1. Enter fire district name	Forest Lakes Fire District
2. Select the county of the fire district	Coconino
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: Julia Simpson SIGNED District clerk: SIGNED Date:

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	$ 26,705,243
A.5	Actual tax year 2025 secondary property tax levy	$ 961,280
A.6	Maximum allowed tax year 2025 secondary property tax levy	$ 1,782,769

Calculation of the allowable tax year 2026 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])	$ 1,925,391
A.8	Maximum allowable tax year 2026 levy limit (A.7 + A.3)	$ 1,925,391
A.9	Allowable tax year 2026 secondary tax rate	$ 7.2098 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	$ 1,001,447
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)	$ 1,001,447

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)	$ 1,418,033
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	$ -
A.16	Less—Revenues from sources other than direct property tax	$ 548,922
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))	$ 869,111
A.19	Tax year 2026 tax rate needed for operations:	$ 3.2545 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	$ 3.2545 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

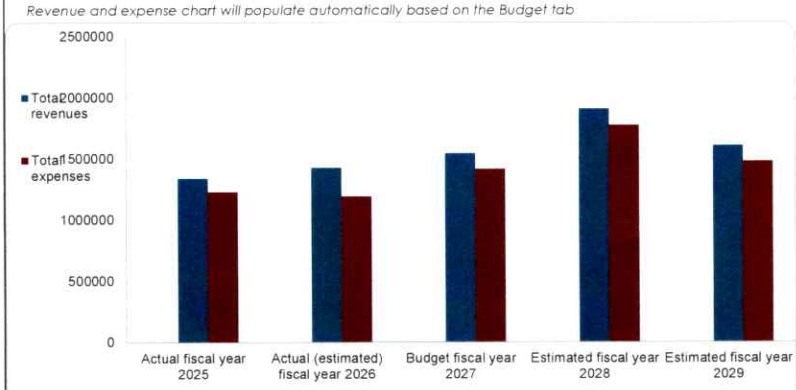
Summary for fiscal years 2025 through 2029:

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	$ 1,338,040	$ 1,228,949
Actual (estimated) fiscal year 2026	$ 1,427,961	$ 1,190,776
Budget fiscal year 2027	$ 1,544,914	$ 1,418,033
Estimated fiscal year 2028	$ 1,907,677	$ 1,774,159
Estimated fiscal year 2029	$ 1,609,868	$ 1,479,530

Budget

Fire district name: Forest Lakes Fire District **County: Coconino**

		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				-	-
2.	Beginning fund balance—restricted				-	-
	Revenues					
3.	Secondary property tax revenue	903,526.00	$ 961,280	$ 995,992	1,015,912.00	1,061,628.00
4.	Fire district assistance tax	$ 166,612	$ 177,949	$ 179,279	182,864.00	191,093.00
5.	Wildland	$ 2,983	$ 7,751	$ 7,959	8,198.00	8,444.00
6.	Operating revenues	$ 103,259	$ 127,943	$ 126,000	135,000.00	137,700.00
7.	Grants	$ 80,237	$ 72,379	$ 40,000	360,000.00	
8.	Bonds				-	-
9.	Interest	$ 11,710	$ 15,566	$ 5,706	5,820.00	5,937.00
10.	Donations	$ 26,456	$ 22,776	$ 32,000	32,640.00	33,293.00
11.	Miscellaneous				-	-
12.	Other (specify) Green Waste	$ 12,385	$ 16,080	$ 15,918	16,396.00	16,887.00
	Other (specify) Water Tender	$ 10,361	$ 5,609	$ 12,000	15,000.00	15,000.00
	Other (specify) Lease Purchase	$ 20,511	$ 20,628		-	-
	Other (specify) District Funds			$ 130,060	135,847.00	139,886.00
	Other (specify)________				-	-
13.	Total financial resources available	$ 1,338,040	$ 1,427,961	$ 1,544,914	$ 1,907,677	$ 1,609,868
	Expenses					
14.	Personnel:					
15.	Estimated number of full-time employees (FTE) in 2027:			2		
16.	Salaries & wages	$ 141,035	$ 157,233	$ 165,000	171,500.00	176,645.00
17.	Health insurance	$ 26,296	$ 31,603	$ 39,925	41,921.00	44,017.00
18.	Pension & other retirement benefits	$ 74,680	$ 79,868	$ 110,983	117,937.00	122,582.00
19.	Other (specify) On Duty Staff	$ 455,693	$ 488,482	$ 530,185	546,092.00	562,474.00
	Other (specify) POC Staff	$ 21,831	$ 9,214	$ 30,437	31,350.00	32,291.00
	Other (specify) P/T Office	$ 14,757	$ 15,630	$ 15,950	16,280.00	16,617.00
20.	Total personnel expenses	734,292.00	782,030.00	892,480.00	925,080.00	954,626.00
	Operating:					
21.	Fuel	$ 10,924	$ 10,745	$ 23,146	24,303.00	25,518.00
22.	Tools & minor equipment	$ 7,814	$ 32,508	$ 10,000	10,500.00	11,025.00
23.	Contracted services				-	-
24.	Supplies	$ 429	$ 90	$ 3,752	3,940.00	4,137.00
25.	Vehicle repair	$ 55,836	$ 25,693	$ 41,200	43,260.00	45,423.00
26.	Training & prevention	$ 6,043	$ 8,234	$ 6,330	6,647.00	6,979.00
27.	Maintenance & repair—operating	$ 9,275	$ 4,815	$ 6,816	7,158.00	7,515.00
28.	Communications	$ 15,618	$ 14,219	$ 22,985	24,040.00	25,242.00
29.	Contingencies & emergencies	$ 39,732	$ 9,789		-	-
30.	Other (specify)________				-	-
	Other (specify)________				-	-
	Other (specify)________				-	-
31.	Total operating expenses	145,671.00	106,093.00	114,229.00	119,848.00	125,839.00
	Capital:					
32.	Land, building, & construction				-	-
33.	Vehicles				360,000.00	-
34.	Lease payments				-	-
35.	Machinery & equipment	$ 39,732	$ 9,789		-	-
36.	Maintenance & repair—capital				-	-
37.	Reserve for future years—carryforward	$ 48,922	$ 48,922	$ 48,922	48,922.00	48,922.00
38.	Debt service—principal				-	-
39.	Debt service—interest				-	-
40.	Other (specify) Other			$ 37,000	30,000.00	35,000.00
	Other (specify)________				-	-
	Other (specify)________				-	-
41.	Total capital expenses	88,654.00	58,711.00	85,922.00	438,922.00	83,922.00
42.	Administrative:					
43.	Administrative equipment	$ 6,051	$ 6,723	$ 9,826	10,317.00	10,833.00
44.	Insurance	$ 50,954	$ 45,070	$ 70,000	74,900.00	80,143.00
45.	Utilities	$ 22,600	$ 29,214	$ 39,269	41,232.00	43,293.00
46.	Professional services	$ 43,971	$ 35,634	$ 65,000	65,000.00	65,000.00
47.	Subscriptions, dues, fees	$ 39,669	$ 18,257	$ 21,000	18,500.00	19,425.00
48.	General administrative expenses	$ 97,087	$ 109,044	$ 117,307	77,360.00	93,449.00
49.	Other (specify) Wildland			$ 3,000	3,000.00	3,000.00
	Other (specify)________				-	-
	Other (specify)________				-	-
50.	Total administrative expenses	260,332.00	243,942.00	325,402.00	290,309.00	315,143.00
51.	Total expenses	$ 1,228,949	$ 1,190,776	$ 1,418,033	$ 1,774,159	$ 1,479,530