

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

Pinewood Fire District

Cocanino

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: 7/1/2026

**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)                  | \$ 5,992,480           |
| A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)                   | \$ 901,000             |
| 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))         | \$ 3,469,171           |
| 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 |

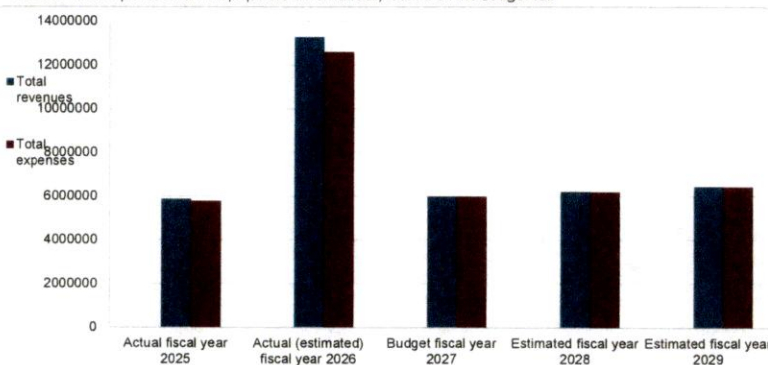
**Summary for fiscal years 2025 through 2029:**

**Special study**

**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             | \$ 5,869,274   | \$ 5,785,738   |
| Actual (estimated) fiscal year 2026 | \$ 13,256,636  | \$ 12,580,395  |
| Budget fiscal year 2027             | \$ 5,992,509   | \$ 5,992,480   |
| Estimated fiscal year 2028          | \$ 6,212,445   | \$ 6,193,851   |
| Estimated fiscal year 2029          | \$ 6,446,860   | \$ 6,435,145   |

Budget



|                                                               | Actual fiscal year<br>2025 | Actual (estimated)<br>fiscal year 2026 | Budget fiscal year<br>2027 | Estimated fiscal<br>year 2028 | Estimated fiscal<br>year 2029 |
|---------------------------------------------------------------|----------------------------|----------------------------------------|----------------------------|-------------------------------|-------------------------------|
| <b>Financial resources available at July 1</b>                |                            |                                        |                            |                               |                               |
| 1. Beginning fund balance/(deficit)—unrestricted unencumbered | \$ 1,247,100               | \$ 1,153,552                           | \$ 901,000                 | 768,577.04                    | 627,962.97                    |
| 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                             | 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) <u>Lease/Purchase Buildi</u>                  |                            | \$ 2,980,000                           |                            | -                             | -                             |
| Other (specify) _____                                         |                            |                                        |                            | -                             | -                             |
| 13. Total financial resources available                       | \$ 5,869,274               | \$ 13,256,636                          | \$ 5,992,509               | \$ 6,212,445                  | \$ 6,446,660                  |
| <b>Expenses</b>                                               |                            |                                        |                            |                               |                               |
| 14. Personnel:                                                |                            |                                        |                            |                               |                               |
| 15. 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                  |
| <b>Operating:</b>                                             |                            |                                        |                            |                               |                               |
| 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                    | 269,214.02                    |
| <b>Capital:</b>                                               |                            |                                        |                            |                               |                               |
| 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                           | \$ 1,494,300               | 1,650,000.00                  | 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                           | 2,377,517.00               | 2,535,000.00                  | 2,799,685.00                  |
| <b>Administrative:</b>                                        |                            |                                        |                            |                               |                               |
| 42. Administrative equipment                                  | \$ 33,558                  | \$ 28,000                              | \$ 31,090                  | 30,230.88                     | 31,481.29                     |
| 43. Insurance                                                 |                            |                                        |                            | -                             | -                             |
| 44. Utilities                                                 | \$ 28,635                  | \$ 24,000                              | \$ 45,200                  | 61,505.19                     | 99,763.49                     |
| 45. Professional services                                     | \$ 258,450                 | \$ 230,000                             | \$ 253,077                 | 251,843.94                    | 263,864.77                    |
| 46. Subscriptions, dues, fees                                 |                            |                                        |                            | -                             | -                             |
| 47. General administrative expenses                           |                            |                                        |                            | -                             | -                             |
| 48. 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                     |
| 49. Total administrative expenses                             | 334,752.00                 | 292,650.00                             | 349,847.00                 | 371,120.48                    | 443,028.16                    |
| 50. Total expenses                                            | \$ 5,785,738               | \$ 12,580,395                          | \$ 5,992,480               | \$ 6,193,851                  | \$ 6,435,145                  |