

TENTATIVE BUDGET

Golden Valley Fire District

Mohave

2027



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

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]
SIGNED

Date: 5-27-26

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 2026 (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	\$	93,729,348
A.5 Actual tax year 2025 secondary property tax levy	\$	3,514,851
A.6 Maximum allowed tax year 2025 secondary property tax levy	\$	3.75

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])	\$	4.05	
A.8 Maximum allowable tax year 2026 levy limit (A.7 + A.3)	\$	4.05	
A.9 Allowable tax year 2026 secondary tax rate	\$	0.0000	per \$100 AV
A.10 Maximum allowable 2026 secondary tax rate (lessor of A.9 or \$3.50)	\$	0.0000	per \$100 AV
A.11 Maximum allowable tax year 2026 secondary tax levy	\$	4.05	
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)	\$	4.05	

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)	\$	7,425,710	
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	1,200,000	
A.16 Less—Revenues from sources other than direct property tax	\$	2,710,859	
A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$	229,822	
A.18 Tax year 2026 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$	3,285,029	
A.19 Tax year 2026 tax rate needed for operations:	\$	3.5048	per \$100 AV
A.20 Tax year 2026 maximum allowable levy rate (A.13/(A.4/100)):	\$	0.0000	per \$100 AV
A.22 Proposed tax year 2026 secondary property tax rate for fiscal year 2027 operations	\$	0.0000	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

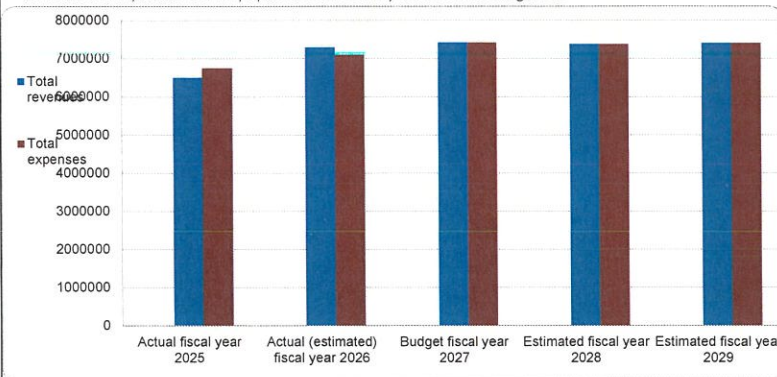
Summary for fiscal years 2025 through 2029:

Special study

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	\$ 6,495,690	\$ 6,748,096
Actual (estimated) fiscal year 2026	\$ 7,300,764	\$ 7,100,734
Budget fiscal year 2027	\$ 7,425,710	\$ 7,425,710
Estimated fiscal year 2028	\$ 7,382,007	\$ 7,380,007
Estimated fiscal year 2029	\$ 7,406,710	\$ 7,406,710

Budget

	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	\$ 1,117,980	\$ 829,710	\$ 1,200,000	1,200,000.00	1,200,000.00
2. Beginning fund balance—restricted	\$ 253,429	\$ 1,455,583	\$ 650,000	550,000.00	500,000.00
Revenues					
3. Secondary property tax revenue	2,774,792.90	\$ 3,003,419	\$ 3,514,851	3,585,148.02	3,656,850.98
4. Fire district assistance tax	\$ 337,353	\$ 357,469	\$ 400,000	400,000.00	400,000.00
5. Wildland	\$ 164,884	\$ 274,000	\$ 150,000	150,000.00	150,000.00
6. Operating revenues	\$ 1,179,344	\$ 924,556	\$ 900,059	901,059.44	903,059.44
7. Grants	\$ 243,283	\$ 83,952	\$ 283,800	283,800.00	283,800.00
8. Bonds					
9. Interest	\$ 84,631	\$ 71,919	\$ 35,000	35,000.00	35,000.00
10. Donations	\$ 18,722	\$ 12,202	\$ 21,000	21,000.00	21,000.00
11. Miscellaneous	\$ 24,176	\$ 63,000	\$ 33,000	35,000.00	36,000.00
12. Other (specify) <u>Prior Tax Revenue</u>	\$ 138,605	\$ 165,026	\$ 120,000	120,000.00	120,000.00
Other (specify) <u>Smart & Safe Fund</u>	\$ 53,490	\$ 31,831	\$ 58,000	59,000.00	60,000.00
Other (specify) <u>Surplus</u>	\$ 105,000		\$ 30,000	10,000.00	8,000.00
Other (specify) <u>Fire Ins Tax Credit</u>		\$ 28,098	\$ 30,000	32,000.00	33,000.00
Other (specify) _____				-	-
13. Total financial resources available	\$ 6,495,690	\$ 7,300,764	\$ 7,425,710	\$ 7,382,007	\$ 7,406,710
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2027:			27		
16. Salaries & wages	\$ 2,216,644	\$ 2,188,917	\$ 2,582,048	2,711,150.84	2,846,708.38
17. Health insurance	\$ 289,639	\$ 326,798	\$ 466,578	488,542.15	512,969.26
18. Pension & other retirement benefits	\$ 377,080	\$ 436,955	\$ 517,970	545,268.50	572,461.93
19. Other (specify) <u>Employer Taxes</u>	\$ 48,995	\$ 42,045	\$ 49,563	51,518.81	54,093.00
Other (specify) <u>Workers Compensation</u>	\$ 143,677	\$ 191,759	\$ 195,757	205,544.94	215,822.19
Other (specify) _____				-	-
20. Total personnel expenses	3,076,034.59	3,186,473.22	3,811,916.31	4,002,025.24	4,202,054.76
Operating:					
21. Fuel	\$ 55,352	\$ 49,978	\$ 71,400	77,100.00	87,550.00
22. Tools & minor equipment	\$ 21,625	\$ 7,626	\$ 38,915	20,000.00	20,000.00
23. Contracted services	\$ 136,318	\$ 92,995	\$ 41,905	45,600.00	47,100.00
24. Supplies	\$ 18,821	\$ 31,772	\$ 36,300	39,200.00	40,300.00
25. Vehicle repair	\$ 313,118	\$ 279,605	\$ 196,235	205,990.00	190,017.75
26. Training & prevention	\$ 18,830	\$ 11,715	\$ 43,900	38,010.00	40,289.40
27. Maintenance & repair—operating	\$ 27,540	\$ 18,758	\$ 59,500	44,425.00	46,446.25
28. Communications	\$ 95,632	\$ 125,990	\$ 145,231	150,949.05	158,689.00
29. Contingencies & emergencies			\$ 63,786	61,634.29	22,119.30
30. Other (specify) <u>PPE / Uniforms</u>	\$ 13,680	\$ 87,704	\$ 80,600	24,800.00	26,400.00
Other (specify) <u>Wildland Deployment</u>	\$ 15,051	\$ 15,406	\$ 7,000	5,000.00	5,000.00
Other (specify) _____				-	-
31. Total operating expenses	715,967.69	721,548.35	784,772.02	712,708.34	683,911.70
Capital:					
32. Land, building, & construction					
33. Vehicles	\$ 58,374	\$ 342,217	\$ 130,000	130,000.00	30,000.00
34. Lease payments			\$ -	-	-
35. Machinery & equipment	\$ 25,107	\$ 556,926	\$ 40,000	26,000.00	17,000.00
36. Maintenance & repair—capital	\$ 9,652		\$ 70,000	25,000.00	15,000.00
37. Reserve for future years—carryforward	\$ 2,285,293	\$ 1,850,000	\$ 1,850,000	1,750,000.00	1,700,000.00
38. Debt service—principal	\$ 165,738	\$ 109,507	\$ 146,360	154,456.23	163,000.76
39. Debt service—interest	\$ 99,821	\$ 70,705	\$ 83,462	73,365.89	66,821.36
40. Other (specify) <u>Grants</u>	\$ 135,610	\$ 73,877	\$ 283,800	283,800.00	283,800.00
Other (specify) _____				-	-
Other (specify) _____				-	-
41. Total capital expenses	2,779,595.20	3,003,230.71	2,603,622.11	2,442,622.12	2,275,622.12
Administrative:					
42. Administrative equipment	\$ -	\$ 15,648	\$ 2,000	5,000.00	5,000.00
44. Insurance	\$ 65,384	\$ 33,673	\$ 66,000	69,300.00	72,765.00
45. Utilities	\$ 73,827	\$ 64,071	\$ 75,335	79,101.75	83,056.84
46. Professional services	\$ 49,468	\$ 48,009	\$ 68,455	57,300.00	72,350.00
47. Subscriptions, dues, fees	\$ 285	\$ 3,285	\$ 3,810	1,850.00	1,850.00
48. General administrative expenses	\$ (12,466)	\$ 24,797	\$ 9,800	10,100.00	10,100.00
49. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
50. Total administrative expenses	176,498.22	189,482.01	225,400.00	222,651.75	245,121.84
51. Total expenses	\$ 6,748,096	\$ 7,100,734	\$ 7,425,710	\$ 7,380,007	\$ 7,406,710