RESOLUTION NO. 2025-020

A RESOLUTION OF THE GOVERNING BOARD OF THE NORTHWEST FIRE DISTRICT APPROVING AND ADOPTING A BUDGET FOR FISCAL YEAR 2025-2026, IN THE AMOUNT OF $106,615,515.

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 24, 2025, 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 2025-2026 have been accomplished; and

WHEREAS, the Governing Board has determined that adoption of the annual budget for the fiscal year 2025-2026, 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 2025-2026, attached hereto as Exhibit A, is hereby approved.

PASSED AND ADOPTED by the Governing Board of the Northwest Fire District this 24th day of June, 2025.

Cyndell West
Board Vice Chair

ATTEST:

Peg Green
Clerk of the Board

APPROVED AS TO FORM:

Thomas Benavidez
District Attorney

EXHIBIT A

[*Budget for Fiscal Year 2025-2026 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 24, 2025, at 6:00 p.m. at 13535 N. Marana Main Street, Marana Arizona. The purpose of this hearing is to discuss and formally adopt the budget for the fiscal year beginning July 1, 2025. 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., up to and including June 24, 2025.

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

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	FY 2023-24 Actuals	FY 2024-25 Adopted Budget	FY 2025-26 Proposed Budget	FY 2026-27 Estimated Budget
Beginning Fund Balance/Net Working Capital	$ 27,402,363	$ 29,990,868	$ 30,416,311	$ 26,694,918
Charges for Services	$ 4,695,853	$ 4,542,709	$ 5,149,494	$ 5,341,395
Self Insurance	$ 3,265,499	$ 4,057,305	$ 4,405,000	$ 4,493,100
Grants and Contributions	$ 2,286,715	$ 1,672,671	$ 1,118,113	$ 1,137,550
Revenue from Bonds and Other Debt	$ -	$ -	$ -	$ -
Transfers in/out	$ 12,311,085	$ 3,126,113	$ 7,760,225	$ 7,392,274
Interest Earned/Surplus/Miscellaneous Revenue	$ 2,909,443	$ 890,000	$ 1,400,000	$ 1,467,500
Fire District Assistance Tax	$ 402,384	$ 390,000	$ 390,000	$ 390,000
Prior Year(s) Property Tax Received	$ 902,315	$ 560,000	$ 560,000	$ 560,000
Property Taxes Estimated to be Received	$ 47,357,729	$ 51,785,676	$ 55,416,372	$ 58,187,191
Total Resources	**$ 101,533,386**	**$ 97,015,342**	**$ 106,615,515**	**$ 105,663,928**

FINANCIAL SUMMARY - REQUIREMENTS

Salaries and Wages	$ 24,875,588	$ 27,244,603	$ 28,091,514	$ 28,793,759
Employee Benefits	$ 13,179,941	$ 16,220,717	$ 16,758,539	$ 17,584,492
Material and Supplies	$ 1,902,802	$ 2,850,883	$ 3,511,493	$ 3,611,834
Professional Services	$ 1,442,541	$ 1,721,861	$ 1,888,818	$ 1,981,496
Capital Outlay	$ 2,338,965	$ 10,632,123	$ 8,204,610	$ 1,208,472
Utilities and Communications	$ 1,856,154	$ 1,868,437	$ 1,957,990	$ 2,051,869
Insurance	$ 278,718	$ 299,000	$ 340,137	$ 367,348
Repairs and Maintenance	$ 1,382,602	$ 2,416,889	$ 2,852,084	$ 3,075,534
Lease Agreements	$ 658,351	$ 252,340	$ 344,500	$ 354,835
Debt Service	$ 3,873,246	$ 3,833,642	$ 3,805,687	$ 3,670,709
Self Insurance	$ 3,620,404	$ 4,057,305	$ 4,405,000	$ 4,493,100
Transfers in/out	$ 12,311,085	$ 3,126,113	$ 7,760,225	$ 7,392,274
Contingencies	$ 33,812,989	$ 22,491,429	$ 26,694,918	$ 31,078,205
Ending Fund Balance (future expenditures)	$ -	$ -	$ -	$ -
Total Requirements	**$ 101,533,386**	**$ 97,015,342**	**$ 106,615,515**	**$ 105,663,928**

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 2023-24 Actuals	FY 2024-25 Adopted Budget	FY 2025-26 Proposed Budget	FY 2026-27 Estimated Budget
Executive Services (Administration)	$ 7,411,689	$ 9,448,615	$ 10,112,601	$ 10,466,542
FTE	31	33	33	33
Operational Services (Emergency operations)	$ 33,787,782	$ 37,207,811	$ 38,472,275	$ 39,818,805
FTE	241	242	247	247
Essential Services (Support)	$ 4,541,022	$ 6,085,089	$ 6,998,510	$ 7,243,458
FTE	20	20	20	20
Not Allocated to Organizational Unit or Program	$ 55,792,894	$ 44,273,827	$ 51,032,129	$ 48,135,123
FTE	0	0	0	0
Total Requirements	**$ 101,533,386**	**$ 97,015,342**	**$ 106,615,515**	**$ 105,663,928**
Total FTE	**292**	**295**	**300**	**300**

PROPERTY TAX LEVIES

	Rate or Amount Imposed 2023-2024	Rate or Amount Imposed 2024-2025	Rate or Amount Approved Next Year 2025-2026	Rate or Amount Approved Next Year 2026-2027
Operating Rate Levy (rate limit $3.75 per $100)	$2.9110	$2.9719	$2.9888	$2.9888
Levy For General Obligation Bonds	$3,873,246	$3,833,642	$3,805,687	$3,670,709

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding on July 1, 2025	Estimated Debt Authorized, but not Incurred July 1, 2025
General Obligation Bonds	$32,000,358	$0
Other Borrowings	$0	$0
Total	$32,000,358	$0

SUMMARY - FUND 100, and FUND 110

FINANCIAL SUMMARY - RESOURCES				
GENERAL FUND (100)	**FY 2023-24 Actuals**	**FY 2024-25 Adopted Budget**	**FY 2025-26 Proposed Budget**	**FY 2026-27 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 9,546,503	$ 9,500,000	$ 10,500,000	$ 10,500,000
Charges for Services	$ 1,163,483	$ 1,114,416	$ 1,017,484	$ 1,058,183
Self Insurance	$ -	$ -	$ -	$ -
Grants and Contributions	$ 85,000	$ 87,550	$ 87,550	$ 87,550
Revenue from Bonds and Other Debt	$ -	$ -	$ -	$ -
Transfers in/out	$ 2,327,403	$ -	$ -	$ -
Interest Earned/Surplus/Miscellaneous Revenue	$ 2,317,853	$ 840,000	$ 1,350,000	$ 1,417,500
Fire District Assistance Tax	$ 402,384	$ 390,000	$ 390,000	$ 390,000
Prior Year(s) Property Tax Received	$ 828,579	$ 500,000	$ 500,000	$ 500,000
Property Taxes Estimated to be Received	$ 43,568,931	$ 48,033,117	$ 51,691,699	$ 54,276,284
Total Resources	**$ 60,240,136**	**$ 60,465,083**	**$ 65,536,733**	**$ 68,229,517**
FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ 22,614,677	$ 25,308,895	$ 25,773,055	$ 26,417,381
Employee Benefits	$ 11,846,785	$ 14,891,848	$ 15,193,201	$ 15,952,861
Material and Supplies	$ 1,536,478	$ 2,228,465	$ 2,840,281	$ 2,982,295
Professional Services	$ 1,292,073	$ 1,602,666	$ 1,800,674	$ 1,890,708
Capital Outlay	$ 123,428	$ 61,000	$ 83,069	$ 87,222
Utilities and Communications	$ 1,639,110	$ 1,649,477	$ 1,756,985	$ 1,844,834
Insurance	$ 219,486	$ 245,035	$ 278,670	$ 300,964
Repairs and Maintenance	$ 1,293,535	$ 2,339,789	$ 2,767,951	$ 2,989,387
Lease Agreements	$ 658,351	$ 252,340	$ 344,500	$ 354,835
Debt Service/ Lease Payables	$ -	$ -	$ -	$ -
Self Insurance	$ -	$ -	$ -	$ -
Transfers in/out	$ 8,727,403	$ 2,385,568	$ 4,198,347	$ 4,408,264
Contingencies	$ 10,288,810	$ 9,500,000	$ 10,500,000	$ 11,000,765
Ending Fund Balance (future expenditures)	$ -	$ -	$ -	$ -
Total Requirements	**$ 60,240,136**	**$ 60,465,083**	**$ 65,536,733**	**$ 68,229,517**

FINANCIAL SUMMARY - RESOURCES				
Medical Self Insurance (110)	**FY 2023-24 Actuals**	**FY 2024-25 Adopted Budget**	**FY 2025-26 Proposed Budget**	**FY 2026-27 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 2,066,152	$ 2,000,000	$ 2,000,000	$ 2,000,000
Charges for Services	$ -	$ -	$ -	$ -
Self Insurance	$ 3,265,499	$ 4,057,305	$ 4,405,000	$ 4,493,100
Grants and Contributions	$ -	$ -	$ -	$ -
Revenue from Bonds and Other Debt	$ -	$ -	$ -	$ -
Transfers in/out	$ -	$ -	$ -	$ -
Interest Earned/Surplus/Miscellaneous Revenue	$ 22,347	$ -	$ -	$ -
Fire District Assistance Tax	$ -	$ -	$ -	$ -
Prior Year(s) Property Tax Received	$ -	$ -	$ -	$ -
Property Taxes Estimated to be Received	$ -	$ -	$ -	$ -
Total Resources	**$ 5,353,998**	**$ 6,057,305**	**$ 6,405,000**	**$ 6,493,100**
FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ -	$ -	$ -	$ -
Employee Benefits	$ -	$ -	$ -	$ -
Material and Supplies	$ 102	$ -	$ -	$ -
Professional Services	$ 30,324	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ -
Utilities and Communications	$ -	$ -	$ -	$ -
Insurance	$ -	$ -	$ -	$ -
Repairs and Maintenance	$ -	$ -	$ -	$ -
Lease Agreements	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Self Insurance	$ 3,615,354	$ 4,057,305	$ 4,405,000	$ 4,493,100
Transfers in/out	$ -	$ -	$ -	$ -
Contingencies	$ 1,708,218	$ 2,000,000	$ 2,000,000	$ 2,000,000
Ending Fund Balance (future expenditures)	$ -	$ -	$ -	$ -
Total Requirements	**$ 5,353,998**	**$ 6,057,305**	**$ 6,405,000**	**$ 6,493,100**

SUMMARY - FUND 200, and FUND 250

FINANCIAL SUMMARY - RESOURCES				
WILDLAND (200)	**FY 2023-24 Actuals**	**FY 2024-25 Adopted Budget**	**FY 2025-26 Proposed Budget**	**FY 2026-27 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 756,348	$ 900,000	$ 500,000	$ 500,000
Charges for Services	$ -	$ -	$ -	$ -
Self Insurance	$ -	$ -	$ -	$ -
Grants and Contributions	$ 1,087,831	$ 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	**$ 1,844,179**	**$ 1,650,000**	**$ 1,250,000**	**$ 1,250,000**
FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ 521,471	$ 450,000	$ 441,500	$ 441,500
Employee Benefits	$ 196,044	$ 179,200	$ 183,200	$ 183,200
Material and Supplies	$ 100,968	$ 99,000	$ 108,300	$ 108,300
Professional Services	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ 112,000	$ -	$ -
Utilities and Communications	$ -	$ -	$ -	$ -
Insurance	$ -	$ -	$ -	$ -
Repairs and Maintenance	$ 2,367	$ 21,800	$ 17,000	$ 17,000
Lease Agreements	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Self Insurance	$ -	$ -	$ -	$ -
Transfers in/out	$ -	$ -	$ -	$ -
Contingencies	$ 1,023,329	$ 788,000	$ 500,000	$ 500,000
Ending Fund Balance (future expenditures)	$ -	$ -	$ -	$ -
Total Requirements	**$ 1,844,179**	**$ 1,650,000**	**$ 1,250,000**	**$ 1,250,000**

FINANCIAL SUMMARY - RESOURCES				
Ambulance (250)	**FY 2023-24 Actuals**	**FY 2024-25 Adopted Budget**	**FY 2025-26 Proposed Budget**	**FY 2026-27 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 944,556	$ 500,000	$ 750,000	$ 750,000
Charges for Services	$ 3,407,772	$ 3,300,000	$ 4,000,000	$ 4,147,902
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	**$ 4,352,328**	**$ 3,800,000**	**$ 4,750,000**	**$ 4,897,902**
FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ 1,366,804	$ 1,485,708	$ 1,863,959	$ 1,919,878
Employee Benefits	$ 905,042	$ 1,149,669	$ 1,382,138	$ 1,448,431
Material and Supplies	$ 200,487	$ 217,203	$ 336,154	$ 346,239
Professional Services	$ 120,144	$ 119,195	$ 88,144	$ 90,788
Capital Outlay	$ -	$ -	$ -	$ -
Utilities and Communications	$ 217,044	$ 218,960	$ 201,005	$ 207,035
Insurance	$ 59,232	$ 53,965	$ 61,467	$ 66,384
Repairs and Maintenance	$ 86,700	$ 55,300	$ 67,133	$ 69,147
Lease Agreements	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Self Insurance	$ -	$ -	$ -	$ -
Transfers in/out	$ 618,279	$ -	$ -	$ -
Contingencies	$ 778,596	$ 500,000	$ 750,000	$ 750,000
Ending Fund Balance (future expenditures)	$ -	$ -	$ -	$ -
Total Requirements	**$ 4,352,328**	**$ 3,800,000**	**$ 4,750,000**	**$ 4,897,902**

SUMMARY - FUND 400, and FUND 450

FINANCIAL SUMMARY - RESOURCES				
CAPITAL IMPROVEMENT (400)	**FY 2023-24 Actuals**	**FY 2024-25 Adopted Budget**	**FY 2025-26 Proposed Budget**	**FY 2026-27 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 8,292,567	$ 12,900,000	$ 12,300,000	$ 4,996,938
Charges for Services	$ 124,598	$ 128,293	$ 132,010	$ 135,310
Self Insurance	$ -	$ -	$ -	$ -
Grants and Contributions	$ -	$ -	$ -	$ -
Revenue from Bonds and Other Debt	$ -	$ -	$ -	$ -
Transfers in/out	$ 9,345,682	$ 2,385,568	$ 4,198,347	$ 4,408,264
Interest Earned/Surplus/Miscellaneous Revenue	$ 466,767	$ -	$ -	$ -
Fire District Assistance Tax	$ -	$ -	$ -	$ -
Prior Year(s) Property Tax Received	$ -	$ -	$ -	$ -
Property Taxes Estimated to be Received	$ -	$ -	$ -	$ -
Total Resources	**$ 18,229,613**	**$ 15,413,861**	**$ 16,630,357**	**$ 9,540,512**
FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ -	$ -	$ -	$ -
Employee Benefits	$ -	$ -	$ -	$ -
Material and Supplies	$ -	$ -	$ -	$ -
Professional Services	$ -	$ -	$ -	$ -
Capital Outlay	$ 1,574,957	$ 9,881,668	$ 8,071,541	$ 125,000
Utilities and Communications	$ -	$ -	$ -	$ -
Insurance	$ -	$ -	$ -	$ -
Repairs and Maintenance	$ -	$ -	$ -	$ -
Lease Agreements	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Self Insurance	$ -	$ -	$ -	$ -
Transfers in/out	$ 638,000	$ 740,545	$ 3,561,878	$ 2,984,010
Contingencies	$ 16,016,656	$ 4,791,648	$ 4,996,938	$ 6,431,502
Ending Fund Balance (future expenditures)	$ -	$ -	$ -	$ -
Total Requirements	**$ 18,229,613**	**$ 15,413,861**	**$ 16,630,357**	**$ 9,540,512**

FINANCIAL SUMMARY - RESOURCES				
CAPITAL RESERVE (450)	**FY 2023-24 Actuals**	**FY 2024-25 Adopted Budget**	**FY 2025-26 Proposed Budget**	**FY 2026-27 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 1,239,566	$ 1,877,566	$ 2,316,311	$ 5,878,189
Charges for Services	$ -	$ -	$ -	$ -
Self Insurance	$ -	$ -	$ -	$ -
Grants and Contributions	$ -	$ -	$ -	$ -
Revenue from Bonds and Other Debt	$ -	$ -	$ -	$ -
Transfers in/out	$ 638,000	$ 740,545	$ 3,561,878	$ 2,984,010
Interest Earned/Surplus/Miscellaneous Revenue	$ -	$ -	$ -	$ -
Fire District Assistance Tax	$ -	$ -	$ -	$ -
Prior Year(s) Property Tax Received	$ -	$ -	$ -	$ -
Property Taxes Estimated to be Received	$ -	$ -	$ -	$ -
Total Resources	**$ 1,877,566**	**$ 2,618,111**	**$ 5,878,189**	**$ 8,862,199**
FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ -	$ -	$ -	$ -
Employee Benefits	$ -	$ -	$ -	$ -
Material and Supplies	$ -	$ -	$ -	$ -
Professional Services	$ -	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -	$ 816,250
Utilities and Communications	$ -	$ -	$ -	$ -
Insurance	$ -	$ -	$ -	$ -
Repairs and Maintenance	$ -	$ -	$ -	$ -
Lease Agreements	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Self Insurance	$ -	$ -	$ -	$ -
Transfers in/out	$ -	$ -	$ -	$ -
Contingencies	$ 1,877,566	$ 2,618,111	$ 5,878,189	$ 8,045,949
Ending Fund Balance (future expenditures)	$ -	$ -	$ -	$ -
Total Requirements	**$ 1,877,566**	**$ 2,618,111**	**$ 5,878,189**	**$ 8,862,199**

SUMMARY - FUND 480, and FUND 500

FINANCIAL SUMMARY - RESOURCES				
GRANTS (480)	**FY 2023-24 Actuals**	**FY 2024-25 Adopted Budget**	**FY 2025-26 Proposed Budget**	**FY 2026-27 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 3,870,013	$ 1,613,302	$ 1,200,000	$ 1,190,805
Charges for Services	$ -	$ -	$ -	$ -
Self Insurance	$ -	$ -	$ -	$ -
Grants and Contributions	$ 1,113,884	$ 835,121	$ 280,563	$ 300,000
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	**$ 4,983,897**	**$ 2,448,423**	**$ 1,480,563**	**$ 1,490,805**
FINANCIAL SUMMARY - REQUIREMENTS				
Salaries and Wages	$ 372,637	$ -	$ 13,000	$ 15,000
Employee Benefits	$ 232,070	$ -	$ -	$ -
Material and Supplies	$ 64,767	$ 306,215	$ 226,758	$ 175,000
Professional Services	$ -	$ -	$ -	$ -
Capital Outlay	$ 640,580	$ 577,455	$ 50,000	$ 180,000
Utilities and Communications	$ -	$ -	$ -	$ -
Insurance	$ -	$ -	$ -	$ -
Repairs and Maintenance	$ -	$ -	$ -	$ -
Lease Agreements	$ -	$ -	$ -	$ -
Debt Service	$ -	$ -	$ -	$ -
Self Insurance	$ 5,050	$ -	$ -	$ -
Transfers in/out	$ 2,327,403	$ -	$ -	$ -
Contingencies	$ 1,341,390	$ 1,564,753	$ 1,190,805	$ 1,120,805
Ending Fund Balance (future expenditures)	$ -	$ -	$ -	$ -
Total Requirements	**$ 4,983,897**	**$ 2,448,423**	**$ 1,480,563**	**$ 1,490,805**

FINANCIAL SUMMARY - RESOURCES				
GO DEBT SERVICE (500)	**FY 2023-24 Actuals**	**FY 2024-25 Adopted Budget**	**FY 2025-26 Proposed Budget**	**FY 2026-27 Estimated Budget**
Beginning Fund Balance/Net Working Capital	$ 686,659	$ 700,000	$ 850,000	$ 878,986
Charges for Services	$ -	$ -	$ -	$ -
Self Insurance	$ -	$ -	$ -	$ -
Grants and Contributions	$ -	$ -	$ -	$ -
Revenue from Bonds and Other Debt	$ -	$ -	$ -	$ -
Transfers in/out	$ -	$ -	$ -	$ -
Interest Earned/Surplus/Miscellaneous Revenue	$ 102,476	$ 50,000	$ 50,000	$ 50,000
Fire District Assistance Tax	$ -	$ -	$ -	$ -
Prior Year(s) Property Tax Received	$ 73,736	$ 60,000	$ 60,000	$ 60,000
Property Taxes Estimated to be Received	$ 3,788,798	$ 3,752,559	$ 3,724,673	$ 3,910,907
Total Resources	**$ 4,651,670**	**$ 4,562,559**	**$ 4,684,673**	**$ 4,899,893**
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	$ 3,873,246	$ 3,833,642	$ 3,805,687	$ 3,670,709
Self Insurance	$ -	$ -	$ -	$ -
Transfers in/out	$ -	$ -	$ -	$ -
Contingencies	$ 778,424	$ 728,917	$ 878,986	$ 1,229,184
Ending Fund Balance (future expenditures)	$ -	$ -	$ -	$ -
Total Requirements	**$ 4,651,670**	**$ 4,562,559**	**$ 4,684,673**	**$ 4,899,893**

1. Enter fire district name: Northwest Fire District
2. Select the county of the fire district: Pima
3. Select the budget year: 2026

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

4. District Vice Chair: SIGNED District clerk: SIGNED Date: 6/24/25

A. Calculation of the tax year 2025 secondary property tax rate for fiscal year 2026 operations:

Adjustment to secondary property tax levy for territory annexed during the tax year 2024 (A.R.S. §48-807[I])

A.1	Net assessed value of annexed property in tax year 2024	$ 1,481,632			
A.2	Actual tax year 2024 secondary property tax rate	$ 2.9719	per $100 AV		
A.3	Annexed property tax limit adjustment in tax year 2025		$ 44,033	Check box if newly merged or consolidated:	☐

Tax year 2025 secondary property tax information (A.R.S. §48-807[K])

A.4	Tax year 2025 Assessed Value (AV) in the Fire District	$ 1,764,809,696	
A.5	Actual tax year 2024 secondary property tax levy	$ -	
A.6	Maximum allowed tax year 2024 secondary property tax levy	$ 89,080,537	

Calculation of the allowable tax year 2025 secondary property tax levy (A.R.S. §48-807[F])

A.7	Line A.6 mulitpilied by 1.08 (A.R.S. §48-807[F])		$ 96,206,980	
A.8	Maximum allowable tax year 2025 levy limit (A.7 + A.3)		$ 96,251,013	
A.9	Allowable tax year 2025 secondary tax rate		$ 5.4539	per $100 AV
A.10	Maximum allowable tax year 2025 secondary tax rate (lesser of A.9 or $3.75)		$ 3.7500	per $100 AV
A.11	Maximum allowable tax year 2025 secondary tax levy		$ 66,180,364	
A.12	Tax year 2024 excess levy or collections: (A.R.S. §48-807[J])	$ -		
A.13	Tax year 2025 maximum allowable levy limit (A.11 - A.12)		$ 66,180,364	

Calculation of the proposed tax year 2025 secondary property tax rate for fiscal year 2026 operations

A.14	Total budgeted expenses in fiscal year 2026 (Budget tab, line 51)		$ 106,615,515	*Tax Levy Budget is at 98%*
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)		$ 10,500,000	*2% uncollected in FY26 is collected in future years*
A.16	Less—Revenues from sources other than direct property tax		$ 40,139,143	
A.17	Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)		$ 3,800,687	
A.18	Tax year 2025 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))		$ 52,746,632	*100% Tax Levy*
A.19	Tax year 2025 tax rate needed for operations:		$ 2.9888	per $100 AV
A.20	Tax year 2025 maximum allowable levy rate (A.13/(A.4/100)):		$ 3.7500	per $100 AV
A.22	Proposed tax year 2025 secondary property tax rate for fiscal year 2026 operations		$ 2.9888	per $100 AV

Calculation of the proposed 2025 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

A.23	Tax year 2025 secondary property tax levy needed for the repayment of bonds	$ 3,800,687		
A.24	Tax year 2025 secondary property tax rate needed for the repayment of bonds		$ 0.2154	per $100 AV

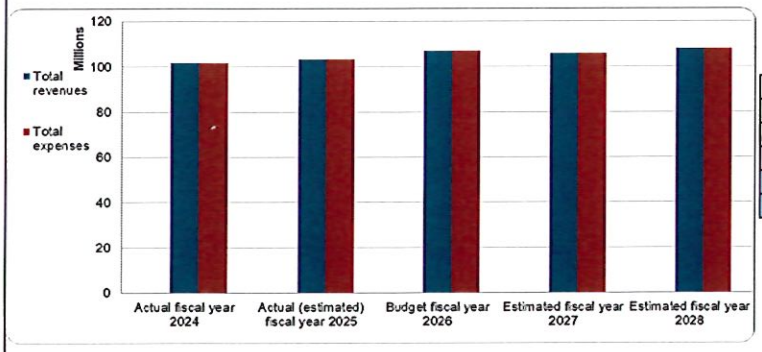
Summary for fiscal years 2024 through 2028:

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 2024	$ 101,533,386	$ 101,533,386
Actual (est.) fiscal year 2025	$ 102,946,675	$ 102,946,675
Budget fiscal year 2026	$ 106,615,515	$ 106,615,515
Estimated fiscal year 2027	$ 105,663,928	$ 105,663,928
Estimated fiscal year 2028	$ 107,716,218	$ 107,716,218

Budget

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

		Actual fiscal year 2024	Actual (estimated) fiscal year 2025	Budget fiscal year 2026	Estimated fiscal year 2027	Estimated fiscal year 2028
	Financial resources available at July 1					
1.	Beginning fund balance/(deficit)—unrestricted unencumbered	$ 9,546,503	$ 10,288,810	$ 10,500,000	10,500,000.00	10,500,000.00
2.	Beginning fund balance—restricted	$ 17,855,860	$ 23,524,179	$ 19,916,311	16,194,918.00	15,000,000.00
	Revenues					
3.	Secondary property tax revenue	48,260,044.11	$ 52,378,770	$ 55,976,372	58,747,191.00	62,218,684.29
4.	Fire district assistance tax	$ 402,384	$ 396,285	$ 390,000	390,000.00	390,000.00
5.	Wildland	$ 1,087,831	$ 750,000	$ 750,000	750,000.00	750,000.00
6.	Operating revenues	$ -	$ -	$ -	-	-
7.	Grants	$ 1,113,884	$ 58,311	$ 280,563	387,550.00	400,000.00
8.	Bonds	$ -	$ -	$ -	-	-
9.	Interest	$ 1,869,167	$ 1,460,242	$ 800,000	779,950.00	500,000.00
10.	Donations	$ 11,610	$ 625	$ -	-	-
11.	Miscellaneous	$ 1,028,666	$ 825,313	$ 600,000	600,000.00	600,000.00
12.	Other (specify) Intergovernmental Agreements	$ 85,000	$ 87,550	$ 87,550	87,550.00	87,550.00
	Other (specify) Charges for Services	$ 4,695,853	$ 5,933,425	$ 5,149,494	5,341,395.00	5,088,065.59
	Other (specify) Self Insurance	$ 3,265,499	$ 4,117,051	$ 4,405,000	4,493,100.00	4,695,155.76
	Other (specify) Transfers In	$ 12,311,085	$ 3,126,113	$ 7,760,225	7,392,274.00	7,486,762.00
	Other (specify)_____	$ -	$ -	$ -	-	-
13.	Total financial resources available	$ 101,533,386	$ 102,946,675	$ 106,615,515	$ 105,663,928	$ 107,716,218
	Expenses					
14.	Personnel:					
15.	Estimated number of full-time employees (FTE) in 2026:			300		
16.	Salaries & wages	$ 24,875,589	$ 27,202,554	$ 28,091,514	28,793,759.00	29,624,138.62
17.	Health insurance	$ 3,040,229	$ 3,920,479	$ 4,256,276	4,710,864.00	5,164,181.68
18.	Pension & other retirement benefits	$ 8,102,922	$ 10,009,600	$ 10,308,040	10,617,281.00	10,934,819.37
19.	Other (specify) Workman's Compensation	$ 1,458,445	$ 1,630,904	$ 1,535,044	1,580,689.00	1,557,735.89
	Other (specify) Payroll Taxes	$ 578,344	$ 633,670	$ 659,179	675,658.00	697,703.24
	Other (specify)_____	$ -	$ -	$ -	-	-
20.	Total personnel expenses	38,055,529.11	43,397,206.46	44,850,053.00	46,378,251.00	47,978,578.80
	Operating:					
21.	Fuel	$ 293,560	$ 294,796	$ 275,700	280,000.00	290,000.00
22.	Tools & minor equipment	$ 406,411	$ 622,446	$ 1,197,160	1,220,000.00	1,583,244.10
23.	Contracted services	$ 367,865	$ 982,349	$ 1,527,672	1,900,000.00	2,386,987.50
24.	Supplies	$ 665,570	$ 782,875	$ 972,319	990,000.00	1,118,783.59
25.	Vehicle repair	$ 326,711	$ 358,244	$ 439,883	450,000.00	506,448.96
26.	Training & prevention	$ 360,296	$ 374,868	$ 564,231	570,000.00	716,880.31
27.	Maintenance & repair—operating	$ 284,969	$ 242,287	$ 285,558	289,672.60	317,626.62
28.	Communications	$ 1,271,927	$ 1,281,559	$ 1,364,155	1,380,000.00	1,432,485.01
29.	Contingencies & emergencies	$ -	$ -	$ -	-	-
30.	Other (specify) Uniforms	$ 225,017	$ 271,840	$ 280,750	290,000.00	299,530.06
	Other (specify)_____	$ -	$ -	$ -	-	-
	Other (specify)_____	$ -	$ -	$ -	-	-
31.	Total operating expenses	4,202,326.98	5,211,263.92	6,907,428.00	7,369,672.60	8,651,986.14
	Capital:					
32.	Land, building, & construction	$ 1,284,817	$ 3,674,448	$ 712,569	853,637.00	594,087.16
33.	Vehicles	$ 31,293	$ 1,659,717	$ 6,967,803	5,578,205.00	1,600,000.00
34.	Lease payments	$ 658,351	$ 310,997	$ 344,500	354,835.00	379,270.32
35.	Machinery & equipment	$ 1,022,855	$ 651,343	$ 524,238	602,874.00	589,266.37
36.	Maintenance & repair—capital	$ -	$ -	$ -	-	-
37.	Reserve for future years—carryforward	$ 33,812,989	$ 30,416,311	$ 26,694,918	25,500,000.00	29,061,274.12
38.	Debt service—principal	$ 2,710,000	$ 2,785,000	$ 2,865,000	2,840,000.00	2,090,000.00
39.	Debt service—interest	$ 1,159,626	$ 1,044,142	$ 935,687	825,709.00	711,750.00
40.	Other (specify) Bond Administration Fees	$ 3,620	$ 4,790	$ 5,000	5,000.00	5,400.00
	Other (specify)_____	$ -	$ -	$ -	-	-
	Other (specify)_____	$ -	$ -	$ -	-	-
41.	Total capital expenses	40,683,551.40	40,546,748.23	39,049,715.00	36,560,260.00	35,031,047.97
42.	Administrative:					
43.	Administrative equipment	$ 24,339	$ 26,160	$ 32,800	34,000.00	38,936.94
44.	Insurance	$ 278,718	$ 299,131	$ 340,137	355,000.00	387,088.43
45.	Utilities	$ 532,561	$ 501,334	$ 577,835	596,370.00	651,436.02
46.	Professional services	$ 1,438,816	$ 1,592,371	$ 1,828,196	2,000,000.00	2,242,071.19
47.	Subscriptions, dues, fees	$ 40,056	$ 65,505	$ 90,643	110,000.00	142,852.00
48.	General administrative expenses	$ 346,001	$ 362,895	$ 773,483	375,000.00	490,546.10
49.	Other (specify) Transfers Out	$ 12,311,085	$ 6,684,820	$ 7,760,225	7,392,274.00	7,486,762.00
	Other (specify) Self Insurance	$ 3,620,404	$ 4,259,240	$ 4,405,000	4,493,100.00	4,614,912.52
	Other (specify)_____	$ -	$ -	$ -	-	-
50.	Total administrative expenses	18,591,978.94	13,791,456.64	15,808,319.00	15,355,744.00	16,054,605.19
51.	Total expenses	$ 101,533,386	$ 102,946,675	$ 106,615,515	$ 105,663,928	$ 107,716,218