PINE-STRAWBERRY FIRE DISTRICT
Final Adopted - Budget Summary
Fiscal Year 2026

Tax Levy Revenues

Real Estate		3,122,971
Fire District Assistance Tax		246,017
Total Tax Revenues	$	3,368,988

Non Tax Levy Revenues

Charges for Services		610,000
Grant		100,000
Other Revenue		108,500
Total Non Tax Levy Revenues	$	818,500
Total Revenues	**$**	**4,187,488**

Expenses

Personnel Costs	3,361,137
Buildings & Land	66,000
Vehicles & Equipment	126,000
Communications & IT	58,700
Travel & Training	111,584
Managerial	162,363
Grant	100,000
Reserve/Funding	201,704
Total Expenses	**4,187,488**

Estimated Assessed Valuation		89,227,735
Proposed Tax Rate	$	3.5000

6-25-25

Joel Brandt
Fire Chief, Pine-Strawberry Fire District

Date

Fire district name: Pine-Strawberry Fire District **County: Gila**

		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	$ 2,764,011	$ 2,815,679	$ 2,890,273	3,091,977	3,285,977
2.	Beginning fund balance—restricted	$ -	$ -	$ -	-	-
	Revenues					
3.	Secondary property tax revenue	$ 2,736,743	$ 2,953,187	$ 3,122,971	3,216,660	3,313,160
4.	Fire district assistance tax	$ 240,409	$ 251,662	$ 246,017	253,398	261,000
5.	Wildland	$ 376,255	$ 287,958	$ 250,000	250,000	250,000
6.	Operating revenues	$ 399,935	$ 384,782	$ 360,000	370,800	381,924
7.	Grants	$ 94,489	$ 55,157	$ 100,000	100,000	100,000
8.	Bonds	$ -	$ -	$ -	-	-
9.	Interest	$ 55,541	$ 69,133	$ 45,000	45,000	45,000
10.	Donations	$ -	$ -	$ -	-	-
11.	Miscellaneous	$ 53,593	$ 63,912	$ 63,500	63,500	63,500
12.	Other (specify)________	$ -	$ -	$ -	-	-
	Other (specify)________	$ -	$ -	$ -	-	-
	Other (specify)________	$ -	$ -	$ -	-	-
	Other (specify)________	$ -	$ -	$ -	-	-
	Other (specify)________	$ -	$ -	$ -	-	-
13.	Total financial resources available	$ 6,720,976	$ 6,881,470	$ 7,077,761	$ 7,391,335	$ 7,700,561
	Expenses					
14.	Personnel:					
15.	Estimated number of full-time employees (FTE) in 2026:			20.79		
16.	Salaries & wages	$ 1,943,597	$ 2,129,148	$ 2,096,301	2,159,190	2,223,966
17.	Health insurance	$ 320,248	$ 361,808	$ 343,493	353,798	364,412
18.	Pension & other retirement benefits	$ 620,636	$ 543,364	$ 727,296	749,115	771,588
19.	Other (specify)________	$ 151,658	$ 160,150	$ 194,047	199,868	205,864
	Other (specify)________	$ -	$ -		-	-
	Other (specify)________	$ -	$ -		-	-
20.	Total personnel expenses	3,036,139	3,194,470	3,361,137	3,461,971	3,565,830
	Operating:					
21.	Fuel	$ 27,899	$ 21,412	$ 30,000	30,900	31,827
22.	Tools & minor equipment	$ 20,078	$ 50,325	$ 23,000	23,690	24,401
23.	Contracted services	$ -	$ -	$ -	-	-
24.	Supplies	$ 27,806	$ 37,951	$ 25,000	25,750	26,523
25.	Vehicle repair	$ 54,382	$ 70,855	$ 48,000	49,440	50,923
26.	Training & prevention	$ 62,607	$ 107,333	$ 111,584	114,932	118,380
27.	Maintenance & repair—operating	$ -	$ -	$ -	-	-
28.	Communications	$ 40,717	$ 65,064	$ 58,700	60,461	62,275
29.	Contingencies & emergencies	$ -	$ -	$ -	-	-
30.	Other (specify) Public Safety	$ 24,301	$ 129,397	$ 154,155	158,780	163,543
	Other (specify)________	$ -	$ -	$ -	-	-
	Other (specify)________	$ -	$ -	$ -	-	-
31.	Total operating expenses	257,790	482,337	450,439	463,953	477,872
	Capital:					
32.	Land, building, & construction	$ -	$ -	$ -	-	-
33.	Vehicles	$ 377,825	$ 103,149	$ -	-	-
34.	Lease payments	$ -	$ -	$ -	-	-
35.	Machinery & equipment	$ 41,167	$ 4,543	$ -	-	-
36.	Maintenance & repair—capital	$ -	$ -	$ -	-	-
37.	Reserve for future years—carryforward	$ 2,815,679	$ 2,890,273	$ 3,091,977	3,285,977	3,472,041
38.	Debt service—principal	$ -	$ -	$ -	-	-
39.	Debt service—interest	$ -	$ -	$ -	-	-
40.	Other (specify)________	$ -	$ -	$ -	-	-
	Other (specify)________	$ -	$ -	$ -	-	-
	Other (specify)________	$ -	$ -	$ -	-	-
41.	Total capital expenses	3,234,671	2,997,965	3,091,977	3,285,977	3,472,041
42.	Administrative:					
43.	Administrative equipment	$ -	$ -	$ -	-	-
44.	Insurance	$ 40,719	$ 43,978	$ 45,000	46,350	47,741
45.	Utilities	$ 39,109	$ 37,868	$ 35,000	36,050	37,132
46.	Professional services	$ 98,235	$ 119,878	$ 90,300	93,009	95,799
47.	Subscriptions, dues, fees	$ 14,313	$ 4,974	$ 3,908	4,025	4,146
48.	General administrative expenses	$ -	$ -	$ -	-	-
49.	Other (specify)________	$ -	$ -	$ -	-	-
	Other (specify)________	$ -	$ -	$ -	-	-
	Other (specify)________	-	-	-	-	-
50.	Total administrative expenses	192,376	206,698	174,208	179,434	184,818
51.	Total expenses	$ 6,720,976	$ 6,881,470	$ 7,077,761	$ 7,391,335	$ 7,700,561

1. Enter fire district name	Pine-Strawberry Fire District	
2. Select the county of the fire district	Gila	
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: 6-2-25

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	$ -	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	$ 89,227,735
A.5	Actual tax year 2024 secondary property tax levy	$ 2,953,187
A.6	Maximum allowed tax year 2024 secondary property tax levy	$ 6,949,684

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])		$ 7,505,659
A.8	Maximum allowable tax year 2025 levy limit (A.7 + A.3)		$ 7,505,659
A.9	Allowable tax year 2025 secondary tax rate		$ 8.4118 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		$ 3,346,040
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)		$ 3,346,040

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)	$ 7,077,761
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	$ 2,890,273
A.16	Less—Revenues from sources other than direct property tax	$ 1,064,517
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))	$ 3,122,971
A.19	Tax year 2025 tax rate needed for operations:	$ 3.5000 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	$ 3.5000 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

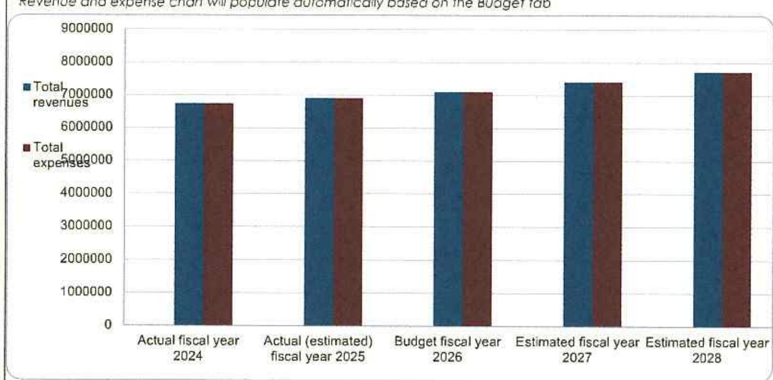
Summary for fiscal years 2024 through 2028:

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	$ 6,720,976	$ 6,720,976
Actual (estimated) fiscal year 2025	$ 6,881,470	$ 6,881,470
Budget fiscal year 2026	$ 7,077,761	$ 7,077,761
Estimated fiscal year 2027	$ 7,391,335	$ 7,391,335
Estimated fiscal year 2028	$ 7,700,561	$ 7,700,561

Budget