

	Actual fiscal year 2025	Actual (estimated) fiscal year 2026	Budget fiscal year 2027	Estimated fiscal year 2028	Estimated fiscal year 2029	
<b>Financial resources available at July 1</b>						
1.	Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 1,783,266	\$ 1,948,263	\$ 1,800,000	1,266,790.00	884,094.00
2.	Beginning fund balance - restricted, Debt Service	\$ -	\$ 121,857	\$ 114,224	95,196.00	56,346.00
	Beginning fund balance—restricted, Bonds	\$ 1,200,000	\$ 1,122,647	\$ 447,647	-	-
<b>Revenues</b>						
3.	Secondary property tax revenue	2,519,447.40	\$ 2,735,729	\$ 3,138,640	3,389,731.00	3,660,910.00
4.	Fire district assistance tax	\$ 400,000	\$ 400,000	\$ 400,000	400,000.00	400,000.00
	Ambulance Revenue	\$ 1,654,667	\$ 1,550,000	\$ 1,600,000	1,650,000.00	1,700,000.00
5.	Wildland	\$ 201,739	\$ 200,000	\$ 250,000	250,000.00	250,000.00
6.	Other Operating revenues	\$ 227,536	\$ 231,670	\$ 250,000	\$ 250,000.00	\$ 250,000.00
7.	Grants	\$ 369,155	\$ 419,500	\$ 324,815	See Note 2 Below	See Note 2 Below
8.	Bonds: interest + investment income	\$ 59,564	\$ 65,000	\$ 50,000	-	-
	Debt Service: Income	\$ -	\$ 375,000	\$ 365,000	360,000.00	360,000.00
9.	Interest: Operating	\$ 149	\$ 150	\$ 150	150.00	150.00
	Donations	\$ -	\$ -	\$ -	-	-
11.	Miscellaneous	\$ -	\$ -	\$ -	-	-
12.	Other (specify) <u>Smart &amp; Safe Funds</u>	\$ 98,535	\$ 100,000	\$ 100,000	100,000.00	100,000.00
	Other (specify) _____				-	-
13.	Total financial resources available	\$ 8,514,059	\$ 9,269,816	\$ 8,840,476	\$ 7,761,867	\$ 7,661,500
<b>Expenses</b>						
14.	<b>Personnel:</b>					
15.	Estimated number of full-time employees (FTE) in 2027:	45	45	46		
16.	Salaries & wages	\$ 3,273,434	\$ 3,515,000	\$ 3,656,500	3,747,912.00	3,841,610.00
17.	Health insurance	\$ 518,577	\$ 600,000	\$ 721,000	742,630.00	764,909.00
18.	Pension & other retirement benefits	\$ 445,043	\$ 500,000	\$ 669,500	689,585.00	710,273.00
19.	Payroll Taxes	\$ 77,061	\$ 85,000	\$ 103,000	106,090.00	109,273.00
	Other : SAFER Grant	\$ (251,883)	\$ -	\$ -	-	-
	Other: _____				-	-
20.	Total personnel expenses	4,062,231.71	4,700,000.00	5,150,000.00	5,286,217.00	5,426,065.00
<b>Operating:</b>						
21.	Fuel	\$ 107,900	\$ 120,000	\$ 120,000	120,000.00	120,000.00
22.	Tools & minor equipment				-	-
23.	Contracted services	\$ 169,797	\$ 172,900	\$ 215,000	218,000.00	225,000.00
24.	Supplies	\$ 104,593	\$ 130,000	\$ 130,000	130,000.00	130,000.00
25.	Maintenance: Vehicles	\$ 101,120	\$ 100,000	\$ 120,000	120,000.00	120,000.00
	Maintenance : Buildings + Equipment	\$ 73,896	\$ 80,000	\$ 80,000	80,000.00	80,000.00
26.	Training & prevention	\$ 37,646	\$ 15,000	\$ 50,000	50,000.00	25,000.00
28.	Communications	\$ 25,755	\$ 25,000	\$ 25,000	25,000.00	25,000.00
29.	Contingencies & emergencies	\$ -	\$ 600,000	\$ 500,000	300,000.00	300,000.00
30.	Other : Wildland Supplies & Equipment	\$ 28,473	\$ 30,000	\$ 50,000	50,000.00	50,000.00
	Other : Grants	\$ 369,155	\$ 419,500	See Note 2 Below	See Note 2 Below	See Note 2 Below
	Other (specify) _____				-	-
31.	Total operating expenses	1,018,336.50	1,692,400.00	1,290,000.00	1,093,000.00	1,075,000.00
<b>Capital:</b>						
32.	Land, building, & construction				-	-
33.	Bond Expenditures: Stations	\$ 19,770	\$ 25,000	\$ 165,000	-	-
	Bond Expenditures: Apparatus	\$ 110,604	\$ 695,000	\$ 165,000	-	-
	Bond Expenditures: Equipment	\$ 6,543	\$ 20,000	\$ 167,647	-	-
	Vehicles	\$ -	\$ -	\$ 324,815	-	-
34.	Lease payments	\$ -	\$ -	\$ -	-	-
35.	Machinery & equipment	\$ -	\$ -	\$ -	-	-
36.	Maintenance & repair—capital	\$ -	\$ -	\$ -	-	-
	Reserve : Bond balance carry forward	\$ 1,122,647	\$ 447,647	\$ -	-	-
	Reserve: Debt Service carry forward	\$ -	\$ 114,224	\$ 95,196	56,346.00	14,321.00
37.	Reserve for future years—OPER carry forward	\$ 1,948,263	\$ 882,000	\$ 766,790	584,094.00	392,336.00
38.	Debt service—principal	\$ -	\$ 329,605	\$ 338,028	361,000.00	372,850.00
39.	Debt service—interest	\$ -	\$ 53,028	\$ 46,000	37,850.00	29,175.00
	Other (specify) _____				-	-
41.	Total capital expenses	3,207,826.85	2,566,504.00	2,068,476.00	1,039,290.00	808,682.00
<b>Administrative:</b>						
42.	Administrative equipment				-	-
44.	Insurance	\$ 84,615	\$ 98,000	\$ 110,000	115,000.00	120,000.00
45.	Utilities	\$ 60,397	\$ 65,000	\$ 65,000	65,000.00	67,000.00
46.	Professional services	\$ 21,806	\$ 65,000	\$ 70,000	75,000.00	75,000.00
47.	Subscriptions, dues, fees	\$ 7,253	\$ 12,000	\$ 12,000	15,000.00	15,000.00
48.	General administrative expenses	\$ 51,593	\$ 70,912	\$ 75,000	73,360.00	74,753.00
	Other (specify) _____				-	-
50.	Total administrative expenses	225,663.65	310,912.00	332,000.00	343,360.00	351,753.00
51.	Total expenses	\$ 8,514,059	\$ 9,269,816	\$ 8,840,476	\$ 7,761,867	\$ 7,661,500

FOOTNOTE 1: Tax Levy Rates

Tax levy rate is \$3.75. Secondary bond levy rate is \$.53.

FOOTNOTE 2: GRANTS

The District has applied for grant capacity up to \$2,000,000.

FOOTNOTE 3: Debt Service

Pima County Treasurer maintains an account on behalf of the District for payment of P&I.

FOOTNOTE 4: Bond Fund

Pima County Treasurer maintains an account for the District bond funds.