

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

Vernon Fire District

Apache

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 V. [Signature] District clerk: [Signature] Date: SIGNED 6/25/2026

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		
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	\$ -	

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	\$ 22,486,931
A.5	Actual tax year 2025 secondary property tax levy	\$ 773,270
A.6	Maximum allowed tax year 2025 secondary property tax levy	\$ 1,495,670

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])	\$ 1,615,324
A.8	Maximum allowable tax year 2026 levy limit (A.7 + A.3)	\$ 1,615,324
A.9	Allowable tax year 2026 secondary tax rate	\$ 7,1834 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	\$ 843,260
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)	\$ 843,260

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)	\$ 2,243,164
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$ 685,060
A.16	Less—Revenues from sources other than direct property tax	\$ 714,844
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))	\$ 843,260
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	\$ -	per \$100 AV
A.24	Tax year 2026 secondary property tax rate needed for the repayment of bonds	\$ -	per \$100 AV

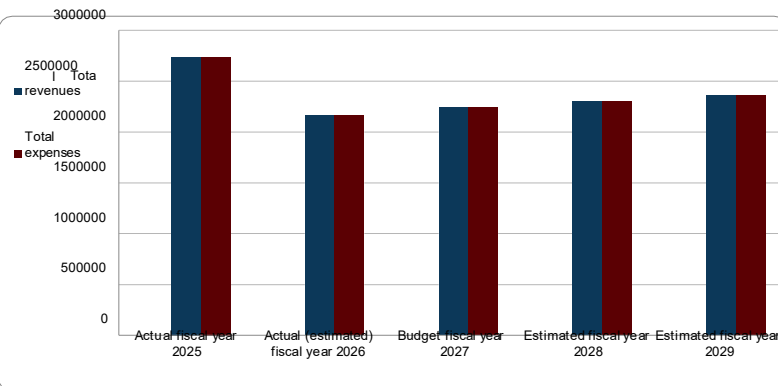
Summary for fiscal years 2025 through 2029:

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	\$ 2,736,107	\$ 2,736,107
Actual (estimated) fiscal year 2026	\$ 2,164,678	\$ 2,164,678
Budget fiscal year 2027	\$ 2,243,164	\$ 2,243,164
Estimated fiscal year 2028	\$ 2,297,755	\$ 2,297,755
Estimated fiscal year 2029	\$ 2,359,723	\$ 2,359,723

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	\$ 845,064	\$ 759,308	\$ 685,060	723,585	752,488
2. Beginning fund balance—restricted				-	-
Revenues					
3. Secondary property tax revenue	710,616	\$ 773,270	\$ 843,260	868,558	894,615
4. Fire district assistance tax	\$ 142,666	\$ 144,343	\$ 157,407	162,130	166,994
5. Wildland	\$ 422,588	\$ 196,787	\$ 250,000	250,000	250,000
6. Operating revenues	\$ -	\$ -	\$ -	-	-
7. Grants	\$ 478,530	\$ 116,383	\$ 200,000	200,000	200,000
8. Bonds	\$ -	\$ -	\$ -	-	-
9. Interest	\$ 4,466	\$ 8,951	\$ 4,500	4,500	4,500
10. Donations	\$ 2,090	\$ 1,441	\$ 1,500	1,500	1,500
11. Miscellaneous	\$ 45,860	\$ 106,660	\$ 16,000	16,000	16,000
12. Other (specify) <u>Lease Revenue</u>	\$ 12,200	\$ 7,535	\$ 19,400	19,982	20,581
Other (specify) <u>Subscriptions</u>	\$ 72,026	\$ 50,000	\$ 50,000	51,500	53,045
Other Financing Source (Funding from Reserves)	\$ -	\$ -	\$ 16,037	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
13. Total financial resources available	\$ 2,736,107	\$ 2,164,678	\$ 2,243,164	\$ 2,297,755	\$ 2,359,723
Expenses					
Personnel:					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2027:			12		
16. Salaries & wages	\$ 869,601	\$ 716,502	\$ 769,826	792,921	816,709
17. Health insurance	\$ -	\$ -	\$ -	-	-
18. Pension & other retirement benefits	\$ -	\$ -	\$ -	-	-
19. Other (specify) <u>Payroll Taxes</u>	\$ 52,979	\$ 74,261	\$ 58,892	60,658	62,478
Other (specify) <u>Workers Compensation</u>	\$ 59,392	\$ 51,449	\$ 56,211	57,897	59,634
Other (specify) <u>Other Benefits</u>	\$ 20,198	\$ 21,836	\$ 12,000	12,360	12,731
20. Total personnel expenses	1,002,170	864,048	896,929	923,836	951,552
Operating:					
21. Fuel	\$ 21,169	\$ 24,741	\$ 21,000	21,525	22,063
22. Tools & minor equipment	\$ 78,331	\$ 22,641	\$ 28,500	29,213	29,943
23. Contracted services	\$ -	\$ -	\$ -	-	-
24. Supplies	\$ 5,779	\$ 8,910	\$ 10,000	10,250	10,506
25. Vehicle repair	\$ 91,746	\$ 167,582	\$ 100,000	102,500	105,063
26. Training & prevention	\$ 39,178	\$ 28,197	\$ 39,000	39,975	40,974
27. Maintenance & repair—operating	\$ 18,861	\$ 23,457	\$ 18,000	18,450	18,911
28. Communications	\$ 38,498	\$ 63,560	\$ 73,900	75,748	77,642
29. Contingencies & emergencies	\$ -	\$ -	\$ -	-	-
30. Other (specify) <u>EMS</u>	\$ 14,635	\$ 19,191	\$ 17,500	17,938	18,386
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
31. Total operating expenses	308,198	358,280	307,900	315,599	323,488
Capital:					
32. Land, building, & construction	\$ -	\$ -	\$ -	-	-
33. Vehicles	\$ 328,732	\$ -	\$ -	-	-
34. Lease payments	\$ 142,575	\$ 39,699	\$ 11,500	-	-
35. Machinery & equipment	\$ -	\$ -	\$ -	-	-
36. Maintenance & repair—capital	\$ -	\$ -	\$ -	-	-
37. Reserve for future years—carryforward	\$ 703,047	\$ 685,060	\$ 723,585	752,488	776,206
38. Debt service—principal	\$ -	\$ -	\$ -	-	-
39. Debt service—interest	\$ -	\$ -	\$ -	-	-
40. Other (specify) <u>Grants</u>	\$ 137,223	\$ 113,745	\$ 200,000	200,000	200,000
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
41. Total capital expenses	1,311,577	838,503	935,085	952,488	976,206
Administrative:					
42. Administrative:					
43. Administrative equipment	\$ -	\$ -	\$ -	-	-
44. Insurance	\$ 26,624	\$ 30,148	\$ 26,000	26,650	27,316
45. Utilities	\$ 20,382	\$ 16,872	\$ 18,000	18,450	18,911
46. Professional services	\$ 52,401	\$ 42,479	\$ 44,500	45,613	46,753
47. Subscriptions, dues, fees	\$ 2,989	\$ 2,427	\$ 2,500	2,563	2,627
48. General administrative expenses	\$ 11,767	\$ 11,920	\$ 12,250	12,556	12,870
49. Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
50. Total administrative expenses	114,162	103,847	103,250	105,832	108,477
51. Total expenses	2,736,107	2,164,678	2,243,164	2,297,755	2,359,723