

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.

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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