



**Daisy Mountain Fire District**  
**Approved Budget Summary Fiscal**  
**Year 2026**

**Tax Levy Revenues**

Property Tax Revenue (Maricopa)	\$	21,736,155
Property Tax Revenue (Yavapai)	\$	755,645
Fire District Assistance Tax (Maricopa)	\$	400,000
Fire District Assistance Tax (Yavapai)	\$	73,797
<b>Total Tax Revenues</b>	<b>\$</b>	<b>22,965,597</b>

**Non Tax Levy Revenues**

Ambulance Revenue	\$	3,300,000
Wildland Revenue	\$	150,000
Cave Creek Fire Protection Contract	\$	4,364,016
Grant & Miscellaneous	\$	833,380
<b>Total Non Tax Revenues</b>	<b>\$</b>	<b>8,647,396</b>

**Total Revenues \$ 31,612,993**

**Expenses**

Personnel Costs	\$	23,811,239
Buildings & Land	\$	702,600
Vehicles & Equipment	\$	1,932,600
Communications & IT Services	\$	1,297,396
Travel & Training	\$	555,800
Managerial Costs	\$	798,700
Grant Expenses	\$	178,350
Financial Reserve/End Leave Liability	\$	692,500
<b>Total Expenses</b>	<b>\$</b>	<b>29,969,185</b>

**Other Financing Uses (Sources)**

Capital Outlay/Debt Service	\$	8,043,808
Funding to (from)	\$	(6,400,000)
<b>Total Other Financing Uses (Sources)</b>	<b>\$</b>	<b>1,643,808</b>
	<b>\$</b>	<b>31,612,993</b>

Estimated Assessed Valuation (Maricopa)	\$	603,782,082
Estimated Assessed Valuation (Yavapai)	\$	20,990,142
Tax Rate	\$	3.6000
General Obligation Bond Tax Rate	\$	0.1973

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 Brian Tobin

Fire Chief, Daisy Mountain Fire District

6/24/25  
 \_\_\_\_\_  
 Date

**Daisy Mountain Fire District**  
**Approved - Budget Detail Fiscal**  
**Year 2026**

		\$3.6000	\$ 3.6000	
		FY 24-25	FY 25-26	\$ VAR
		Budget	Total	
<b>INCOME</b>				
<b>TAX REVENUES</b>				
4010	Property Taxes	21,646,345	22,491,800	845,456
4020	Fire District Assist Tax (FDAT)	473,797	473,797	0
<b>Total Tax Revenues</b>		<b>22,120,142</b>	<b>22,965,597</b>	<b>845,456</b>
<b>Non-Tax Levy Revenue</b>				
4040	Wildland	150,000	150,000	-
4030	Fire Protection Contracts	-	-	-
4050	Ambulance Service	3,000,000	3,300,000	300,000
4120	Public Programs Income	2,000	2,000	-
4060	Investment Income	200,000	300,000	100,000
4080	Miscellaneous Income	-	-	-
4110	Grant Income	250,000	200,000	(50,000)
4130	Fire Prevention	10,000	10,000	-
4510	Lease Revenue	31,380	31,380	-
4300	Cave Creek	2,655,780	4,364,016	1,708,236
4310	Prop 207	290,000	290,000	-
<b>Total Program Revenues</b>		<b>6,589,160</b>	<b>8,647,396</b>	<b>2,058,236</b>
<b>Total INCOME</b>		<b>28,709,302</b>	<b>31,612,993</b>	<b>2,903,692</b>

Daisy Mountain Fire District  
 Approved - Budget Detail Fiscal  
 Year 2026

	\$3.6000	\$ 3.6000	
	FY 24-25	FY 25-26	\$ VAR
	Budget	Total	
<b>EXPENSES</b>			
<b>PERSONNEL COSTS</b>			
5010 Personnel Wages	11,689,994	13,579,478	1,889,484
5020 Overtime Wages	1,403,000	1,922,500	519,500
5030 Holiday Wages	294,958	345,754	50,797
5040 Longevity Wages	172,000	178,500	6,500
5110 Payroll Tax Expense	338,421	349,925	11,504
5130 Workers Comp	1,023,457	1,080,618	57,162
5150 Deferred Comp	383,126	425,922	42,796
5210 Retirement Expenses	2,158,683	2,633,976	475,293
COP PSPRS Refi	674,919	676,786	1,867
5220 Employee assistance program	20,000	20,000	0
5230 Health Insurance	1,239,000	1,571,000	332,000
5240 Dental Insurance	50,000	117,700	67,700
5250 Other employee benefits -HSA	627,660	696,050	68,390
5260 Uniform Expense	171,560	193,030	21,470
5270 Awards & recognition	20,000	20,000	0
<b>Total Personnel Costs</b>	<b>20,266,777</b>	<b>23,811,239</b>	<b>3,544,462</b>
<b>BUILDINGS &amp; LAND</b>			
6140 Station Supplies	55,000	65,000	10,000
7110 Utilities	225,000	230,000	5,000
7400 Facilities Repairs And Maintenance	255,000	255,000	-
7500 Land Lease	-	-	-
1441 Station 144	-	27,600	27,600
1442 Station 144 Start up	-	125,000	125,000
<b>Total BUILDINGS &amp; LAND</b>	<b>535,000</b>	<b>702,600</b>	<b>167,600</b>
<b>VEHICLES &amp; EQUIPMENT</b>			
7010 Fuel & Oil	295,000	275,000	(20,000)
7300 Fire Fighter Equipment Maintenance	57,000	60,000	3,000
7450 Vehicle Repairs and Maintenance	360,000	360,000	-
7600 Apparatus Debt Service	-	-	-
7460 Tools and Equip - non capitalized	140,000	164,400	24,400
7700 PPE	384,000	218,000	(166,000)
8000 EMS Supplies/Equipment	260,500	257,200	(3,300)
7800 Special Ops	92,800	102,800	10,000
7810 Wildland	-	-	-
1442 Station 144	-	82,200	82,200
1443 Station 144 Start up	-	413,000	413,000
<b>Total VEHICLES &amp; EQUIPMENT</b>	<b>1,589,300</b>	<b>1,932,600</b>	<b>343,300</b>

**Daisy Mountain Fire District**  
**Approved - Budget Detail Fiscal**  
**Year 2026**

	\$3.6000	\$ 3.6000	
	FY 24-25	FY 25-26	\$ VAR
	Budget	Total	
<b>COMMUNICATIONS/IT</b>			
6200 Computer Equipment/support	318,000	343,800	25,800
6220 Computer Software	-	-	-
6230 Computer Hardware	40,000	40,000	-
7130 Phone and Internet	125,000	125,000	-
7150 CAD Dispatch & Services	409,000	470,996	61,996
7160 Radio Communication Services	200,000	200,000	-
7340 Communication Equipment Repair	30,000	30,000	-
1443 Station 144	-	87,600	87,600
1444 Station 144 Start up	-	-	-
<b>Total COMMUNICATIONS/IT</b>	<b>1,122,000</b>	<b>1,297,396</b>	<b>175,396</b>
<b>TRAVEL &amp; TRAINING</b>			
6400 Employee Training/Seminars	193,500	250,000	56,500
6930 Business & Meeting Expenses	12,000	12,000	-
9040 Tuition Reimbursement	40,000	40,000	-
9600 Pub Ed	48,500	29,500	(19,000)
9601 Prevention		5,000	
9602 Investigation		5,000	
7810 Wildland Travel	10,000	120,000	110,000
1444 Station 144	-	16,800	16,800
1445 Station 144 Start up	-	77,500	77,500
<b>Total TRAVEL &amp; TRAINING</b>	<b>304,000</b>	<b>555,800</b>	<b>251,800</b>
<b>MANAGERIAL EXPENSES</b>			
6010 Postage	3,000	3,000	-
6100 Office Supplies	30,000	30,000	-
6500 Dues/Fees Subscriptions	13,000	13,000	-
6700 Advertising/publishing	2,000	2,000	-
6800 Professional Services	80,000	80,000	-
6810 Legal	14,000	14,000	-
6830 Accounting/Audit/Finance	120,000	125,000	5,000
6910 Billing Management	6,000	6,000	-
6920 Bank Fees & Charges	17,700	17,700	-
6930 Payroll Processing Fees	77,000	35,000	(42,000)
6970 Election Costs	25,000	-	(25,000)
7200 Special Programs	20,474	21,000	526
7500 General Liability Insurance	243,000	300,000	57,000
7600 Contract Inspection Services	20,000	-	(20,000)
9500 Health & Fitness	140,000	152,000	12,000
9501 Health & Fitness	-	-	-
<b>Total MANAGERIAL EXPENSES</b>	<b>811,174</b>	<b>798,700</b>	<b>(12,474)</b>

Daisy Mountain Fire District  
 Approved - Budget Detail Fiscal  
 Year 2026

	\$3.6000	\$ 3.6000	
	FY 24-25	FY 25-26	\$ VAR
	Budget	Total	
<b>Reserves</b>			
Financial Reserves/End Leave Liability	610,000	800,000	190,000
9950 Funding Reserves	2,104,506		(2,104,506)
Transfer in	(160,000)	(6,507,500)	
<b>Total RESERVES</b>	<b>2,554,506</b>	<b>(5,707,500)</b>	<b>(8,262,006)</b>
<b>CAPITAL OUTLAY &amp; GRANT EXPENSES</b>			
7900 Capital Outlay	1,351,544	8,043,808	6,692,264
9740 Grant Expenses	175,000	178,350	3,350
<b>Total CAPITAL OUTLAY &amp; GRANT EXP</b>	<b>1,526,544</b>	<b>8,222,158</b>	<b>6,695,614</b>
Total EXPENSES	28,709,301	31,612,993	2,903,692
Gross Fund Balance/Profit	-	-	0

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

Daisy Mountain Fire District  
 Maricopa & Yavapai  
 2026



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: 6/24/25

**A. Calculation of the tax year 2025 secondary property tax rate for fiscal year 2026 operations:**

**Adjustment to secondary property tax levy for territory annexed during the tax year 2024 (A.R.S. §48-807[I])**

A.1 Net assessed value of annexed property in tax year 2024	\$	388,294	
A.2 Actual tax year 2024 secondary property tax rate	\$	3.6000	per \$100 AV
A.3 Annexed property tax limit adjustment in tax year 2025	\$	13,979	

Check box if newly merged or consolidated:

**Tax year 2025 secondary property tax information (A.R.S. §48-807[K])**

A.4 Tax year 2025 Assessed Value (AV) in the Fire District	\$	624,772,224
A.5 Actual tax year 2024 secondary property tax levy	\$	21,646,345
A.6 Maximum allowed tax year 2024 secondary property tax levy	\$	40,258,278

**Calculation of the allowable tax year 2025 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])	\$	43,478,940	
A.8 Maximum allowable tax year 2025 levy limit (A.7 + A.3)	\$	43,492,919	
A.9 Allowable tax year 2025 secondary tax rate	\$	6.9614	per \$100 AV
A.10 Maximum allowable tax year 2025 secondary tax rate (lesser of A.9 or \$3.75)	\$	3.7500	per \$100 AV
A.11 Maximum allowable tax year 2025 secondary tax levy	\$	23,428,958	
A.12 Tax year 2024 excess levy or collections: (A.R.S. §48-807[J])	\$	-	
A.13 Tax year 2025 maximum allowable levy limit (A.11 - A.12)	\$	23,428,958	

**Calculation of the proposed tax year 2025 secondary property tax rate for fiscal year 2026 operations**

A.14 Total budgeted expenses in fiscal year 2026 (Budget tab, line 51)	\$	56,366,036	
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	23,520,367	
A.16 Less—Revenues from sources other than direct property tax	\$	9,121,193	
A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$	1,232,676	
A.18 Tax year 2025 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$	22,491,800	
A.19 Tax year 2025 tax rate needed for operations:	\$	3.6000	per \$100 AV
A.20 Tax year 2025 maximum allowable levy rate (A.13/(A.4/100)):	\$	3.7500	per \$100 AV
A.22 Proposed tax year 2025 secondary property tax rate for fiscal year 2026 operations	\$	3.6000	per \$100 AV

**Calculation of the proposed 2025 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)**

A.23 Tax year 2025 secondary property tax levy needed for the repayment of bonds	\$	1,232,676	
A.24 Tax year 2025 secondary property tax rate needed for the repayment of bonds	\$	0.1973	per \$100 AV

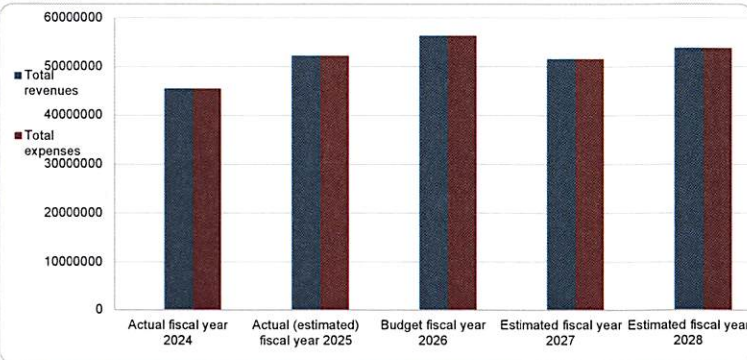
**Summary for fiscal years 2024 through 2028:**

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 2024	\$ 45,452,657	\$ 45,452,657
Actual (estimated) fiscal year 2025	\$ 52,223,366	\$ 52,223,366
Budget fiscal year 2026	\$ 56,366,036	\$ 56,366,036
Estimated fiscal year 2027	\$ 51,582,122	\$ 51,582,122
Estimated fiscal year 2028	\$ 53,794,709	\$ 53,794,709

Budget

	Actual fiscal year 2024	Actual (estimated) fiscal year 2025	Budget fiscal year 2026	Estimated fiscal year 2027	Estimated fiscal year 2028
<b>Financial resources available at July 1</b>					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 13,445,607	\$ 13,145,978	\$ 18,426,205	17,412,329	18,683,848
2. Beginning fund balance—restricted	\$ 4,223,959	\$ 3,525,918	\$ 5,094,162	459,187	459,187
<b>Revenues</b>					
3. Secondary property tax revenue	18,267,939.00	\$ 21,646,345	\$ 22,491,800	23,166,554	23,861,551
4. Fire district assistance tax	\$ 470,257	\$ 473,797	\$ 473,797	473,797	473,797
5. Wildland	\$ 69,606	\$ 309,197	\$ 150,000	150,000	150,000
6. Operating revenues	\$ 5,940,469	\$ 6,599,993	\$ 7,997,396	8,237,318	8,484,438
7. Grants	\$ 231,067	\$ 375,367	\$ 200,000	200,000	200,000
8. Bonds	\$ 1,198,761	\$ 1,231,261	\$ 1,232,676	1,232,937	1,231,888
9. Interest	\$ 481,631	\$ 505,109	\$ 300,000	250,000	250,000
10. Donations	\$ -	\$ -	\$ -	-	-
11. Miscellaneous	\$ 8,287	\$ 10,401	\$ -	-	-
12. Other (specify) <u>Proceeds from financing</u>	\$ 1,115,074	\$ 4,400,000	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
13. Total financial resources available	\$ 45,452,657	\$ 52,223,366	\$ 56,366,036	\$ 51,582,122	\$ 53,794,709
<b>Expenses</b>					
14. <b>Personnel:</b>					
15. Estimated number of full-time employees (FTE) in 2026:			155		
16. Salaries & wages	\$ 14,271,800	\$ 14,405,383	\$ 16,026,232	16,507,019	17,002,230
17. Health insurance	\$ 1,982,931	\$ 2,062,658	\$ 2,384,750	2,456,293	2,529,982
18. Pension & other retirement benefits	\$ 2,053,332	\$ 2,221,080	\$ 3,059,898	3,151,695	3,246,246
19. Other (specify) <u>Other Employee Benefits</u>	\$ 1,959,253	\$ 1,579,002	\$ 1,663,573	1,713,480	1,764,884
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
20. Total personnel expenses	20,267,316	20,268,123	23,134,453	23,828,487	24,543,342
<b>Operating:</b>					
21. Fuel	\$ 290,144	\$ 228,445	\$ 275,000	283,250	291,748
22. Tools & minor equipment	\$ 387,357	\$ 383,110	\$ 382,400	393,872	405,688
23. Contracted services	\$ -	\$ -	\$ -	-	-
24. Supplies	\$ 210,109	\$ 269,458	\$ 257,200	264,916	272,863
25. Vehicle repair	\$ 484,308	\$ 468,469	\$ 360,000	370,800	381,924
26. Training & prevention	\$ 244,535	\$ 267,471	\$ 555,800	572,474	589,648
27. Maintenance & repair—operating	\$ 77,626	\$ 56,114	\$ 60,000	61,800	63,654
28. Communications	\$ 1,064,209	\$ 1,110,300	\$ 1,297,396	1,336,318	1,376,408
29. Contingencies & emergencies	\$ -	\$ -	\$ -	-	-
30. Other (specify) <u>Emergency Services</u>	\$ 333,832	\$ 1,006,254	\$ 1,509,650	1,554,940	1,601,588
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
31. Total operating expenses	3,092,120	3,789,621	4,697,446	4,838,370	4,983,521
<b>Capital:</b>					
32. Land, building, & construction	\$ 265,433	\$ 1,268,188	\$ 6,400,000	-	-
33. Vehicles	\$ 1,704,822	\$ -	\$ -	-	-
34. Lease payments	\$ 1,130,639	\$ 1,297,712	\$ 1,871,889	1,806,964	1,810,050
35. Machinery & equipment	\$ 538,239	\$ 199,138	\$ 448,705	-	-
36. Maintenance & repair—capital	\$ -	\$ -	\$ -	-	-
37. Reserve for future years—carryforward	\$ 13,145,978	\$ 18,426,205	\$ 17,412,329	18,683,848	20,010,609
38. Debt service—principal	\$ 677,460	\$ 743,605	\$ 774,795	806,035	837,330
39. Debt service—interest	\$ 453,319	\$ 429,024	\$ 399,232	368,191	335,898
40. Other (specify) <u>Restricted Fund Balance</u>	\$ 3,525,918	\$ 5,094,162	\$ 459,187	459,187	459,187
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
41. Total capital expenses	21,441,808	27,458,034	27,766,137	22,124,225	23,453,074
<b>Administrative:</b>					
42. Administrative equipment	\$ -	\$ -	\$ -	-	-
44. Insurance	\$ 208,517	\$ 249,893	\$ 300,000	309,000	318,270
45. Utilities	\$ 228,063	\$ 211,612	\$ 230,000	236,900	244,007
46. Professional services	\$ 198,922	\$ 219,624	\$ 225,000	231,750	238,703
47. Subscriptions, dues, fees	\$ 15,911	\$ 26,459	\$ 13,000	13,390	13,792
48. General administrative expenses	\$ -	\$ -	\$ -	-	-
49. Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
50. Total administrative expenses	651,413	707,588	768,000	791,040	814,772
51. Total expenses	\$ 45,452,657	\$ 52,223,366	\$ 56,366,036	\$ 51,582,122	\$ 53,794,709