1. Enter fire district name	Vernon Fire District	
2. Select the county of the fire district	Apache	
3. Select the budget year	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: SIGNED District clerk: SIGNED Date: 6/24/2025

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	$ 3.7500	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	$ 20,620,534
A.5	Actual tax year 2024 secondary property tax levy	$ 713,331
A.6	Maximum allowed tax year 2024 secondary property tax levy	$ 1,384,880

Calculation of the allowable tax year 2025 secondary property tax levy (A.R.S. §48-807[F])

A.7	Line A.6 mulitpilied by 1.08 (A.R.S. §48-807[F])	$ 1,495,670	
A.8	Maximum allowable tax year 2025 levy limit (A.7 + A.3)	$ 1,495,670	
A.9	Allowable tax year 2025 secondary tax rate	$ 7.2533	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	$ 773,270	
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)	$ 773,270	

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)	$ 2,514,340	
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	$ 692,208	
A.16	Less—Revenues from sources other than direct property tax	$ 1,048,862	
A.17	Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	$ -	
A.18	Tax year 2025 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	$ 773,270	
A.19	Tax year 2025 tax rate needed for operations:	$ 3.7500	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)

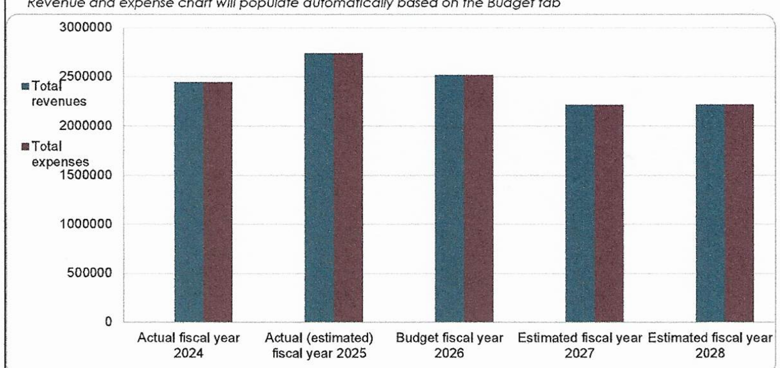
A.23	Tax year 2025 secondary property tax levy needed for the repayment of bonds		
A.24	Tax year 2025 secondary property tax rate needed for the repayment of bonds	$ -	per $100 AV

Summary for fiscal years 2024 through 2028:

Special study

No study of merger, consolidation, or joint operating alternative is requried
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 2024	$ 2,444,281	$ 2,444,281
Actual (estimated) fiscal year 2025	$ 2,738,581	$ 2,738,581
Budget fiscal year 2026	$ 2,514,340	$ 2,514,340
Estimated fiscal year 2027	$ 2,218,855	$ 2,218,855
Estimated fiscal year 2028	$ 2,220,603	$ 2,220,603

Budget

Fire district name: Vernon Fire District **County: Apache**

		Actual fiscal year 2024	Actual (estimated) fiscal year 2025	Budget fiscal year 2026	Estimated fiscal year 2027	Estimated fiscal year 2028
	Financial resources available at July 1					
1.	Beginning fund balance/(deficit)—unrestricted unencumbered	$ 266,046	$ 845,064	$ 692,208	649,114.00	620,808.00
2.	Beginning fund balance—restricted				-	-
	Revenues					
3.	Secondary property tax revenue	524,509.00	$ 713,331	$ 773,270	796,468.00	820,362.00
4.	Fire district assistance tax	$ 124,515	$ 133,154	$ 144,343	148,673.00	153,133.00
5.	Wildland	$ 88,519	$ 375,550	$ 250,000	250,000.00	250,000.00
6.	Operating revenues	$ -	$ -	$ -	-	-
7.	Grants	$ 295,849	$ 471,955	$ 500,000	300,000.00	300,000.00
8.	Bonds	$ -	$ -	$ -	-	-
9.	Interest	$ 3,731	$ 3,916	$ 4,000	4,000.00	4,000.00
10.	Donations	$ 10,309	$ 2,165	$ 1,500	1,500.00	1,500.00
11.	Miscellaneous	$ 18,088	$ 114,452	$ 10,000	10,000.00	10,000.00
12.	Other (specify) Lease Revenue	$ 18,360	$ 11,600	$ 7,400	7,600.00	7,800.00
	Other (specify) Subscriptions	$ 94,354	$ 67,392	$ 50,000	51,500.00	53,000.00
	Other (specify) State Funding	$ 1,000,000	$ -	$ -	-	-
	Other Financing Source (Funding from Reserves)	$ -	$ -	$ 81,619	-	-
	Other (specify)________________	$ -	$ -	$ -	-	-
13.	Total financial resources available	$ 2,444,281	$ 2,738,581	$ 2,514,340	$ 2,218,855	$ 2,220,603
	Expenses					
14.	Personnel:					
15.	Estimated number of full-time employees (FTE) in 2026:			11		
16.	Salaries & wages	$ 735,523	$ 872,407	$ 749,110	771,583.00	794,730.00
17.	Health insurance	$ -	$ -	$ -	-	-
18.	Pension & other retirement benefits	$ -	$ -	$ -	-	-
19.	Other (specify) Payroll Taxes	$ 53,391	$ 67,321	$ 57,307	59,026.00	60,797.00
	Other (specify) Workers Compensation	$ 49,676	$ 59,665	$ 34,947	35,995.00	37,075.00
	Other (specify) Other Benefits	$ 14,239	$ 21,285	$ 13,068	13,460.00	13,864.00
20.	Total personnel expenses	852,829.64	1,020,678.28	854,432.01	880,064.00	906,466.00
	Operating:					
21.	Fuel	$ 24,951	$ 22,464	$ 18,000	18,450.00	18,911.00
22.	Tools & minor equipment	$ 43,550	$ 47,477	$ 26,500	27,163.00	27,842.00
23.	Contracted services	$ -	$ -	$ -	-	-
24.	Supplies	$ 4,322	$ 5,879	$ 4,000	4,100.00	4,203.00
25.	Vehicle repair	$ 141,809	$ 131,045	$ 107,000	109,675.00	112,417.00
26.	Training & prevention	$ 12,255	$ 39,987	$ 37,500	38,438.00	39,399.00
27.	Maintenance & repair—operating	$ 20,079	$ 15,279	$ 19,000	19,475.00	19,962.00
28.	Communications	$ 35,978	$ 39,317	$ 65,000	66,625.00	68,291.00
29.	Contingencies & emergencies	$ -	$ -	$ -	-	-
30.	Other (specify) EMS	$ 9,855	$ 11,250	$ 11,500	11,788.00	12,083.00
	Other (specify)________________	$ -	$ -	$ -	-	-
	Other (specify)________________	$ -	$ -	$ -	-	-
31.	Total operating expenses	292,797.50	312,696.61	288,500.00	295,714.00	303,108.00
	Capital:					
32.	Land, building, & construction	$ -	$ -	$ -	-	-
33.	Vehicles	$ 135,000	$ 327,686	$ -	-	-
34.	Lease payments	$ 120,995	$ 131,942	$ 41,800	20,921.00	-
35.	Machinery & equipment	$ 204,597	$ -	$ -	-	-
36.	Maintenance & repair—capital	$ -	$ -	$ -	-	-
37.	Reserve for future years—carryforward	$ 599,408	$ 692,208	$ 730,733	620,808.00	607,148.00
38.	Debt service—principal	$ -	$ -	$ -	-	-
39.	Debt service—interest	$ -	$ -	$ -	-	-
40.	Other (specify) Grants	$ 136,880	$ 138,270	$ 500,000	300,000.00	300,000.00
	Other (specify)________________	$ -	$ -	$ -	-	-
	Other (specify)________________	$ -	$ -	$ -	-	-
41.	Total capital expenses	1,196,879.72	1,290,105.93	1,272,533.00	941,729.00	907,148.00
42.	Administrative:					
43.	Administrative equipment	$ -	$ -	$ -	-	-
44.	Insurance	$ 26,722	$ 26,624	$ 26,000	26,650.00	27,316.00
45.	Utilities	$ 21,524	$ 20,578	$ 18,000	18,450.00	18,911.00
46.	Professional services	$ 36,940	$ 52,719	$ 40,700	41,718.00	42,761.00
47.	Subscriptions, dues, fees	$ 2,452	$ 3,162	$ 2,500	2,563.00	2,627.00
48.	General administrative expenses	$ 14,136	$ 12,017	$ 11,675	11,967.00	12,266.00
49.	Other (specify)________________	$ -	$ -	$ -	-	-
	Other (specify)________________	$ -	$ -	$ -	-	-
	Other (specify)________________	$ -	$ -	$ -	-	-
50.	Total administrative expenses	101,773.80	115,100.17	98,875.00	101,348.00	103,881.00
51.	Total expenses	$ 2,444,281	$ 2,738,581	$ 2,514,340	$ 2,218,855	$ 2,220,603