



McMullen Valley Fire District



FY 2027 Adopted Budget

Personnel Services

Shifts-----	\$376,700.00
Meetings-----	\$15,000.00
Holiday Pay-----	\$2,300.00
Personnel Benefits-----	\$26,224.00
Fire/ EMS Calls-----	\$5,000.00
Pension-----	\$25,000.00
Payroll Services-----	\$3,000.00
Admin Services-----	\$80,000.00
Total Personnel Services-----	\$533,224.00

Operations

Fuel, Oil, Lube-----	\$15,000.00
Repairs/Maintenance-----	\$10,000.00
Small Tools-----	\$2,000.00
Building Expenses-----	\$6,000.00
Station Equipment-----	\$2,000.00
Radio Equipment-----	\$10,000.00
Communications-----	\$2,500.00
Total Operations-----	\$47,500.00

EMS Services

EMS Equipment-----	\$25,000.00
EMS Training-----	\$10,000.00
Per Diem Pay-----	\$1,000.00
Paramedic Training-----	\$10,000.00
Total EMS Services-----	\$46,000.00

Fire Services

Fire Training-----	\$10,000.00
Fire Equipment-----	\$10,000.00

Per Diem Pay-----\$1,000.00
Total Fire Services-----\$21,000.00

Other Services

Uniforms-----\$5,000.00
Household/Rehab-----\$5,000.00
Insurance-----\$30,000.00
Utilities-----\$20,000.00
Office Supplies-----\$5,000.00
Office Equipment-----\$5,000.00
Annual Reports-----\$15,000.00
Building/Apparatus-----\$100,000.00
Fire Prevention/Board Expenses-----\$12,000.00
Total Other Services-----\$197,000.00

Revenues

Carryover-----\$50,000.00
Fire District Assistance-----\$20,000.00
Out of District Billing-----\$4,000.00
Total Budgeted Expenditures----- \$844,724.00

Total Levy Amount----- \$770,724.00

FY 2027 tax rate----- 3.71%

1. Enter fire district name
2. Select the county of the fire district
3. Select the budget year

McMullen Valley Fire District

La Paz

2027



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: [Signature]
SIGNED

District clerk: [Signature] Date: 5/21/26
SIGNED

A. Calculation of the tax year 2026 secondary property tax rate for fiscal year 2027 operations:

Adjustment to secondary property tax levy for territory annexed during the tax year 2025 (A.R.S. §48-807[I])

A.1 Net assessed value of annexed property in tax year 2025	_____	
A.2 Actual tax year 2025 secondary property tax rate	_____	per \$100 AV
A.3 Annexed property tax limit adjustment in tax year 2026	_____	\$ -

Check box if newly merged or consolidated:

Tax year 2026 secondary property tax information (A.R.S. §48-807[K])

A.4 Tax year 2026 Assessed Value (AV) in the Fire District	\$ 20,762,722
A.5 Actual tax year 2025 secondary property tax rate	\$ 707,727
A.6 Maximum allowed tax year 2025 secondary property tax rate	\$ 856,157

Calculation of the allowable tax year 2026 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])	\$ 924,650
A.8 Maximum allowable tax year 2026 levy limit (A.7 + A.3)	\$ 924,650
A.9 Allowable tax year 2026 secondary tax rate	\$ 4.4534 per \$100 AV
A.10 Maximum allowable tax year 2026 secondary tax rate (lesser of A.9 or \$3.75)	\$ 3.7500 per \$100 AV
A.11 Maximum allowable tax year 2026 secondary tax levy	\$ 778,602
A.12 Tax year 2025 excess levy or collections: (A.R.S. §48-807[J])	\$ -
A.13 Tax year 2026 maximum allowable levy limit (A.11 - A.12)	\$ 778,602

Calculation of the proposed tax year 2026 secondary property tax rate for fiscal year 2027 operations

A.14 Total budgeted expenses in fiscal year 2027 (Budget tab, line 51)	\$ 844,724
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$ 50,000
A.16 Less—Revenues from sources other than direct property tax	\$ 24,000
A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$ -
A.18 Tax year 2026 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$ 770,724
A.19 Tax year 2026 tax rate needed for operations:	\$ 3.7121 per \$100 AV
A.20 Tax year 2026 maximum allowable levy rate (A.13/(A.4/100)):	\$ 3.7500 per \$100 AV
A.22 Proposed tax year 2026 secondary property tax rate for fiscal year 2027 operations	\$ 3.7121 per \$100 AV

Calculation of the proposed 2026 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

A.23 Tax year 2026 secondary property tax levy needed for the repayment of bonds	_____	
A.24 Tax year 2026 secondary property tax rate needed for the repayment of bonds	\$ -	per \$100 AV

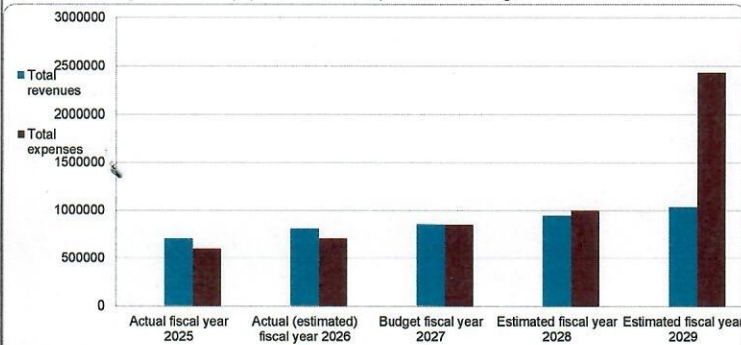
Summary for fiscal years 2025 through 2029:

Special study

Study of merger, consolidation, or joint operating alternative 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 current expense and revenue amounts require that the Fire District present a study to the fire district board in a special public meeting called for the sole purpose of evaluating the study. The study shall include an identification of districts available for merger, consolidation or joint operations. Additionally, it should include an analysis of the level of service and cost of service that may be provided to the residents of a merged, consolidated, or jointly operated district as compared to the level and cost of service to the residents of the districts without any merger, consolidation, or joint operations.

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



Year	Total revenues	Total expenses
Actual fiscal year 2025	\$ 693,724	\$ 595,824
Actual (estimated) fiscal year 2026	\$ 800,120	\$ 700,620
Budget fiscal year 2027	\$ 844,724	\$ 844,724
Estimated fiscal year 2028	\$ 937,819	\$ 989,642
Estimated fiscal year 2029	\$ 1,029,157	\$ 2,429,055

Budget

	Actual fiscal year 2025	Actual (estimated) fiscal year 2026	Budget fiscal year 2027	Estimated fiscal year 2028	Estimated fiscal year 2029
Financial resources available at July 1					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 60,000	\$ 60,000	\$ 50,000	45,833.33	40,104.17
2. Beginning fund balance—restricted				-	-
Revenues					
3. Secondary property tax revenue	604,824.00	\$ 700,620	\$ 770,724	870,319.47	970,094.29
4. Fire district assistance tax	\$ 20,000	\$ 30,000	\$ 20,000	21,666.67	18,958.33
5. Wildland	\$ -	\$ -	\$ -	-	-
6. Operating revenues	\$ -	\$ -	\$ -	-	-
7. Grants	\$ -	\$ -	\$ -	-	-
8. Bonds	\$ -	\$ -	\$ -	-	-
9. Interest	\$ 4,900	\$ 5,500	\$ -	-	-
10. Donations	\$ -	\$ -	\$ -	-	-
11. Miscellaneous	\$ 4,000	\$ -	\$ -	-	-
12. Other (specify) <u>Billing</u>		\$ 4,000	\$ 4,000	-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
13. Total financial resources available	\$ 693,724	\$ 800,120	\$ 844,724	\$ 937,819	\$ 1,029,157
Expenses					
Personnel:					
15. Estimated number of full-time employees (FTE) in 2027:			6		
16. Salaries & wages	\$ 299,300	\$ 353,320	\$ 479,000	607,419.74	796,877.36
17. Health insurance	\$ -	\$ -	\$ -	-	-
18. Pension & other retirement benefits	\$ 30,000	\$ 40,000	\$ 25,000	24,479.17	19,634.33
19. Other (specify) <u>Meetings</u>	\$ 16,300	\$ 16,300	\$ -	-	-
Other (specify) <u>Personnel Benefits</u>	\$ 26,224	\$ 26,224	\$ 26,224	26,224.00	26,224.00
Other (specify) _____				-	-
20. Total personnel expenses	371,824.00	435,844.00	530,224.00	658,122.91	842,735.70
Operating:					
21. Fuel	\$ 15,000	\$ 15,000	\$ 15,000	15,000.00	15,000.00
22. Tools & minor equipment	\$ 2,000	\$ 2,000	\$ 2,000	2,000.00	2,000.00
23. Contracted services	\$ 11,000	\$ 15,000	\$ 18,000	23,072.73	28,631.16
24. Supplies	\$ 38,000	\$ 38,000	\$ 17,000	12,302.63	7,203.51
25. Vehicle repair	\$ 10,000	\$ 10,000	\$ 10,000	10,000.00	10,000.00
26. Training & prevention	\$ 1,000	\$ 3,276	\$ 30,000	186,502.64	1,433,670.37
27. Maintenance & repair—operating	\$ 8,000	\$ 8,000	\$ 13,000	17,062.50	25,060.55
28. Communications	\$ 32,500	\$ 35,000	\$ 12,500	8,962.91	4,813.87
29. Contingencies & emergencies				-	-
30. Other (specify) <u>Uniforms</u>			\$ 5,000	-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
31. Total operating expenses	117,500.00	126,276.00	122,500.00	274,903.41	1,526,379.46
Capital:					
32. Land, building, & construction			\$ 50,000	-	-
33. Vehicles			\$ 50,000	-	-
34. Lease payments			\$ -	-	-
35. Machinery & equipment			\$ 40,000	-	-
36. Maintenance & repair—capital	\$ 10,000	\$ 15,000		-	-
37. Reserve for future years—carryforward				-	-
38. Debt service—principal				-	-
39. Debt service—interest				-	-
40. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
41. Total capital expenses	10,000.00	15,000.00	140,000.00	-	-
Administrative:					
43. Administrative equipment	\$ 8,000	\$ 10,000		-	-
44. Insurance	\$ 35,000	\$ 45,000	\$ 30,000	29,285.71	24,056.12
45. Utilities	\$ 12,000	\$ 14,000	\$ 20,000	25,952.38	35,375.57
46. Professional services	\$ 11,000	\$ 14,000		-	-
47. Subscriptions, dues, fees	\$ -			-	-
48. General administrative expenses	\$ 30,500	\$ 40,500	\$ 2,000	1,377.25	508.21
49. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
50. Total administrative expenses	96,500.00	123,500.00	52,000.00	56,615.35	59,939.90
51. Total expenses	\$ 595,824	\$ 700,620	\$ 844,724	\$ 989,642	\$ 2,429,055