

Final

Northern Arizona Fire District

Mohave

2026



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

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:

John Bryant
SIGNED

District clerk:

[Signature]
SIGNED

Date:

7/17/25

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 | \$ - |
| A.2 Actual tax year 2024 secondary property tax rate | \$ 3.7500 per \$100 AV |
| A.3 Annexed property tax limit adjustment in tax year 2025 | \$ - |

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 | \$ 135,934,202 |
| A.5 Actual tax year 2024 secondary property tax levy | \$ 5,097,533 |
| A.6 Maximum allowed tax year 2024 secondary property tax levy | \$ 5,097,533 |

Calculation of the allowable tax year 2025 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)) | \$ 5,505,336 |
| A.8 Maximum allowable tax year 2025 levy limit (A.7 + A.3) | \$ 5,505,336 |
| A.9 Allowable tax year 2025 secondary tax rate | \$ 4.0500 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 | \$ 5,097,533 |
| 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) | \$ 5,097,533 |

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) | \$ 10,982,144 |
| A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1) | \$ 1,500,000 |
| A.16 Less—Revenues from sources other than direct property tax | \$ 4,384,611 |
| A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39) | \$ 433,660 |
| A.18 Tax year 2025 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17)) | \$ 4,663,873 |
| A.19 Tax year 2025 tax rate needed for operations: | \$ 3.4310 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 | \$ 3.4310 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 | \$ - |
| A.24 Tax year 2025 secondary property tax rate needed for the repayment of bonds | \$ - per \$100 AV |

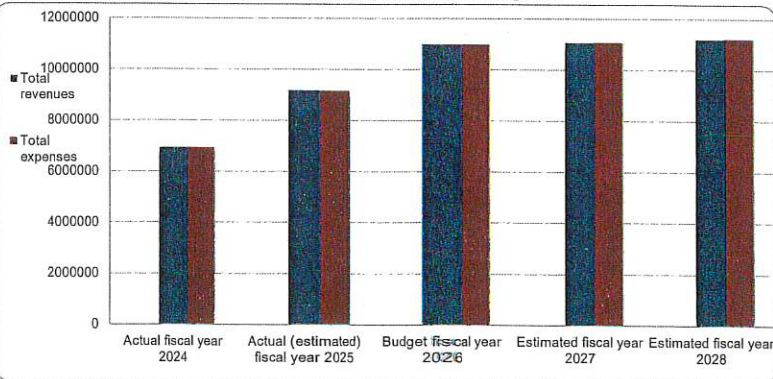
Summary for fiscal years 2024 through 2028:

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 | \$ 6,921,328 | \$ 6,917,332 |
| Actual (estimated) fiscal year 2025 | \$ 9,156,771 | \$ 9,138,593 |
| Budget fiscal year 2026 | \$ 10,982,144 | \$ 10,982,144 |
| Estimated fiscal year 2027 | \$ 11,064,095 | \$ 11,064,095 |
| Estimated fiscal year 2028 | \$ 11,201,352 | \$ 11,201,352 |

Budget

| | 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 | \$ 2,297,139 | \$ 2,946,749 | \$ 1,500,000 | \$ 1,500,000 | \$ 1,500,000 |
| 2. Beginning fund balance—restricted | | | \$ 3,000,000 | \$ 3,000,000 | \$ 3,000,000 |
| Revenues | | | | | |
| 3. Secondary property tax revenue | \$ 3,813,701 | \$ 4,547,263 | \$ 5,097,533 | \$ 5,224,971 | \$ 5,355,596 |
| 4. Fire district assistance tax | \$ 361,813 | \$ 398,722 | \$ 400,000 | \$ 400,000 | \$ 400,000 |
| 5. Wildland | \$ 51,608 | \$ 248,761 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| 6. Operating revenues | \$ 19,795 | \$ 107,982 | \$ 90,311 | \$ 95,324 | \$ 100,456 |
| 7. Grants | \$ 4,900 | \$ 251,383 | \$ 500,000 | \$ 500,000 | \$ 500,000 |
| 8. Bonds | | | | \$ - | \$ - |
| 9. Interest | \$ 95,890 | \$ 152,686 | \$ 75,000 | \$ 75,500 | \$ 76,000 |
| 10. Donations | | \$ 105 | \$ 500 | \$ 500 | \$ 500 |
| 11. Miscellaneous | \$ 96,548 | \$ 9,545 | \$ 11,800 | \$ 11,800 | \$ 11,800 |
| 12. Other (specify) <u>Prior Tax Revenue</u> | \$ 116,263 | \$ 70,382 | \$ 55,000 | \$ 95,000 | \$ 95,000 |
| Other (specify) <u>Smart & Safe AZ Fund</u> | \$ 63,672 | \$ 114,090 | \$ 95,000 | \$ 56,000 | \$ 57,000 |
| Other (specify) <u>Surplus Equipment</u> | | \$ 257,187 | \$ 5,000 | \$ 5,000 | \$ 5,000 |
| Other (specify) <u>Fire Ins Prem Tax Credit</u> | | \$ 51,916 | \$ 52,000 | \$ - | \$ - |
| Other (specify) _____ | | | | \$ - | \$ - |
| 13. Total financial resources available | \$ 6,921,328 | \$ 9,156,771 | \$ 10,982,144 | \$ 11,064,095 | \$ 11,201,352 |
| Expenses | | | | | |
| 14. Personnel: | | | | | |
| 15. Estimated number of full-time employees (FTE) in 2026: | | | 29 | | |
| 16. Salaries & wages | \$ 1,866,824 | \$ 2,119,889 | \$ 2,366,107 | \$ 2,484,412 | \$ 2,608,633 |
| 17. Health insurance | \$ 277,256 | \$ 294,867 | \$ 328,710 | \$ 345,145 | \$ 362,403 |
| 18. Pension & other retirement benefits | \$ 234,750 | \$ 315,145 | \$ 305,279 | \$ 320,543 | \$ 336,570 |
| 19. Other (specify) <u>Payroll Taxes</u> | \$ 81,571 | \$ 43,921 | \$ 49,242 | \$ 51,704 | \$ 54,289 |
| Other (specify) <u>Workers Compensation</u> | \$ 132,458 | \$ 129,535 | \$ 200,053 | \$ 210,055 | \$ 220,558 |
| Other (specify) _____ | | | | \$ - | \$ - |
| 20. Total personnel expenses | \$ 2,592,859 | \$ 2,903,357 | \$ 3,249,390 | \$ 3,411,860 | \$ 3,582,453 |
| Operating: | | | | | |
| 21. Fuel | \$ 52,093 | \$ 53,141 | \$ 62,750 | \$ 64,800 | \$ 66,850 |
| 22. Tools & minor equipment | \$ 16,049 | \$ 33,490 | \$ 93,300 | \$ 95,633 | \$ 98,023 |
| 23. Contracted services | \$ 255,831 | \$ 424,503 | \$ 552,698 | \$ 571,145 | \$ 608,883 |
| 24. Supplies | \$ 20,228 | \$ 28,155 | \$ 36,200 | \$ 37,105 | \$ 38,033 |
| 25. Vehicle repair | \$ 135,086 | \$ 200,876 | \$ 130,500 | \$ 134,200 | \$ 139,610 |
| 26. Training & prevention | \$ 17,577 | \$ 14,276 | \$ 64,970 | \$ 58,825 | \$ 59,451 |
| 27. Maintenance & repair—operating | \$ 81,358 | \$ 92,841 | \$ 128,259 | \$ 132,897 | \$ 134,092 |
| 28. Communications | \$ 8,274 | \$ 11,252 | \$ 26,925 | \$ 28,000 | \$ 30,500 |
| 29. Contingencies & emergencies | | | \$ 10,000 | \$ 10,250 | \$ 10,506 |
| 30. Other (specify) <u>Uniforms & PPE</u> | \$ 27,827 | \$ 42,889 | \$ 63,500 | \$ 64,500 | \$ 70,500 |
| Other (specify) <u>Wildland Deployment Expenses</u> | \$ 353 | \$ 9,295 | \$ 10,100 | \$ 10,353 | \$ 10,611 |
| Other (specify) _____ | | | | \$ - | \$ - |
| 31. Total operating expenses | \$ 614,675 | \$ 910,718 | \$ 1,179,202 | \$ 1,207,707 | \$ 1,267,059 |
| Capital: | | | | | |
| 32. Land, building, & construction | | | | \$ - | \$ - |
| 33. Vehicles | \$ 46,121 | | \$ - | \$ 200,000 | \$ 215,175 |
| 34. Lease payments | | | | \$ - | \$ - |
| 35. Machinery & equipment | | | \$ 326,000 | \$ 251,730 | \$ 150,000 |
| 36. Maintenance & repair—capital | | \$ 36,257 | \$ 485,309 | \$ 200,000 | \$ 200,000 |
| 37. Reserve for future years—carryforward | \$ 2,946,749 | \$ 4,544,966 | \$ 4,500,000 | \$ 4,500,000 | \$ 4,500,000 |
| 38. Debt service—principal | \$ 295,217 | \$ 307,262 | \$ 315,203 | \$ 323,237 | \$ 331,368 |
| 39. Debt service—interest | \$ 126,175 | \$ 125,053 | \$ 118,457 | \$ 111,133 | \$ 103,277 |
| 40. Other (specify) <u>Grants</u> | \$ 4,900 | \$ 68,791 | \$ 500,000 | \$ 500,000 | \$ 500,000 |
| Other (specify) _____ | | | | \$ 45,000 | \$ 25,000 |
| Other (specify) _____ | | | | \$ - | \$ - |
| 41. Total capital expenses | \$ 3,419,161 | \$ 5,082,329 | \$ 6,244,969 | \$ 6,131,100 | \$ 6,024,820 |
| 42. Administrative: | | | | | |
| 43. Administrative equipment | \$ 3,152 | \$ 9,672 | \$ 9,000 | \$ 5,000 | \$ 5,000 |
| 44. Insurance | \$ 100,637 | \$ 119,094 | \$ 150,000 | \$ 157,450 | \$ 165,323 |
| 45. Utilities | \$ 32,802 | \$ 43,893 | \$ 49,680 | \$ 45,580 | \$ 45,580 |
| 46. Professional services | \$ 100,473 | \$ 54,023 | \$ 79,402 | \$ 83,297 | \$ 87,387 |
| 47. Subscriptions, dues, fees | \$ 42,722 | \$ 10,929 | \$ 12,000 | \$ 12,600 | \$ 13,230 |
| 48. General administrative expenses | \$ 10,852 | \$ 4,577 | \$ 8,500 | \$ 9,500 | \$ 10,500 |
| 49. Other (specify) _____ | | | | \$ - | \$ - |
| Other (specify) _____ | | | | \$ - | \$ - |
| Other (specify) _____ | | | | \$ - | \$ - |
| 50. Total administrative expenses | \$ 290,637 | \$ 242,189 | \$ 308,582 | \$ 313,427 | \$ 327,019 |
| 51. Total expenses | \$ 6,917,332 | \$ 9,138,593 | \$ 10,982,144 | \$ 11,064,095 | \$ 11,201,352 |

NORTHERN ARIZONA FIRE DISTRICT

2600 E. Northern Ave, Kingman AZ 86409

(928) 757-3151

Resolution No. 2025-006

APPROVAL OF FISCAL YEAR 2025/2026 BUDGET

A Formal Resolution of the Governing Board of the Northern Arizona Fire District to adopt the 2025/2026 Fiscal Year Budget of \$10,982,144 and the projected budgets of 2026/2027 of \$11,064,095 and 2026/2027 of \$11,201,352 to encumber sufficient funds to cover outstanding items (purchase orders, checks, warrants, etc.), from the previous fiscal year, less any cash and liability reserves, and to encumber any carryover amount to offset taxes (less any unreimbursed stop/loss payments and any adjustments for uncollected out of District fire revenues incurred prior to June 30, 2025) establishing the balance to be utilized as our fiscal year end Reserved Fund Balance as per the Northern Arizona Fire District Policy.

WHEREAS, Arizona Revised Statutes Title 48 requires the Northern Arizona Fire District to estimate revenue or expense for three fiscal years, adopt an annual budget and determine the compensation payable to District personnel.

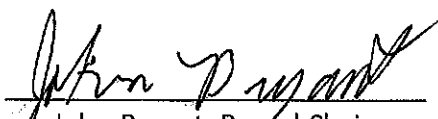
WHEREAS, a Public Hearing was held on the proposed 2025/2026 and the projected 2026/2027, 2027/2028 Fiscal Year Budgets on July 17, 2025, in compliance with State Law; and

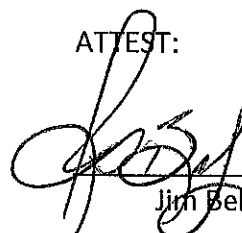
WHEREAS, the Northern Arizona Fire District wishes to encumber any carryover amount to remain in the General Fund as our fiscal year end Reserved Fund Balance to be maintained to allow the Northern Arizona Fire District to continue providing services to the community in case of economic downturns and/or unexpected emergencies or requirements, and to provide working capital in the first several months of the fiscal year, until sufficient revenues are available to fund operations.

NOW THEREFORE, BE IT RESOLVED, that the Northern Arizona Fire District adopts the 2025/2026 Fiscal Year Budget of \$9,138,593 and encumbers sufficient funds to cover outstanding items (purchase orders, Checks, warrants, etc.), any cash and liability reserves, and any carryover amounts to offset taxes (less any unreimbursed stop/loss payments and any adjustments for uncollected out of District fire revenues incurred prior to June 30, 2025) to remain in the General Fund as the Northern Arizona Fire District fiscal year end Reserved Fund Balance.

APPROVED AND ADOPTED at the regular meeting of the Board of Directors of the Northern Arizona Fire District on the 17th day of July 2025.

ATTEST:


John Bryant, Board Chair


Jim Bell, Board Clerk