RESOLUTION NO. 2023-027

A RESOLUTION OF THE GOVERNING BOARD OF THE NORTHWEST FIRE DISTRICT APPROVING AND ADOPTING A BUDGET FOR FISCAL YEAR 2023-24, IN THE AMOUNT OF $86,800,687.

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 27, 2023, 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 2023-2024 have been accomplished; and

WHEREAS, the Governing Board has determined that adoption of the annual budget for the fiscal year 2023-2024, 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 2023-2024, attached hereto as Exhibit A, is hereby approved.

PASSED AND ADOPTED by the Governing Board of the Northwest Fire District this 27th day of June, 2023.

Cyndell Chanek
Board Vice Chair

ATTEST:

Peg Green
Clerk of the Board

APPROVED AS TO FORM:

Thomas Benavidez
District Attorney

EXHIBIT A

[*Budget for Fiscal Year 2023-2024 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 27, 2023 at 6:00 p.m. at 13535 N. Marana Main Street, 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 856543, 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 2021-22 Actuals	FY 2022-23 Adopted Budget	FY 2023-24 Proposed Budget	FY 2024-25 Estimated Budget
Beginning Fund Balance/Net Working Capital	$ 20,810,136	$ 13,821,416	$ 23,656,400	$ 19,479,134
Charges for Services	$ 3,935,999	$ 3,580,986	$ 4,040,682	$ 4,188,444
Self Insurance	$ 3,416,172	$ 3,500,000	$ 3,500,000	$ 3,600,000
Grants and Contributions	$ 2,610,273	$ 3,685,300	$ 4,022,969	$ 3,835,000
Revenue from Bonds and Other Debt	$ 131,048	$ -	$ -	$ -
Transfers in/out	$ 2,150,000	$ 2,150,000	$ 2,650,000	$ 2,650,000
Interest Earned/Surplus/Miscellaneous Revenue	$ 1,868,249	$ 535,400	$ 646,000	$ 676,750
Fire District Assistance Tax	$ 394,998	$ 390,000	$ 390,000	$ 390,000
Prior Year(s) Property Tax Received	$ 524,532	$ 450,000	$ 470,000	$ 470,000
Property Taxes Estimated to be Received	$ 41,081,122	$ 44,738,381	$ 47,424,636	$ 49,564,412
Total Resources	**$ 76,922,528**	**$ 72,851,483**	**$ 86,800,687**	**$ 84,853,740**

FINANCIAL SUMMARY - REQUIREMENTS

Salaries and Wages	$ 22,686,077	$ 24,503,257	$ 25,662,011	$ 27,055,701
Employee Benefits	$ 11,217,686	$ 12,449,709	$ 14,269,796	$ 15,057,847
Material and Supplies	$ 1,888,346	$ 4,582,600	$ 2,542,974	$ 2,652,519
Professional Services	$ 1,106,277	$ 1,607,556	$ 1,706,971	$ 1,790,072
Capital Outlay	$ 10,750,278	$ 2,826,795	$ 9,022,123	$ 5,791,610
Utilities and Communications	$ 1,415,482	$ 1,716,507	$ 1,929,990	$ 2,022,149
Insurance	$ 232,975	$ 210,000	$ 272,208	$ 293,985
Repairs and Maintenance	$ 1,557,350	$ 1,551,735	$ 1,636,468	$ 1,730,794
Lease Agreements	$ 75,510	$ 252,679	$ 257,277	$ 270,141
Debt Service	$ 3,836,010	$ 3,723,175	$ 3,871,735	$ 3,829,142
Self Insurance	$ 3,333,738	$ 3,500,000	$ 3,500,000	$ 3,600,000
Transfers in/out	$ 2,150,000	$ 2,150,000	$ 2,650,000	$ 2,650,000
Contingencies	$ -	$ 10,566,454	$ 16,121,434	$ 4,122,082
Ending Fund Balance (future expenditures)	$ 16,672,800	$ 3,211,016	$ 3,357,700	$ 13,987,700
Total Requirements	**$ 76,922,528**	**$ 72,851,483**	**$ 86,800,687**	**$ 84,853,740**

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 2021-22 Actuals	FY 2022-23 Adopted Budget	FY 2023-24 Proposed Budget	FY 2024-25 Estimated Budget
Executive Services (Administration)	$ 5,650,999	$ 7,508,744	$ 8,452,865	$ 8,748,715
FTE	29	31	31	31
Operational Services (Emergency operations)	$ 30,545,059	$ 28,068,170	$ 30,377,039	$ 31,440,235
FTE	219	241	241	241
Essential Services (Support)	$ 4,394,166	$ 4,785,499	$ 5,026,791	$ 5,202,729
FTE	18	20	20	20
Not Allocated to Organizational Unit or Program	$ 36,332,304	$ 32,489,070	$ 42,943,992	$ 39,462,061
FTE	0	0	0	0
Total Requirements	**$ 76,922,528**	**$ 72,851,483**	**$ 86,800,687**	**$ 84,853,740**
Total FTE	**266**	**292**	**292**	**292**

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2021-2022	Rate or Amount Imposed 2022-2023	Rate or Amount Approved Next Year 2023-2024	Rate or Amount Approved Next Year 2024-2025
Operating Rate Levy (rate limit $3.500 per $100)	$2.7795	$2.9110	$2.9110	$2.9110
Levy For General Obligation Bonds	$3,708,025	$3,723,175	3,871,735	3,829,142

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1, 2023	Estimated Debt Authorized, but not Incurred July 1, 2023
General Obligation Bonds	$36,840,000	$0
Other Borrowings	$0	$0
Total	$36,840,000	$0

FINANCIAL SUMMARY - RESOURCES				
GENERAL FUND (100)	**FY 2021-22 Actuals**	**FY 2022-23 Adopted Budget**	**FY 2023-24 Proposed Budget**	**FY 2024-25 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 5,764,882	$ 6,000,000	$ 10,380,000	$ 10,380,000
Charges for Services	1,068,333	858,862	1,116,359	1,161,013
Self Insurance	-	-	-	-
Grants and Contributions	183,157	55,000	85,000	85,000
Revenue from Bonds and Other Debt	131,048	-	-	-
Transfers in/out	-	-	-	-
Interest Earned/Surplus/Miscellaneous Revenue	677,655	533,000	615,000	645,750
Fire District Assistance Tax	394,998	390,000	390,000	390,000
Prior Year(s) Property Tax Received	473,855	420,000	420,000	420,000
Property Taxes Estimated to be Received	37,446,151	41,089,670	43,630,336	45,811,853
Total Resources	**$ 46,140,079**	**$ 49,346,532**	**$ 56,636,695**	**$ 58,893,616**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ 20,518,046	$ 21,859,146	$ 23,464,660	$ 24,637,893
Employee Benefits	10,296,036	11,529,272	13,093,747	$ 13,748,434
Material and Supplies	1,524,812	1,939,402	1,931,775	$ 2,028,364
Professional Services	1,010,691	1,518,256	1,594,571	$ 1,674,300
Capital Outlay	380,174	82,764	60,000	105,410
Utilities and Communications	1,222,347	1,543,684	1,712,946	1,798,593
Insurance	187,975	159,600	212,976	230,014
Repairs and Maintenance	1,473,199	1,477,610	1,528,743	1,620,468
Lease Agreements	75,510	252,679	257,277	270,141
Debt Service/ Lease Payables	127,985	-	-	-
Self Insurance	-	-	-	-
Transfers in/out	1,700,000	1,700,000	2,400,000	2,400,000
Contingencies	-	7,284,119	10,380,000	-
Ending Fund Balance (future expenditures)	7,623,304	-	-	10,380,000
Total Requirements	**$ 46,140,079**	**$ 49,346,532**	**$ 56,636,695**	**$ 58,893,616**

FINANCIAL SUMMARY - RESOURCES				
Medical Self Insurance (110)	**FY 2021-22 Actuals**	**FY 2022-23 Adopted Budget**	**FY 2023-24 Proposed Budget**	**FY 2024-25 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 1,887,921	$ 2,000,000	$ 1,883,000	$ 1,883,000
Charges for Services	-	-	-	-
Self Insurance	3,416,172	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	**$ 5,304,093**	**$ 5,500,000**	**$ 5,383,000**	**$ 5,483,000**

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	3,333,738	3,500,000	3,500,000	3,600,000
Transfers in/out	-	-	-	-
Contingencies	-	-	-	-
Ending Fund Balance (future expenditures)	1,970,355	2,000,000	1,883,000	1,883,000
Total Requirements	**$ 5,304,093**	**$ 5,500,000**	**$ 5,383,000**	**$ 5,483,000**

FINANCIAL SUMMARY - RESOURCES				
WILDLAND (200)	**FY 2021-22 Actuals**	**FY 2022-23 Adopted Budget**	**FY 2023-24 Proposed Budget**	**FY 2024-25 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 855,265	$ 930,000	$ 685,000	$ 685,000
Charges for Services	-	-	-	-
Self Insurance	-	-	-	-
Grants and Contributions	583,546	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	**$ 1,438,811**	**$ 1,680,000**	**$ 1,435,000**	**$ 1,435,000**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ 303,447	$ 450,000	$ 450,000	$ 450,000
Employee Benefits	108,139	179,975	179,975	179,975
Material and Supplies	27,870	99,000	99,000	99,000
Professional Services	-	-	-	-
Capital Outlay	10,373	300,000	-	-
Utilities and Communications	-	-	-	-
Insurance	-	-	-	-
Repairs and Maintenance	4,492	21,025	21,025	21,025
Lease Agreements	-	-	-	-
Debt Service	-	-	-	-
Self Insurance	-	-	-	-
Transfers in/out	-	-	-	-
Contingencies	-	630,000	685,000	685,000
Ending Fund Balance (future expenditures)	984,490	-	-	-
Total Requirements	**$ 1,438,811**	**$ 1,680,000**	**$ 1,435,000**	**$ 1,435,000**

FINANCIAL SUMMARY - RESOURCES				
Ambulance (250)	**FY 2021-22 Actuals**	**FY 2022-23 Adopted Budget**	**FY 2023-24 Proposed Budget**	**FY 2024-25 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ (86,078)	$ -	$ 430,000	$ 430,000
Charges for Services	2,747,910	2,600,000	2,800,000	2,900,000
Self Insurance	-	-	-	-
Grants and Contributions	17,332		-	-
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	**$ 2,679,165**	**$ 2,600,000**	**$ 3,230,000**	**$ 3,330,000**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ 1,241,763	$ 1,358,951	$ 1,366,804	$ 1,407,808
Employee Benefits	518,786	740,462	792,621	$ 829,438
Material and Supplies	158,030	134,964	165,199	$ 170,155
Professional Services	95,586	89,300	112,400	$ 115,772
Capital Outlay	-	-		
Utilities and Communications	193,135	172,823	217,044	$ 223,555
Insurance	45,000	50,400	59,232	$ 63,971
Repairs and Maintenance	64,877	53,100	86,700	$ 89,301
Lease Agreements	-	-	-	-
Debt Service	-	-	-	-
Self Insurance	-	-	-	-
Transfers in/out	-	-	-	-
Contingencies	-	-	430,000	430,000
Ending Fund Balance (future expenditures)	361,987	-	-	-
Total Requirements	**$ 2,679,165**	**$ 2,600,000**	**$ 3,230,000**	**$ 3,330,000**

FINANCIAL SUMMARY - RESOURCES				
CAPITAL IMPROVEMENT (400)	**FY 2021-22 Actuals**	**FY 2022-23 Adopted Budget**	**FY 2023-24 Proposed Budget**	**FY 2024-25 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 8,968,658	$ 2,700,400	$ 6,890,000	$ 2,782,867
Charges for Services	119,756	122,124	124,323	127,431
Self Insurance	-	-	-	-
Grants and Contributions	-	-	-	-
Revenue from Bonds and Other Debt	-	-	-	-
Transfers in/out	1,700,000	1,300,000	2,400,000	2,400,000
Interest Earned/Surplus/Miscellaneous Revenue	1,182,666	-	-	-
Fire District Assistance Tax	-	-	-	-
Prior Year(s) Property Tax Received	-	-	-	-
Property Taxes Estimated to be Received	-	-	-	-
Total Resources	**$ 11,971,080**	**$ 4,122,524**	**$ 9,414,323**	**$ 5,310,298**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Material and Supplies		-	-	-
Professional Services		-	-	-
Capital Outlay	9,180,986	2,044,031	6,381,456	3,686,200
Utilities and Communications	-	-		
Insurance	-	-		
Repairs and Maintenance	14,782	-		
Lease Agreements	-	-		
Debt Service	-	-		
Self Insurance	-	-		
Transfers in/out	450,000	450,000	250,000	250,000
Contingencies	-	1,628,493	2,782,867	1,374,098
Ending Fund Balance (future expenditures)	2,325,312	-	-	-
Total Requirements	**$ 11,971,080**	**$ 4,122,524**	**$ 9,414,323**	**$ 5,310,298**

FINANCIAL SUMMARY - RESOURCES				
CAPITAL RESERVE (450)	**FY 2021-22 Actuals**	**FY 2022-23 Adopted Budget**	**FY 2023-24 Proposed Budget**	**FY 2024-25 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 1,857,493	$ 1,161,016	$ 1,224,700	$ 1,474,700
Charges for Services	-	-	-	-
Self Insurance	-	-	-	-
Grants and Contributions	-	-	-	-
Revenue from Bonds and Other Debt	-	-	-	-
Transfers in/out	450,000	450,000	250,000	250,000
Interest Earned/Surplus/Miscellaneous Revenue	-	-		
Fire District Assistance Tax	-	-	-	-
Prior Year(s) Property Tax Received	-	-	-	-
Property Taxes Estimated to be Received	-	-	-	-
Total Resources	**$ 2,307,493**	**$ 1,611,016**	**$ 1,474,700**	**$ 1,724,700**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Material and Supplies	-	-	-	-
Professional Services	-	-	-	-
Capital Outlay	1,157,243	400,000	-	-
Utilities and Communications	-	-	-	-
Insurance	-	-	-	-
Repairs and Maintenance	-	-	-	-
Lease Agreements	-	-	-	-
Debt Service	-	-	-	-
Self Insurance	-	-	-	-
Transfers in/out	-	-	-	-
Contingencies	-	-	-	-
Ending Fund Balance (future expenditures)	1,150,250	1,211,016	1,474,700	1,724,700
Total Requirements	**$ 2,307,493**	**$ 1,611,016**	**$ 1,474,700**	**$ 1,724,700**

FINANCIAL SUMMARY - RESOURCES				
GRANTS (480)	**FY 2021-22 Actuals**	**FY 2022-23 Adopted Budget**	**FY 2023-24 Proposed Budget**	**FY 2024-25 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 918,151	$ 880,000	$ 1,543,700	$ 1,225,002
Charges for Services	-	-	-	-
Self Insurance	-	-	-	-
Grants and Contributions	1,826,238	2,880,300	3,187,969	3,000,000
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	**$ 2,744,389**	**$ 4,160,300**	**$ 4,731,669**	**$ 4,225,002**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ 622,822	$ 835,160	$ 372,745	$ 560,000
Employee Benefits	294,724	-	211,255	300,000
Material and Supplies	176,154	2,404,234	342,000	350,000
Professional Services		-	-	-
Capital Outlay	21,502	-	2,580,667	2,000,000
Utilities and Communications	-	-	-	-
Insurance	-	-	-	-
Repairs and Maintenance	-	-	-	-
Lease Agreements	-	-	-	-
Debt Service	-	-	-	-
Self Insurance	-	-	-	-
Transfers in/out	-	-	-	-
Contingencies	-	920,906	1,225,002	1,015,002
Ending Fund Balance (future expenditures)	1,629,187	-	-	-
Total Requirements	**$ 2,744,389**	**$ 4,160,300**	**$ 4,731,669**	**$ 4,225,002**

FINANCIAL SUMMARY - RESOURCES				
GO DEBT SERVICE (500)	**FY 2021-22 Actuals**	**FY 2022-23 Adopted Budget**	**FY 2023-24 Proposed Budget**	**FY 2024-25 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 643,845	$ 150,000	$ 620,000	$ 618,565
Charges for Services	-	-	-	-
Self Insurance	-	-	-	-
Grants and Contributions	-	-	-	-
Revenue from Bonds and Other Debt	-	-	-	-
Transfers in/out	-	-	-	-
Interest Earned/Surplus/Miscellaneous Revenue	7,928	2,400	31,000	31,000
Fire District Assistance Tax	-	-	-	
Prior Year(s) Property Tax Received	50,676	30,000	50,000	50,000
Property Taxes Estimated to be Received	3,634,971	3,648,711	3,794,300	3,752,559
Total Resources	**$ 4,337,420**	**$ 3,831,111**	**$ 4,495,300**	**$ 4,452,124**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-
Material and Supplies	1,480	5,000	5,000	5,000
Professional Services	-	-	-	
Capital Outlay	-	-		-
Utilities and Communications	-	-	-	-
Insurance	-	-	-	-
Repairs and Maintenance	-	-	-	-
Lease Agreements	-	-	-	-
Debt Service	3,708,025	3,723,175	3,871,735	3,829,142
Self Insurance	-	-		
Transfers in/out	-	-		
Contingencies	-	102,936	618,565	617,982
Ending Fund Balance (future expenditures)	627,915	-	-	-
Total Requirements	**$ 4,337,420**	**$ 3,831,111**	**$ 4,495,300**	**$ 4,452,124**

1. Enter fire district name	Northwest Fire District
2. Select the county of the fire district	Pima
3. Select the budget year	2024

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: 6-27-23

A. Calculation of the tax year 2023 secondary property tax rate for fiscal year 2024 operations:

Adjustment to secondary property tax levy for territory annexed during the tax year 2022 (A.R.S. §48-807[I])

A.1	Net assessed value of annexed property in tax year 2022	$ 2,636,874			
A.2	Actual tax year 2022 secondary property tax rate	$ 2.9110	per $100 AV		
A.3	Annexed property tax limit adjustment in tax year 2023		$ 76,760		Check box if newly merged or consolidated

Tax year 2023 secondary property tax information (A.R.S. §48-807[K])

A.4	Tax year 2023 Assessed Value (AV) in the Fire District	$ 1,529,397,141	
A.5	Actual tax year 2022 secondary property tax levy		
A.6	Maximum allowed tax year 2022 secondary property tax levy	$ 76,283,069	

Calculation of the allowable tax year 2023 secondary property tax levy (A.R.S. §48-807[F])

A.7	Line A.6 multiplied by 1.05 (A.R.S. §48-807[F])		$ 80,097,715	
A.8	Maximum allowable tax year 2023 levy limit (A.7 + A.3)		$ 80,482,475	
A.9	Allowable tax year 2023 secondary tax rate		$ 5.3910	per $100 AV
A.10	Maximum allowable 2023 secondary tax rate (lesser of A.9 or $3.50)		$ 3.5000	per $100 AV
A.11	Maximum allowable tax year 2023 secondary tax levy		$ 53,528,900	
A.12	Tax year 2022 excess levy or collections (A.R.S. §49-807[J])			
A.13	Tax year 2023 maximum allowable levy limit (A.11 - A.12)		$ 53,528,900	

Calculation of the proposed tax year 2023 secondary property tax rate for fiscal year 2024 operations

A.14	Total budgeted expenses in fiscal year 2024 (Budget tab, line 51)		$ 86,800,687	Tax Levy budget is at 66%
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)		$ 10,380,000	3% uncollected in FY23 is collected in future years
A.16	Less—Revenues from sources other than direct property tax		$ 28,526,051	
A.17	Less—Interest and principal expense for Bonds (Budget tab, lines 36 & 39)		$ 3,871,735	
A.18	Tax year 2023 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))		$ 44,520,751	100% Tax Levy
A.19	Tax year 2023 tax rate needed for operations:		$ 2.9110	per $100 AV
A.20	Tax year 2023 maximum allowable levy rate (A.13/(A.4/100))		$ 3.5000	per $100 AV
A.22	Proposed tax year 2023 secondary property tax rate for fiscal year 2024 operations		$ 2.9110	per $100 AV

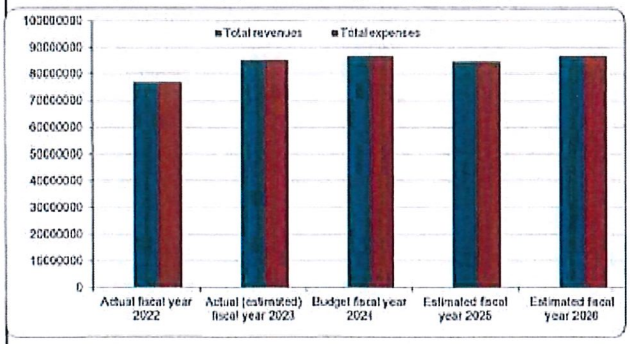
Calculation of the proposed 2023 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

A.23	Tax year 2023 secondary property tax levy needed for the repayment of bonds	$ 3,871,735		
A.24	Tax year 2023 secondary property tax rate needed for the repayment of bonds		$ 0.2532	per $100 AV

Summary for fiscal years 2022 through 2026:

Special study — **No study of merger, consolidation, or joint operating alternative is required**

Revenue and expense chart will populate automatically based on the Budget tab



Year	Total revenues	Total expenses
Actual fiscal year 2022	$ 76,922,531	$ 76,922,531
Actual (estimated) fiscal year 2023	$ 85,538,756	$ 85,538,756
Budget fiscal year 2024	$ 86,800,687	$ 86,800,687
Estimated fiscal year 2025	$ 84,853,740	$ 84,853,740
Estimated fiscal year 2026	$ 86,822,439	$ 86,822,439

Fire district name: Northwest Fire District

County: Pima

		Actual fiscal year 2022	Actual (estimated) fiscal year 2023	Budget fiscal year 2024	Estimated fiscal year 2025	Estimated fiscal year 2026
	Financial resources available at July 1					
1.	Beginning fund balance/(deficit)—unrestricted unencumbered	$ 5,620,405	$ 7,878,981	$ 10,380,000	10,380,000.00	10,380,000.00
2.	Beginning fund balance—restricted	$ 15,189,733	$ 8,793,819	$ 13,276,400	9,099,134.00	9,000,000.00
	Revenues					
3.	Secondary property tax revenue	41,605,653.00	$ 45,261,608	$ 47,894,636	50,034,412.00	52,607,438.56
4.	Fire district assistance tax	$ 394,998	$ 396,764	$ 390,000	390,000.00	390,000.00
5.	Wildland	$ 583,546	$ 750,000	$ 750,000	750,000.00	750,000.00
6.	Operating revenues	$ -	$ -	$ -	-	-
7.	Grants	$ 1,843,570	$ 1,365,060	$ 3,187,969	3,000,000.00	2,500,000.00
8.	Bonds	$ -	$ 4,030,000	$ -	-	-
9.	Interest	$ 66,792	$ 352,298	$ 256,000	31,000.00	35,000.00
10.	Donations	$ 28,235	$ 53,152	$ -	-	-
11.	Miscellaneous	$ 1,773,222	$ 721,754	$ 390,000	645,750.00	625,000.00
12.	Other (specify) Intergovernmental Agreements	$ 183,157	$ 85,000	$ 85,000	85,000.00	85,000.00
	Other (specify) Charges for Services	$ 3,936,000	$ 4,402,690	$ 4,040,682	4,188,444.00	4,200,000.00
	Other (specify) Self Insurance	$ 3,416,172	$ 3,327,641	$ 3,500,000	3,600,000.00	3,600,000.00
	Other (specify) Transfers In	$ 2,150,000	$ 1,250,000	$ 2,650,000	2,650,000.00	2,650,000.00
	Other (specify) Leases Originated	$ 131,048	$ -	$ -	-	-
13.	Total financial resources available	$ 76,922,531	$ 78,668,767	$ 86,800,687	$ 84,853,740	$ 86,822,439
	Expenses					
14.	Personnel:					
15.	Estimated number of full-time employees (FTE) in 2024:			292		
16.	Salaries & wages	$ 22,686,076	$ 23,625,954	$ 25,646,407	27,047,509.00	28,942,861.56
17.	Health insurance	$ 3,052,751	$ 3,034,609	$ 3,112,660	3,279,079.00	3,408,906.73
18.	Pension & other retirement benefits	$ 7,030,001	$ 7,244,235	$ 9,009,050	9,438,368.00	10,812,927.35
19.	Other (specify) Workman's Compensation	$ 610,933	$ 1,609,919	$ 1,557,804	1,710,694.00	1,766,953.06
	Other (specify) Payroll Taxes	$ 516,000	$ 536,161	$ 605,886	637,898.00	696,227.37
	Other (specify)_____				-	-
20.	Total personnel expenses	33,895,761.00	36,050,878.00	39,931,807.00	42,113,548.00	45,627,876.07
	Operating:					
21.	Fuel	$ 294,152	$ 335,838	$ 380,000	398,999.00	435,207.22
22.	Tools & minor equipment	$ 493,425	$ 800,015	$ 448,450	469,273.00	470,000.00
23.	Contracted services	$ 751,080	$ 463,269	$ 491,826	520,739.00	552,095.15
24.	Supplies	$ 552,855	$ 625,500	$ 664,686	698,443.00	738,056.55
25.	Vehicle repair	$ 174,756	$ 340,165	$ 334,232	354,224.00	361,728.80
26.	Training & prevention	$ 237,499	$ 331,468	$ 546,186	568,145.00	600,000.00
27.	Maintenance & repair—operating	$ 253,876	$ 305,267	$ 326,670	346,070.00	368,477.95
28.	Communications	$ 903,541	$ 1,084,295	$ 1,326,178	1,388,146.00	1,450,000.00
29.	Contingencies & emergencies	$ -	$ 1,232,816	$ 1,115,000	1,115,000.00	1,115,000.00
30.	Other (specify) Uniforms	$ 200,281	$ 231,550	$ 522,750	541,838.00	570,000.00
	Other (specify)_____				-	-
	Other (specify)_____				-	-
31.	Total operating expenses	3,861,465.00	5,750,183.00	6,155,978.00	6,400,877.00	6,660,565.67
	Capital:					
32.	Land, building, & construction	$ 7,557,641	$ 650,340	$ 2,210,393	3,686,200.00	1,000,000.00
33.	Vehicles	$ 827,300	$ 1,965,063	$ 5,936,311	2,000,000.00	200,000.00
34.	Lease payments	$ 334,543	$ 208,015	$ 257,277	270,141.00	300,000.00
35.	Machinery & equipment	$ 2,234,289	$ 348,649	$ 875,419	105,410.00	110,000.00
36.	Maintenance & repair—capital	$ -	$ -	$ -	-	-
37.	Reserve for future years—carryforward	$ 16,672,802	$ 22,279,973	$ 18,364,134	16,994,782.00	19,536,302.00
38.	Debt service—principal	$ 2,505,000	$ 2,610,000	$ 2,710,000	2,680,399.00	2,717,108.80
39.	Debt service—interest	$ 1,203,025	$ 1,113,175	$ 1,161,735	1,148,743.00	1,167,375.44
40.	Other (specify)				-	-
	Other (specify)				-	-
	Other (specify)				-	-
41.	Total capital expenses	31,334,600.00	29,175,215.00	31,515,269.00	26,885,675.00	25,030,786.24
42.	Administrative:					
43.	Administrative equipment	$ 35,864	$ 31,990	$ 31,184	33,055.00	33,630.21
44.	Insurance	$ 232,975	$ 231,293	$ 272,208	293,985.00	310,000.00
45.	Utilities	$ 471,935	$ 451,185	$ 557,012	584,863.00	600,000.00
46.	Professional services	$ 1,064,745	$ 1,570,806	$ 1,642,657	1,722,542.00	1,730,000.00
47.	Subscriptions, dues, fees	$ 81,421	$ 63,398	$ 64,396	67,450.00	69,580.31
48.	General administrative expenses	$ 452,027	$ 537,554	$ 480,176	501,745.00	510,000.00
49.	Other (specify) Transfers Out	$ 2,150,000	$ 1,250,000	$ 2,650,000	2,650,000.00	2,650,000.00
	Other (specify) Self Insurance	$ 3,341,738	$ 3,556,266	$ 3,500,000	3,600,000.00	3,600,000.00
	Other (specify)_____				-	-
50.	Total administrative expenses	7,830,705.00	7,692,492.00	9,197,633.00	9,453,640.00	9,503,210.52
51.	Total expenses	$ 76,922,531	$ 78,668,768	$ 86,800,687	$ 84,853,740	$ 86,822,439