

Fire districts must prepare and post annual budgets as prescribed by Arizona Revised Statutes (A.R.S.) §48-805.02. Before completing the budget, download the newest version of the fire district budget form from the link on the Instructions tab. Then move from one cell to the next using the Tab key and click the blue highlighted cells for instructions as needed, or click the General instructions button below to read the full instructions.

General instructions

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

San Manuel Fire District
 Pinal
 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] SIGNED District clerk: [Signature] SIGNED Date: 6-29-2026

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	\$ 1,714,077	
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	\$ 64,278	

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	\$ 11,371,735
A.5 Actual tax year 2025 secondary property tax levy	\$ 343,862
A.6 Maximum allowed tax year 2025 secondary property tax levy	\$ 343,862

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])	\$ 371,371
A.8 Maximum allowable tax year 2026 levy limit (A.7 + A.3)	\$ 435,649
A.9 Allowable tax year 2026 secondary tax rate	\$ 3.8310 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	\$ 426,440
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)	\$ 426,440

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)	\$ 972,574
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$ 400,668
A.16 Less—Revenues from sources other than direct property tax	\$ 145,466
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))	\$ 426,440
A.19 Tax year 2026 tax rate needed for operations:	\$ 3.7500 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	\$ 3.7500 per \$100 AV

Calculation of the proposed 2026 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

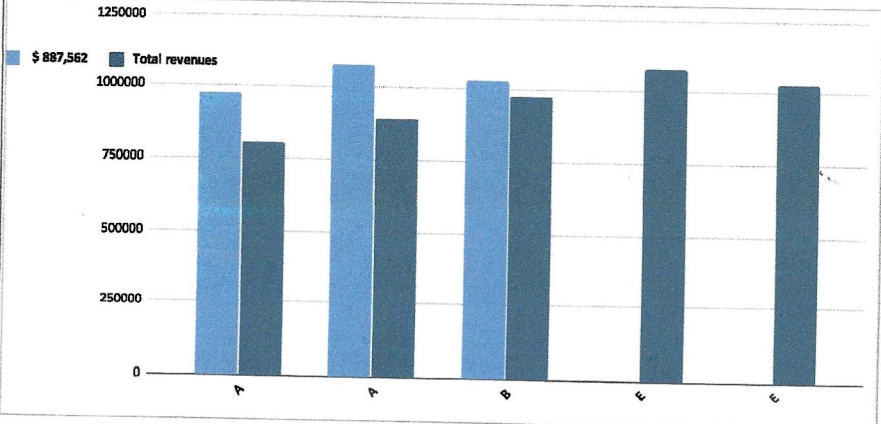
A.23 Tax year 2026 secondary property tax levy needed for the repayment of bonds	=
A.24 Tax year 2026 secondary property tax rate needed for the repayment of bonds	\$ - per \$100 AV

Summary for fiscal years 2025 through 2029:

Special study

No study of merger, consolidation, or joint operating alternative is 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	\$ 861,359	\$ 800,748
Actual (estimated) fiscal year 2026	\$ 887,562	\$ 887,562
Budget fiscal year 2027	\$ 972,574	\$ 972,574
Estimated fiscal year 2028	\$ 1,073,465	\$ 1,073,465
Estimated fiscal year 2029	\$ 1,025,558	\$ 1,025,558

Budget

Fire district name: San Manuel Fire District

County: Pinal

	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	\$ 400,668	\$ 400,668	\$ 400,668		
2. Beginning fund balance—restricted	\$ 45,420	\$ 60,452	\$ 29,178	400,668.00	400,668.00
Revenues					
3. Secondary property tax revenue	321,717.00	\$ 326,707	\$ 426,440	494,836.27	400,000.00
4. Fire district assistance tax	\$ 55,000	\$ 68,772	\$ 85,288	106,207.26	131,985.56
5. Wildland					
6. Operating revenues				-	-
7. Grants	\$ 10,394	\$ 3,191	\$ 10,000	-	-
8. Bonds				17,204.09	41,756.24
9. Interest	\$ 13,917	\$ 13,577	\$ 10,000	-	-
10. Donations				8,560.55	6,816.74
11. Miscellaneous			\$ 1,000	-	-
12. Other (specify) <u>previous years tax</u>	\$ 4,434	\$ 14,195	\$ 10,000	-	-
Other (specify) _____	\$ 9,809			19,529.65	25,949.26
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
13. Total financial resources available	\$ 861,359	\$ 887,562	\$ 972,574	\$ 1,073,465	\$ 1,025,558
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2027:			=	2	
16. Salaries & wages	\$ 242,539	\$ 275,846	\$ 317,930	364,012.32	418,160.66
17. Health insurance				-	-
18. Pension & other retirement benefits				-	-

19.	Other (specify) <u>training</u>	\$	4,332	\$	7,992	\$	7,500	10,437.43	12,160.10
	Other (specify) <u>uniforms</u>	\$	3,642	\$	1,042	\$	2,800	4,161.16	8,680.51
	Other (specify) <u>workers comp</u>	\$	7,327	\$	7,570	\$	11,732	15,151.88	21,526.32
20.	Total personnel expenses		257,840.00		292,449.93		339,962.00	393,762.79	460,527.59
	Operating:								
21.	Fuel			\$	7,913	\$	6,000	-	-
22.	Tools & minor equipment	\$	6,515	\$	19,036	\$	3,500	5,435.13	4,719.74
23.	Contracted services			\$	-	\$	5,800	-	-
24.	Supplies	\$	2,624	\$	1,993	\$	21,500	124,159.28	120,000.00
25.	Vehicle repair	\$	25,699	\$	24,157	\$	63,000	111,759.88	100,000.00
26.	Training & prevention							-	-
27.	Maintenance & repair—operating			\$	11,708	\$	5,000	-	-
28.	Communications	\$	24,369	\$	5,971	\$	25,000	55,396.13	55,400.00
29.	Contingencies & emergencies	\$	400,239	\$	429,847	\$	417,900	290,137	182,787
30.	Other (specify) _____							-	-
	Other (specify) _____							-	-
	Other (specify) _____							-	-
31.	Total operating expenses		459,446.00		500,624.57		547,700.00	586,887.15	462,907.23
	Capital:								
32.	Land, building, & construction							-	-
33.	Vehicles	\$	-					-	-
34.	Lease payments	\$	43,637	\$	46,541	\$	54,262	60,568.49	69,112.27
35.	Machinery & equipment							-	-
36.	Maintenance & repair—capital							-	-
37.	Reserve for future years—carryforward	\$	-					-	-
38.	Debt service—principal							-	-
39.	Debt service—interest							-	-
40.	Other (specify) _____							-	-
	Other (specify) _____							-	-
	Other (specify) _____							-	-
41.	Total capital expenses		43,637.00		46,541.00		54,262.00	60,568.49	69,112.27
42.	Administrative:								

43.	Administrative equipment	\$	8,952						
44.	Insurance	\$	17,023	\$	17,807	\$	16,000	15,556.63	14,551.76
45.	Utilities	\$	12,229	\$	12,542	\$	13,650	14,427.63	15,475.88
46.	Professional services			\$	3,478			-	-
47.	Subscriptions, dues, fees	\$	642	\$	2,663	\$	1,000	2,262.03	2,983.04
48.	General administrative expenses	\$	211	\$	7,136			-	-
49.	Other (specify) <u>Misc.</u>	\$	768	\$	4,321			-	-
	Other (specify) _____							-	-
	Other (specify) _____							-	-
50.	Total administrative expenses		39,825.00		47,946.83		30,650.00	32,246.28	33,010.69
51.	Total expenses	\$	800,748	\$	887,562	\$	972,574	\$ 1,073,465	\$ 1,025,558

\$ - \$ - \$ - \$ 0

Tax Calculation and summary
Instructions

**Pinal County, Arizona
San Manuel Fire District
Annual Report
Year Ended 2026**

**Part D—Schedule of revenues, expenditures, and changes in fund balances
(for governmental fund types)**

Basis of accounting:	Modified accrual	Cash			
		General Fund	Capital Projects Funds	Debt Service Funds	Funds
Revenues					
Taxes		407,275			
Special assessments					
Licenses and permits					
Intergovernmental:					
Federal					
State					
County					
Charges for services					
Fines and forfeits					
Interest on investments		13,577			
Rents					
Contributions, gifts, and donations		3,191			
Credit card incentives					
Miscellaneous					
Other revenues (itemize)					
<hr/>					
Total revenues		424,043	0	0	0
Expenditures					
Salaries and wages		283,803			
Employee benefits					
Administration		7,136			
Professional services		3,478			
Utilities and communications		12,542			
Insurance		17,807			
Repairs and maintenance		11,708			
Interest					
Capital outlay:					
Land					
Buildings					
Improvements other than buildings					
Machinery and equipment					
Construction in progress					
Debt service:					
Principal retirement		17,807			
Interest and fiscal charges					
Miscellaneous					
Other expenditures (itemize)					
<hr/>					
Total expenditures		101,036			
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Total expenditures		455,316	0	0	0

Part D—(Concl'd)

	General Fund	Capital Projects Funds	Debt Service Funds	Funds
Excess of revenues over (under) expenditures	(31,274)	0	0	0
<u>Other financing sources (uses)</u>				
Transfers-in				
Transfers-out				
Proceeds from the sale of bonds				
Loan proceeds				
Lease agreements				
<u>Capital lease agreements</u>				
Total other financing sources (uses)	0	0	0	0
Excess of revenues and other sources over (under) expenditures and other uses	(31,274)	0	0	0
Beginning fund balance— 7/1/2025	425,014			
Ending fund balance— 06/30/2026	<u>393,740</u>	<u>0</u>	<u>0</u>	<u>0</u>