

	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	\$ 1,860,824	\$ 1,926,916	\$ 2,100,000	1,977,900.00	1,943,521.00
2. Beginning fund balance—restricted	\$ 440,146	\$ 460,729	\$ -	-	-
Revenues					
3. Secondary property tax revenue	1,866,650.00	\$ 1,874,854	\$ 1,853,180	\$ 1,853,180	\$ 1,853,180
4. Fire district assistance tax	\$ 373,330	\$ 374,971	\$ 370,636	\$ 370,636	\$ 370,636
5. Wildland	\$ -	\$ 50,000	\$ 75,000	75,000.00	75,000.00
6. Operating revenues	\$ 491,471	\$ 617,239	\$ 650,000	660,000.00	670,000.00
7. Grants	\$ 269,939	\$ 366,849	See Note 2 Below	See Note 2 Below	See Note 2 Below
8. Bonds	\$ -	\$ -	\$ -	-	-
9. Interest	\$ 108	\$ 150	\$ 500	500.00	500.00
10. Donations	\$ -	\$ -	\$ -	-	-
11. Miscellaneous	\$ -	\$ -	\$ -	-	-
12. Other : Smart & Safe Funds	\$ 42,229	\$ 45,000	\$ 45,000	45,000.00	45,000.00
Other : Investment Income-Pima County Capital Account	\$ 20,583	\$ 9,020	\$ -	-	-
Other : Sale of ST 304	\$ -	\$ 199,315	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
13. Total financial resources available	\$ 5,365,280	\$ 5,925,043	\$ 5,094,316	\$ 4,982,216	\$ 4,957,837
Expenses					
Personnel:					
14. Personnel					
15. Estimated number of full-time employees (FTE) in 2027:	19	19	19		
16. Salaries & wages	\$ 1,367,767	\$ 1,400,000	\$ 1,407,000	1,420,650.00	1,456,166.00
17. Health insurance	\$ 391,061	\$ 400,000	\$ 420,000	432,600.00	445,578.00
18. Pension & other retirement benefits	\$ 207,187	\$ 220,000	\$ 252,000	259,560.00	267,347.00
19. Other : Payroll Taxes	\$ 23,369	\$ 20,000	\$ 21,000	42,721.00	43,789.00
Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
20. Total personnel expenses	1,989,384.00	2,040,000.00	2,100,000.00	2,155,531.00	2,212,880.00
Operating:					
21. Fuel	\$ 46,454	\$ 75,000	\$ 75,000	75,000.00	75,000.00
22. Tools & minor equipment	\$ -	\$ -	\$ -	-	-
23. Contracted services	\$ 268,103	\$ 284,750	\$ 289,300	295,000.00	295,000.00
24. Supplies	\$ 59,276	\$ 70,000	\$ 70,000	70,000.00	70,000.00
25. Vehicle repair	\$ 74,424	\$ 90,000	\$ 90,000	90,000.00	90,000.00
26. Training & prevention	\$ 7,347	\$ 25,000	\$ 25,000	25,000.00	25,000.00
27. Maintenance & repair—operating	\$ 58,539	\$ 75,000	\$ 75,000	75,000.00	75,000.00
28. Communications	\$ 18,157	\$ 30,000	\$ 30,000	30,000.00	30,000.00
29. Contingencies & emergencies	\$ 950,000	\$ 950,000	\$ 950,000	900,000.00	900,000.00
30. Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
31. Total operating expenses	1,482,300.00	1,599,750.00	1,604,300.00	1,560,000.00	1,560,000.00
Capital:					
32. Land, building, & construction	\$ -	\$ -	\$ -	-	-
33. Vehicles	\$ -	\$ 250,000	\$ -	-	-
34. Lease payments	\$ -	\$ -	\$ -	-	-
35. Machinery & equipment	\$ -	\$ -	\$ -	-	-
36. Maintenance & repair—capital	\$ 14,249	\$ 312,000	\$ 150,000	-	-
Grants	\$ 269,939	\$ 366,849	See Note 2 Below	See Note 2 Below	See Note 2 Below
37. Reserve for future years—carryforward	\$ 976,916	\$ 1,150,000	\$ 1,027,900	1,043,521.00	959,964.00
Reserve for future years—Pima County Capital	\$ 460,729	\$ -	\$ -	-	-
38. Debt service—principal	\$ -	\$ -	\$ -	-	-
39. Debt service—interest	\$ -	\$ -	\$ -	-	-
40. Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
41. Total capital expenses	1,721,833.00	2,078,849.00	1,177,900.00	1,043,521.00	959,964.00
Administrative:					
42. Administrative					
43. Administrative equipment	\$ -	\$ -	\$ -	-	-
44. Insurance	\$ 59,400	\$ 65,000	\$ 65,000	70,000.00	70,000.00
45. Utilities	\$ 52,156	\$ 65,000	\$ 65,000	70,000.00	70,000.00
46. Professional services	\$ 27,923	\$ 32,000	\$ 34,500	34,500.00	34,500.00
47. Subscriptions, dues, fees	\$ 2,625	\$ 5,000	\$ 5,000	5,000.00	5,000.00
48. General administrative expenses	\$ 29,659	\$ 39,444	\$ 42,616	43,664.00	45,493.00
49. Other (specify)	\$ -	\$ -	\$ -	-	-
Other (specify)	\$ -	\$ -	\$ -	-	-
50. Total administrative expenses	171,763.00	206,444.00	212,116.00	223,164.00	224,993.00
51. Total expenses	\$ 5,365,280	\$ 5,925,043	\$ 5,094,316	\$ 4,982,216	\$ 4,957,837

Note1: Tax levy rate is \$3.75

Note2: The District has applied for grant capacity up to \$2,000,000.

Note3: Pima County maintains a Debt Service Fund on behalf of the District. No impact on Operating budget.

Tax Calculation and
summary

Instructions