

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

Pinewood Fire District

Coconino

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: 7-22-25**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

\$ -

A.2 Actual tax year 2024 secondary property tax rate

\$ - per \$100 AV

A.3 Annexed property tax limit adjustment in tax year 2025

\$ -

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

\$ 87,598,271

A.5 Actual tax year 2024 secondary property tax levy

\$ 3,284,935

A.6 Maximum allowed tax year 2024 secondary property tax levy

\$ 5,932,467

**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])

\$ 6,407,064

A.8 Maximum allowable tax year 2025 levy limit (A.7 + A.3)

\$ 6,407,064

A.9 Allowable tax year 2025 secondary tax rate

\$ 7.3141 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

\$ 3,284,935

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)

\$ 3,284,935

**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)

\$ 10,294,468

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

\$ 1,153,552

A.16 Less—Revenues from sources other than direct property tax

\$ 5,819,231

A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 &amp; 39)

\$ -

A.18 Tax year 2025 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))

\$ 3,321,685

A.19 Tax year 2025 tax rate needed for operations:

\$ 3.7920 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

\$ 3.7500 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

\$ 337,253

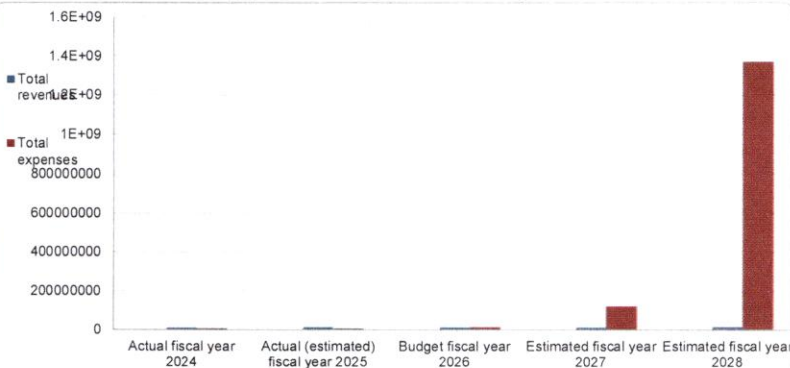
A.24 Tax year 2025 secondary property tax rate needed for the repayment of bonds

\$ 0.3850 per \$100 AV

**Summary for fiscal years 2024 through 2028:****Special study****Study of merger, consolidation, or joint operating alternative 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 current expense and revenue amounts require that the Fire District present a study to the fire district board in a special public meeting called for the sole purpose of evaluating the study. The study shall include an identification of districts available for merger, consolidation or joint operations. Additionally, it should include an analysis of the level of service and cost of service that may be provided to the residents of a merged, consolidated, or jointly operated district as compared to the level and cost of service to the residents of the districts without any merger, consolidation, or joint operations.

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



Year	Total revenues	Total expenses
Actual fiscal year 2024	\$ 9,548,028	\$ 4,869,108
Actual (estimated) fiscal year 2025	\$ 9,964,098	\$ 6,371,662
Budget fiscal year 2026	\$ 10,257,719	\$ 10,294,468
Estimated fiscal year 2027	\$ 11,153,253	\$ 120,692,136
Estimated fiscal year 2028	\$ 13,818,487	\$ 1,372,445,719

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	\$ 1,152,692	\$ 1,234,100	\$ 1,153,552	1,156,641.00	1,120,443.45
2. Beginning fund balance—restricted	\$ 100,000	\$ 100,000	\$ 100,000	100,000.00	100,000.00
<b>Revenues</b>					
3. Secondary property tax revenue	2,775,702.00	\$ 3,088,496	\$ 3,284,935	3,574,491.61	3,845,706.58
4. Fire district assistance tax	\$ 360,752	\$ 366,269	\$ 360,000	359,671.89	356,430.10
5. Wildland	\$ 252,885	\$ 262,302	\$ 340,000	396,687.22	488,509.11
6. Operating revenues	\$ 98,836	\$ 154,385	\$ 150,000	190,022.29	212,673.88
7. Grants	\$ 2,858	\$ 21,907	\$ 60,000	312,119.63	1,239,247.86
8. Bonds	\$ 4,583,231	\$ 4,638,516	\$ 4,617,731	4,635,236.16	4,633,636.80
9. Interest	\$ 22,945	\$ 32,640	\$ 20,000	20,352.77	16,591.41
10. Donations	\$ 41,090	\$ 36,048	\$ 100,000	182,567.59	419,880.26
11. Miscellaneous	\$ 142,775	\$ 5,858	\$ 50,000	214,405.52	1,374,693.28
12. Other (specify) <u>Equipment Sales</u>		\$ 11,686	\$ 7,500	-	-
Other (specify) <u>Cash Receipts</u>			\$ 2,000	-	-
Other (specify) <u>Lease Income</u>	\$ 14,262	\$ 11,890	\$ 12,000	11,057.61	10,674.52
Other (specify) _____				-	-
Other (specify) _____				-	-
13. Total financial resources available	\$ 9,548,028	\$ 9,964,098	\$ 10,257,719	\$ 11,153,253	\$ 13,818,487
<b>Expenses</b>					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2026:			19		
16. Salaries & wages	\$ 1,929,428	\$ 1,864,008	\$ 2,092,456	2,185,205.15	2,367,541.81
17. Health insurance	\$ 214,400	\$ 210,907	\$ 232,570	242,619.55	260,321.80
18. Pension & other retirement benefits	\$ 708,533	\$ 719,529	\$ 842,796	921,528.20	1,043,508.53
19. Other (specify) <u>Dental/Life Insurance</u>	\$ 31,826	\$ 27,628	\$ 34,291	36,164.46	41,513.49
Other (specify) <u>Workers Comp</u>	\$ 189,020	\$ 189,467	\$ 165,373	155,053.52	140,356.89
Other (specify) <u>Unemployment Insurance</u>			\$ 81	-	-
20. Total personnel expenses	3,073,207.00	3,011,537.93	3,367,567.00	3,540,570.88	3,853,242.52
Operating:					
21. Fuel	\$ 17,849	\$ 14,225	\$ 16,440	16,051.00	17,110.80
22. Tools & minor equipment	\$ 8,561	\$ 1,226	\$ 36,000	531,297.52	11,723,513.53
23. Contracted services				-	-
24. Supplies	\$ 30,390	\$ 28,031	\$ 38,400	44,011.97	55,368.45
25. Vehicle repair				-	-
26. Training & prevention	\$ 41,867	\$ 40,502	\$ 40,500	39,838.79	39,512.67
27. Maintenance & repair—operating	\$ 41,747	\$ 81,841	\$ 49,500	63,489.52	59,916.61
28. Communications				-	-
29. Contingencies & emergencies				-	-
30. Other (specify) <u>Uniforms</u>	\$ 19,314	\$ 19,390	\$ 22,750	24,765.85	28,008.62
Other (specify) <u>Safety Equipment</u>	\$ 29,370	\$ 29,541	\$ 28,600	28,227.74	27,594.59
Other (specify) <u>Finishing and Houseware</u>	\$ 447	\$ 2,581	\$ 1,150	3,575.95	6,356.47
31. Total operating expenses	189,545.00	217,335.83	233,340.00	751,258.32	11,957,381.75
Capital:					
32. Land, building, & construction	\$ 40,716	\$ 1,361,258	\$ 6,101,942	115,679,340.50	1,355,783,012.22
33. Vehicles				-	-
34. Lease payments	\$ 37,717	\$ 33,559	\$ 33,090	31,034.82	29,854.22
35. Machinery & equipment				-	-
36. Maintenance & repair—capital				-	-
37. Reserve for future years—carryforward	\$ 1,252,692	\$ 1,334,100	\$ 100,000	56,997.17	18,379.55
38. Debt service—principal				-	-
39. Debt service—interest				-	-
40. Other (specify) <u>Health Insurance Reimbursement</u>	\$ 99,003	\$ 112,684	\$ 160,000	204,646.99	276,165.25
Other (specify) <u>Vacation/Sick Buy Back</u>				-	-
Other (specify) <u>Capitol PPE</u>				-	-
41. Total capital expenses	1,430,128.00	2,841,601.35	6,395,032.00	115,972,019.49	1,356,107,411.24
Administrative:					
42. Administrative equipment	\$ 21,286	\$ 13,328	\$ 19,400	20,192.89	25,205.63
43. Insurance				-	-
44. Utilities	\$ 29,922	\$ 28,625	\$ 35,975	39,813.92	47,049.62
45. Professional services	\$ 123,776	\$ 258,451	\$ 242,074	366,099.12	448,284.41
46. Subscriptions, dues, fees				-	-
47. General administrative expenses				-	-
48. Other (specify) <u>Books and Manuals</u>	\$ 233	\$ 177	\$ 780	2,017.00	7,058.67
Other (specify) <u>Printing and Advertising</u>	\$ 1,011	\$ 606	\$ 300	164.17	85.55
Other (specify) _____				-	-
49. Total administrative expenses	176,228.00	301,186.47	298,529.00	428,287.10	527,683.88
50. Total expenses	\$ 4,869,108	\$ 6,371,662	\$ 10,294,468	\$ 120,692,136	\$ 1,372,445,719