RESOLUTION NO. 2022-034

A RESOLUTION OF THE GOVERNING BOARD OF THE NORTHWEST FIRE DISTRICT APPROVING AND ADOPTING A BUDGET FOR FISCAL YEAR 2022-23, IN THE AMOUNT OF $72,851,483.

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 28, 2022, 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 Chairman and Clerk of the Governing Board certify the proposed budget complies with the requirements imposed by A.R.S. § 48-805.02 (D)(1); and

WHEREAS, the requirements for adopting an annual budget for the fiscal year 2022-2023 have been accomplished; and

WHEREAS, the Governing Board has determined that adoption of the annual budget for the fiscal year 2022-2023, 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:

1. The Chairman and Clerk certify the proposed budget complies with the requirements of A.R.S. § 48-805.02 (D)(1).

2. The budget for fiscal year 2022-2023, attached hereto as Exhibit A, is hereby approved.

PASSED AND ADOPTED by the Governing Board of the Northwest Fire District this 28th day of June, 2022.

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 2022-2023 must be attached*]

AGGREGATE OF ALL DISTRICT FUNDS

NOTICE OF PUBLIC HEARING

A budget hearing of the Northwest Fire District will be held on Tuesday June 28, 2022 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, 2023. 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 13535 N. Marana Main Street, Marana, AZ 85653, between the hours of 8:00 a.m. and 5:00 p.m.

Contact: Kim Sotomayor | Telephone: 520-887-1010 | Email: ksotomayor@nwfdaz.gov

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2022-23 Proposed Budget	FY 2023-24 Estimated Budget
Beginning Fund Balance/Net Working Capital	$ 23,064,815	$ 23,480,493	$ 13,821,416	$ 13,777,470
Charges for Services	$ 3,671,528	$ 3,251,602	$ 3,580,986	$ 3,717,783
Self Insurance	$ 3,318,515	$ 3,500,000	$ 3,500,000	$ 3,600,000
Grants and Contributions	$ 4,769,983	$ 1,872,974	$ 3,685,300	$ 1,651,044
Revenue from Bonds and Other Debt	$ -	$ -	$ -	$ -
Transfers in/out	$ 1,835,643	$ 2,150,000	$ 2,150,000	$ 2,150,000
Interest Earned/Surplus/Miscellaneous Revenue	$ 313,260	$ 149,265	$ 535,400	$ 562,050
Fire District Assistance Tax	$ 403,712	$ 390,000	$ 390,000	$ 390,000
Prior Year(s) Property Tax Received	$ 505,825	$ 429,160	$ 450,000	$ 450,000
Property Taxes Estimated to be Received	$ 37,734,491	$ 41,036,877	$ 44,738,381	$ 46,843,529
Total Resources	**$ 75,617,772**	**$ 76,260,371**	**$ 72,851,483**	**$ 73,141,875**

FINANCIAL SUMMARY - REQUIREMENTS

Salaries and Wages	$ 22,457,151	$ 22,670,228	$ 24,503,257	$ 25,210,684
Employee Benefits	$ 10,529,187	$ 10,926,643	$ 12,449,709	$ 13,085,721
Material and Supplies	$ 1,843,261	$ 2,215,091	$ 4,582,600	$ 2,209,703
Professional Services	$ 1,123,649	$ 1,190,743	$ 1,607,556	$ 1,655,783
Capital Outlay	$ 6,492,334	$ 13,195,865	$ 2,826,795	$ 2,169,668
Utilities and Communications	$ 1,674,008	$ 1,688,533	$ 1,716,507	$ 1,768,002
Insurance	$ 203,100	$ 196,388	$ 210,000	$ 226,800
Repairs and Maintenance	$ 1,244,575	$ 1,643,534	$ 1,551,735	$ 1,620,855
Lease Agreements	$ 199,192	$ 241,672	$ 252,679	$ 260,259
Debt Service	$ 3,685,325	$ 3,708,025	$ 3,723,175	$ 3,729,375
Self Insurance	$ 3,520,210	$ 3,500,000	$ 3,500,000	$ 3,600,000
Transfers in/out	$ 1,835,643	$ 2,150,000	$ 2,150,000	$ 2,150,000
Contingencies	$ -	$ 10,126,156	$ 10,566,454	$ 10,910,619
Ending Fund Balance (future expenditures)	$ 20,810,137	$ 2,807,493	$ 3,211,016	$ 4,544,407
Total Requirements	**$ 75,617,772**	**$ 76,260,371**	**$ 72,851,483**	**$ 73,141,875**

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 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2022-23 Proposed Budget	FY 2023-24 Estimated Budget
Executive Services (Administration)	$ 2,723,955	$ 6,130,363	$ 7,508,744	$ 7,771,550
FTE	21	27	31	31
Operational Services (Emergency operations)	$ 26,547,745	$ 27,070,216	$ 28,068,170	$ 29,050,556
FTE	205	223	241	241
Community Safety Services (with Ops Services FY22)	$ 1,482,566	$ -	$ -	$ -
FTE	12	0	0	0
Essential Services (Support)	$ 6,325,876	$ 4,550,253	$ 4,785,499	$ 4,952,991
FTE	16	22	20	20
Not Allocated to Organizational Unit or Program	$ 38,537,630	$ 38,509,539	$ 32,489,070	$ 31,366,778
FTE	0	0	0	0
Total Requirements	**$ 75,617,772**	**$ 76,260,371**	**$ 72,851,483**	**$ 73,141,875**
Total FTE	**254**	**272**	**292**	**292**

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2020-2021	Rate or Amount Imposed 2021-2022	Rate or Amount Approved Next Year 2022-2023	Rate or Amount Approved Next Year 2023-2024
Operating Rate Levy (rate limit $3.375 per $100)	$2.7095	$2.7795	$2.9110	$2.9110
Levy For General Obligation Bonds	$3,686,956	$3,708,025	$3,723,175	$3,729,375

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 2020-21 Actuals**	**FY 2021-22 Adopted Budget**	**FY 2022-23 Proposed Budget**	**FY 2023-24 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 6,006,918	$ 6,000,000	$ 6,000,000	$ 7,284,119
Charges for Services	1,361,894	850,602	858,862	893,216
Self Insurance	-	-	-	-
Grants and Contributions	906,932	317,218	55,000	55,000
Revenue from Bonds and Other Debt	-	-	-	-
Transfers in/out	-	-	-	-
Interest Earned/Surplus/Miscellaneous Revenue	198,786	90,000	533,000	559,650
Fire District Assistance Tax	403,712	390,000	390,000	390,000
Prior Year(s) Property Tax Received	457,084	400,000	420,000	420,000
Property Taxes Estimated to be Received	34,086,378	37,403,012	41,089,670	43,144,154
Total Resources	**$ 43,421,704**	**$ 45,450,832**	**$ 49,346,532**	**$ 52,746,139**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ 20,776,248	$ 20,978,465	$ 21,859,146	$ 22,514,920
Employee Benefits	9,646,996	10,205,312	11,529,272	12,105,736
Material and Supplies	1,590,118	1,992,185	1,939,402	1,978,190
Professional Services	871,844	1,139,743	1,518,256	1,563,804
Capital Outlay	12,838	33,000	82,764	50,000
Utilities and Communications	1,615,969	1,420,533	1,543,684	1,589,995
Insurance	182,030	151,388	159,600	172,368
Repairs and Maintenance	1,125,943	1,588,534	1,477,610	1,551,491
Lease Agreements	199,192	241,672	252,679	260,259
Debt Service	-	-	-	-
Self Insurance	-	-	-	-
Transfers in/out	1,635,643	1,700,000	1,700,000	1,700,000
Contingencies	-	6,000,000	7,284,119	9,259,377
Ending Fund Balance (future expenditures)	5,769,717	-	-	-
Total Requirements	**$ 43,426,538**	**$ 45,450,832**	**$ 49,346,532**	**$ 52,746,139**

FINANCIAL SUMMARY - RESOURCES				
Medical Self Insurance (110)	**FY 2020-21 Actuals**	**FY 2021-22 Adopted Budget**	**FY 2022-23 Proposed Budget**	**FY 2023-24 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 2,089,615	$ 2,000,000	$ 2,000,000	$ 2,000,000
Charges for Services	-	-	-	-
Self Insurance	3,318,515	3,500,000	3,500,000	3,600,000
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	**$ 5,408,130**	**$ 5,500,000**	**$ 5,500,000**	**$ 5,600,000**

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	3,520,210	3,500,000	3,500,000	3,600,000
Transfers in/out	-	-	-	-
Contingencies	-	-	-	-
Ending Fund Balance (future expenditures)	1,883,085	2,000,000	2,000,000	2,000,000
Total Requirements	**$ 5,403,295**	**$ 5,500,000**	**$ 5,500,000**	**$ 5,600,000**

FINANCIAL SUMMARY - RESOURCES				
WILDLAND (200)	**FY 2020-21 Actuals**	**FY 2021-22 Adopted Budget**	**FY 2022-23 Proposed Budget**	**FY 2023-24 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 571,028	$ 670,000	$ 930,000	$ 630,000
Charges for Services	-	-	-	-
Self Insurance	-	-	-	-
Grants and Contributions	912,868	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	**$ 1,483,896**	**$ 1,420,000**	**$ 1,680,000**	**$ 1,380,000**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ 449,631	$ 450,000	$ 450,000	$ 450,000
Employee Benefits	147,987	202,500	179,975	202,500
Material and Supplies	28,881	87,500	99,000	87,500
Professional Services	-	-	-	-
Capital Outlay	-	-	300,000	-
Utilities and Communications	-	-	-	-
Insurance	-	-	-	-
Repairs and Maintenance	2,132	10,000	21,025	10,000
Lease Agreements	-	-	-	-
Debt Service	-	-	-	-
Self Insurance	-	-	-	-
Transfers in/out	-	-	-	-
Contingencies	-	670,000	630,000	630,000
Ending Fund Balance (future expenditures)	855,265	-	-	-
Total Requirements	**$ 1,483,896**	**$ 1,420,000**	**$ 1,680,000**	**$ 1,380,000**

FINANCIAL SUMMARY - RESOURCES				
Ambulance (250)	**FY 2020-21 Actuals**	**FY 2021-22 Adopted Budget**	**FY 2022-23 Proposed Budget**	**FY 2023-24 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ (7,699)	$ -	$ -	$ -
Charges for Services	2,115,110	2,300,000	2,600,000	2,700,000
Self Insurance	-	-	-	-
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	**$ 2,107,411**	**$ 2,300,000**	**$ 2,600,000**	**$ 2,700,000**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ 1,086,181	$ 1,241,763	$ 1,358,951	$ 1,399,720
Employee Benefits	681,878	518,831	740,462	$ 777,485
Material and Supplies	176,870	130,406	134,964	$ 139,013
Professional Services	124,761	51,000	89,300	$ 91,979
Capital Outlay	-	-	-	$ -
Utilities and Communications	58,039	268,000	172,823	$ 178,008
Insurance	21,070	45,000	50,400	$ 54,432
Repairs and Maintenance	44,690	45,000	53,100	$ 59,364
Lease Agreements	-	-	-	-
Debt Service	-	-	-	-
Self Insurance	-	-	-	-
Transfers in/out	-	-	-	-
Contingencies	-	-	-	-
Ending Fund Balance (future expenditures)	(86,078)	-	-	-
Total Requirements	**$ 2,107,411**	**$ 2,300,000**	**$ 2,600,000**	**$ 2,700,000**

FINANCIAL SUMMARY - RESOURCES				
CAPITAL IMPROVEMENT (400)	**FY 2020-21 Actuals**	**FY 2021-22 Adopted Budget**	**FY 2022-23 Proposed Budget**	**FY 2023-24 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 11,200,230	$ 11,853,000	$ 2,700,400	$ 1,628,493
Charges for Services	194,524	101,000	122,124	124,566
Self Insurance	-	-	-	-
Grants and Contributions	-	-	-	-
Revenue from Bonds and Other Debt	-	-	-	-
Transfers in/out	1,635,643	1,700,000	1,300,000	1,700,000
Interest Earned/Surplus/Miscellaneous Revenue	99,442	59,265	-	-
Fire District Assistance Tax	-	-	-	-
Prior Year(s) Property Tax Received	-	-	-	-
Property Taxes Estimated to be Received	-	-	-	-
Total Resources	**$ 13,129,839**	**$ 13,713,265**	**$ 4,122,524**	**$ 3,453,059**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Material and Supplies	41,192	-	-	-
Professional Services	109,224	-	-	-
Capital Outlay	3,760,436	11,662,865	2,044,031	2,119,668
Utilities and Communications	-	-	-	-
Insurance	-	-	-	-
Repairs and Maintenance	50,330	-	-	-
Lease Agreements	-	-	-	-
Debt Service	-	-	-	-
Self Insurance	-	-	-	-
Transfers in/out	200,000	450,000	450,000	450,000
Contingencies	-	1,600,400	1,628,493	-
Ending Fund Balance (future expenditures)	8,968,658	-	-	883,391
Total Requirements	**$ 13,129,840**	**$ 13,713,265**	**$ 4,122,524**	**$ 3,453,059**

FINANCIAL SUMMARY - RESOURCES				
CAPITAL RESERVE (450)	**FY 2020-21 Actuals**	**FY 2021-22 Adopted Budget**	**FY 2022-23 Proposed Budget**	**FY 2023-24 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 1,657,493	$ 1,857,493	$ 1,161,016	$ 1,211,016
Charges for Services	-	-	-	-
Self Insurance	-	-	-	-
Grants and Contributions	-	-	-	-
Revenue from Bonds and Other Debt	-	-	-	-
Transfers in/out	200,000	450,000	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	**$ 1,857,493**	**$ 2,307,493**	**$ 1,611,016**	**$ 1,661,016**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Material and Supplies	-	-	-	-
Professional Services	-	-	-	-
Capital Outlay	-	1,500,000	400,000	-
Utilities and Communications	-	-	-	-
Insurance	-	-	-	-
Repairs and Maintenance	-	-	-	-
Lease Agreements	-	-	-	-
Debt Service	-	-	-	-
Self Insurance	-	-	-	-
Transfers in/out	-	-	-	-
Contingencies	-	-	-	-
Ending Fund Balance (future expenditures)	1,857,493	807,493	1,211,016	1,661,016
Total Requirements	**$ 1,857,493**	**$ 2,307,493**	**$ 1,611,016**	**$ 1,661,016**

FINANCIAL SUMMARY - RESOURCES				
GRANTS (480)	**FY 2020-21 Actuals**	**FY 2021-22 Adopted Budget**	**FY 2022-23 Proposed Budget**	**FY 2023-24 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 923,745	$ 950,000	$ 880,000	$ 920,906
Charges for Services	-	-	-	-
Self Insurance	-	-	-	-
Grants and Contributions	2,950,183	805,756	2,880,300	846,044
Revenue from Bonds and Other Debt	-	-	-	-
Transfers in/out	-	-	400,000	-
Interest Earned/Surplus/Miscellaneous Revenue	-	-	-	-
Fire District Assistance Tax	-	-	-	-
Prior Year(s) Property Tax Received	-	-	-	-
Property Taxes Estimated to be Received	-	-	-	-
Total Resources	**$ 3,873,928**	**$ 1,755,756**	**$ 4,160,300**	**$ 1,766,950**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ 145,091	$ -	$ 835,160	$ 846,044
Employee Benefits	52,326	-	-	-
Material and Supplies	-	-	2,404,234	-
Professional Services	17,820	-	-	-
Capital Outlay	2,719,060	-	-	-
Utilities and Communications	-	-	-	-
Insurance	-	-	-	-
Repairs and Maintenance	21,480	-	-	-
Lease Agreements	-	-	-	-
Debt Service	-	-	-	-
Self Insurance	-	-	-	-
Transfers in/out	-	-	-	-
Contingencies	-	1,755,756	920,906	920,906
Ending Fund Balance (future expenditures)	918,152	-	-	-
Total Requirements	**$ 3,873,929**	**$ 1,755,756**	**$ 4,160,300**	**$ 1,766,950**

FINANCIAL SUMMARY - RESOURCES				
GO DEBT SERVICE (500)	**FY 2020-21 Actuals**	**FY 2021-22 Adopted Budget**	**FY 2022-23 Proposed Budget**	**FY 2023-24 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 623,485	$ 150,000	$ 150,000	$ 102,936
Charges for Services	-	-	-	-
Self Insurance	-	-	-	-
Grants and Contributions	-	-	-	-
Revenue from Bonds and Other Debt	-	-	-	-
Transfers in/out	-	-	-	-
Interest Earned/Surplus/Miscellaneous Revenue	15,032	-	2,400	2,400
Fire District Assistance Tax	-	-	-	-
Prior Year(s) Property Tax Received	48,740	29,160	30,000	30,000
Property Taxes Estimated to be Received	3,648,113	3,633,865	3,648,711	3,699,375
Total Resources	**$ 4,335,370**	**$ 3,813,025**	**$ 3,831,111**	**$ 3,834,711**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Material and Supplies	6,200	5,000	5,000	5,000
Professional Services	-	-	-	-
Capital Outlay	-	-	-	-
Utilities and Communications	-	-	-	-
Insurance	-	-	-	-
Repairs and Maintenance	-	-	-	-
Lease Agreements	-	-	-	-
Debt Service	3,685,325	3,708,025	3,723,175	3,729,375
Self Insurance	-	-	-	-
Transfers in/out	-	-	-	-
Contingencies	-	100,000	102,936	100,336
Ending Fund Balance (future expenditures)	643,845	-	-	-
Total Requirements	**$ 4,335,370**	**$ 3,813,025**	**$ 3,831,111**	**$ 3,834,711**

1. **Enter fire district name**	Northwest Fire District	
2. **Select the county of the fire district**	Pima	
3. **Select the budget year**	2023	

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: SIGNED District clerk: SIGNED Date: 6/28/22

A. Calculation of the tax year 2022 secondary property tax rate for fiscal year 2023 operations:

Adjustment to secondary property tax levy for territory annexed during the tax year 2021 (A.R.S. §48-807[I])

A.1	Net assessed value of annexed property in tax year 2021	$ 1,459,235			
A.2	Actual tax year 2021 secondary property tax rate	$ 2.7795	per $100 AV		
A.3	Annexed property tax limit adjustment in tax year 2022		$ 40,559		Check box if newly merged or consolidated: ☐

Tax year 2022 secondary property tax information (A.R.S. §48-807[K])

A.4	Tax year 2022 Assessed Value (AV) in the Fire District	$ 1,440,337,964		
A.5	Actual tax year 2021 secondary property tax levy			
A.6	Maximum allowed tax year 2021 secondary property tax levy	$ 70,594,918		

Calculation of the allowable tax year 2022 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])		$ 76,242,511	
A.8	Maximum allowable tax year 2022 levy limit (A.7 - A.3)		$ 76,283,071	
A.9	Allowable tax year 2022 secondary tax rate		$ 5.2962	per $100 AV
A.10	Maximum allowable tax year 2022 secondary tax rate (lessor of A.9 or $3.375)		$ 3.3750	per $100 AV
A.11	Maximum allowable tax year 2022 secondary tax levy		$ 48,611,406	
A.12	Tax year 2021 excess levy or collections: (A.R.S. §48-807[J])			
A.13	Tax year 2022 maximum allowable levy limit (A.11 - A.12)		$ 48,611,406	

Calculation of the proposed tax year 2022 secondary property tax rate for fiscal year 2023 operations

A.14	Total budgeted expenses in fiscal year 2023 (Budget tab, line 51)		$ 72,851,483	Tax Levy budget is at 98%
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)		$ 6,000,000	2% uncollected in FY23 is collected in future years
A.16	Less—Revenues from sources other than direct property tax		$ 21,663,102	
A.17	Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)		$ 3,723,175	
A.18	Tax year 2022 tax levy needed for operations		$ 41,928,235	100% Tax Levy
A.19	Tax year 2022 tax rate needed for operations:		$ 2.9110	per $100 AV
A.20	Tax year 2022 maximum allowable levy rate (A.13/(A.4/100)):		$ 3.3750	per $100 AV
A.22	Proposed tax year 2022 secondary property tax rate for fiscal year 2023 operations		$ 2.9110	per $100 AV

Calculation of the proposed 2022 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

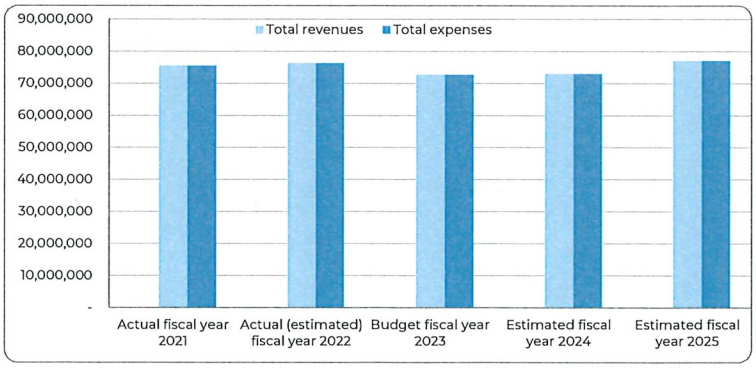
A.23	Tax year 2022 secondary property tax levy needed for the repayment of bonds	$ 3,723,175		
A.24	Tax year 2022 secondary property tax rate needed for the repayment of bonds		$ 0.2585	per $100 AV

Summary for fiscal years 2021 through 2025:

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		
Actual fiscal year 2021	$ 75,617,772	$ 75,617,772
Actual (estimated) fiscal year 2022	$ 76,367,909	$ 76,367,909
Budget fiscal year 2023	$ 72,851,483	$ 72,851,483
Estimated fiscal year 2024	$ 73,141,875	$ 73,141,875
Estimated fiscal year 2025	$ 77,230,609	$ 77,227,886

Fire District Name: Northwest Fire District **County: Pima**

		Actual fiscal year 2021	Actual (estimated) fiscal year 2022	Budget fiscal year 2023	Estimated fiscal year 2024	Estimated fiscal year 2025
	Financial resources available at July 1					
1.	Beginning fund balance/(deficit)—unrestricted unencumbered	$ 5,968,513	$ 5,620,400	$ 6,000,000	6,000,000	6,000,000
2.	Beginning fund balance—restricted	$ 17,096,302	$ 15,189,737	$ 7,821,416	7,777,470	8,170,907
	Revenues					
3.	Secondary property tax revenue	38,240,315	$ 41,558,471	$ 45,188,381	47,293,529	50,460,557
4.	Fire district assistance tax	$ 403,712	$ 397,076	$ 390,000	390,000	390,000
5.	Wildland	$ 912,868	$ 436,862	$ 750,000	750,000	750,000
6.	Operating revenues	$ -	$ -	$ -	-	-
7.	Grants	$ 2,950,183	$ 1,663,124	$ 2,880,300	846,044	871,425
8.	Bonds	$ -	$ -	$ -	-	-
9.	Interest	$ 158,270	$ 63,748	$ 22,400	23,400	25,000
10.	Donations	$ 227	$ 28,235	$ -	-	-
11.	Miscellaneous	$ 154,763	$ 1,713,551	$ 513,000	538,650	565,583
12.	Other (specify) Intergovernmental Agreements	$ 906,932	$ 158,542	$ 55,000	55,000	55,000
	Other (specify) Charges for Services	$ 3,671,529	$ 3,966,917	$ 3,580,986	3,717,782	3,792,138
	Other (specify) Self Insurance	$ 3,318,515	$ 3,421,246	$ 3,500,000	3,600,000	3,700,000
	Other (specify) Transfers In	$ 1,835,643	$ 2,150,000	$ 2,150,000	2,150,000	2,450,000
	Other (specify)	$ -	$ -	$ -	-	-
13.	Total financial resources available	$ 75,617,772	$ 76,367,909	$ 72,851,483	$ 73,141,875	$ 77,230,609
	Expenses					
14.	Personnel:					
15.	Estimated number of full-time employees (FTE) in 2023:			292		
16.	Salaries & wages	$ 22,457,151	$ 22,645,317	$ 24,218,011	24,914,554	25,537,418
17.	Health insurance	$ 2,982,968	$ 3,039,231	$ 3,300,844	3,462,937	3,592,797
18.	Pension & other retirement benefits	$ 6,457,833	$ 6,798,405	$ 7,290,708	7,667,118	8,050,474
19.	Other (specify) Workman's Compensation	$ 599,188	$ 610,933	$ 1,557,804	1,635,694	1,684,765
	Other (specify) Payroll Taxes	$ 489,198	$ 492,887	$ 585,599	616,101	628,423
	Other (specify)				-	-
20.	Total personnel expenses	32,986,338	33,586,773.00	36,952,966	38,296,404	39,493,877
	Operating:					
21.	Fuel	$ 167,673	$ 285,133	$ 240,000	244,610	249,502
22.	Tools & minor equipment	$ 385,515	$ 522,023	$ 508,300	506,626	521,825
23.	Contracted services	$ 493,467	$ 745,833	$ 665,119	696,475	717,369
24.	Supplies	$ 573,683	$ 581,342	$ 556,632	572,079	589,241
25.	Vehicle repair	$ 171,807	$ 347,050	$ 290,173	303,605	312,713
26.	Training & prevention	$ 182,307	$ 218,500	$ 812,237	494,080	508,902
27.	Maintenance & repair—operating	$ 335,518	$ 266,236	$ 320,522	336,103	346,186
28.	Communications	$ 1,173,465	$ 1,022,835	$ 1,145,035	1,179,386	1,214,768
29.	Contingencies & emergencies	$ -	$ 1,556,215	$ 1,284,119	1,284,119	1,785,000
30.	Other (specify) Uniforms	$ 177,401	$ 212,503	$ 219,750	224,125	230,849
	Other (specify)				-	-
	Other (specify)				-	-
31.	Total operating expenses	3,660,836	5,757,670	6,041,887	5,841,208	6,476,356
	Capital:					
32.	Land, building, & construction	$ 2,641,120	$ 8,136,762	$ 484,036	484,036	100,000
33.	Vehicles	$ 860,569	$ 821,298	$ 3,268,854	1,462,565	1,683,500
34.	Lease payments	$ 199,192	$ 204,940	$ 252,679	260,259	268,067
35.	Machinery & equipment	$ 2,990,645	$ 1,923,565	$ 1,151,863	223,067	154,000
36.	Maintenance & repair—capital	$ -	$ -	$ -	-	-
37.	Reserve for future years—carryforward	$ 20,810,137	$ 14,406,133	$ 12,493,351	14,170,907	16,649,500
38.	Debt service—principal	$ 2,405,000	$ 2,505,000	$ 2,610,000	2,710,000	2,335,000
39.	Debt service—interest	$ 1,280,325	$ 1,203,025	$ 1,113,175	1,019,375	917,600
40.	Other (specify)				-	-
	Other (specify)				-	-
	Other (specify)				-	-
41.	Total capital expenses	31,186,988	29,200,723	21,373,958	20,330,209	22,107,667
42.	Administrative:					
43.	Administrative equipment	$ 34,341	$ 20,263	$ -	-	-
44.	Insurance	$ 203,100	$ 202,714	$ 210,000	226,800	238,140
45.	Utilities	$ 458,030	$ 434,299	$ 507,072	522,284	537,953
46.	Professional services	$ 1,086,637	$ 1,073,545	$ 1,541,303	1,587,542	1,619,293
47.	Subscriptions, dues, fees	$ 206,317	$ 83,902	$ 44,023	44,967	45,866
48.	General administrative expenses	$ 439,332	$ 496,961	$ 530,274	542,461	558,735
49.	Other (specify) Transfer Out	$ 1,835,643	$ 2,150,000	$ 2,150,000	2,150,000	2,450,000
	Other (specify) Self Insurance	$ 3,520,210	$ 3,361,059	$ 3,500,000	3,600,000	3,700,000
	Other (specify)	$ -			-	-
50.	Total administrative expenses	7,783,610	7,822,743	8,482,672	8,674,054	9,149,987
51.	Total expenses	$ 75,617,772	$ 76,367,909	$ 72,851,483	$ 73,141,875	$ 77,227,886