1. Enter fire district name	Clay Springs Pinedale Fire District
2. Select the county of the fire district	Navajo
3. Select the budget year	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: SIGNED District clerk: SIGNED Date: 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	$ 2.6000 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	$ 19,609,931
A.5	Actual tax year 2025 secondary property tax levy	$ 434,317
A.6	Maximum allowed tax year 2025 secondary property tax levy	$810,919

Calculation of the allowable tax year 2026 secondary property tax levy (A.R.S. §48-807[F])

A.7	Line A.6 mulitplied by 1.08 (A.R.S. §48-807[F])	$ 469,062
A.8	Maximum allowable tax year 2026 levy limit (A.7 + A.3)	$ 469,062
A.9	Allowable tax year 2026 secondary tax rate	$ 2.3920 per $100 AV
A.10	Maximum allowable tax year 2026 secondary tax rate (lesser of A.9 or $3.75)	$ 2.3920 per $100 AV
A.11	Maximum allowable tax year 2026 secondary tax levy	$ 469,062
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)	$ 469,062

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)	$ 661,309
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	$ -
A.16	Less—Revenues from sources other than direct property tax	$ 151,451
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))	$ 509,858
A.19	Tax year 2026 tax rate needed for operations:	$ 2.6000 per $100 AV
A.20	Tax year 2026 maximum allowable levy rate (A.13/(A.4/100)):	$ 2.3920 per $100 AV
A.22	Proposed tax year 2026 secondary property tax rate for fiscal year 2027 operations	$ 2.3920 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	
A.24	Tax year 2026 secondary property tax rate needed for the repayment of bonds	$ - per $100 AV

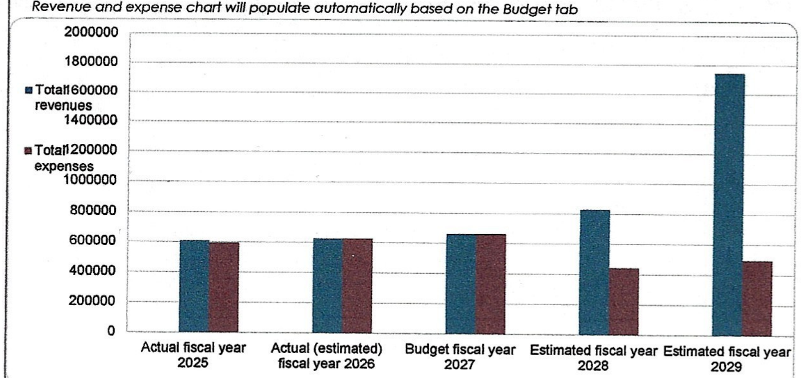
Summary for fiscal years 2025 through 2029:

Special study

No study of merger, consolidation, or joint operating alternative is 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 2025	$ 607,162	$ 592,050
Actual (estimated) fiscal year 2026	$ 624,350	$ 624,350
Budget fiscal year 2027	$ 661,309	$ 661,309
Estimated fiscal year 2028	$ 829,869	$ 443,078
Estimated fiscal year 2029	$ 1,743,619	$ 496,440

Budget

Fire district name: Clay Springs Pinedale Fire District **County: Navajo**

		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	$ 123,674	$ 100,000		-	-
2.	Beginning fund balance—restricted				-	-
	Revenues					
3.	Secondary property tax revenue	434,317.00	$ 469,744	$ 509,858	552,422.20	599,068.15
4.	Fire district assistance tax	$ 26,171	$ 29,605	$ 34,701	39,964.22	46,434.56
5.	Wildland				-	-
6.	Operating revenues				-	-
7.	Grants			$ 41,000	-	-
8.	Bonds				-	-
9.	Interest	$ 8,000	$ 10,001	$ 60,750	222,482.22	1,083,115.91
10.	Donations	$ 15,000	$ 15,000	$ 15,000	15,000.00	15,000.00
11.	Miscellaneous				-	-
12.	Other (specify)______				-	-
	Other (specify)______				-	-
	Other (specify)______				-	-
	Other (specify)______				-	-
	Other (specify)______				-	-
13.	Total financial resources available	$ 607,162	$ 624,350	$ 661,309	$ 829,869	$ 1,743,619
	Expenses					
14.	Personnel:					
15.	Estimated number of full-time employees (FTE) in 2027:			2		
16.	Salaries & wages	$ 212,000	$ 232,300	$ 202,419	199,091.60	184,650.56
17.	Health insurance			$ 20,000	-	-
18.	Pension & other retirement benefits	$ 37,000	$ 40,000	$ 11,000	7,458.45	3,554.10
19.	Other (specify) Medicare			$ 5,000	-	-
	Other (specify) Contingency			$ 51,000	-	-
	Other (specify)______				-	-
20.	Total personnel expenses	249,000.00	272,300.00	289,419.00	206,550.05	188,204.66
	Operating:					
21.	Fuel	$ 10,000	$ 10,000	$ 9,000	8,550.00	7,908.75
22.	Tools & minor equipment	$ 12,000	$ 12,000	$ 10,000	9,166.67	8,020.83
23.	Contracted services	$ 20,000	$ 20,000		-	-
24.	Supplies	$ 40,000	$ 35,000	$ 9,000	5,094.64	2,096.99
25.	Vehicle repair	$ 22,350	$ 22,350	$ 17,350	15,409.28	12,823.83
26.	Training & prevention	$ 15,600	$ 15,000	$ 25,500	33,934.62	51,423.99
27.	Maintenance & repair—operating	$ 30,000	$ 30,000	$ 10,000	6,666.67	3,333.33
28.	Communications	$ 15,200	$ 15,200	$ 37,500	65,008.22	136,538.65
29.	Contingencies & emergencies	$ 85,000	$ 85,000	$ 20,000	12,352.94	5,268.17
30.	Other (specify)______				-	-
	Other (specify)______				-	-
	Other (specify)______				-	-
31.	Total operating expenses	250,150.00	244,550.00	138,350.00	156,183.04	227,414.56
	Capital:					
32.	Land, building, & construction			$ 10,000	-	-
33.	Vehicles				-	-
34.	Lease payments			$ -	-	-
35.	Machinery & equipment			$ 9,140	-	-
36.	Maintenance & repair—capital			$ 30,000	-	-
37.	Reserve for future years—carryforward			$ 100,000	-	-
38.	Debt service—principal			$ -	-	-
39.	Debt service—interest			$ -	-	-
40.	Other (specify)______				-	-
	Other (specify)______				-	-
	Other (specify)______				-	-
41.	Total capital expenses	-	-	149,140.00	-	-
42.	Administrative:					
43.	Administrative equipment	$ 7,400	$ 8,100	$ 1,000	609.03	223.05
44.	Insurance	$ 52,000	$ 53,000	$ 35,000	29,393.14	22,047.52
45.	Utilities	$ 7,000	$ 18,900	$ 16,900	30,370.82	40,868.04
46.	Professional services	$ 14,500	$ 15,000	$ 9,500	7,922.13	5,811.84
47.	Subscriptions, dues, fees	$ 2,000	$ 2,500	$ 2,000	2,050.00	1,870.63
48.	General administrative expenses	$ 10,000	$ 10,000	$ 10,000	10,000.00	10,000.00
49.	Other (specify) Clothing			$ 10,000	-	-
	Other (specify)______				-	-
	Other (specify)______				-	-
50.	Total administrative expenses	92,900.00	107,500.00	84,400.00	80,345.11	80,821.07
51.	Total expenses	$ 592,050	$ 624,350	$ 661,309	$ 443,078	$ 496,440