

AVRA VALLEY FIRE DISTRICT

Phone: (520) 682-3255

Fax: (520) 682-5458

Website: avfire.org



15790 W. Silverbell Road
Marana, Arizona 85653

"Our Family Helping Your Family"

We have received, examined and approved the annual budget.

We certify that:

- 1) The District has not incurred any debt or liability in excess of taxes levied and to be collected.
- 2) Money in the District general fund is actually available and unencumbered, except for those liabilities as prescribed in sections 48-805(B)2, 48-806 and 48-807, regarding items being purchased or leased, the fire district assistance tax (FDAT), and bond revenues and payments.
- 3) The District complies with subsection F of this section regarding budget adoption.

6-25-2026
Date

[Signature]
Chairman of the Board

[Signature]
Clerk of the Board

Board of Directors

Luis Castaneda, Jr., Chairman Thomas Armendarez, Vice-Chairman Cody Bren, Clerk Eric Neilson, Member Michelle Stark-Goss, Member
In accordance with the Federal law and the U.S. Department of Agriculture policy, Avra Fire District is prohibited from discriminating on the basis of race, color, national origin, sex, age, or disability. To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, 1400 Independence Avenue, S.W., Washington, D.C. 20250-9410, or call (800) 795-3272 (voice) or (202) 720-6382 (TDD).

	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	\$ 1,783,266	\$ 1,948,263	\$ 1,857,271	1,324,061.00	941,365.00
2. Beginning fund balance - restricted, Debt Service	\$ -	\$ 121,857	\$ 151,374	117,346.00	68,496.00
2. Beginning fund balance—restricted, Bonds	\$ 1,200,000	\$ 1,122,647	\$ 436,280	-	-
Revenues					
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
5. Ambulance Revenue	\$ 1,654,667	\$ 1,550,000	\$ 1,600,000	1,650,000.00	1,700,000.00
6. Wildland	\$ 201,739	\$ 262,500	\$ 250,000	250,000.00	250,000.00
7. Other Operating revenues	\$ 227,536	\$ 250,000	\$ 250,000	\$ 250,000.00	\$ 250,000.00
8. Grants	\$ 369,155	\$ 745,262	See Note 2 Below	See Note 2 Below	See Note 2 Below
9. Bonds: interest + investment income	\$ 59,564	\$ 65,000	\$ 50,000	-	-
10. Debt Service: Income	\$ -	\$ 412,150	\$ 350,000	350,000.00	350,000.00
11. Interest: Operating	\$ 149	\$ 150	\$ 150	150.00	150.00
12. Donations	\$ -	\$ -	\$ -	-	-
13. Miscellaneous	\$ -	\$ -	\$ -	-	-
14. Other (specify) <u>Smart & Safe Funds</u>	\$ 98,535	\$ 100,000	\$ 100,000	100,000.00	100,000.00
15. Other :	\$ -	\$ -	\$ -	-	-
16. Total financial resources available	\$ 8,514,059	\$ 9,713,558	\$ 8,583,715	\$ 7,831,288	\$ 7,720,921
Expenses					
Personnel:					
17. Estimated number of full-time employees (FTE) in 2027:	45	45	46		
18. Salaries & wages	\$ 3,273,434	\$ 3,500,000	\$ 3,656,500	3,747,912.00	3,841,610.00
19. Health insurance	\$ 518,577	\$ 613,500	\$ 721,000	742,630.00	764,909.00
20. Pension & other retirement benefits	\$ 445,043	\$ 538,186	\$ 669,500	689,585.00	710,273.00
21. Payroll Taxes	\$ 77,061	\$ 81,600	\$ 103,000	106,090.00	109,273.00
22. Other : SAFER Grant	\$ (251,883)	\$ -	\$ -	-	-
23. Other :	\$ -	\$ -	\$ -	-	-
24. Total personnel expenses	4,062,231.71	4,733,286.00	5,150,000.00	5,286,217.00	5,426,065.00
Operating:					
25. Fuel	\$ 107,900	\$ 120,000	\$ 120,000	120,000.00	120,000.00
26. Tools & minor equipment	\$ -	\$ -	\$ -	-	-
27. Contracted services	\$ 169,797	\$ 165,000	\$ 215,000	218,000.00	225,000.00
28. Supplies	\$ 104,593	\$ 115,000	\$ 130,000	130,000.00	130,000.00
29. Maintenance: Vehicles	\$ 101,120	\$ 100,000	\$ 120,000	120,000.00	120,000.00
30. Maintenance : Buildings + Equipment	\$ 73,896	\$ 80,000	\$ 80,000	80,000.00	80,000.00
31. Training & prevention	\$ 37,646	\$ 15,000	\$ 50,000	50,000.00	25,000.00
32. Communications	\$ 25,755	\$ 25,000	\$ 25,000	25,000.00	25,000.00
33. Contingencies & emergencies	\$ -	\$ 500,000	\$ 500,000	300,000.00	300,000.00
34. Other : Wildland Supplies & Equipment	\$ 28,473	\$ 50,000	\$ 50,000	50,000.00	50,000.00
35. Other : Grants	\$ 369,155	\$ 431,164	See Note 2 Below	See Note 2 Below	See Note 2 Below
36. Other (specify) _____	\$ -	\$ -	\$ -	-	-
37. Total operating expenses	1,018,336.50	1,601,164.00	1,290,000.00	1,093,000.00	1,075,000.00
Capital:					
38. Land, building, & construction	\$ -	\$ -	\$ -	-	-
39. Bond Expenditures: Stations	\$ 19,770	\$ 25,000	\$ 162,100	-	-
40. Bond Expenditures: Apparatus	\$ 110,604	\$ 695,000	\$ 162,100	-	-
41. Bond Expenditures: Equipment	\$ 6,543	\$ 31,367	\$ 162,080	-	-
42. Vehicles	\$ -	\$ -	\$ -	-	-
43. Lease payments	\$ -	\$ -	\$ -	-	-
44. Machinery & equipment	\$ -	\$ -	\$ -	-	-
45. Maintenance & repair—capital	\$ -	\$ -	\$ -	-	-
46. Reserve : Bond balance carry forward	\$ 1,122,647	\$ 436,280	\$ -	-	-
47. Reserve: Debt Service carry forward	\$ -	\$ 151,374	\$ 117,346	68,496.00	16,471.00
48. Reserve for future years—OPER carry forward	\$ 1,948,263	\$ 1,357,271	\$ 824,061	641,365.00	449,607.00
49. Debt service—principal	\$ -	\$ 329,605	\$ 338,028	361,000.00	372,850.00
50. Debt service—interest	\$ -	\$ 53,028	\$ 46,000	37,850.00	29,175.00
51. Other : _____	\$ -	\$ -	\$ -	-	-
52. Total capital expenses	3,207,826.85	3,078,925.00	1,811,715.00	1,108,711.00	868,103.00
Administrative:					
53. Administrative equipment	\$ -	\$ -	\$ -	-	-
54. Insurance	\$ 84,615	\$ 98,183	\$ 110,000	115,000.00	120,000.00
55. Utilities	\$ 60,397	\$ 65,000	\$ 65,000	65,000.00	67,000.00
56. Professional services	\$ 21,806	\$ 60,000	\$ 70,000	75,000.00	75,000.00
57. Subscriptions, dues, fees	\$ 7,253	\$ 12,000	\$ 12,000	15,000.00	15,000.00
58. General administrative expenses	\$ 51,593	\$ 65,000	\$ 75,000	73,360.00	74,753.00
59. Other (specify) _____	\$ -	\$ -	\$ -	-	-
60. Total administrative expenses	225,663.65	300,183.00	332,000.00	343,360.00	351,753.00
61. Total expenses	\$ 8,514,059	\$ 9,713,558	\$ 8,583,715	\$ 7,831,288	\$ 7,720,921

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 P & I payments

FOOTNOTE 4: Bond Fund

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

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

AVRA VALLEY FIRE DISTRICT

Pima and Pinal Counties

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: 6-25-26
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	\$	83,697,081
A.5 Actual tax year 2025 secondary property tax levy	\$	836,971
A.6 Maximum allowed tax year 2025 secondary property tax levy	\$	3,138,641

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])	\$	3,389,732
A.8 Maximum allowable tax year 2026 levy limit (A.7 + A.3)	\$	3,389,732
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	\$	3,138,641
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)	\$	3,138,641

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)	\$	8,583,715
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	1,857,271
A.16 Less—Revenues from sources other than direct property tax	\$	3,587,804
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))	\$	3,138,640
A.19 Tax year 2026 tax rate needed for operations:	\$	3.7500 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	\$	3.7500 per \$100 AV

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

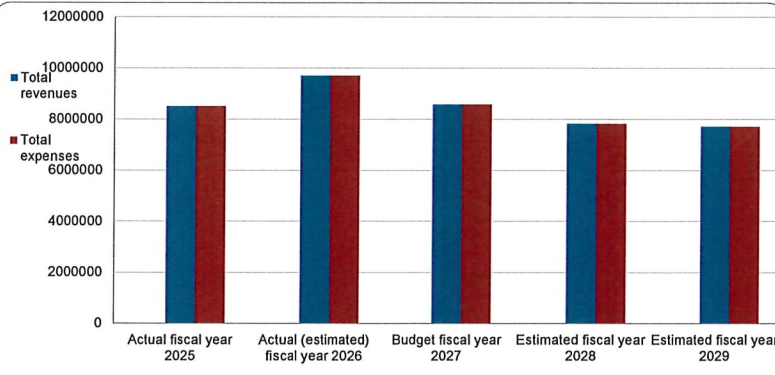
A.23 Tax year 2026 secondary property tax levy needed for the repayment of bonds	\$	440,000
A.24 Tax year 2026 secondary property tax rate needed for the repayment of bonds	\$	0.5257 per \$100 AV

Summary for fiscal years 2025 through 2029:

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 2025	\$ 8,514,059	\$ 8,514,059
Actual (estimated) fiscal year 2026	\$ 9,713,558	\$ 9,713,558
Budget fiscal year 2027	\$ 8,583,715	\$ 8,583,715
Estimated fiscal year 2028	\$ 7,831,288	\$ 7,831,288
Estimated fiscal year 2029	\$ 7,720,921	\$ 7,720,921

Budget