
Insurance	2,119	-	-	-
Repairs and Maintenance	16,744	20,000	10,000	10,000
Lease Agreements	-	-	-	-
Debt Service	-	-	-	-
Self Insurance	-	-	-	-
Transfers in/out	-	-	-	-
Contingencies	-	-	670,000	670,000
Ending Fund Balance (future expenditures)	571,027	-	-	-
Total Requirements	**$ 1,257,697**	**$ 750,000**	**$ 1,420,000**	**$ 1,420,000**

FINANCIAL SUMMARY - RESOURCES				
Ambulance (250)	**FY 2019-20 Actuals**	**FY 2020-21 Adopted Budget**	**FY2021-22 Adopted Budget**	**FY 2022-23 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 49,734	$ -	$ -	$ -
Charges for Services	2,377,263	2,700,000	2,300,000	2,300,000
Self Insurance	-	-	-	-
Grants and Contributions	51,265	-	-	-
Revenue from Bonds and Other Debt	-	-	-	-
Transfers in/out	-	-	-	-
Interest Earned/Surplus/Miscellaneous Revenue	-	-	-	-
Fire District Assistance Tax	-	-	-	-
Prior Year(s) Property Tax Received	-	-	-	-
Property Taxes Estimated to be Received	-	-	-	-
Total Resources	**$ 2,478,262**	**$ 2,700,000**	**$ 2,300,000**	**$ 2,300,000**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ 1,039,079	$ 1,219,466	$ 1,241,763	$ 1,241,763
Employee Benefits	686,421	754,140	518,831	518,831
Material and Supplies	224,776	190,727	130,406	130,406
Professional Services	162,401	169,864	51,000	51,000
Capital Outlay	-	-	-	-
Utilities and Communications	257,509	238,232	268,000	268,000
Insurance	49,580	45,567	45,000	45,000
Repairs and Maintenance	66,196	82,004	45,000	45,000
Lease Agreements	-	-	-	-
Debt Service	-	-	-	-
Self Insurance	-	-	-	-
Transfers in/out	-	-	-	-
Contingencies	-	-	-	-
Ending Fund Balance (future expenditures)	(7,700)	-	-	-
Total Requirements	**$ 2,478,262**	**$ 2,700,000**	**$ 2,300,000**	**$ 2,300,000**

FINANCIAL SUMMARY - RESOURCES				
CAPITAL IMPROVEMENT (400)	**FY 2019-20 Actuals**	**FY 2020-21 Adopted Budget**	**FY2021-22 Adopted Budget**	**FY 2022-23 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 8,456,960	$ 9,625,000	$ 11,853,000	$ 1,600,400
Charges for Services	104,957	92,000	101,000	101,000
Self Insurance	-	-	-	-
Grants and Contributions	-	-	-	-
Revenue from Bonds and Other Debt	5,627,208	-	-	-
Transfers in/out	939,000	1,635,643	1,700,000	1,700,000
Interest Earned/Surplus/Miscellaneous Revenue	240,013	175,000	59,265	16,004
Fire District Assistance Tax	-	-	-	-
Prior Year(s) Property Tax Received	-	-	-	-
Property Taxes Estimated to be Received	-	-	-	-
Total Resources	**$ 15,368,138**	**$ 11,527,643**	**$ 13,713,265**	**$ 3,417,404**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Material and Supplies	69,874	70,000	-	-
Professional Services	-	216,702	-	-
Capital Outlay	3,911,385	1,388,941	11,662,865	185,000
Utilities and Communications	-	-	-	-
Insurance	-	-	-	-
Repairs and Maintenance	34,366	52,000	-	-
Lease Agreements	-	-	-	-
Debt Service	152,284	-	-	-
Self Insurance	-	-	-	-
Transfers in/out	-	200,000	450,000	450,000
Contingencies	-	9,600,000	1,600,400	-
Ending Fund Balance (future expenditures)	11,200,229	-	-	2,782,404
Total Requirements	**$ 15,368,138**	**$ 11,527,643**	**$ 13,713,265**	**$ 3,417,404**

FINANCIAL SUMMARY - RESOURCES				
CAPITAL RESERVE (450)	**FY 2019-20 Actuals**	**FY 2020-21 Adopted Budget**	**FY2021-22 Adopted Budget**	**FY 2022-23 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 1,207,493	$ 1,657,493	$ 1,857,493	$ 807,493
Charges for Services	-	-	-	-
Self Insurance	-	-	-	-
Grants and Contributions	-	-	-	-
Revenue from Bonds and Other Debt	-	-	-	-
Transfers in/out	450,000	200,000	450,000	450,000
Interest Earned/Surplus/Miscellaneous Revenue	-	-	-	-
Fire District Assistance Tax	-	-	-	-
Prior Year(s) Property Tax Received	-	-	-	-
Property Taxes Estimated to be Received	-	-	-	-
Total Resources	**$ 1,657,493**	**$ 1,857,493**	**$ 2,307,493**	**$ 1,257,493**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Material and Supplies	-	-	-	-
Professional Services	-	-	-	-
Capital Outlay	-	-	1,500,000	1,000,000
Utilities and Communications	-	-	-	-
Insurance	-	-	-	-
Repairs and Maintenance	-	-	-	-
Lease Agreements	-	-	-	-
Debt Service	-	-	-	-
Self Insurance	-	-	-	-
Transfers in/out	-	-	-	-
Contingencies	-	-	-	-
Ending Fund Balance (future expenditures)	1,657,493	1,857,493	807,493	257,493
Total Requirements	**$ 1,657,493**	**$ 1,857,493**	**$ 2,307,493**	**$ 1,257,493**

FINANCIAL SUMMARY - RESOURCES				
GRANTS (480)	**FY 2019-20 Actuals**	**FY 2020-21 Adopted Budget**	**FY2021-22 Adopted Budget**	**FY 2022-23 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 427,549	$ 950,000	$ 950,000	$ 750,000
Charges for Services	-	-	-	-
Self Insurance	-	-	-	-
Grants and Contributions	496,262	4,564,511	805,756	846,044
Revenue from Bonds and Other Debt	-	-	-	-
Transfers in/out	-	-	-	-
Interest Earned/Surplus/Miscellaneous Revenue	-	-	-	-
Fire District Assistance Tax	-	-	-	-
Prior Year(s) Property Tax Received	-	-	-	-
Property Taxes Estimated to be Received	-	-	-	-
Total Resources	**$ 923,811**	**$ 5,514,511**	**$ 1,755,756**	**$ 1,596,044**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ 63	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Material and Supplies	-	-	-	-
Professional Services	-	-	-	-
Capital Outlay	-	-	-	-
Utilities and Communications	-	-	-	-
Insurance	-	-	-	-
Repairs and Maintenance	-	-	-	-
Lease Agreements	-	-	-	-
Debt Service	-	-	-	-
Self Insurance	-	-	-	-
Transfers in/out	-	-	-	-
Contingencies	-	5,514,511	1,755,756	1,596,044
Ending Fund Balance (future expenditures)	923,748	-	-	-
Total Requirements	**$ 923,811**	**$ 5,514,511**	**$ 1,755,756**	**$ 1,596,044**

FINANCIAL SUMMARY - RESOURCES				
GO DEBT SERVICE (500)	**FY 2019-20 Actuals**	**FY 2020-21 Adopted Budget**	**FY2021-22 Adopted Budget**	**FY 2022-23 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 1,190,429	$ 150,000	$ 150,000	$ 100,000
Charges for Services	-	-	-	-
Self Insurance	-	-	-	-
Grants and Contributions	130,574	64,550	-	-
Revenue from Bonds and Other Debt	186,703	-	-	-
Transfers in/out	-	-	-	-
Interest Earned/Surplus/Miscellaneous Revenue	47,174	-	-	-
Fire District Assistance Tax	-	-	-	-
Prior Year(s) Property Tax Received	42,921	-	29,160	24,463
Property Taxes Estimated to be Received	3,498,724	3,625,775	3,633,865	3,698,712
Total Resources	**$ 5,096,525**	**$ 3,840,325**	**$ 3,813,025**	**$ 3,823,175**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Material and Supplies	4,335	5,000	5,000	-
Professional Services	-	-	-	-
Capital Outlay	-	-	-	-
Utilities and Communications	-	-	-	-
Insurance	-	-	-	-
Repairs and Maintenance	-	-	-	-
Lease Agreements	-	-	-	-
Debt Service	4,468,705	3,685,325	3,708,025	3,723,175
Self Insurance	-	-	-	-
Transfers in/out	-	-	-	-
Contingencies	-	150,000	100,000	-
Ending Fund Balance (future expenditures)	623,485	-	-	100,000
Total Requirements	**$ 5,096,525**	**$ 3,840,325**	**$ 3,813,025**	**$ 3,823,175**