

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

Mayer Fire District  
 \_\_\_\_\_  
 Yavapai  
 \_\_\_\_\_  
 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: Tom Thurman District clerk: Kim Junkins Date: 4/18/2026  
 \_\_\_\_\_ SIGNED \_\_\_\_\_ SIGNED

**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	\$ 3.5800	per \$100 AV
A.3	Annexed property tax limit adjustment in tax year 2026	\$ -	Check box if newly merged or consolidated: <input type="checkbox"/>

**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	\$ 43,930,894
A.5	Actual tax year 2025 secondary property tax levy	\$ 1,450,847
A.6	Maximum allowed tax year 2025 secondary property tax levy	\$ 5,437,524

**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])	\$ 5,872,526
A.8	Maximum allowable tax year 2026 levy limit (A.7 + A.3)	\$ 5,872,526
A.9	Allowable tax year 2026 secondary tax rate	\$ 13.3676 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	\$ 1,647,409
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)	\$ 1,647,409

**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)	\$ 4,137,767
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$ -
A.16	Less—Revenues from sources other than direct property tax	\$ 2,565,041
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))	\$ 1,572,726
A.19	Tax year 2026 tax rate needed for operations:	\$ 3.5800 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	\$ 3.5800 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	\$ 134,646
A.24	Tax year 2026 secondary property tax rate needed for the repayment of bonds	\$ 0.3065 per \$100 AV

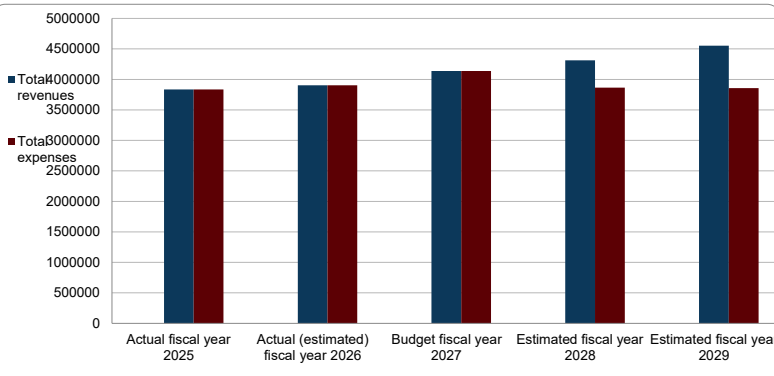
**Summary for fiscal years 2025 through 2029:**

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	\$ 3,836,382	\$ 3,835,404
Actual (estimated) fiscal year 2026	\$ 3,903,972	\$ 3,903,972
Budget fiscal year 2027	\$ 4,137,767	\$ 4,137,767
Estimated fiscal year 2028	\$ 4,311,996	\$ 3,865,492
Estimated fiscal year 2029	\$ 4,553,250	\$ 3,856,868

Budget

	Actual fiscal year 2025	Actual (estimated) fiscal year 2026	Budget fiscal year 2027	Estimated fiscal year 2028	Estimated fiscal year 2029
<b>Financial resources available at July 1</b>					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	\$ -	\$ -	\$ -	-	-
2. Beginning fund balance—restricted				-	-
<b>Revenues</b>					
3. Secondary property tax revenue	1,318,023.00	\$ 1,377,898	\$ 1,572,726	1,719,636.67	1,921,527.66
4. Fire district assistance tax	\$ 263,605	\$ 275,578	\$ 314,545	343,926.84	384,305.84
5. Wildland	\$ 575,000	\$ 575,000	\$ 575,000	575,000.00	575,000.00
6. Operating revenues	\$ 1,050,000	\$ 1,050,000	\$ 1,050,000	1,050,000.00	1,050,000.00
7. Grants	\$ 150,000	\$ 150,000	\$ 150,000	150,000.00	150,000.00
8. Bonds	\$ 138,904	\$ 134,646	\$ 134,646	132,582.26	131,566.21
9. Interest	\$ 5,600	\$ 5,600	\$ 5,600	5,600.00	5,600.00
10. Donations	\$ 250	\$ 250	\$ 250	250.00	250.00
11. Miscellaneous	\$ 205,000	\$ 205,000	\$ 205,000	205,000.00	205,000.00
12. Mechanic	\$ 70,000	\$ 70,000	\$ 70,000	70,000.00	70,000.00
Service Contracts	\$ 60,000	\$ 60,000	\$ 60,000	60,000.00	60,000.00
			\$ -	-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
13. Total financial resources available	\$ 3,836,382	\$ 3,903,972	\$ 4,137,767	\$ 4,311,996	\$ 4,553,250
<b>Expenses</b>					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2027:			19		
16. Salaries & wages	\$ 1,787,000	\$ 1,859,826	\$ 2,013,621	1,800,000.00	1,778,944.71
17. Health insurance	\$ 122,000	\$ 122,000	\$ 132,000	137,409.84	145,857.16
18. Pension & other retirement benefits	\$ 430,000	\$ 430,000	\$ 450,000	430,000.00	430,000.00
19. Management	\$ 100,000	\$ 100,000	\$ 150,000	100,000.00	100,000.00
Other (specify) _____				-	-
Other (specify) _____				-	-
20. Total personnel expenses	2,439,000.00	2,511,826.00	2,745,621.00	2,467,409.84	2,454,801.87
<b>Operating:</b>					
21. Fuel	\$ 120,000	\$ 120,000	\$ 120,000	125,000.00	125,000.00
22. Tools & minor equipment	\$ 86,000	\$ 86,000	\$ 86,000	86,000.00	86,000.00
23. Contracted services	\$ 151,000	\$ 151,000	\$ 151,000	151,000.00	151,000.00
24. Supplies	\$ 95,000	\$ 95,000	\$ 95,000	95,000.00	95,000.00
25. Vehicle repair	\$ 72,000	\$ 72,000	\$ 72,000	75,000.00	80,000.00
26. Training & prevention	\$ 2,000	\$ 2,000	\$ 2,000	2,000.00	2,000.00
27. Maintenance & repair—operating	\$ 30,000	\$ 30,000	\$ 30,000	30,000.00	30,000.00
28. Communications	\$ 65,000	\$ 65,000	\$ 65,000	65,000.00	65,000.00
29. Contingencies & emergencies	\$ 10,000	\$ 10,000	\$ 10,000	10,000.00	10,000.00
30. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
31. Total operating expenses	631,000.00	631,000.00	631,000.00	639,000.00	644,000.00
<b>Capital:</b>					
32. Land, building, & construction	\$ 24,000	\$ 24,000	\$ 24,000	24,000.00	24,000.00
33. Vehicles	\$ 50,000	\$ 50,000	\$ 50,000	50,000.00	50,000.00
34. Lease payments				-	-
35. Machinery & equipment	\$ 5,000	\$ 5,000	\$ 5,000	5,000.00	5,000.00
36. Maintenance & repair—capital	\$ 5,000	\$ 5,000	\$ 5,000	5,000.00	5,000.00
37. Reserve for future years—carryforward	\$ 100,000	\$ 100,000	\$ 100,000	100,000.00	100,000.00
38. Debt service—principal				-	-
39. Debt service—interest				-	-
40. Bond Payment	\$ 138,904	\$ 134,646	\$ 134,646	132,582.26	131,566.21
Grants	\$ 150,000	\$ 150,000	\$ 150,000	150,000.00	150,000.00
Other (specify) _____				-	-
41. Total capital expenses	472,904.00	468,646.00	468,646.00	466,582.26	465,566.21
<b>Administrative:</b>					
43. Administrative equipment	\$ 5,000	\$ 5,000	\$ 5,000	5,000.00	5,000.00
44. Insurance	\$ 156,000	\$ 156,000	\$ 156,000	156,000.00	156,000.00
45. Utilities	\$ 54,000	\$ 54,000	\$ 54,000	54,000.00	54,000.00
46. Professional services	\$ 50,000	\$ 50,000	\$ 50,000	50,000.00	50,000.00
47. Subscriptions, dues, fees	\$ 2,500	\$ 2,500	\$ 2,500	2,500.00	2,500.00
48. General administrative expenses	\$ 25,000	\$ 25,000	\$ 25,000	25,000.00	25,000.00
49. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
50. Total administrative expenses	292,500.00	292,500.00	292,500.00	292,500.00	292,500.00
51. Total expenses	\$ 3,835,404	\$ 3,903,972	\$ 4,137,767	\$ 3,865,492	\$ 3,856,868