

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

Pinewood Fire District

 Coconino

 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: 6-16-26

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	\$ 208,561	
A.2 Actual tax year 2025 secondary property tax rate	\$ 3,7500	per \$100 AV
A.3 Annexed property tax limit adjustment in tax year 2026	\$ 7,821	

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	\$ 92,512,026
A.5 Actual tax year 2025 secondary property tax levy	\$ 3,469,200
A.6 Maximum allowed tax year 2025 secondary property tax levy	\$ 3,469,201

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])	\$ 3,746,737	
A.8 Maximum allowable tax year 2026 levy limit (A.7 + A.3)	\$ 3,754,558	
A.9 Allowable tax year 2026 secondary tax rate	\$ 4,0585	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	\$ 3,469,201	
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)	\$ 3,469,201	

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)	\$ 6,191,480	
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$ 1,089,971	
A.16 Less—Revenues from sources other than direct property tax	\$ 1,622,309	
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))	\$ 3,469,200	
A.19 Tax year 2026 tax rate needed for operations:	\$ 3,7500	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

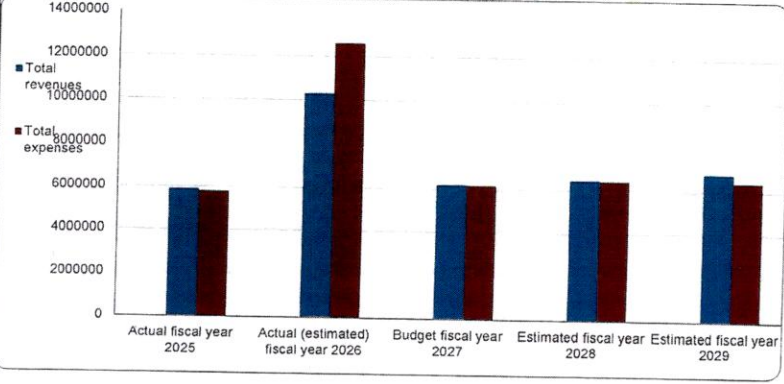
Calculation of the proposed 2026 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

A.23 Tax year 2026 secondary property tax levy needed for the repayment of bonds	\$ 453,309	
A.24 Tax year 2026 secondary property tax rate needed for the repayment of bonds	\$ 0.4900	per \$100 AV

Summary for fiscal years 2025 through 2029:

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 2025	\$ 5,869,274	\$ 5,785,738
Actual (estimated) fiscal year 2026	\$ 10,276,636	\$ 12,580,395
Budget fiscal year 2027	\$ 6,191,480	\$ 6,191,480
Estimated fiscal year 2028	\$ 6,477,038	\$ 6,458,536
Estimated fiscal year 2029	\$ 6,796,499	\$ 6,435,145

Budget

	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	\$ 1,247,100	\$ 1,153,552	\$ 1,099,971	1,033,169.14	977,801.98
2. Beginning fund balance—restricted	\$ 100,000	\$ 100,000	\$ 100,000	100,000.00	100,000.00
Revenues					
3. Secondary property tax revenue	3,088,496.00	\$ 3,284,935	\$ 3,469,200	3,676,827.12	3,889,977.68
4. Fire district assistance tax	\$ 366,268	\$ 360,000	\$ 360,000	356,919.63	355,392.63
5. Wildland	\$ 262,300	\$ 340,000	\$ 340,000	390,358.37	419,266.91
6. Operating revenues	\$ 154,385	\$ 150,000	\$ 150,000	147,869.77	146,819.79
7. Grants	\$ 21,906	\$ 60,000	\$ 60,000	112,169.27	160,934.17
8. Bonds	\$ 530,698	\$ 4,636,649	\$ 453,309	450,000.00	450,000.00
9. Interest	\$ 32,639	\$ 20,000	\$ 20,000	16,127.64	14,566.34
10. Donations	\$ 36,048	\$ 100,000	\$ 50,000	81,851.98	87,460.45
11. Miscellaneous	\$ 5,858	\$ 50,000	\$ 50,000	50,000.00	50,000.00
12. Other (specify) <u>Equipment Sales</u>	\$ 11,686	\$ 7,500	\$ 25,000	49,689.09	132,195.25
Other (specify) <u>Cash Receipts</u>	\$ -	\$ 2,000	\$ 2,000	-	-
Other (specify) <u>Lease Income</u>	\$ 11,890	\$ 12,000	\$ 12,000	12,055.51	12,083.39
Other (specify) _____				-	-
Other (specify) _____				-	-
13. Total financial resources available	\$ 5,869,274	\$ 10,276,636	\$ 6,191,480	\$ 6,477,038	\$ 6,796,499
Expenses					
Personnel:					
14. Estimated number of full-time employees (FTE) in 2027:			17		
16. Salaries & wages	\$ 1,864,008	\$ 2,071,693	\$ 1,798,046	1,779,463.13	1,652,744.34
17. Health insurance	\$ 210,906	\$ 271,600	\$ 259,097	290,414.43	301,281.28
18. Pension & other retirement benefits	\$ 685,326	\$ 709,558	\$ 719,240	736,862.63	750,917.12
19. Other (specify) <u>Dental/Life Insurance</u>	\$ 27,627	\$ 33,477	\$ 33,500	37,058.31	39,039.17
Other (specify) <u>Workers Comp</u>	\$ 189,467	\$ 123,447	\$ 151,545	142,388.70	154,291.84
Other (specify) <u>Unemployment Insurance</u>	\$ 34,201	\$ 39,000	\$ 30,148	28,841.74	24,943.73
20. Total personnel expenses	3,011,535.00	3,248,775.00	2,991,576.00	3,015,028.93	2,923,217.48
Operating:					
21. Fuel	\$ 14,224	\$ 15,550	\$ 16,440	17,676.76	18,847.52
22. Tools & minor equipment	\$ 12,225	\$ 4,300	\$ 40,000	40,000.00	40,000.00
23. Contracted services				-	-
24. Supplies	\$ 28,030	\$ 34,000	\$ 51,400	52,000.00	52,000.00
25. Vehicle repair				-	-
26. Training & prevention	\$ 40,501	\$ 40,500	\$ 43,000	44,326.63	46,378.51
27. Maintenance & repair—operating	\$ 81,840	\$ 73,000	\$ 71,250	66,547.92	63,554.37
28. Communications				-	-
29. Contingencies & emergencies				-	-
30. Other (specify) <u>Uniforms</u>	\$ 19,390	\$ 24,000	\$ 21,700	22,000.00	22,000.00
Other (specify) <u>Safety Equipment</u>	\$ 29,540	\$ 39,000	\$ 28,600	29,366.15	25,844.00
Other (specify) <u>Finishing and Houseware</u>	\$ 2,580	\$ 1,400	\$ 1,150	784.34	589.61
31. Total operating expenses	228,330.00	231,750.00	273,540.00	272,701.80	289,214.02
Capital:					
32. Land, building, & construction	\$ 737,179	\$ 5,042,542	\$ 448,217	450,000.00	450,000.00
33. Vehicles				-	-
34. Lease payments	\$ -	\$ -	\$ 275,000	275,000.00	275,000.00
35. Machinery & equipment				-	-
36. Maintenance & repair—capital				-	-
37. Reserve for future years—carryforward	\$ 1,361,258	\$ 3,604,678	\$ 1,693,300	1,914,685.00	1,914,685.00
38. Debt service—principal				-	-
39. Debt service—interest				-	-
40. Other (specify) <u>Health Insurance Reimbursement</u>	\$ 112,684	\$ 160,000	\$ 160,000	160,000.00	160,000.00
Other (specify) <u>Vacation/Sick Buy Back</u>				-	-
Other (specify) <u>Capitol PPE</u>				-	-
41. Total capital expenses	2,211,121.03	8,807,220.00	2,576,517.00	2,799,685.00	2,799,685.00
Administrative:					
43. Administrative equipment	\$ 33,558	\$ 28,000	\$ 31,090	30,230.88	31,481.29
44. Insurance				-	-
45. Utilities	\$ 28,635	\$ 24,000	\$ 45,200	61,505.19	99,763.49
46. Professional services	\$ 258,450	\$ 230,000	\$ 253,077	251,843.94	263,864.77
47. Subscriptions, dues, fees				-	-
48. General administrative expenses				-	-
49. Other (specify) <u>Books and Manuals</u>	\$ 176	\$ -	\$ 780	-	-
Other (specify) <u>Printing and Advertising</u>	\$ 606	\$ 1,450	\$ 300	389.95	293.77
Other (specify) <u>Software and Electronics</u>	\$ 13,327	\$ 9,200	\$ 19,400	27,150.53	47,624.84
50. Total administrative expenses	334,752.00	292,650.00	349,847.00	371,120.48	443,028.16
51. Total expenses	\$ 5,785,738	\$ 12,580,395	\$ 6,191,480	\$ 6,458,536	\$ 6,435,145