

	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	\$ 2,946,749	\$ 1,500,000	\$ 1,500,000	1,500,000.00	1,500,000.00
2. Beginning fund balance—restricted	\$ 500,000	\$ 3,000,000	\$ 2,458,918	2,184,101.24	2,184,101.24
Revenues					
3. Secondary property tax revenue	4,547,262.89	\$ 5,097,533	\$ 5,548,276	5,604,868.42	5,662,038.08
4. Fire district assistance tax	\$ 398,722	\$ 400,000	\$ 400,000	400,000.00	400,000.00
5. Wildland	\$ 248,761	\$ 100,000	\$ 100,000	100,000.00	100,000.00
6. Operating revenues	\$ 22,973	\$ 16,800	\$ 19,800	21,800.00	21,800.00
7. Grants	\$ 251,383	\$ 500,000	\$ 500,000	500,000.00	500,000.00
8. Bonds	\$ -			-	-
9. Interest	\$ 152,686	\$ 75,000	\$ 75,000	75,000.00	75,000.00
10. Donations	\$ 105	\$ 500	\$ 500	500.00	500.00
11. Miscellaneous	\$ 8,201	\$ 10,000	\$ 10,000	10,000.00	10,000.00
12. Other (specify) <u>Prior Tax Revenue</u>	\$ 114,090	\$ 95,000	\$ 95,000	95,000.00	95,000.00
Other (specify) <u>Smart & Safe AZ Fund SSAF</u>	\$ 70,382	\$ 52,000	\$ 55,000	55,000.00	55,000.00
Other (specify) <u>Surplus</u>	\$ 257,187	\$ 5,000	\$ 5,000	5,000.00	5,000.00
Other (specify) <u>IGA Shared Services</u>	\$ 86,352	\$ 75,311	\$ -	-	-
Other (specify) <u>Fire Insurance Premium Tax</u>	\$ 51,916	\$ 55,000	\$ 55,000	55,000.00	55,000.00
13. Total financial resources available	\$ 9,656,771	\$ 10,982,144	\$ 10,822,494	\$ 10,606,270	\$ 10,663,439
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2027:			33		
16. Salaries & wages	\$ 2,121,139	\$ 2,366,107	\$ 2,830,006	3,231,368.52	3,348,825.53
17. Health insurance	\$ 294,867	\$ 328,710	\$ 425,885	505,405.08	515,405.08
18. Pension & other retirement benefits	\$ 313,895	\$ 302,079	\$ 430,776	477,265.00	501,327.57
19. Other (specify) <u>Payroll Taxes</u>	\$ 43,921	\$ 49,242	\$ 44,174	46,182.72	48,291.86
Other (specify) <u>Workers Compensation</u>	\$ 129,535	\$ 200,053	\$ 203,315	206,314.51	212,109.93
Other (specify) _____				-	-
20. Total personnel expenses	2,903,356.86	3,246,190.88	3,934,155.89	4,466,535.83	4,625,959.97
Operating:					
21. Fuel	\$ 53,141	\$ 62,500	\$ 62,500	62,500.00	62,500.00
22. Tools & minor equipment	\$ 26,010	\$ 83,500	\$ 83,500	69,500.00	67,548.00
23. Contracted services	\$ 47,242	\$ 444,429	\$ 105,334	108,991.68	112,832.15
24. Supplies	\$ 35,635	\$ 43,200	\$ 16,200	16,200.00	16,200.00
25. Vehicle repair	\$ 200,876	\$ 130,500	\$ 145,000	130,000.00	117,167.62
26. Training & prevention	\$ 14,276	\$ 64,970	\$ 51,500	45,500.00	45,500.00
27. Maintenance & repair—operating	\$ 27,909	\$ 57,759	\$ 68,293	47,500.00	38,000.00
28. Communications	\$ 168,542	\$ 210,694	\$ 202,769	221,138.08	221,138.08
29. Contingencies & emergencies	\$ -	\$ 10,000	\$ 10,000	10,000.00	10,000.00
30. Other (specify) <u>PPE & Unirforms</u>	\$ 42,889	\$ 63,500	\$ 62,500	62,000.00	62,000.00
Other (specify) <u>Wildland Deployment Expense</u>	\$ 9,295	\$ 10,100	\$ 10,100	10,100.00	10,100.00
Other (specify) _____				-	-
31. Total operating expenses	625,815.19	1,181,152.00	817,696.10	783,429.76	762,985.85
Capital:					
32. Land, building, & construction	\$ 36,257	\$ 181,000	\$ 300,000	-	-
33. Vehicles	\$ -	\$ -	\$ 404,252	35,067.86	-
34. Lease payments	\$ -	\$ -	\$ -	-	-
35. Machinery & equipment	\$ -	\$ 145,000	\$ -	30,797.36	-
36. Maintenance & repair—capital	\$ -	\$ 433,309	\$ -	-	-
37. Reserve for future years—carryforward	\$ 5,021,396	\$ 4,500,000	\$ 3,958,918	3,882,209.24	3,820,584.24
38. Debt service—principal	\$ 307,262	\$ 315,203	\$ 320,203	331,368.27	336,368.27
39. Debt service—interest	\$ 125,053	\$ 118,457	\$ 118,457	112,292.08	112,292.08
40. Other (specify) <u>Grants</u>	\$ 68,791	\$ 500,000	\$ 500,000	500,000.00	500,000.00
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
41. Total capital expenses	5,558,758.87	6,192,969.00	5,601,830.56	4,891,734.81	4,769,244.59
Administrative:					
43. Administrative equipment	\$ 9,757	\$ 9,000	\$ 3,000	3,000.00	3,000.00
44. Insurance	\$ 119,094	\$ 150,000	\$ 167,514	175,889.51	190,555.07
45. Utilities	\$ 86,612	\$ 49,680	\$ 53,133	53,132.88	54,988.31
46. Professional services	\$ 347,972	\$ 89,902	\$ 217,140	201,447.20	225,605.00
47. Subscriptions, dues, fees	\$ 538	\$ 1,500	\$ 13,625	13,600.00	13,600.00
48. General administrative expenses	\$ 4,868	\$ 8,500	\$ 14,400	17,500.00	17,500.00
49. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
50. Total administrative expenses	568,840.61	308,582.00	468,811.89	464,569.59	505,248.38
51. Total expenses	\$ 9,656,772	\$ 10,928,894	\$ 10,822,494	\$ 10,606,270	\$ 10,663,439

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

Northern Arizona Fire District
 Mohave
 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: _____ SIGNED District clerk: _____ SIGNED Date: _____

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	\$ 3,7500	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	\$ 147,954,029
A.5 Actual tax year 2025 secondary property tax levy	\$ 5,548,276
A.6 Maximum allowed tax year 2025 secondary property tax levy	\$ 5,548,276

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])	\$ 5,992,138
A.8 Maximum allowable tax year 2026 levy limit (A.7 + A.3)	\$ 5,992,138
A.9 Allowable tax year 2026 secondary tax rate	\$ 4.0500 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	\$ 5,548,276
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)	\$ 5,548,276

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)	\$ 10,822,494
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$ 1,500,000
A.16 Less—Revenues from sources other than direct property tax	\$ 3,774,218
A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$ 438,660
A.18 Tax year 2026 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$ 5,109,616
A.19 Tax year 2026 tax rate needed for operations:	\$ 3.4535 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	\$ 3.4535 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

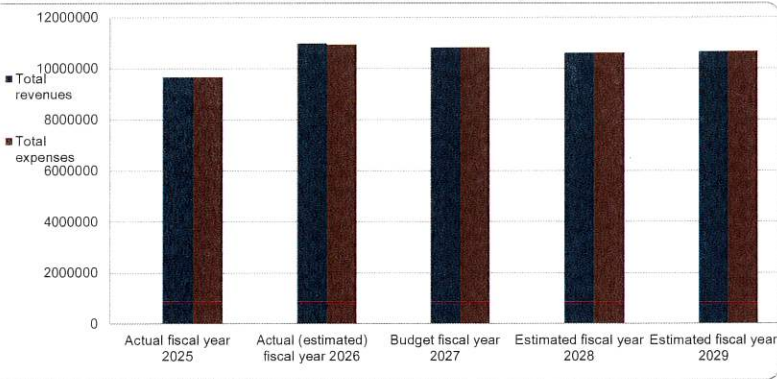
Summary for fiscal years 2025 through 2029:

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	\$ 9,656,771	\$ 9,656,772
Actual (estimated) fiscal year 2026	\$ 10,982,144	\$ 10,928,894
Budget fiscal year 2027	\$ 10,822,494	\$ 10,822,494
Estimated fiscal year 2028	\$ 10,606,270	\$ 10,606,270
Estimated fiscal year 2029	\$ 10,663,439	\$ 10,663,439

Budget