Pinal Rural Fire Rescue & Medical District

P. O. Box 1075, Mammoth, AZ 85618 / 15062 S Hwy 77, Mammoth, AZ 85618
Admin - (520) 465-5300 / Station - (520) 487-0211

6/16/2026
To: Brandy Schiller, Special Services Administrator Pinal County Treasurer
Fr: Steve Turcotte PRFRMD Board Chairman
Re 2026-2027 Annual Budget Summary

Pinal *Rural Fire Rescue/Medical District*
Pinal County Special Taxing District
Annual Budget Summary
Fiscal Year 2026-2027

Projected Cash Balance in Treasurer's Warrant Account as of June 30, 2026..........$449,209.00
Less Outstanding Warrants..........$0
2025-2026 Fiscal Year End Account Balance..........$470,000.00
FY 2026-2027 Approved Budget..........$741,817.00
TY 2024 Net Assessed Value..........$5,397,779.00

Tax Rate: 3.7500*..........$202,417.00

Per ARS 42-17151(3), rounded to 4 decimals
*The required amount should be adopted in the Resolution. The other amount is subject to modification based on the potential values changed from the Assessor's Office.

Prepared By: Stephen Turcotte   Title: Board Chairman

Signature S.D. Turcotte   Date 6-16/2026

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 — Pinal Rural Fire Rescue and Medical District
2. Select the county of the fire district — Pinal
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: S.D. Fuertes (SIGNED) District clerk: Walter Spitz (SIGNED) Date: 6-26-26

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.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	$ 5,397,779
A.5	Actual tax year 2025 secondary property tax levy	$ 224,043
A.6	Maximum allowed tax year 2025 secondary property tax levy	$ 224,043

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])		$ 241,966
A.8	Maximum allowable tax year 2026 levy limit (A.7 + A.3)		$ 241,966
A.9	Allowable tax year 2026 secondary tax rate		$ 4.4827 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		$ 202,417
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)		$ 202,417

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)	$ 305,656
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	$ 420,000
A.16	Less—Revenues from sources other than direct property tax	$ 119,400
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))	$ (233,744)
A.19	Tax year 2026 tax rate needed for operations	$ (4.3304) 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	$ (4.3304) 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

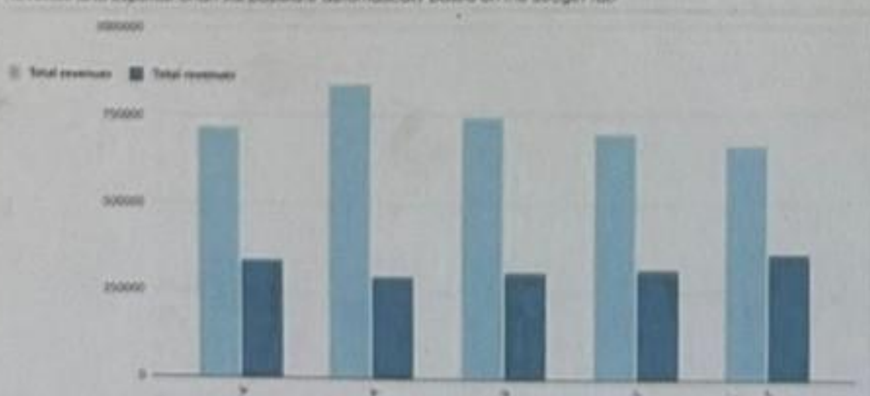
Summary for fiscal years 2025 through 2029:

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	$ 718,036	$ 338,463
Actual (estimated) fiscal year 2026	$ 639,148	$ 291,646
Budget fiscal year 2027	$ 741,817	$ 305,656
Estimated fiscal year 2028	$ 697,511	$ 316,311
Estimated fiscal year 2029	$ 865,484	$ 308,704

Budget

Fire district name: **Pinal Rural Fire Rescue and Medical 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	$ 419,512	$ 470,000	$ 420,000	422,932.94	401,913.22
2.	Beginning fund balance—restricted				-	-
	Revenues					
3.	Secondary property tax revenue	220,535.00	$ 220,000	$ 202,417	194,082.62	182,331.20
4.	Fire district assistance tax	$ 43,663	$ 44,809	$ 44,000	44,180.23	43,871.88
5.	Wildland				-	-
6.	Operating revenues				-	-
7.	Grants		$ 68,737	$ 40,000	-	-
8.	Bonds				-	-
9.	Interest	$ 13,326	$ 14,002	$ 15,000	15,915.01	16,967.66
10.	Donations	$ 600	$ 1,200		-	-
11.	Miscellaneous				-	-
12.	Other (specify) Casino protection	$ 20,400	$ 20,400	$ 20,400	20,400.00	20,400.00
	Other (specify)				-	-
	Other (specify)				-	-
	Other (specify)				-	-
	Other (specify)				-	-
13.	Total financial resources available	$ 718,036	$ 839,148	$ 741,817	$ 697,511	$ 665,464
	Expenses					
14.	Personnel					
15.	Estimated number of full-time employees (FTE) in 2027:			16		
16.	Salaries & wages	$ 97,703	$ 103,039	$ 110,304	117,204.70	125,002.85
17.	Health insurance				-	-
18.	Pension & other retirement benefits				-	-
19.	Other (specify)				-	-
	Other (specify)				-	-
	Other (specify)				-	-
20.	Total personnel expenses	97,702.76	103,038.92	110,303.90	117,204.70	125,002.85
	Operating:					
21.	Fuel	$ 5,491	$ 7,071	$ 7,707	9,162.27	10,439.53
22.	Tools & minor equipment	$ 28,277	$ 8,879	$ 9,767	8,904.93	6,238.35
23.	Contracted services				-	-
24.	Supplies		$ 4,416		-	-
25.	Vehicle repair	$ 21,575	$ 9,798	$ 10,778	8,375.12	7,860.36
26.	Training & prevention	$ 309	$ 1,211	$ 1,332	3,346.32	6,043.27
27.	Maintenance & repair—operating				-	-
28.	Communications				-	-
29.	Contingencies & emergencies				-	-
30.	Other (specify) uniforms	$ 557	$ 567	$ 623	659.31	711.15
	Other (specify)				-	-
	Other (specify)				-	-
31.	Total operating expenses	56,209.00	31,942.22	30,206.80	28,447.95	31,292.65
	Capital:					
32.	Land, building, & construction			$ 40,000	65,000.00	125,000.00
33.	Vehicles	$ 77,768	46151.35	$ 20,000	-	-
34.	Lease payments	$ 27,518			-	-
35.	Machinery & equipment	$ 42,266			-	-
36.	Maintenance & repair—capital				-	-
37.	Reserve for future years—carryforward			$ 60,000	50,000.00	10,000.00
38.	Debt service—principal				-	-
39.	Debt service—interest				-	-
40.	Other (specify) VERSATERM		$ 68,748		-	-
	Other (specify)				-	-
	Other (specify)				-	-
41.	Total capital expenses	147,552.00	114,899.22	120,000.00	115,000.00	135,000.00
42.	Administrative:					
43.	Administrative equipment				-	-
44.	Insurance	$ 9,557	$ 11,415	$ 12,557	14,404.90	16,185.39
45.	Utilities	$ 8,312	$ 7,204	$ 7,925	7,792.45	8,117.26
46.	Professional services	$ 2,418	$ 2,152	$ 2,367	2,355.20	2,467.12
47.	Subscriptions, dues, fees	$ 2,706	$ 1,714	$ 1,885	1,634.05	1,606.66
48.	General administrative expenses	$ 2,316	$ 2,578	$ 2,836	3,138.13	3,462.48
49.	Other (specify) Apartment Lease	$ 7,974	$ 7,974	$ 7,974	7,974.06	7,974.15
	Other (specify) Station Expenses	$ 1,983	$ 2,918	$ 3,210	4,126.57	4,922.04
	Other (specify) Travel	$ 1,733	$ 5,811	$ 6,392	14,232.54	23,672.95
50.	Total administrative expenses	36,999.61	41,765.88	45,145.20	55,657.90	68,408.05
51.	Total expenses	$ 338,463	$ 291,646	$ 305,656	$ 316,311	$ 359,704

Tax Calculation and summary

Instructions