FINAL FISCAL YEAR 2026/27 & 2027/28 BUDGETS

	BOND DEBT SERVICE	WILD LAND FUND	AMBULANCE TRANSPORT FUND	CAPITAL PROJECTS FUND	GENERAL FUND	TOTAL FY 26/27	TOTAL FY 27/28 (projected)
REVENUES							
Property Tax	1,598,745	-	-	-	47,429,430	49,028,175	50,989,302
Fee for Service	-	800,000	5,400,000	-	571,583	6,771,583	6,907,015
Prop 207 State Shared Rev	-	-	-	-	660,000	660,000	660,000
Fire District Assistance Tax	-	-	-	-	800,000	800,000	800,000
EMS Membership	-	-	120,000	-	-	120,000	122,000
Grant Revenue	-	-	-	-	200,000	200,000	-
Interest Income	-	-	-	-	400,000	400,000	400,000
Capital Reserve Restricted (ARPA)	-	-	-	1,676,000	-	1,676,000	-
Capital Sinking Fund	-	-	-	3,127,204	-	3,127,204	1,248,333
Capital Reserve Contingency	-	-	-	435,000	-	435,000	-
Debt Service Reserve	328,125	-	-	-	-	328,125	-
Unrestricted Reserve Funds					-	-	3,087,042
Employee Health Premiums MERP					165,688	165,688	165,688
Employee Health Premiums Cigna					1,085,688	1,085,688	1,085,688
Employee Health Premiums Dental					174,000	174,000	174,000
Cigna Health Rebate					500,000	500,000	250,000
Bond Transfer In				4,000,000		4,000,000	-
TOTAL REVENUES	**1,926,870**	**800,000**	**5,520,000**	**9,238,204**	**51,986,389**	**69,471,463**	**65,889,068**
EXPENDITURES							
Labor, Benefits & Employee Development	-	678,528	-	-	45,774,627	46,453,155	48,399,905
Supplies/Software/Consumables	-	6,120	-	-	1,264,650	1,270,770	1,296,185
Vehicle / Equipment	-	114,750	-	-	1,822,080	1,936,830	2,099,499
Utilities / Communications	-	6,264	-	-	603,558	609,822	615,920
Professional Services	-	-	-	-	1,957,411	1,957,411	1,976,985
Dues/Subscriptions	-	-	-	-	924,960	924,960	934,210
Insurance	-	-	-	-	328,040	328,040	331,320
Repairs / Maintenance	-	-	-	-	588,942	588,942	594,831
Bond and Lease Principle	1,060,000	-	-	-	2,407,324	3,467,324	3,467,324
Capital Outlay	-	-	-	10,418,345	-	10,418,345	4,662,140
Bond and Lease Interest	866,870	-	-	-	648,994	1,515,864	1,515,864
TOTAL EXPENDITURES	**1,926,870**	**805,662**	**-**	**10,418,345**	**56,320,586**	**69,471,463**	**65,894,183**

O&M Mill rate	$ -	$ -	$ -	$ -	$ 2.67	$ 2.67	2.67
Bond Mill Rate	$ 0.09	$ -	$ -	$ -	$ -	$ 0.09	0.10
Combined Mill Rate	**$ 0.09**	**$ -**	**$ -**	**$ -**	**$ 2.67**	**$ 2.76**	**2.77**

6-16-26

Chair of the Board Date

6-16-26

Clerk of the Board Date

1. **Enter fire district name** Golder Ranch Fire District
2. **Select the county of the fire district** Pima/Pinal
3. **Select the budget year** 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: 7-1-26

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		
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	$ 1,776,383,138	
A.5	Actual tax year 2025 secondary property tax levy	$ 43,174,779	
A.6	Maximum allowed tax year 2025 secondary property tax levy	$ 77,325,826	

Calculation of the allowable tax year 2026 secondary property tax levy (A.R.S. §48-807[F])

A.7	Line A.6 mulitpilied by 1.08 (A.R.S. §48-807[F])		$ 83,511,892
A.8	Maximum allowable tax year 2026 levy limit (A.7 + A.3)		$ 83,511,892
A.9	Allowable tax year 2026 secondary tax rate		$ 4.7012 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		$ 66,614,368
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)		$ 66,614,368

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)		$ 85,806,459
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)		$ -
A.16	Less—Revenues from sources other than direct property tax		$ 31,795,096
A.17	Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)		$ 4,983,188
A.18	Tax year 2026 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))		$ 49,028,175
A.19	Tax year 2026 tax rate needed for operations:		$ 2.7600 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		$ 2.7600 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	$ 1,598,745	
A.24	Tax year 2026 secondary property tax rate needed for the repayment of bonds		$ 0.0900 per $100 AV

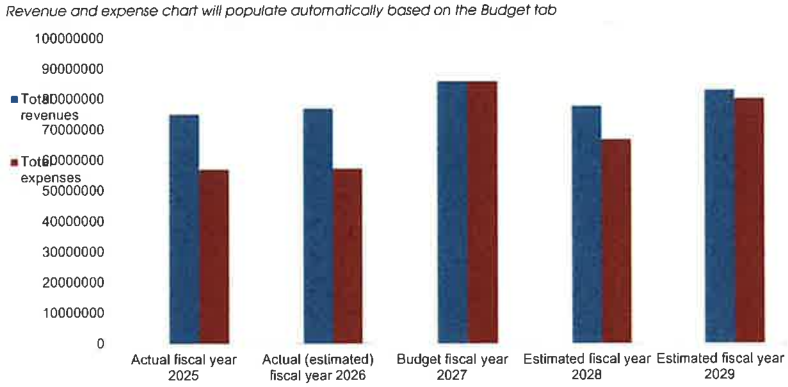
Summary for fiscal years 2025 through 2029:

Special study

No study of merger, consolidation, or joint operating alternative is requried

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	$ 75,002,005	$ 56,962,729
Actual (estimated) fiscal year 2026	$ 76,895,412	$ 57,247,120
Budget fiscal year 2027	$ 85,806,459	$ 85,806,459
Estimated fiscal year 2028	$ 77,620,579	$ 66,676,461
Estimated fiscal year 2029	$ 82,817,270	$ 80,070,436

Budget

Fire district name: Golder Ranch Fire District **County: Pima/Pinal**

No.		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	$ 5,466,787	$ 5,466,787	$ -	-	-
2.	Beginning fund balance—restricted	$ 16,400,694	$ 16,400,694	$ 16,334,996	16,302,278.89	16,253,301.21
	Revenues					
3.	Secondary property tax revenue	$ 43,231,649	$ 44,232,045	$ 49,028,175	52,253,529.72	56,805,252.53
4.	Fire district assistance tax	$ 798,141	$ 771,591	$ 800,000	801,421.57	816,887.28
5.	Wildland	$ 1,382,181	$ 1,030,710	$ 800,000	608,750.70	467,856.08
6.	Operating revenues	$ 5,472,027	$ 5,699,751	$ 6,091,583	6,427,721.06	6,826,002.59
7.	Grants	$ 582,868	$ 508,863	$ 200,000	126,606.61	64,953.38
8.	Bonds		$ 1,700,000	$ 4,000,000	-	-
9.	Interest	$ 1,006,067	$ 686,568	$ 400,000	253,007.14	153,717.76
10.	Donations		$ 91		-	-
11.	Miscellaneous		$ 82,551		-	-
12.	Other (specify) Prop 207 Shared	$ 661,591	$ 315,761	$ 660,000	847,263.02	1,429,298.96
	Other (specify) Reserve funds used			$ 5,238,204	-	-
	Other (specify) Debt service Reserve used			$ 328,125	-	-
	Other (specify) Employee insurance contributions			$ 1,425,376	-	-
	Other (specify) Cigna Rebate			$ 500,000	-	-
13.	Total financial resources available	$ 75,002,005	$ 76,895,412	$ 85,806,459	$ 77,620,579	$ 82,817,270
	Expenses					
14.	Personnel:					
15.	Estimated number of full-time employees (FTE) in 2027:			318.5		
16.	Salaries & wages	$ 30,495,176	$ 30,316,170	$ 36,903,276	40,804,142.43	47,393,714.29
17.	Health insurance	$ 3,729,775	$ 4,675,135	$ 4,918,658	5,670,110.86	6,250,914.41
18.	Pension & other retirement benefits	$ 3,930,127	$ 3,702,016	$ 4,631,221	5,078,036.78	5,960,291.77
19.	Other (specify) Employee Portion of Insurance			$ 1,425,376	-	-
	Other (specify)___				-	-
	Other (specify)___				-	-
20.	Total personnel expenses	38,155,078.00	38,693,321.00	47,878,531.00	51,552,290.07	59,604,920.47
	Operating:					
21.	Fuel	$ 305,249	$ 372,433	$ 370,000	409,509.16	430,035.55
22.	Tools & minor equipment	$ 56,465	$ 570,583		-	-
23.	Contracted services	$ 110,235	$ 200,537	$ 200,000	281,649.94	338,764.59
24.	Supplies	$ 498,283	$ 856,342	$ 900,770	1,247,776.67	1,520,487.33
25.	Vehicle repair	$ 492,033	$ 387,728	$ 350,000	295,873.70	258,600.73
26.	Training & prevention	$ 798,245	$ 675,234	$ 388,942	276,520.04	177,935.82
27.	Maintenance & repair—operating	$ 525,704	$ 200,537	$ 200,000	137,878.59	116,280.95
28.	Communications	$ 391,526	$ 400,584	$ 305,000	272,139.83	225,012.03
29.	Contingencies & emergencies				-	-
30.	Other (specify) misc ops expense (uncategorized)	$ 563,161	$ 314,449		-	-
	Other (specify)___				-	-
	Other (specify)___				-	-
31.	Total operating expenses	3,740,901.00	3,978,427.00	2,714,712.00	2,921,347.93	3,067,117.01
	Capital:					
32.	Land, building, & construction	$ -	$ 1,700,000	$ 9,419,945	-	-
33.	Vehicles	$ 2,902,400	$ 5,282,091	$ 1,936,830	2,117,519.98	1,545,758.10
34.	Lease payments	$ 11,947	$ 111,279	$ 998,400	1,028,400.00	5,143,075.36
35.	Machinery & equipment				-	-
36.	Maintenance & repair—capital				-	-
37.	Reserve for future years—carryforward			$ 12,343,364	-	-
38.	Debt service—principal	$ 3,417,302	$ 3,528,064	$ 3,467,324	3,493,668.52	3,476,866.94
39.	Debt service—interest	$ 1,596,969	$ 915,438	$ 1,515,864	1,689,524.40	2,340,372.54
40.	Other (specify)___				-	-
	Other (specify)___				-	-
	Other (specify)___				-	-
41.	Total capital expenses	7,928,618.00	11,536,872.00	29,681,727.00	8,329,112.90	12,506,072.93
42.	Administrative:					
43.	Administrative equipment	$ 41,805	$ 7,824		-	-
44.	Insurance	$ 297,718	$ 316,958	$ 328,040	344,374.51	358,968.74
45.	Utilities	$ 485,655	$ 548,848	$ 304,822	256,889.38	179,583.30
46.	Professional services	$ 5,383,490	$ 1,078,685	$ 1,957,411	1,972,087.82	2,782,739.32
47.	Subscriptions, dues, fees	$ 508,196	$ 915,388	$ 924,960	1,300,358.11	1,571,034.22
48.	General administrative expenses	$ 421,268	$ 170,797		-	-
49.	Other (specify) committed reserves			$ 2,016,256	-	-
	Other (specify)___				-	-
	Other (specify)___				-	-
50.	Total administrative expenses	7,138,132.00	3,038,500.00	5,531,489.00	3,873,709.82	4,892,325.58
51.	Total expenses	$ 56,962,729	$ 57,247,120	$ 85,806,459	$ 66,676,461	$ 80,070,436