

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

Pinetop Fire District  
 Navajo  
 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: John Bowlinson SIGNED District clerk: Edith V. Wehber SIGNED Date: 6-15-26

**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	\$	3.4500 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	\$	188,713,027
A.5	Actual tax year 2025 secondary property tax levy	\$	6,184,255
A.6	Maximum allowed tax year 2025 secondary property tax levy	\$	13,295,853

**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])	\$	14,359,521
A.8	Maximum allowable tax year 2026 levy limit (A.7 + A.3)	\$	14,359,521
A.9	Allowable tax year 2026 secondary tax rate	\$	7.6092 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	\$	7,076,739
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)	\$	7,076,739

**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)	\$	22,815,385
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	9,363,622
A.16	Less—Revenues from sources other than direct property tax	\$	6,218,091
A.17	Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$	723,073
A.18	Tax year 2026 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$	6,510,600
A.19	Tax year 2026 tax rate needed for operations:	\$	3.4500 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	\$	3.4500 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	\$	723,073
A.24	Tax year 2026 secondary property tax rate needed for the repayment of bonds	\$	0.3832 per \$100 AV

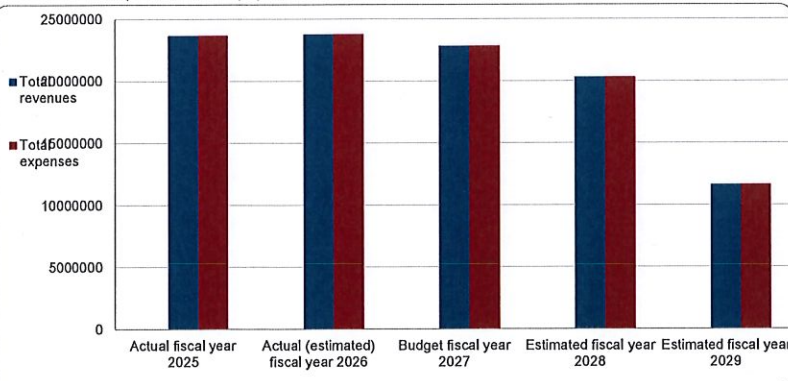
**Summary for fiscal years 2025 through 2029:**

**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	\$ 23,699,085	\$ 23,699,085
Actual (estimated) fiscal year 2026	\$ 23,775,767	\$ 23,775,767
Budget fiscal year 2027	\$ 22,815,385	\$ 22,815,385
Estimated fiscal year 2028	\$ 20,321,903	\$ 20,321,903
Estimated fiscal year 2029	\$ 11,655,356	\$ 11,655,356

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	2,017,336	12,141,166	\$ 8,564,920	6,835,183	798,702
2. Beginning fund balance—restricted	798,702	798,702	\$ 798,702	798,702	-
<b>Revenues</b>					
3. Secondary property tax revenue	5,684,791	6,184,255	\$ 7,233,672	7,595,356	7,975,124
4. Fire district assistance tax	353,927	388,256	\$ 403,695	403,695	403,695
5. Wildland	2,798,363	2,139,695	\$ 1,000,000	1,030,000	1,060,900
6. Operating revenues	750,704	949,450	\$ 750,000	750,000	750,000
7. Grants	355,221	262,550	\$ 3,724,891	2,560,326	308,886
8. Bonds	10,000,000	-	\$ -	-	-
9. Interest	165,443	514,357	\$ 50,000	51,500	53,045
10. Donations	40,794	61,685	\$ 35,000	35,000	35,000
11. Miscellaneous	178,396	260,651	\$ 180,505	185,920	191,498
12. Other (specify) <u>Prop 207</u>	78,828	75,000	\$ 74,000	76,220	78,507
Other (specify) <u>Premium on Bond</u>	476,580	-	-	-	-
Other (specify) _____	-	-	-	-	-
Other (specify) _____	-	-	-	-	-
Other (specify) _____	-	-	-	-	-
13. Total financial resources available	23,699,085	23,775,767	\$ 22,815,385	\$ 20,321,903	\$ 11,655,356
<b>Expenses</b>					
14. <b>Personnel:</b>					
15. Estimated number of full-time employees (FTE) in 2027:			43		
16. Salaries & wages	5,244,833	5,705,306	\$ 4,744,814	4,934,607	5,131,991
17. Health insurance	563,830	708,489	\$ 964,718	1,003,306	1,043,439
18. Pension & other retirement benefits	80,177	917,320	\$ 937,970	975,489	1,014,508
19. Other (specify) <u>Other Employee Benefits</u>	477,546	527,360	\$ 396,650	412,516	429,017
Other (specify) <u>Uniforms</u>	105,201	88,503	\$ 87,700	91,208	94,856
Other (specify) _____	-	-	-	-	-
20. Total personnel expenses	6,471,587	7,946,978	7,131,851	7,417,125	7,713,810
<b>Operating:</b>					
21. Fuel	113,777	116,636	\$ 89,400	91,188	93,012
22. Tools & minor equipment	35,678	38,023	\$ 24,525	25,016	25,516
23. Contracted services	-	-	\$ -	-	-
24. Supplies	200,811	190,270	\$ 190,000	193,800	197,676
25. Vehicle repair	197,596	99,677	\$ 150,000	153,000	156,060
26. Training & prevention	445,576	384,695	\$ 221,300	224,620	227,989
27. Maintenance & repair—operating	52,341	58,792	\$ 60,000	61,200	62,424
28. Communications	190,524	277,391	\$ 245,600	250,512	255,522
29. Contingencies & emergencies	-	-	\$ -	-	-
30. Other (specify) <u>Emergency Operations</u>	-	-	\$ -	-	-
Other (specify) <u>Grant</u>	226,609	-	\$ -	-	-
Other (specify) _____	-	-	-	-	-
31. Total operating expenses	1,462,911	1,165,485	980,825	999,335	1,018,198
<b>Capital:</b>					
32. Land, building, & construction	427,163	570,633	\$ 4,353,891	8,917,625	6,696
33. Vehicles	202,946	638,368	\$ 744,000	1,057,201	55,353
34. Lease payments	-	1,838,230	\$ -	-	-
35. Machinery & equipment	352,587	229,750	\$ 136,736	15,411	25,942
36. Maintenance & repair—capital	91,823	-	\$ -	-	-
37. Reserve for future years—carryforward	12,939,868	9,363,622	\$ 7,633,885	798,702	1,705,323
38. Debt service—principal	-	115,000	\$ 245,000	-	-
39. Debt service—interest	-	583,595	\$ 478,073	-	-
40. Other (specify) <u>COP/LP Payment</u>	899,154	773,688	\$ 518,334	514,334	518,334
Other (specify) <u>Capital Assigned</u>	-	-	-	-	-
Other (specify) <u>Debt Issuance Costs</u>	276,580	-	-	-	-
41. Total capital expenses	15,190,121	14,112,886	14,109,919	11,303,273	2,311,647
<b>Administrative:</b>					
42. Administrative equipment	-	-	\$ -	-	-
43. Insurance	70,270	99,484	\$ 95,760	97,196	98,654
44. Utilities	91,594	85,788	\$ 97,600	99,552	101,543
45. Professional services	284,389	264,660	\$ 283,930	288,189	292,512
46. Subscriptions, dues, fees	22,528	11,038	\$ 16,500	16,748	16,999
47. General administrative expenses	105,686	89,447	\$ 99,000	100,485	101,992
48. Other (specify) _____	-	-	\$ -	-	-
Other (specify) _____	-	-	\$ -	-	-
Other (specify) _____	-	-	\$ -	-	-
49. Total administrative expenses	574,466	550,418	592,790	602,170	611,700
50. Total expenses	23,699,085	23,775,767	\$ 22,815,385	\$ 20,321,903	\$ 11,655,356