Tentative Budget

1. Enter fire district name	Northern Arizona Fire District
2. Select the county of the fire district	Mohave
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 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: 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	$ -		
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 mulitpilied 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

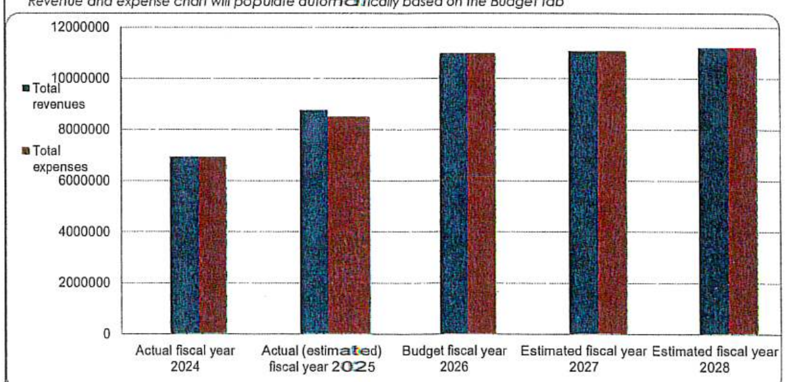
Summary for fiscal years 2024 through 2028:

Special study

No study of merger, consolidation, or joint operating alternative is requried

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	$ 8,753,381	$ 8,492,665
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

Fire district name: Northern Arizona Fire District

County: Mohave

		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	$ 3,500,000	$ 3,500,000	$ 3,500,000
2.	Beginning fund balance—restricted			$ 1,000,000	$ 1,000,000	$ 1,000,000
	Revenues					
3.	Secondary property tax revenue	$ 3,813,701	$ 4,446,500	$ 5,097,533	$ 5,224,971	$ 5,355,596
4.	Fire district assistance tax	$ 361,813	$ 392,143	$ 400,000	$ 400,000	$ 400,000
5.	Wildland	$ 51,608	$ 248,761	$ 100,000	$ 100,000	$ 100,000
6.	Operating revenues	$ 19,795	$ 97,911	$ 90,311	$ 95,324	$ 100,456
7.	Grants	$ 4,900	$ 68,791	$ 500,000	$ 500,000	$ 500,000
8.	Bonds				$ -	$ -
9.	Interest	$ 95,890	$ 138,682	$ 75,000	$ 75,500	$ 76,000
10.	Donations		$ 105	$ 500	$ 500	$ 500
11.	Miscellaneous	$ 96,548	$ 10,046	$ 11,800	$ 11,800	$ 11,800
12.	Other (specify) Prior Tax Revenue	$ 116,263	$ 112,639	$ 95,000	$ 95,000	$ 95,000
	Other (specify) Smart & Safe AZ Fund SSAF	$ 63,672	$ 33,867	$ 55,000	$ 56,000	$ 57,000
	Other (specify) Surplus Equipment		$ 257,187	$ 5,000	$ 5,000	$ 5,000
	Other (specify)__________				$ -	$ -
	Other (specify)__________				$ -	$ -
13.	Total financial resources available	$ 6,921,328	$ 8,753,381	$ 10,930,144	$ 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	$ 291,569	$ 328,710	$ 345,145	$ 362,403
18.	Pension & other retirement benefits	$ 234,750	$ 264,751	$ 305,279	$ 320,543	$ 336,570
19.	Other (specify) Payroll Taxes	$ 81,571	$ 43,921	$ 49,242	$ 51,704	$ 54,289
	Other (specify) Workers Compensation	$ 132,458	$ 146,186	$ 200,053	$ 210,055	$ 220,558
	Other (specify)__________				$ -	$ -
20.	Total personnel expenses	$ 2,592,859	$ 2,866,316	$ 3,249,390	$ 3,411,860	$ 3,582,453
	Operating:					
21.	Fuel	$ 52,093	$ 49,729	$ 62,750	$ 64,800	$ 66,850
22.	Tools & minor equipment	$ 16,049	$ 25,285	$ 81,300	$ 95,633	$ 98,023
23.	Contracted services	$ 255,831	$ 424,503	$ 444,429	$ 571,145	$ 608,883
24.	Supplies	$ 20,228	$ 27,260	$ 43,200	$ 37,105	$ 38,033
25.	Vehicle repair	$ 135,086	$ 165,372	$ 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	$ 92,447	$ 57,759	$ 132,897	$ 134,092
28.	Communications	$ 8,274	$ 11,252	$ 210,694	$ 28,000	$ 30,500
29.	Contingencies & emergencies			$ 10,000	$ 10,250	$ 10,506
30.	Other (specify) Uniforms & PPE	$ 27,827	$ 29,072	$ 63,500	$ 64,500	$ 70,500
	Other (specify) Wildland Deployment Exp	$ 353	$ 7,600	$ 10,100	$ 10,353	$ 10,611
	Other (specify)__________				$ -	$ -
31.	Total operating expenses	$ 614,675	$ 846,797	$ 1,179,202	$ 1,207,707	$ 1,267,059
	Capital:					
32.	Land, building, & construction				$ -	$ -
33.	Vehicles	$ 46,121		$ 181,000	$ 200,000	$ 215,175
34.	Lease payments				$ -	$ -
35.	Machinery & equipment			$ 145,000	$ 251,730	$ 150,000
36.	Maintenance & repair—capital		$ 36,257	$ 433,309	$ 200,000	$ 200,000
37.	Reserve for future years—carryforward	$ 2,946,749	$ 4,000,000	$ 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) Grants	$ 4,900	$ 68,791	$ 500,000	$ 500,000	$ 500,000
	Other (specify) Communications				$ 45,000	$ 25,000
	Other (specify)__________				$ -	$ -
41.	Total capital expenses	$ 3,419,161	$ 4,537,363	$ 6,192,969	$ 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	$ 89,902	$ 83,297	$ 87,387
47.	Subscriptions, dues, fees	$ 42,722	$ 10,929	$ 1,500	$ 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	$ 8,492,665	$ 10,930,144	$ 11,064,095	$ 11,201,352