

PROPOSED BUDGET FY 2027

1. Enter fire district name


2. Select the county of the fire district

3. Select the budget year

Mount Lemmon Fire District

Pima

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: _____

SIGNED

District clerk: _____

SIGNED

Date: _____

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 \$ 16,987,615

A.5 Actual tax year 2025 secondary property tax levy _____

A.6 Maximum allowed tax year 2025 secondary property tax levy \$ 637,036

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)) \$ 687,999

A.8 Maximum allowable tax year 2026 levy limit (A.7 + A.3) \$ 687,999

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 \$ 637,036

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) \$ 637,036

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) \$ 804,307

A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1) \$ -

A.16 Less—Revenues from sources other than direct property tax \$ 166,593

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)) \$ 637,714

A.19 Tax year 2026 tax rate needed for operations: \$ 3.7540 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 _____

A.24 Tax year 2026 secondary property tax rate needed for the repayment of bonds \$ _____ - per \$100 AV

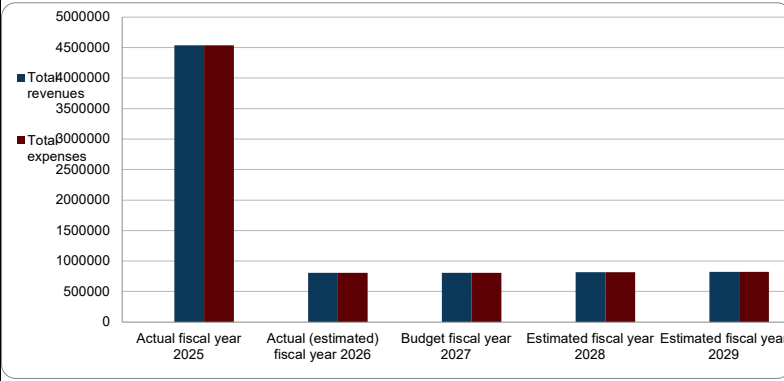
Summary for fiscal years 2025 through 2029:

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.

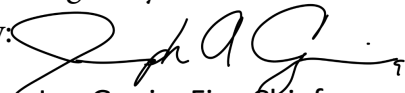
Revenue and expense chart will populate automatically based on the Budget tab



Year	Total revenues	Total expenses
Actual fiscal year 2025	\$ 4,537,036	\$ 4,537,036
Actual (estimated) fiscal year 2026	\$ 808,492	\$ 808,485
Budget fiscal year 2027	\$ 804,309	\$ 804,307
Estimated fiscal year 2028	\$ 817,274	\$ 817,273
Estimated fiscal year 2029	\$ 824,309	\$ 824,307

The Board of the Mount Lemmon Fire District will conduct a public hearing concerning the above proposed budget at its regular meeting Monday, May 18, 2026, starting at 4:00 pm. The meeting will take place at Mount Lemmon Fire Station Located at 13170 N. Oracle Control Rd, Mt. Lemmon, AZ 85619. Copies of the proposed budget are available upon email request at chief@mlfdaz.org.

Date of posting: May 21, 2026

Posted by: 
 Joe Gunia, Fire Chief

	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	\$ 2,022,078			-	-
2. Beginning fund balance—restricted				-	-
Revenues					
3. Secondary property tax revenue	599,334.00	\$ 637,035	\$ 637,716	658,114.57	668,991.87
4. Fire district assistance tax	\$ 122,469	\$ 127,407	\$ 127,543	130,182.37	131,598.84
5. Wildland	\$ -	\$ -	\$ -	-	-
6. Operating revenues	\$ 30,000	\$ 24,500	\$ 19,500	15,722.70	12,595.54
7. Grants	\$ -	\$ -		-	-
8. Bonds	\$ -	\$ -		-	-
9. Interest	\$ 34,916	\$ 50	\$ 50	50.00	50.00
10. Donations	\$ -	\$ -		-	-
11. Miscellaneous	\$ 55,045	\$ 19,500	\$ 19,500	13,203.99	11,072.39
12. Other (specify) <u>Renovation</u>	\$ 1,673,194	\$ -		-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
13. Total financial resources available	\$ 4,537,036	\$ 808,492	\$ 804,309	\$ 817,274	\$ 824,309
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2027:			5		
16. Salaries & wages	\$ 478,227	\$ 481,144	\$ 463,405	456,275.80	444,354.96
17. Health insurance	\$ 47,544	\$ 62,931	\$ 64,503	70,000.00	73,857.02
18. Pension & other retirement benefits	\$ 64,693	\$ 68,784	\$ 70,790	72,000.00	73,665.24
19. Other (specify) <u>Workman's Compensation</u>	\$ 32,051	\$ 31,000	\$ 33,000	34,000.00	35,611.93
Other (specify) <u>Payroll Taxes</u>	\$ 7,343	\$ 10,701	\$ 10,219	11,000.00	11,172.61
Other (specify) _____	\$ 7,880	\$ 19,700	\$ 23,400	25,000.00	28,202.42
20. Total personnel expenses	637,738.00	674,260.00	665,317.00	668,275.80	666,864.17
Operating:					
21. Fuel	\$ 23,963	\$ 12,000	\$ 12,000	11,967.63	11,951.49
22. Tools & minor equipment	\$ -	\$ -	\$ -	-	-
23. Contracted services	\$ -	\$ -	\$ -	-	-
24. Supplies	\$ 3,369	\$ 9,000	\$ 10,190	11,000.00	11,956.42
25. Vehicle repair	\$ 25,012	\$ 25,000	\$ 25,000	24,994.00	24,991.01
26. Training & prevention	\$ -	\$ -	\$ -	-	-
27. Maintenance & repair—operating	\$ 4,315	\$ 3,000	\$ 3,000	2,542.87	2,349.14
28. Communications	\$ 4,890	\$ 5,000	\$ 5,200	5,362.49	5,553.52
29. Contingencies & emergencies				-	-
30. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
31. Total operating expenses	61,549.00	54,000.00	55,390.00	55,866.99	56,801.57
Capital:					
32. Land, building, & construction				-	-
33. Vehicles				-	-
34. Lease payments				-	-
35. Machinery & equipment				-	-
36. Maintenance & repair—capital				-	-
37. Reserve for future years—carryforward				-	-
38. Debt service—principal				-	-
39. Debt service—interest				-	-
40. Other (specify) <u>Renovation Capital Project</u>	\$ 3,786,017			-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
41. Total capital expenses	3,786,017.00	-	-	-	-
Administrative:					
42. Administrative equipment	\$ -	\$ -	\$ -	-	-
44. Insurance	\$ 20,804	\$ 30,000	\$ 30,000	36,630.46	40,678.40
45. Utilities	\$ 8,903	\$ 22,000	\$ 23,000	24,000.00	25,067.19
46. Professional services	\$ 14,920	\$ 17,000	\$ 18,000	19,000.00	20,086.60
47. Subscriptions, dues, fees	\$ -	\$ -	\$ -	-	-
48. General administrative expenses	\$ 7,105	\$ 11,225	\$ 12,600	13,500.00	14,808.98
49. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
50. Total administrative expenses	51,732.00	80,225.00	83,600.00	93,130.46	100,641.17
51. Total expenses	\$ 4,537,036	\$ 808,485	\$ 804,307	\$ 817,273	\$ 824,307