

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

Mescal J6 Fire District

Cochise

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: [Signature]

District clerk: [Signature]

Date: 8.24.26

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.7 Net assessed value of annexed property in tax year 2025	\$	
A.2 Actual tax year 2025 secondary property tax rate	\$	2.0900 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	\$	23,564,861
A.5 Actual tax year 2025 secondary property tax levy	\$	
A.6 Maximum allowed tax year 2025 secondary property tax levy	\$	468,640

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))	\$	506,347
A.8 Maximum allowable tax year 2026 levy limit (A.7 - A.3)	\$	506,347
A.9 Allowable tax year 2026 secondary tax rate	\$	2.1487 per \$100 AV
A.10 Maximum allowable tax year 2026 secondary tax rate (lesser of A.9 or \$3.75)	\$	2.1487 per \$100 AV
A.11 Maximum allowable tax year 2026 secondary tax levy	\$	506,347
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)	\$	506,347

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)	\$	12,541,251
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	75,000
A.16 Less—Revenues from sources other than direct property tax	\$	11,959,811
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))	\$	506,340
A.19 Tax year 2026 tax rate needed for operations:	\$	2.1487 per \$100 AV
A.20 Tax year 2026 maximum allowable levy rate (A.13/(A.4/100)):	\$	2.1487 per \$100 AV
A.22 Proposed tax year 2026 secondary property tax rate for fiscal year 2027 operations	\$	2.1487 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

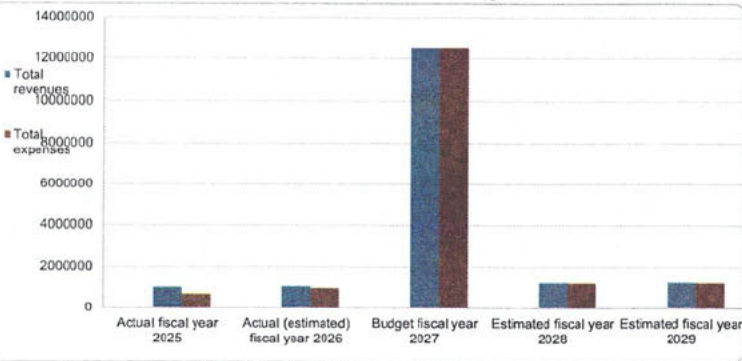
Summary for fiscal years 2025 through 2029:

Special study

Study of merger, consolidation, or joint operating alternative 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 current expense and revenue amounts require that the Fire District present a study to the fire district board in a special public meeting called for the sole purpose of evaluating the study. The study shall include an identification of districts available for merger, consolidation or joint operations. Additionally, it should include an analysis of the level of service and cost of service that may be provided to the residents of a merged, consolidated, or jointly operated district as compared to the level and cost of service to the residents of the districts without any merger, consolidation, or joint operations.

Revenue and expense chart will populate automatically based on the Budget tab



Year	Total revenues	Total expenses
Actual fiscal year 2025	\$ 992,426	\$ 657,223
Actual (estimated) fiscal year 2026	\$ 1,028,124	\$ 953,124
Budget fiscal year 2027	\$ 12,541,251	\$ 12,541,251
Estimated fiscal year 2028	\$ 1,196,231	\$ 1,196,231
Estimated fiscal year 2029	\$ 1,215,405	\$ 1,215,405

Budget

	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	\$ 170,741	\$ 77,795	\$ 75,000	75,000.00	75,000.00
2. Beginning fund balance—restricted	\$ 274,913	\$ 259,186	\$ 439,770	412,952.00	371,163.57
Revenues					
3. Secondary property tax revenue	\$ 422,326	\$ 454,775	\$ 506,340	554,497.94	612,303.27
4. Fire district assistance tax	\$ 76,371	\$ 85,084	\$ 91,141	99,584.13	107,741.40
5. Wildland				-	-
6. Operating revenues				-	-
7. Grants		\$ 37,102	\$ 11,362,000	-	-
8. Bonds				-	-
9. Interest	\$ 12,436	\$ 10,336	\$ 10,500	9,696.75	9,696.75
10. Donations	\$ 693	\$ 31,308	\$ 22,000	10,000.00	5,000.00
11. Miscellaneous	\$ 165	\$ 36,376	\$ 2,000	2,000.00	2,000.00
12. Other (specify) Incident Billing	\$ 24,040	\$ 25,363	\$ 22,000	22,000.00	22,000.00
Other (specify) <u>Personal Property Tax</u>	\$ 10,741	\$ 10,800	\$ 10,500	10,500.00	10,500.00
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
13. Total financial resources available	\$ 992,426	\$ 1,028,124	\$ 12,541,251	\$ 1,196,231	\$ 1,215,405
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2027:			4		
16. Salaries & wages	\$ 366,983	\$ 359,792	\$ 461,249	500,000.00	565,000.00
17. Health insurance		\$ 1,136	\$ 1,500	-	-
18. Pension & other retirement benefits				-	-
19. Other (specify) <u>Worker's Comp. Insurance</u>	\$ 17,170	\$ 14,459	\$ 15,000	14,096.43	14,096.43
Other (specify) <u>Taxes</u>	\$ 29,016	\$ 27,480		-	-
Other (specify) <u>Physicals</u>			\$ 2,250	2,250.00	2,250.00
20. Total personnel expenses	413,169.00	402,867.51	479,999.00	516,346.43	581,346.43
Operating:					
21. Fuel	\$ 6,465	\$ 10,149	\$ 11,000	14,595.29	17,592.39
22. Tools & minor equipment	\$ 1,994	\$ 7,389	\$ 3,000	7,500.00	8,000.00
23. Contracted services	\$ 7,639	\$ 8,000		-	-
24. Supplies	\$ 14,322	\$ 14,949	\$ 18,000	20,230.85	23,549.02
25. Vehicle repair	\$ 71,234	\$ 19,533	\$ 20,000	23,000.00	24,999.88
26. Training & prevention	\$ 5,456	\$ 6,550	\$ 8,000	9,000.00	10,558.68
27. Maintenance & repair—operating	\$ 5,761	\$ 3,746	\$ 3,000	3,500.00	3,750.00
28. Communications	\$ 6,101	\$ 7,321	\$ 12,550	13,000.00	13,000.00
29. Contingencies & emergencies			\$ 20,000	20,000.00	20,000.00
30. Other (specify) <u>Grants (Offsets Grant Income)</u>			\$ 11,362,000	-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
31. Total operating expenses	118,972.00	77,637.10	11,457,550.00	110,826.14	121,449.98
Capital:					
32. Land, building, & construction		\$ 944		-	-
33. Vehicles				-	-
34. Lease payments				-	-
35. Machinery & equipment		\$ 10,258		-	-
36. Maintenance & repair—capital	\$ 11,844			-	-
37. Reserve for future years—carryforward		\$ 364,770	\$ 487,952	446,163.57	382,149.05
38. Debt service—principal	\$ 4,488			-	-
39. Debt service—interest	\$ 1,527			-	-
40. Other (specify) <u>PPE</u>		\$ 1,474		-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
41. Total capital expenses	17,859.00	377,446.10	487,952.00	446,163.57	382,149.05
Administrative:					
42. Administrative equipment		\$ 759	\$ 1,500	2,000.00	2,500.00
43. Insurance	\$ 15,429	\$ 10,675	\$ 12,500	12,500.00	13,568.50
44. Utilities	\$ 16,743	\$ 15,565	\$ 19,000	20,428.13	23,449.99
45. Professional services	\$ 48,417	\$ 36,806	\$ 50,000	52,966.54	55,000.00
46. Subscriptions, dues, fees	\$ 8,353	\$ 18,730	\$ 19,000	20,000.00	20,670.47
47. General administrative expenses	\$ 8,190	\$ 11,498	\$ 11,250	12,000.00	12,270.59
48. Other (specify) <u>Election</u>	\$ 1,408			-	-
Other (specify) <u>County & Bank Fees</u>	\$ 1,196	\$ 1,140	\$ 2,500	3,000.00	3,000.00
Other (specify) <u>Travel</u>	\$ 7,487			-	-
49. Total administrative expenses	107,223.00	95,173.00	115,750.00	122,894.67	130,459.54
50. Total expenses	\$ 657,223	\$ 953,124	\$ 12,541,251	\$ 1,196,231	\$ 1,215,405