Fire districts must prepare and post annual budgets as prescri
budget form from the link on the Instructions tab. Then move t
instructions button below to read the full instructions.

1. Enter fire district name

2. Select the county of the fire district

3. Select the budget year

We, the undersigned, hereby certify that the Fire District has r
time in the district general fund, except for those liabilities as p
A.R.S. §48-805.02(F).

4. District chairperson:

A. Calculation of the tax year 2026 secondary property tax ra

Adjustment to secondary property tax levy for territory an

A.1	Net assessed value of annexed property in tax year 2025
A.2	Actual tax year 2025 secondary property tax rate
A.3	Annexed property tax limit adjustment in tax year 2026

Tax year 2026 secondary property tax information (A.R.S.

A.4	Tax year 2026 Assessed Value (AV) in the Fire District
A.5	Actual tax year 2025 secondary property tax levy
A.6	Maximum allowed tax year 2025 secondary property tax levy

Calculation of the allowable tax year 2026 secondary prop

A.7	Line A.6 mulitpilied by 1.08 (A.R.S. §48-807[F])
A.8	Maximum allowable tax year 2026 levy limit (A.7 + A.3)
A.9	Allowable tax year 2026 secondary tax rate
A.10	Maximum allowable tax year 2026 secondary tax rate (lesser of A.9 c
A.11	Maximum allowable tax year 2026 secondary tax levy
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)

Calculation of the proposed tax year 2026 secondary prop

A.14 Total budgeted expenses in fiscal year 2027 (Budget tab, line 51)
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, lir
A.16 Less—Revenues from sources other than direct property tax
A.17 Less—Interest and principal expense for Bonds (Budget tab, lin
A.18 Tax year 2026 tax levy needed for operations (A.14 - (A.15 + A.16 + .
A.19 Tax year 2026 tax rate needed for operations:
A.20 Tax year 2026 maximum allowable levy rate (A.13/(A.4/100)):
A.22 Proposed tax year 2026 secondary property tax rate for fiscal year 2(

Calculation of the proposed 2026 secondary property tax

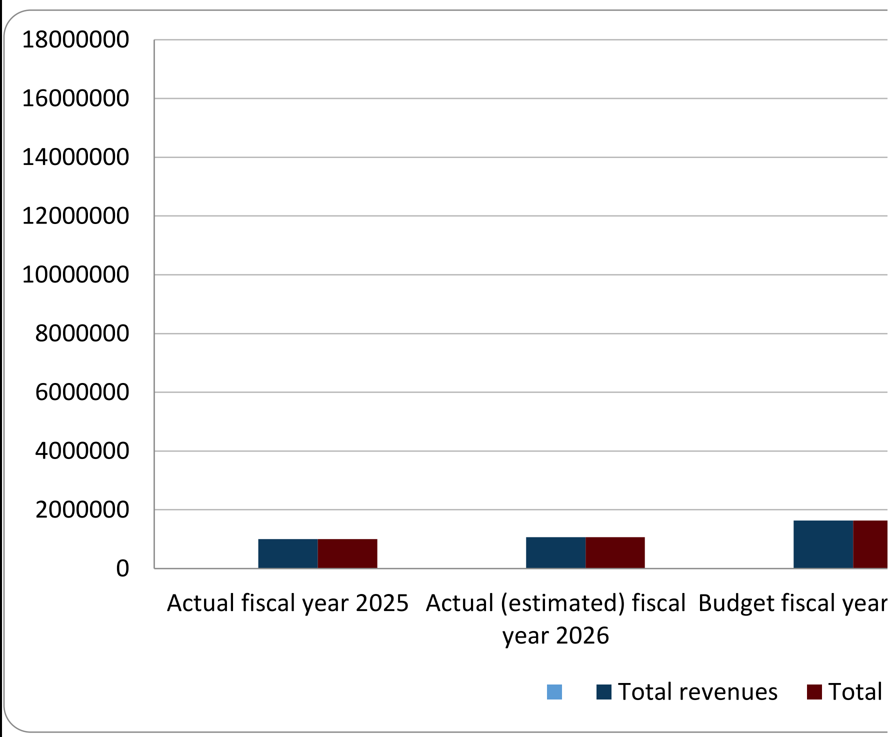
A.23 Tax year 2026 secondary property tax levy needed for the repaymen
A.24 Tax year 2026 secondary property tax rate needed for the repaymen

Summary for fiscal years 2025 through 2029:

Special study

Study of merger,
If the district's total e
include a study of m
a study to the fire dis
of districts available
that may be provide
residents of the distr

Revenue and expense chart will populate automatically based on th



ibed by Arizona Revised Statutes (A.R.S.) §48-805.02. **Before completing the budget**, download
rom one cell to the next using the Tab key and click the **blue highlighted cells for instructions** a

Genera

Greer Fire District

Apache

2027

not incurred any debt or liability in excess of taxes levied and to be collected and the monies actuall
prescribed in A.R.S. §§48-805(B)(2) and (3), 48-806, and 48-807. Additionally, we hereby certify tha

	District clerk:	
SIGNED		SIGNED

ite for fiscal year 2027 operations:

nexed during the tax year 2025 (A.R.S. §48-807[I])

-			
3.23	per $100 AV		
	-		(

§48-807[K])

20,135,000.00	
630,000.00	
955,380.00	

erty tax levy (A.R.S. §48-807[F])

		1,031,810.40	
		1,031,810.40	
		5.12	per $100 AV
or $3.75)		3.75	per $100 AV
		755,062.50	
	-		

	755,062.50	

ɔerty tax rate for fiscal year 2027 operations

	1,637,711.00	
ıe 1)	250,000.00	
	732,711.00	
es 38 & 39)	-	
A.17))	655,000.00	
	3.25	per $100 AV
	3.75	per $100 AV
ɔ27 operations	3.25	per $100 AV

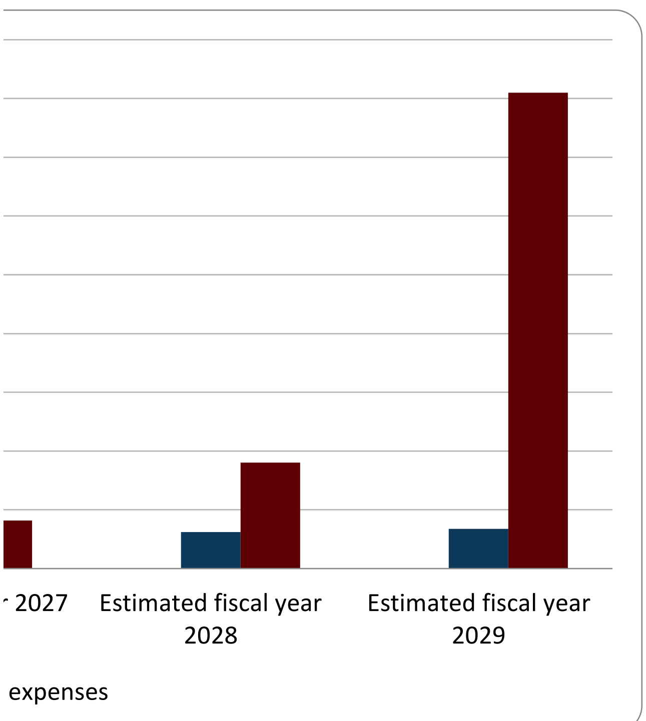
rate for the repayment of bonds (A.R.S. §48-806)

t of bonds	-		
t of bonds		-	per $100 AV

consolidation, or joint operating alternative requried

ɜstimate of expenses exceeds its total estimate of revenues for any fiscal year, A.R.S. §48-805.02(D)(15) requ
erger, consolidation or joint operating alternative. The current expense and revenue amounts require that the
strict board in a special public meeting called for the sole purpose of evaluating the study. The study shall inclu
for merger, consolidation or joint operations. Additionally, it should include an analysis of the level of service a
d to the residents of a merged, consolidated, or jointly operated district as compared to the level and cost of s
ricts without any merger, consolidation, or joint operations.

ıe Budget tab



Year
Actual fiscal year 2025
Actual (estimated) fiscal year 2026
Budget fiscal year 2027
Estimated fiscal year 2028
Estimated fiscal year 2029

the newest version of the fire district
ıs needed, or click the General

ıl instructions

y available and unencumbered at this
ıt the Fire District has complied with

Date:

Check box if newly merged or consolidated: ☐

ıires the district
Fire District present
ıde an identification
ınd cost of service
ervice to the

Total revenues	Total expenses
$ 1,005,631	$ 1,005,631
$ 1,070,524	$ 1,070,524
$ 1,637,711	$ 1,637,711
$ 1,238,542	$ 3,603,517
$ 1,354,327	$ 16,194,566

Budget

Fire district name: Greer Fire District

		Actual fiscal year 2025	Actual (estimated) fiscal year 2026
	Financial resources available at July 1		
1.	Beginning fund balance/(deficit)—unrestricted unencumbered	190,000	190,000
2.	Beginning fund balance—restricted		
	Revenues		
3.	Secondary property tax revenue	594,000	630,000
4.	Fire district assistance tax	118,800	126,000
5.	Wildland	87,500	90,000
6.	Operating revenues	-	-
7.	Grants	-	18,760
8.	Bonds		
9.	Interest	75	75
10.	Donations		
11.	Miscellaneous		
12.	Other (specify) Verizon tower rental	14,456	14,890
	Other (specify) Fire inspections	800	800
	Other (specify)___________________		
	Other (specify)___________________		
	Other (specify)___________________		
13.	Total financial resources available	1,005,631	1,070,524
	Expenses		
14.	Personnel:		
15.	Estimated number of full-time employees (FTE) in 2027:		
16.	Salaries & wages	418,918	431,925
17.	Health insurance	48,000	50,000
18.	Pension & other retirement benefits	29,220	29,220
19.	Other (specify) Annual physicals	8,000	10,000
	Other (specify) Payroll taxes, PTO & supplemental insurance	51,937	54,724
	Other (specify) Workers' compensation	28,683	20,890
20.	Total personnel expenses	584,758	596,759
	Operating:		
21.	Fuel	10,000	10,000
22.	Tools & minor equipment	7,250	12,500
23.	Contracted services		
24.	Supplies	3,286	3,516
25.	Vehicle repair	27,100	26,100
26.	Training & prevention	14,400	12,700

27.	Maintenance & repair—operating	6,000	6,000
28.	Communications	-	5,070
29.	Contingencies & emergencies		
30.	Other (specify)__________________		
	Other (specify)__________________		
	Other (specify)__________________		
31.	Total operating expenses	68,036	75,886
	Capital:		
32.	Land, building, & construction		
33.	Vehicles	-	15,000
34.	Lease payments	11,000	36,000
35.	Machinery & equipment	131,392	67,489
36.	Maintenance & repair—capital		
37.	Reserve for future years—carryforward	147,608	208,929
38.	Debt service—principal		
39.	Debt service—interest		
40.	Other (specify)__________________		
	Other (specify)__________________		
	Other (specify)__________________		
41.	Total capital expenses	290,000	327,418
42.	Administrative:		
43.	Administrative equipment	2,500	2,500
44.	Insurance	26,250	29,624
45.	Utilities	14,250	15,000
46.	Professional services	7,000	7,000
47.	Subscriptions, dues, fees	8,500	12,000
48.	General administrative expenses	4,337	4,337
49.	Other (specify)__________________		
	Other (specify)__________________		
	Other (specify)__________________		
50.	Total administrative expenses	62,837	70,461
51.	Total expenses	1,005,631	1,070,524

Tax Calculation and summary

County: Apache

Budget fiscal year 2027	Estimated fiscal year 2028	Estimated fiscal year 2029
250,000	289,474	358,033
	-	-
655,000	687,845	718,738
131,000	137,569	143,748
100,000	106,984	116,664
-	-	-
485,500	-	-
	-	-
75	75	75
	-	-
	-	-
15,336	15,796	16,269
800	800	800
	-	-
	-	-
	-	-
1,637,711	1,238,542	1,354,327
7	7	7
466,683	492,705	526,267
55,000	58,896	63,927
31,183	32,230	33,854
10,000	11,250	11,953
59,544	63,764	68,831
20,890	20,890	20,890
643,300	679,735	725,722
10,000	10,000	10,000
17,000	26,215	38,039
	-	-
8,000	13,381	26,414
24,350	23,084	21,711
17,073	19,005	23,352

7,000	7,583	8,531
5,070	-	-
	-	-
	-	-
	-	-
	-	-
88,493	99,269	128,047
	-	-
15,000	-	-
36,000	76,909	120,607
548,924	2,373,322	14,782,382
	-	-
219,516	270,675	309,074
	-	-
	-	-
	-	-
	-	-
	-	-
819,440	2,720,906	15,212,063
2,500	2,500	2,500
32,000	35,340	38,601
18,300	20,795	24,499
9,000	10,286	12,490
18,000	26,206	38,731
6,678	8,480	11,913
	-	-
	-	-
	-	-
86,478	103,606	128,734
1,637,711	3,603,517	16,194,566

Instructions

Section	Line/reference
	General requirements and instructions
	Heading

	Certification
Tax calculation	Tax Calculation Heading
Tax calculation	Annexed territory adjustment
Tax calculation	Assessed value
Tax calculation	Prior year maximum tax levy
Tax calculation	New maximum tax levy allowed
Tax calculation	Excess levy or collections
Tax calculation	Levy limit
Tax calculation	Current budget

Tax calculation	Bond levy
Summary	Special study
Summary and Budget	Future years—summary
	Future years—budget
Budget—Financial Resources	Beginning fund balance/(deficit) at July 1
Budget—Revenues	Secondary property tax revenue

Budget—Revenues	Fire district assistance tax
Budget—Revenues	Estimated revenues
Budget—Expenses	Personnel
Budget—Expenses	FTE
Budget—Expenses	Contracted services
Budget—Expenses	Contingencies & emergencies
Budget—Expenses	Debt service

Instructions

Arizona Revised Statutes (A.R.S.) §48-805.02 requires fire districts to prepare an annual budget that includes the fully itemized annual estimate of revenues and expenses for the preceding and current fiscal year on forms provided by the Arizona Auditor General. These budget forms include the requirements listed in A.R.S. §48-805.02, as described in the instructions below.

Before completing the budget each year, download the newest version of the budget form from the link to the Special Districts Forms page of our website. Throughout the budget, the color blue indicates a clickable link.

Each tab within the file has been protected to prevent accidental deletion of formulas. When the tab is protected, you can move from one cell to the next using the Tab key. A password was not assigned so the tabs may be unprotected to make minor formatting changes such as row height, column width, and font size. To unprotect an individual tab, select Protect/Unprotect Sheet from the Review ribbon above.

If you need to add lines to the budget, remember to check all formulas in the subtotals and totals to ensure that additional lines added are included, and make changes accordingly. After you have made changes, reprotect the tab by reversing the above process. Reprotecting the tabs will help ensure that formulas are not accidentally altered or deleted.

If you have any questions or need assistance modifying the forms, please contact the Arizona Auditor General, Accountability Services Division, at asd@azauditor.gov or (602) 977-2796.

Refer to A.R.S. §48-805.02 (A) and (B) for budget form posting and submission requirements.

Throughout the forms, grey-shaded cells indicate an amount should be manually entered.

Enter the fire district name and use the drop down menu to select the county and budget. This information will populate the heading on the Budget tab.

As used in these budget forms, the term
- **budget year** is the fiscal year (period starting July 1 and ending June 30) for which the fire district is budgeting.
- **current year** is the fiscal year prior to the budget year.
- **tax year** is a calendar year (period starting January 1 and ending December 30).

The fire district chairperson and fire district clerk must certify this statement.
This section calculates the fire district secondary property tax rate for district operations. **Select a budget year on line 3 before completing lines A.1 through A.24.**
Leave lines A.1 and A.2 blank if the district did not annex territory during the prior tax year. Fire district boards must transmit the total assessed value of all property annexed by the district in the prior tax year to the Property Tax Oversight Commission by February 10. The adjustment is shown on line A.3 and is applied to line A.7. If this is a district's first budget since merging or consolidating, use the check box in Cell J20 and then enter the total levies of the merged or consolidated districts in the preceding tax year.
Enter the total assessed valuation from the final levy limit worksheet provided by the county assessor. The fire district must notify the Property Tax Oversight Commission in writing within 10 days of its agreement or disagreement with the county assessor's final levy limit worksheet.
Enter the amount calculated from line A.13 from the fire district's prior year budget. The levy limit is increased each year to the maximum limit permissible under A.R.S. §48-807(F) regardless of whether the district actually levies up to the maximum permissible amount in that year.
For tax year 2023, the tax levy is limited to the lesser of $3.50 per assessed valuation, or the prior year's levy multiplied by 1.08, adjusted for annexed territory. For tax year 2024 and beyond, the tax levy is limited to the lesser of $3.75 per assessed valuation, or the prior year's levy multiplied by 1.08, adjusted for annexed territory.
If the district collected property tax revenues in excess of the sum of the amounts of taxes collectible pursuant to A.R.S. §42-17054 plus the allowable levy, enter the excess collections here to reduce the property tax levy.
The district is not required to levy the maximum amount, the tax levy will ultimately be determined by the county board of supervisors based on this budget.
Lines A.14 through A.17 will populate after the budget year column is completed on the Budget tab.

Enter the levy amount needed for the repayment of bonds. Leave this line blank if the district does not have bonds outstanding.
If a district's total estimate of expenses exceeds its total estimate of revenues for any fiscal year, a study of merger, consolidation, or joint operating alternatives must be included with the budget. The study required must be presented 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, and 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.
The district must estimate revenues and expenses for the next 2 fiscal years by averaging the changes from the previous 2 fiscal years unless more certain information is available. The future years' columns are populated based on the amounts in the preceding, current, and budget year columns. **Although the future years will populate based on prior amounts, the cells are unlocked as the District should base the future year estimates on more certain information when available.**
Statute requires the budget to reflect the restricted and unrestricted unencumbered balances from the preceding fiscal year. Fire districts should review their accounting records and include all resources they estimate will be available at the beginning of the budget year, including cash and receivables expected to be collected in the budget year. However, fund balance reported here should exclude amounts that are nonspendable, other than fund deficits, such as prepaids, inventories, and capital assets, net of accumulated depreciation and related debt, or amounts legally or contractually required to be maintained intact and never spent. Enter the beginning fund balance amounts on lines 1 and 2. If the District's beginning fund balance is negative (fund deficit), enter the negative amount on line 1. Negative amounts will show in parentheses.
Enter the amount necessary to operate the fire district in the budget year and the actual amount levied in the current year and preceding year.

Enter the amount the district estimates it will receive from the fire district assistance tax in the budget year and the actual amount received in the current and preceding year.
The budget should include amounts that are estimated to be received from sources other than direct property taxes. The fire district may add additional revenue sources on line 12.
The total estimated personnel compensation, which separately lists the employee salaries and employee
Enter the number of full-time employees (FTE) the district estimates it will employ during the budget year.
Include amounts to procure services, including those of an organized private fire protection provider or a fire department of a neighboring city, town, or fire district, or for emergency medical services (i.e., ambulance services).
Enter an amount for unanticipated contingencies or emergencies.
Enter any amounts necessary to pay the interest and principal of outstanding bonds, as approved by the voters pursuant to A.R.S. §48-806.

References
Newest version of the fire district budget form—azauditor.gov
A.R.S. §48-805.02

A.R.S. §48-805.02(D)(1)
A.R.S. §48-805.02(D)(10)
A.R.S. §48-807(I)
A.R.S. §42-17052(D)
A.R.S. §42-17054
A.R.S. §48-807(K)
A.R.S. §48-807(F)
A.R.S. §48-807(J)
A.R.S. §48-805.02(C)

A.R.S. §48-805.02(D)(10)
A.R.S. §48-806
A.R.S. §48-805.02(D)(15)
A.R.S. §48-805.02(D)(14)
A.R.S. §48-805.02(D)(13)
A.R.S. §48-805.02(D)(8)

A.R.S. §48-807
A.R.S. §48-805.02(D)(7)
A.R.S. §48-805.02(D)(3)
A.R.S. §48-805.02(D)(2)
A.R.S. §48-805.02(D)(11)
A.R.S. §48-805.02(D)(6)
A.R.S. §48-806

Item	Treatment	Amount ($)
Source year mapping	FY25=amended 2024-25; FY26=2025-26; FY27=2026-27	
FY28/FY29 estimates	Held flat at FY27 adopted budget	
Verizon tower rental	Other revenue	15,336.00
Type 6 debt service	Lease payments	36,000.00
Grant expenditures	Machinery & equipment	548,924.00
Utilities	Administrative utilities	18,300.00
FY27 reconciliation	Reduced reserve for future years	483.73
FY25 capital detail	Reserve set to stated capital total	147,608.00

Reason
Matches the source workbook headers.
No later-year projections were supplied.
Separately identified rather than combined with property tax.
Source does not split principal and interest or identify bond debt.
Capital grant spending and capital equipment combined.
Moved from Internal Operations section to the state's Utilities category.
Balances the source workbook's $483.73 expense-over-revenue difference without changing operating services.
The detailed FY25 capital lines exceed the source workbook's stated Total Capital Outlay by $61,321; the official form follows the stated total.