RESOLUTION NO. 2024-027

A RESOLUTION OF THE GOVERNING BOARD OF THE NORTHWEST FIRE DISTRICT APPROVING AND ADOPTING A BUDGET FOR FISCAL YEAR 2024-25, IN THE AMOUNT OF $97,015,342.

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, 2024, 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 2024-2025 have been accomplished; and

WHEREAS, the Governing Board has determined that adoption of the annual budget for the fiscal year 2024-2025, 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 2024-2025, attached hereto as Exhibit A, is hereby approved.

PASSED AND ADOPTED by the Governing Board of the Northwest Fire District this 25th day of June, 2024.

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 2024-2025 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 25, 2024 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, 2024. 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 2022-23 Actuals**	**FY 2023-24 Adopted Budget**	**FY 2024-25 Proposed Budget**	**FY 2025-26 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 16,672,800	$ 23,656,400	$ 29,990,868	$ 22,491,429
Charges for Services	$ 4,577,534	$ 4,040,682	$ 4,542,709	$ 4,693,700
Self Insurance	$ 3,327,246	$ 3,500,000	$ 4,057,305	$ 4,057,305
Grants and Contributions	$ 4,183,394	$ 4,022,969	$ 1,672,671	$ 1,837,550
Revenue from Bonds and Other Debt	$ 4,030,000	$ -	$ -	$ -
Transfers in/out	$ 2,986,488	$ 2,650,000	$ 3,126,113	$ 2,750,000
Interest Earned/Surplus/Miscellaneous Revenue	$ 1,471,362	$ 646,000	$ 890,000	$ 932,000
Fire District Assistance Tax	$ 393,856	$ 390,000	$ 390,000	$ 390,000
Prior Year(s) Property Tax Received	$ 530,313	$ 470,000	$ 560,000	$ 560,000
Property Taxes Estimated to be Received	$ 45,073,192	$ 47,424,636	$ 51,785,676	$ 54,146,050
Total Resources	**$ 83,246,183**	**$ 86,800,687**	**$ 97,015,342**	**$ 91,858,034**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ 24,034,264	$ 25,646,407	$ 27,244,603	$ 28,925,996
Employee Benefits	$ 12,940,069	$ 14,285,400	$ 16,220,717	$ 17,157,979
Material and Supplies	$ 2,234,610	$ 2,542,974	$ 2,855,383	$ 2,992,607
Professional Services	$ 1,435,174	$ 1,706,971	$ 1,721,861	$ 1,805,570
Capital Outlay	$ 1,123,431	$ 9,022,123	$ 10,632,123	$ 6,462,000
Utilities and Communications	$ 1,590,719	$ 1,929,990	$ 1,868,437	$ 1,957,480
Insurance	$ 231,293	$ 272,208	$ 299,000	$ 322,920
Repairs and Maintenance	$ 1,406,130	$ 1,636,468	$ 2,416,889	$ 2,605,731
Lease Agreements	$ 365,257	$ 257,277	$ 252,340	$ 259,910
Debt Service	$ 3,804,465	$ 3,871,735	$ 3,829,142	$ 3,800,687
Self Insurance	$ 3,691,920	$ 3,500,000	$ 4,057,305	$ 4,057,305
Transfers in/out	$ 2,986,488	$ 2,650,000	$ 3,126,113	$ 2,750,000
Contingencies	$ -	$ 16,121,434	$ 17,873,318	$ 13,891,738
Ending Fund Balance (future expenditures)	$ 27,402,363	$ 3,357,700	$ 4,618,111	$ 4,868,111
Total Requirements	**$ 83,246,183**	**$ 86,800,687**	**$ 97,015,342**	**$ 91,858,034**

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 2022-23 Actuals**	**FY 2023-24 Adopted Budget**	**FY 2024-25 Proposed Budget**	**FY 2025-26 Estimated Budget**
Executive Services (Administration)	$ 6,507,987	$ 8,452,865	$ 9,395,603	$ 9,724,449
FTE	31	31	33	33
Operational Services (Emergency operations)	$ 31,838,126	$ 30,377,039	$ 33,101,361	$ 34,259,909
FTE	236	241	242	242
Essential Services (Support)	$ 442,975	$ 5,026,791	$ 6,082,551	$ 6,295,440
FTE	20	20	20	20
Not Allocated to Organizational Unit or Program	$ 44,457,096	$ 42,943,992	$ 48,435,827	$ 41,578,236
FTE	0	0	0	0
Total Requirements	**$ 83,246,183**	**$ 86,800,687**	**$ 97,015,342**	**$ 91,858,034**
Total FTE	**287**	**292**	**295**	**295**

PROPERTY TAX LEVIES				
	Rate or Amount Imposed 2022-2023	**Rate or Amount Imposed 2023-2024**	**Rate or Amount Approved Next Year 2024-2025**	**Rate or Amount Approved Next Year 2025-2026**
Operating Rate Levy (rate limit $3.750 per $100)	$2.7795	$2.9110	$2.9719	$2.9719
Levy For General Obligation Bonds	$3,708,025	$3,723,175	$3,829,142	$3,800,687

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1, 2024	Estimated Debt Authorized, but not Incurred July 1, 2024
General Obligation Bonds	$35,869,984	$0
Other Borrowings	$0	$0
Total	$35,869,984	$0

FINANCIAL SUMMARY - RESOURCES				
GENERAL FUND (100)	**FY 2022-23 Actuals**	**FY 2023-24 Adopted Budget**	**FY 2024-25 Proposed Budget**	**FY 2025-26 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 7,623,304	$ 10,380,000	$ 9,500,000	$ 9,500,000
Charges for Services	$ 1,083,174	$ 1,116,359	$ 1,114,416	$ 1,158,993
Self Insurance	$ -	$ -	$ -	$ -
Grants and Contributions	$ 85,000	$ 85,000	$ 87,550	$ 87,550
Revenue from Bonds and Other Debt	$ -	$ -	$ -	$ -
Transfers in/out	$ -	$ -	$ -	$ -
Interest Earned/Surplus/Miscellaneous Revenue	$ 1,174,109	$ 615,000	$ 840,000	$ 882,000
Fire District Assistance Tax	$ 393,856	$ 390,000	$ 390,000	$ 390,000
Prior Year(s) Property Tax Received	$ 483,196	$ 420,000	$ 500,000	$ 500,000
Property Taxes Estimated to be Received	$ 41,398,363	$ 43,630,336	$ 48,033,117	$ 50,434,773
Total Resources	**$ 52,241,001**	**$ 56,636,695**	**$ 60,465,083**	**$ 62,953,315**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ 21,772,925	$ 23,456,858	$ 25,308,895	$ 26,445,716
Employee Benefits	$ 11,629,535	$ 13,101,549	$ 14,891,848	$ 15,636,440
Material and Supplies	$ 1,649,023	$ 1,931,775	$ 2,228,465	$ 2,339,888
Professional Services	$ 1,305,619	$ 1,594,571	$ 1,602,666	$ 1,682,799
Capital Outlay	$ 267,657	$ 60,000	$ 61,000	$ 65,000
Utilities and Communications	$ 1,417,896	$ 1,712,946	$ 1,649,477	$ 1,731,951
Insurance	$ 171,850	$ 212,976	$ 245,035	$ 264,638
Repairs and Maintenance	$ 1,328,248	$ 1,528,743	$ 2,339,789	$ 2,526,972
Lease Agreements	$ 365,257	$ 257,277	$ 252,340	$ 259,910
Debt Service/ Lease Payables	$ -	$ -	$ -	$ -
Self Insurance	$ -	$ -	$ -	$ -
Transfers in/out	$ 2,786,488	$ 2,400,000	$ 2,385,568	$ 2,500,000
Contingencies	$ -	$ 10,380,000	$ 9,500,000	$ 9,500,000
Ending Fund Balance (future expenditures)	$ 9,546,503	$ -	$ -	$ -
Total Requirements	**$ 52,241,001**	**$ 56,636,695**	**$ 60,465,083**	**$ 62,953,315**

FINANCIAL SUMMARY - RESOURCES				
Medical Self Insurance (110)	**FY 2022-23 Actuals**	**FY 2023-24 Adopted Budget**	**FY 2024-25 Proposed Budget**	**FY 2025-26 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 1,970,355	$ 1,883,000	$ 2,000,000	$ 2,000,000
Charges for Services	$ -	$ -	$ -	$ -
Self Insurance	$ 3,327,246	$ 3,500,000	$ 4,057,305	$ 4,057,305
Grants and Contributions	$ -	$ -	$ -	$ -
Revenue from Bonds and Other Debt	$ -	$ -	$ -	$ -
Transfers in/out	$ 452,369	$ -	$ -	$ -
Interest Earned/Surplus/Miscellaneous Revenue	$ 30,040	$ -	$ -	$ -
Fire District Assistance Tax	$ -	$ -	$ -	$ -
Prior Year(s) Property Tax Received	$ -	$ -	$ -	$ -
Property Taxes Estimated to be Received	$ -	$ -	$ -	$ -
Total Resources	**$ 5,780,010**	**$ 5,383,000**	**$ 6,057,305**	**$ 6,057,305**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ -	$ -	$ -	$ -
Employee Benefits	$ -	$ -	$ -	$ -
Material and Supplies	$ -	$ -	$ -	$ -
Professional Services	$ 28,788	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -
Utilities and Communications	$ -	$ -	$ -	$ -
Insurance	$ -	$ -	$ -	$ -
Repairs and Maintenance	$ -	$ -	$ -	$ -
Lease Agreements	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Self Insurance	$ 3,685,070	$ 3,500,000	$ 4,057,305	$ 4,057,305
Transfers in/out	$ -	$ -	$ -	$ -
Contingencies	$ -	$ -	$ -	$ -
Ending Fund Balance (future expenditures)	$ 2,066,152	$ 1,883,000	$ 2,000,000	$ 2,000,000
Total Requirements	**$ 5,780,010**	**$ 5,383,000**	**$ 6,057,305**	**$ 6,057,305**

FINANCIAL SUMMARY - RESOURCES				
WILDLAND (200)	**FY 2022-23 Actuals**	**FY 2023-24 Adopted Budget**	**FY 2024-25 Proposed Budget**	**FY 2025-26 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 984,490	$ 685,000	$ 900,000	$ 788,000
Charges for Services	$ -	$ -	$ -	$ -
Self Insurance	$ -	$ -	$ -	$ -
Grants and Contributions	$ 355,155	$ 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	**$ 1,339,645**	**$ 1,435,000**	**$ 1,650,000**	**$ 1,538,000**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ 181,626	$ 450,000	$ 450,000	$ 450,000
Employee Benefits	$ 65,828	$ 179,975	$ 179,200	$ 179,200
Material and Supplies	$ 38,133	$ 99,000	$ 99,000	$ 99,000
Professional Services	$ -	$ -	$ -	$ -
Capital Outlay	$ 297,204	$ -	$ 112,000	$ -
Utilities and Communications	$ -	$ -	$ -	$ -
Insurance	$ -	$ -	$ -	$ -
Repairs and Maintenance	$ 506	$ 21,025	$ 21,800	$ 21,800
Lease Agreements	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Self Insurance	$ -	$ -	$ -	$ -
Transfers in/out	$ -	$ -	$ -	$ -
Contingencies	$ -	$ 685,000	$ 788,000	$ 788,000
Ending Fund Balance (future expenditures)	$ 756,348	$ -	$ -	$ -
Total Requirements	**$ 1,339,645**	**$ 1,435,000**	**$ 1,650,000**	**$ 1,538,000**

FINANCIAL SUMMARY - RESOURCES				
Ambulance (250)	**FY 2022-23 Actuals**	**FY 2023-24 Adopted Budget**	**FY 2024-25 Proposed Budget**	**FY 2025-26 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 361,987	$ 430,000	$ 500,000	$ 500,000
Charges for Services	$ 3,378,328	$ 2,800,000	$ 3,300,000	$ 3,400,000
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	**$ 3,740,316**	**$ 3,230,000**	**$ 3,800,000**	**$ 3,900,000**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ 1,358,951	$ 1,366,804	$ 1,485,708	$ 1,530,279
Employee Benefits	$ 849,063	$ 792,621	$ 1,149,669	$ 1,204,338
Material and Supplies	$ 176,514	$ 165,199	$ 217,203	$ 223,719
Professional Services	$ 100,767	$ 112,400	$ 119,195	$ 122,771
Capital Outlay	$ -	$ -	$ -	$ -
Utilities and Communications	$ 172,823	$ 217,044	$ 218,960	$ 225,529
Insurance	$ 59,443	$ 59,232	$ 53,965	$ 58,282
Repairs and Maintenance	$ 78,198	$ 86,700	$ 55,300	$ 56,959
Lease Agreements	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Self Insurance	$ -	$ -	$ -	$ -
Transfers in/out	$ -	$ -	$ -	$ -
Contingencies	$ -	$ 430,000	$ 500,000	$ 478,122
Ending Fund Balance (future expenditures)	$ 944,556	$ -	$ -	$ -
Total Requirements	**$ 3,740,316**	**$ 3,230,000**	**$ 3,800,000**	**$ 3,900,000**

FINANCIAL SUMMARY - RESOURCES				
CAPITAL IMPROVEMENT (400)	**FY 2022-23 Actuals**	**FY 2023-24 Adopted Budget**	**FY 2024-25 Proposed Budget**	**FY 2025-26 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 2,325,312	$ 6,890,000	$ 12,900,000	$ 4,791,648
Charges for Services	$ 116,032	$ 124,323	$ 128,293	$ 134,708
Self Insurance	$ -	$ -	$ -	$ -
Grants and Contributions	$ -	$ -	$ -	$ -
Revenue from Bonds and Other Debt	$ 4,030,000	$ -	$ -	$ -
Transfers in/out	$ 2,334,119	$ 2,400,000	$ 2,385,568	$ 2,500,000
Interest Earned/Surplus/Miscellaneous Revenue	$ 204,119	$ -	$ -	$ -
Fire District Assistance Tax	$ -	$ -	$ -	$ -
Prior Year(s) Property Tax Received	$ -	$ -	$ -	$ -
Property Taxes Estimated to be Received	$ -	$ -	$ -	$ -
Total Resources	**$ 9,009,583**	**$ 9,414,323**	**$ 15,413,861**	**$ 7,426,356**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ -	$ -	$ -	$ -
Employee Benefits	$ -	$ -	$ -	$ -
Material and Supplies	$ -	$ -	$ -	$ -
Professional Services	$ -	$ -	$ -	$ -
Capital Outlay	$ 436,698	$ 6,381,456	$ 9,881,668	$ 6,272,000
Utilities and Communications	$ -	$ -	$ -	$ -
Insurance	$ -	$ -	$ -	$ -
Repairs and Maintenance	$ (972)	$ -	$ -	$ -
Lease Agreements	$ -	$ -	$ -	$ -
Debt Service	$ 81,290	$ -	$ -	$ -
Self Insurance	$ -	$ -	$ -	$ -
Transfers in/out	$ 200,000	$ 250,000	$ 740,545	$ 250,000
Contingencies	$ -	$ 2,782,867	$ 4,791,648	$ 904,356
Ending Fund Balance (future expenditures)	$ 8,292,567	$ -	$ -	$ -
Total Requirements	**$ 9,009,583**	**$ 9,414,323**	**$ 15,413,861**	**$ 7,426,356**

FINANCIAL SUMMARY - RESOURCES				
CAPITAL RESERVE (450)	**FY 2022-23 Actuals**	**FY 2023-24 Adopted Budget**	**FY 2024-25 Proposed Budget**	**FY 2025-26 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 1,150,250	$ 1,224,700	$ 1,877,566	$ 2,618,111
Charges for Services	$ -	$ -	$ -	$ -
Self Insurance	$ -	$ -	$ -	$ -
Grants and Contributions	$ -	$ -	$ -	$ -
Revenue from Bonds and Other Debt	$ -	$ -	$ -	$ -
Transfers in/out	$ 200,000	$ 250,000	$ 740,545	$ 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	**$ 1,350,250**	**$ 1,474,700**	**$ 2,618,111**	**$ 2,868,111**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ -	$ -	$ -	$ -
Employee Benefits	$ -	$ -	$ -	$ -
Material and Supplies	$ -	$ -	$ -	$ -
Professional Services	$ -	$ -	$ -	$ -
Capital Outlay	$ 110,684	$ -	$ -	$ -
Utilities and Communications	$ -	$ -	$ -	$ -
Insurance	$ -	$ -	$ -	$ -
Repairs and Maintenance	$ -	$ -	$ -	$ -
Lease Agreements	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Self Insurance	$ -	$ -	$ -	$ -
Transfers in/out	$ -	$ -	$ -	$ -
Contingencies	$ -	$ -	$ -	$ -
Ending Fund Balance (future expenditures)	$ 1,239,566	$ 1,474,700	$ 2,618,111	$ 2,868,111
Total Requirements	**$ 1,350,250**	**$ 1,474,700**	**$ 2,618,111**	**$ 2,868,111**

FINANCIAL SUMMARY - RESOURCES				
GRANTS (480)	**FY 2022-23 Actuals**	**FY 2023-24 Adopted Budget**	**FY 2024-25 Proposed Budget**	**FY 2025-26 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 1,629,187	$ 1,543,700	$ 1,613,302	$ 1,564,753
Charges for Services	$ -	$ -	$ -	$ -
Self Insurance	$ -	$ -	$ -	$ -
Grants and Contributions	$ 3,743,239	$ 3,187,969	$ 835,121	$ 1,000,000
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	**$ 5,372,427**	**$ 4,731,669**	**$ 2,448,423**	**$ 2,564,753**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ 720,763	$ 372,745	$ -	$ 500,000
Employee Benefits	$ 395,643	$ 211,255	$ -	$ 138,000
Material and Supplies	$ 367,820	$ 342,000	$ 306,215	$ 325,000
Professional Services	$ -	$ -	$ -	$ -
Capital Outlay	$ 11,188	$ 2,580,667	$ 577,455	$ 125,000
Utilities and Communications	$ -	$ -	$ -	$ -
Insurance	$ -	$ -	$ -	$ -
Repairs and Maintenance	$ 150	$ -	$ -	$ -
Lease Agreements	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Self Insurance	$ 6,850	$ -	$ -	$ -
Transfers in/out	$ -	$ -	$ -	$ -
Contingencies	$ -	$ 1,225,002	$ 1,564,753	$ 1,476,753
Ending Fund Balance (future expenditures)	$ 3,870,013	$ -	$ -	$ -
Total Requirements	**$ 5,372,427**	**$ 4,731,669**	**$ 2,448,423**	**$ 2,564,753**

FINANCIAL SUMMARY - RESOURCES				
GO DEBT SERVICE (500)	**FY 2022-23 Actuals**	**FY 2023-24 Adopted Budget**	**FY 2024-25 Proposed Budget**	**FY 2025-26 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 627,915	$ 620,000	$ 700,000	$ 728,917
Charges for Services	$ -	$ -	$ -	$ -
Self Insurance	$ -	$ -	$ -	$ -
Grants and Contributions	$ -	$ -	$ -	$ -
Revenue from Bonds and Other Debt	$ -	$ -	$ -	$ -
Transfers in/out	$ -	$ -	$ -	$ -
Interest Earned/Surplus/Miscellaneous Revenue	$ 63,094	$ 31,000	$ 50,000	$ 50,000
Fire District Assistance Tax	$ -	$ -	$ -	$ -
Prior Year(s) Property Tax Received	$ 47,116	$ 50,000	$ 60,000	$ 60,000
Property Taxes Estimated to be Received	$ 3,674,829	$ 3,794,300	$ 3,752,559	$ 3,711,277
Total Resources	**$ 4,412,954**	**$ 4,495,300**	**$ 4,562,559**	**$ 4,550,194**

FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ -	$ -	$ -	$ -
Employee Benefits	$ -	$ -	$ -	$ -
Material and Supplies	$ 3,120	$ 5,000	$ 4,500	$ 5,000
Professional Services	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -
Utilities and Communications	$ -	$ -	$ -	$ -
Insurance	$ -	$ -	$ -	$ -
Repairs and Maintenance	$ -	$ -	$ -	$ -
Lease Agreements	$ -	$ -	$ -	$ -
Debt Service	$ 3,723,175	$ 3,871,735	$ 3,829,142	$ 3,800,687
Self Insurance	$ -	$ -	$ -	$ -
Transfers in/out	$ -	$ -	$ -	$ -
Contingencies	$ -	$ 618,565	$ 728,917	$ 744,507
Ending Fund Balance (future expenditures)	$ 686,658	$ -	$ -	$ -
Total Requirements	**$ 4,412,954**	**$ 4,495,300**	**$ 4,562,559**	**$ 4,550,194**

1. Enter fire district name: Northwest Fire District
2. Select the county of the fire district: Pima
3. Select the budget year: 2025

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:

A. Calculation of the tax year 2024 secondary property tax rate for fiscal year 2025 operations:

Adjustment to secondary property tax levy for territory annexed during the tax year 2023 (A.R.S. §48-807[I])

A.1	Net assessed value of annexed property in tax year 2023	$ 723,550			
A.2	Actual tax year 2023 secondary property tax rate	$ 2.9110	per $100 AV		
A.3	Annexed property tax limit adjustment in tax year 2024			$ 21,063	Check box if newly merged or consolidated: ☐

Tax year 2024 secondary property tax information (A.R.S. §48-807[K])

A.4	Tax year 2024 Assessed Value (AV) in the Fire District	$ 1,648,537,835	
A.5	Actual tax year 2023 secondary property tax levy	$ -	
A.6	Maximum allowed tax year 2023 secondary property tax levy	$ 82,462,475	

Calculation of the allowable tax year 2024 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])		$ 89,059,473	
A.8	Maximum allowable tax year 2024 levy limit (A.7 + A.3)		$ 89,080,536	
A.9	Allowable tax year 2024 secondary tax rate		$ 5.4036	per $100 AV
A.10	Maximum allowable tax year 2024 secondary tax rate (lesser of A.9 or $3.75)		$ 3.7500	per $100 AV
A.11	Maximum allowable tax year 2024 secondary tax levy		$ 61,820,169	
A.12	Tax year 2023 excess levy or collections: (A.R.S. §48-807[J])	$ -		
A.13	Tax year 2024 maximum allowable levy limit (A.11 - A.12)		$ 61,820,169	

Calculation of the proposed tax year 2024 secondary property tax rate for fiscal year 2025 operations

A.14	Total budgeted expenses in fiscal year 2025 (Budget tab, line 51)		$ 97,015,342	*Tax Levy Budget is at 95%*
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)		$ 9,500,000	*2% uncollected in FY24 is collected in future years*
A.16	Less—Revenues from sources other than direct property tax		$ 35,169,666	
A.17	Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)		$ 3,829,142	
A.18	Tax year 2024 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))		$ 48,992,896	*100% Tax Levy*
A.19	Tax year 2024 tax rate needed for operations:		$ 2.9719	per $100 AV
A.20	Tax year 2024 maximum allowable levy rate (A.13/(A.4/100)):		$ 3.7500	per $100 AV
A.22	Proposed tax year 2024 secondary property tax rate for fiscal year 2025 operations		$ 2.9719	per $100 AV

Calculation of the proposed 2024 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

A.23	Tax year 2024 secondary property tax levy needed for the repayment of bonds	$ 3,829,142		
A.24	Tax year 2024 secondary property tax rate needed for the repayment of bonds		$ 0.2323	per $100 AV

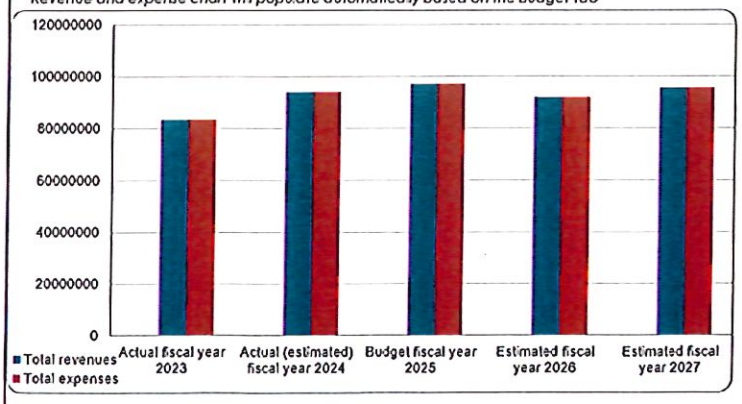
Summary for fiscal years 2023 through 2027:

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	Total revenues	Total expenses
Actual fiscal year 2023	$ 83,246,185	$ 83,246,185
Actual (estimated) fiscal year 2024	$ 93,935,475	$ 93,935,475
Budget fiscal year 2025	$ 97,015,342	$ 97,015,342
Estimated fiscal year 2026	$ 91,858,034	$ 91,858,034
Estimated fiscal year 2027	$ 95,533,131	$ 95,533,131

Budget

Fire district name: Northwest Fire District **County:** Pima

		Actual fiscal year 2023	Actual (estimated) fiscal year 2024	Budget fiscal year 2025	Estimated fiscal year 2026	Estimated fiscal year 2027
	Financial resources available at July 1					
1.	Beginning fund balance/(deficit)—unrestricted unencumbered	$ 7,878,981	$ 10,380,000	$ 9,500,000	9,500,000.00	9,500,000.00
2.	Beginning fund balance—restricted	$ 8,793,819	$ 13,276,400	$ 20,490,868	12,991,429.00	12,991,429.00
	Revenues					
3.	Secondary property tax revenue	45,603,505.00	$ 48,320,890	$ 52,345,676	54,706,050.00	58,217,766.00
4.	Fire district assistance tax	$ 393,856	$ 399,481	$ 390,000	390,000.00	390,000.00
5.	Wildland	$ 355,155	$ 759,656	$ 750,000	750,000.00	750,000.00
6.	Operating revenues	$ -	$ -	$ -	-	-
7.	Grants	$ 3,743,239	$ 3,187,969	$ 835,121	1,000,000.00	1,200,000.00
8.	Bonds	$ 4,030,000	$ -	$ -		
9.	Interest	$ 578,694	$ 1,183,538	$ 500,000	542,000.00	520,000.00
10.	Donations	$ 54,032	$ 10,610	$ -	-	-
11.	Miscellaneous	$ 838,636	$ 726,932	$ 390,000	390,000.00	395,000.00
12.	Other (specify) Intergovernmental Agreements	$ 85,000	$ 85,000	$ 87,550	87,550.00	87,550.00
	Other (specify) Charges for Services	$ 4,577,534	$ 4,524,047	$ 4,542,709	4,693,700.00	4,781,386.00
	Other (specify) Self Insurance	$ 3,327,246	$ 3,269,867	$ 4,057,305	4,057,305.00	4,200,000.00
	Other (specify) Transfers In	$ 2,986,488	$ 7,811,085	$ 3,126,113	2,750,000.00	2,500,000.00
	Other (specify)	$ -	$ -	$ -	-	-
13.	Total financial resources available	$ 83,246,185	$ 93,935,475	$ 97,015,342	$ 91,858,034	$ 95,533,131
	Expenses					
14.	Personnel:					
15.	Estimated number of full-time employees (FTE) in 2025:			295		
16.	Salaries & wages	$ 24,034,264	$ 24,804,870	$ 27,244,603	28,925,996.00	31,241,113.00
17.	Health insurance	$ 3,033,691	$ 3,040,616	$ 3,922,501	4,118,626.00	4,200,000.00
18.	Pension & other retirement benefits	$ 7,582,981	$ 8,607,913	$ 10,021,866	10,649,186.00	11,857,108.00
19.	Other (specify) Workman's Compensation	$ 1,767,890	$ 1,557,804	$ 1,630,904	1,712,449.00	1,795,439.00
	Other (specify) Payroll Taxes	$ 555,507	$ 562,501	$ 645,446	677,717.00	744,626.00
	Other (specify)_____				-	-
20.	Total personnel expenses	36,974,333.00	38,573,704.00	43,465,320.00	46,083,974.00	49,838,286.00
	Operating:					
21.	Fuel	$ 325,861	$ 364,985	$ 336,000	394,184.00	412,662.00
22.	Tools & minor equipment	$ 803,621	$ 390,067	$ 854,490	875,000.00	900,000.00
23.	Contracted services	$ 400,915	$ 423,045	$ 1,171,683	1,400,000.00	1,600,000.00
24.	Supplies	$ 592,440	$ 703,395	$ 765,904	790,000.00	780,000.00
25.	Vehicle repair	$ 314,583	$ 360,083	$ 454,032	475,000.00	485,000.00
26.	Training & prevention	$ 310,719	$ 515,945	$ 564,741	575,000.00	580,000.00
27.	Maintenance & repair—operating	$ 247,213	$ 332,331	$ 308,558	358,251.00	320,000.00
28.	Communications	$ 1,066,447	$ 1,327,702	$ 1,301,679	1,394,087.00	1,429,909.00
29.	Contingencies & emergencies	$ -	$ -	$ -	-	-
30.	Other (specify) Uniforms	$ 231,364	$ 225,250	$ 285,750	300,000.00	315,000.00
	Other (specify)_____				-	-
	Other (specify)_____				-	-
31.	Total operating expenses	4,293,163.00	4,642,803.00	6,042,837.00	6,561,522.00	6,822,571.00
	Capital:					
32.	Land, building, & construction	$ 466,366	$ 2,202,987	$ 1,825,000	1,123,000.00	9,250,000.00
33.	Vehicles	$ 358,115	$ 3,421,763	$ 7,957,513	4,300,000.00	2,000,000.00
34.	Lease payments	$ 365,257	$ 189,001	$ 252,340	259,910.00	260,000.00
35.	Machinery & equipment	$ 298,951	$ 902,401	$ 849,610	849,000.00	763,000.00
36.	Maintenance & repair—capital	$ -	$ -	$ -	-	-
37.	Reserve for future years—carryforward	$ 27,483,653	$ 26,043,935	$ 22,491,429	18,759,849.00	12,334,330.00
38.	Debt service—principal	$ 2,610,000	$ 2,710,000	$ 2,785,000	2,865,000.00	2,840,000.00
39.	Debt service—interest	$ 1,113,175	$ 1,161,735	$ 1,044,142	935,687.00	825,709.00
40.	Other (specify) Bond Administration Fees	$ 3,120	$ 5,000	$ 4,500	5,000.00	5,000.00
	Other (specify)_____				-	-
	Other (specify)_____				-	-
41.	Total capital expenses	32,698,637.00	36,636,822.00	37,209,534.00	29,097,446.00	28,278,039.00
42.	Administrative:					
43.	Administrative equipment	$ 30,209	$ 29,206	$ 32,800	33,000.00	35,131.00
44.	Insurance	$ 231,294	$ 276,040	$ 299,000	323,000.00	349,396.00
45.	Utilities	$ 488,711	$ 512,012	$ 534,358	558,757.00	583,707.00
46.	Professional services	$ 1,383,126	$ 1,509,323	$ 1,658,456	1,756,030.00	1,894,442.00
47.	Subscriptions, dues, fees	$ 61,372	$ 63,560	$ 74,175	77,000.00	84,896.00
48.	General administrative expenses	$ 406,932	$ 367,743	$ 515,444	560,000.00	696,663.00
49.	Other (specify) Transfers Out	$ 2,986,488	$ 7,811,085	$ 3,126,113	2,750,000.00	2,750,000.00
	Other (specify) Self Insurance	$ 3,691,920	$ 3,513,177	$ 4,057,305	4,057,305.00	4,200,000.00
	Other (specify)_____				-	-
50.	Total administrative expenses	9,280,052.00	14,082,146.00	10,297,651.00	10,115,092.00	10,594,235.00
51.	Total expenses	$ 83,246,185	$ 93,935,475	$ 97,015,342	$ 91,858,034	$ 95,533,131