



## Daisy Mountain Fire District Approved Budget Summary Fiscal Year 2027

### Tax Levy Revenues

Property Tax Revenue (Maricopa)	\$	23,002,721
Property Tax Revenue (Yavapai)	\$	791,589
Fire District Assistance Tax (Maricopa)	\$	400,000
Fire District Assistance Tax (Yavapai)	\$	73,797
<b>Total Tax Revenues</b>	<b>\$</b>	<b>24,268,107</b>

### Non Tax Levy Revenues

Ambulance Revenue	\$	3,300,000
Wildland Revenue	\$	150,000
Cave Creek Fire Protection Contract	\$	4,250,068
Grant & Miscellaneous	\$	833,380
<b>Total Non Tax Revenues</b>	<b>\$</b>	<b>8,533,448</b>
<b>Total Revenues</b>	<b>\$</b>	<b>32,801,555</b>

### Expenses

Personnel Costs	\$	24,777,873
Buildings & Land	\$	575,000
Vehicles & Equipment	\$	1,511,400
Communications & IT Services	\$	1,294,156
Travel & Training	\$	510,250
Managerial Costs	\$	837,535
Grant Expenses	\$	178,350
Financial Reserves/End Leave Liability	\$	1,600,000
<b>Total Expenses</b>	<b>\$</b>	<b>31,284,564</b>

### Other Financing Uses (Sources)

Capital Outlay/Debt Service	\$	1,516,991
Funding to (from)		
<b>Total Other Financing Uses (Sources)</b>	<b>\$</b>	<b>1,516,991</b>
	<b>\$</b>	<b>32,801,555</b>

Estimated Assessed Valuation (Maricopa)	\$	638,964,475
Estimated Assessed Valuation (Yavapai)	\$	21,988,594
Tax Rate	\$	3.6000
General Obligation Bond Tax Rate	\$	0.1865

David Maxwell  
Assistant Fire Chief, Daisy Mountain Fire District

**Daisy Mountain Fire District  
Draft - Budget Detail  
Fiscal Year 2027**

		\$3.6000	\$ 3.6000	
		FY 25-26	FY 26-27	\$ VAR
		Budget	Total	
<b>INCOME</b>				
<b>TAX REVENUES</b>				
4010	Property Taxes	22,491,800	23,794,310	1,302,510
4020	Fire District Assist Tax (FDAT)	473,797	473,797	0
<b>Total Tax Revenues</b>		22,965,597	24,268,107	1,302,510
<b>Non-Tax Levy Revenue</b>				
4040	Wildland	150,000	150,000	-
4030	Fire Protection Contracts	-	-	-
4050	Ambulance Service	3,300,000	3,300,000	-
4120	Public Programs Income	2,000	2,000	-
4060	Investment Income	300,000	300,000	-
4080	Miscellaneous Income	-	-	-
4110	Grant Income	200,000	200,000	-
4130	Fire Prevention	10,000	10,000	-
4510	Lease Revenue	31,380	31,380	-
4300	Cave Creek	4,364,016	4,250,068	(113,948)
4310	Prop 207	290,000	290,000	-
<b>Total Program Revenues</b>		8,647,396	8,533,448	(113,948)
<b>Total INCOME</b>		31,612,993	32,801,555	1,188,562

**Daisy Mountain Fire District  
Draft - Budget Detail  
Fiscal Year 2027**

	\$3.6000	\$ 3.6000	
	FY 25-26	FY 26-27	\$ VAR
	Budget	Total	
<b>EXPENSES</b>			
<b>PERSONNEL COSTS</b>			
5010 Personnel Wages	13,579,478	14,162,725	583,247
5020 Overtime Wages	1,922,500	1,752,300	(170,200)
5030 Holiday Wages	345,754	371,622	25,868
5040 Longevity Wages	178,500	188,000	9,500
5110 Payroll Tax Expense	349,925	363,392	13,467
5130 Workers Comp	1,080,618	1,104,496	23,878
5150 Deferred Comp	425,922	435,520	9,598
5210 Retirement Expenses	2,633,976	2,708,933	74,956
COP PSPRS Refi	676,786	675,808	(978)
5220 Employee assistance program	20,000	20,000	0
5230 Health Insurance	1,571,000	1,896,887	325,887
5240 Dental Insurance	117,700	145,000	27,300
5250 Other employee benefits -HSA	696,050	738,650	42,600
5260 Uniform Expense	193,030	194,540	1,510
5270 Awards & recognition	20,000	20,000	0
<b>Total Personnel Costs</b>	<b>23,811,239</b>	<b>24,777,873</b>	<b>966,634</b>
<b>BUILDINGS &amp; LAND</b>			
6140 Station Supplies	65,000	70,000	5,000
7110 Utilities	230,000	240,000	10,000
7400 Facilities Repairs And Maintenance	255,000	265,000	10,000
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>702,600</b>	<b>575,000</b>	<b>(127,600)</b>
<b>VEHICLES &amp; EQUIPMENT</b>			
7010 Fuel & Oil	275,000	275,000	-
7300 Fire Fighter Equipment Maintenance	60,000	60,000	-
7450 Vehicle Repairs and Maintenance	360,000	400,000	40,000
7600 Apparatus Debt Service	-	-	-
7460 Tools and Equip - non capitalized	164,400	190,000	25,600
7700 PPE	218,000	171,200	(46,800)
8000 EMS Supplies/Equipment	257,200	327,200	70,000
7800 Special Ops	102,800	88,000	(14,800)
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>1,932,600</b>	<b>1,511,400</b>	<b>(421,200)</b>

**Daisy Mountain Fire District  
Draft - Budget Detail  
Fiscal Year 2027**

	\$3.6000	\$ 3.6000	
	FY 25-26	FY 26-27	\$ VAR
	Budget	Total	
<b>COMMUNICATIONS/IT</b>			
6200 Computer Equipment/support	343,800	302,750	(41,050)
6220 Computer Software	-	-	-
6230 Computer Hardware	40,000	45,792	5,792
7130 Phone and Internet	125,000	143,102	18,102
7150 CAD Dispatch & Services	470,996	539,204	68,208
7160 Radio Communication Services	200,000	228,964	28,964
7340 Communication Equipment Repair	30,000	34,344	4,344
1443 Station 144	87,600	-	(87,600)
1444 Station 144 Start up	-	-	-
<b>Total COMMUNICATIONS/IT</b>	<b>1,297,396</b>	<b>1,294,156</b>	<b>(3,240)</b>
<b>TRAVEL &amp; TRAINING</b>			
6400 Employee Training/Seminars	250,000	233,000	(17,000)
6930 Business & Meeting Expenses	12,000	12,000	-
9040 Tuition Reimbursement	40,000	40,000	-
9600 Pub Ed	29,500	39,500	10,000
9601 Prevention	5,000	60,750	
9602 Investigation	5,000	5,000	
7810 Wildland Travel	120,000	120,000	-
1444 Station 144	16,800	-	(16,800)
1445 Station 144 Start up	77,500	-	(77,500)
<b>Total TRAVEL &amp; TRAINING</b>	<b>555,800</b>	<b>510,250</b>	<b>(45,550)</b>
<b>MANAGERIAL EXPENSES</b>			
6010 Postage	3,000	3,000	-
6100 Office Supplies	30,000	30,000	-
6500 Dues/Fees Subscriptions	13,000	25,000	12,000
6700 Advertising/publishing	2,000	2,000	-
6800 Professional Services	80,000	100,000	20,000
6810 Legal	14,000	10,000	(4,000)
6830 Accounting/Audit/Finance	125,000	115,000	(10,000)
6910 Billing Management	6,000	6,000	-
6920 Bank Fees & Charges	17,700	17,700	-
6930 Payroll Processing Fees	35,000	35,000	-
6970 Election Costs	-	20,000	20,000
7200 Special Programs	21,000	21,835	835
7500 General Liability Insurance	300,000	300,000	-
7600 Contract Inspection Services	-	-	-
9500 Health & Fitness	152,000	152,000	-
9501 Health & Fitness	-	-	-
<b>Total MANAGERIAL EXPENSES</b>	<b>798,700</b>	<b>837,535</b>	<b>38,835</b>

**Daisy Mountain Fire District  
Draft - Budget Detail  
Fiscal Year 2027**

	\$3.6000	\$ 3.6000	
	FY 25-26	FY 26-27	\$ VAR
	Budget	Total	
<b><i>Reserves</i></b>			
Financial Reserves/End Leave Liability	800,000	900,000	100,000
9950 Funding Reserves		700,000	700,000
Transfer in	(6,507,500)		
<b><i>Total RESERVES</i></b>	(5,707,500)	1,600,000	7,307,500
<b><i>CAPITAL OUTLAY &amp; GRANT EXPENSES</i></b>			
7900 Capital Outlay	8,043,808	1,516,991	(6,526,817)
9740 Grant Expenses	178,350	178,350	-
<b><i>Total CAPITAL OUTLAY &amp; GRANT EXP</i></b>	8,222,158	1,695,341	(6,526,817)
Total EXPENSES	31,612,993	32,801,555	1,188,562
Gross Fund Balance/Profit	-	-	0

- Enter fire district name
- Select the county of the fire district
- Select the budget year

Daisy Mountain Fire District  
 Maricopa and Yavapai 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] SIGNED Date: 6/23/26

**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 2025 (A.R.S. §48-807[I])**

A.1 Net assessed value of annexed property in tax year 2025	\$	448,521	
A.2 Actual tax year 2025 secondary property tax rate	\$	3.6000	per \$100 AV
A.3 Annexed property tax limit adjustment in tax year 2026	\$		16,075

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	\$	660,953,069
A.5 Actual tax year 2025 secondary property tax levy	\$	22,491,800
A.6 Maximum allowed tax year 2025 secondary property tax levy	\$	43,492,919

**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])	\$	46,972,353	
A.8 Maximum allowable tax year 2026 levy limit (A.7 + A.3)	\$	46,988,427	
A.9 Allowable tax year 2026 secondary tax rate	\$	7.1092	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	\$	24,785,740	
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)	\$	24,785,740	

**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)	\$	46,678,032	
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	12,643,540	
A.16 Less—Revenues from sources other than direct property tax	\$	9,007,245	
A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$	1,232,937	
A.18 Tax year 2026 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$	23,794,310	
A.19 Tax year 2026 tax rate needed for operations:	\$	3.6000	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	\$	3.6000	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	\$	1,232,937	
A.24 Tax year 2026 secondary property tax rate needed for the repayment of bonds	\$	0.1865	per \$100 AV

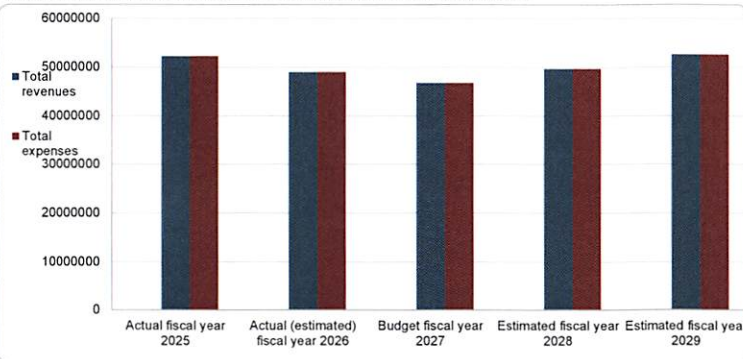
**Summary for fiscal years 2025 through 2029:**

**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	\$ 52,273,353	\$ 52,273,353
Actual (estimated) fiscal year 2026	\$ 49,004,210	\$ 49,004,210
Budget fiscal year 2027	\$ 46,678,032	\$ 46,678,032
Estimated fiscal year 2028	\$ 49,593,241	\$ 49,593,241
Estimated fiscal year 2029	\$ 52,532,164	\$ 52,532,164

Budget

	Actual fiscal year 2025	Actual (estimated) fiscal year 2026	Budget fiscal year 2027	Estimated fiscal year 2028	Estimated fiscal year 2029
<b>Financial resources available at July 1</b>					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 13,145,978	\$ 15,540,826	\$ 11,579,347	13,623,058	15,665,915
2. Beginning fund balance—restricted	\$ 3,525,918	\$ 670,956	\$ 1,064,193	1,064,193	1,064,193
<b>Revenues</b>					
3. Secondary property tax revenue	\$ 21,321,744.00	\$ 22,491,800	\$ 23,794,310	24,508,139	25,243,383
4. Fire district assistance tax	\$ 479,596	\$ 473,797	\$ 473,797	473,797	473,797
5. Wildland	\$ 309,197	\$ 136,998	\$ 150,000	150,000	150,000
6. Operating revenues	\$ 6,793,464	\$ 7,926,160	\$ 7,883,448	8,041,117	8,201,939
7. Grants	\$ 385,744	\$ 32,514	\$ 200,000	200,000	200,000
8. Bonds	\$ 1,207,577	\$ 1,232,729	\$ 1,232,937	1,232,937	1,232,937
9. Interest	\$ 647,382	\$ 479,544	\$ 300,000	300,000	300,000
10. Donations	\$ -	\$ -	\$ -	-	-
11. Miscellaneous	\$ 56,753	\$ 18,886	\$ -	-	-
12. Other (specify) <u>Proceeds from Lease</u>	\$ 4,400,000	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
13. Total financial resources available	\$ 52,273,353	\$ 49,004,210	\$ 46,678,032	\$ 49,593,241	\$ 52,532,164
<b>Expenses</b>					
<b>14. Personnel:</b>					
15. Estimated number of full-time employees (FTE) in 2027:			156		
16. Salaries & wages	\$ 14,490,214	\$ 17,033,911	\$ 16,474,647	16,968,886	17,477,953
17. Health insurance	\$ 2,006,581	\$ 2,289,001	\$ 2,780,537	2,863,953	2,949,872
18. Pension & other retirement benefits	\$ 2,370,868	\$ 2,521,366	\$ 3,144,453	3,238,787	3,335,951
19. Other (specify) <u>Other Employee Benefits</u>	\$ 1,245,084	\$ 884,425	\$ 1,854,428	1,910,061	1,967,363
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
20. Total personnel expenses	20,112,747	22,728,703	24,254,065	24,981,687	25,731,139
<b>Operating:</b>					
21. Fuel	\$ 229,596	\$ 319,447	\$ 275,000	283,250	291,748
22. Tools & minor equipment	\$ 205,501	\$ 145,025	\$ 190,000	195,700	201,571
23. Contracted services	\$ -	\$ -	\$ -	-	-
24. Supplies	\$ 66,287	\$ 34,716	\$ 70,000	72,100	74,263
25. Vehicle repair	\$ 470,798	\$ 459,852	\$ 400,000	412,000	424,360
26. Training & prevention	\$ 302,786	\$ 323,912	\$ 510,250	525,558	541,325
27. Maintenance & repair—operating	\$ 312,728	\$ 351,100	\$ 265,000	272,950	281,139
28. Communications	\$ 1,151,763	\$ 1,098,933	\$ 1,294,156	1,332,981	1,372,970
29. Contingencies & emergencies	\$ -	\$ -	\$ -	-	-
30. Other (specify) <u>Emergency Operations</u>	\$ 320,670	\$ 1,188,882	\$ 824,750	849,493	874,978
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
31. Total operating expenses	3,060,129	3,921,867	3,829,156	3,944,032	4,062,354
<b>Capital:</b>					
32. Land, building, & construction	\$ 2,274,236	\$ 5,396,003	\$ -	-	-
33. Vehicles	\$ 818,474	\$ -	\$ -	-	-
34. Lease payments	\$ 1,213,183	\$ 1,195,094	\$ 1,131,991	1,131,991	1,131,991
35. Machinery & equipment	\$ 317,864	\$ 420,007	\$ -	-	-
36. Maintenance & repair—capital	\$ -	\$ -	\$ -	-	-
37. Reserve for future years—carryforward	\$ 15,540,826	\$ 11,579,347	\$ 13,623,058	15,665,915	17,706,427
38. Debt service—principal	\$ 703,605	\$ 774,795	\$ 806,035	837,330	868,675
39. Debt service—interest	\$ 440,600	\$ 399,232	\$ 368,191	335,898	304,575
40. Other (specify) <u>COP Payment</u>	\$ 670,956	\$ 674,012	\$ 675,808	678,894	680,909
Other (specify) <u>Restricted Fund</u>	\$ 5,843,442	\$ 1,064,193	\$ 1,064,193	1,064,193	1,064,193
Other (specify) _____	\$ -	\$ -	\$ -	-	-
41. Total capital expenses	27,823,186	21,502,683	17,669,276	19,714,221	21,756,770
<b>Administrative:</b>					
42. Administrative equipment	\$ -	\$ -	\$ -	-	-
43. Insurance	\$ 249,893	\$ 291,474	\$ 300,000	309,000	318,270
44. Utilities	\$ 222,774	\$ 210,375	\$ 240,000	247,200	254,616
45. Professional services	\$ 200,765	\$ 222,254	\$ 231,000	237,930	245,068
46. Subscriptions, dues, fees	\$ 25,112	\$ 23,717	\$ 25,000	25,750	26,523
47. General administrative expenses	\$ 578,747	\$ 103,137	\$ 129,535	133,421	137,424
48. Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
49. Total administrative expenses	1,277,291	850,957	925,535	953,301	981,901
50. Total expenses	\$ 52,273,353	\$ 49,004,210	\$ 46,678,032	\$ 49,593,241	\$ 52,532,164