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**	ORACLE FIRE 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:	LAURA CALVERT	District clerk:	GARY GRAHAM	Date:	7/29/26
		SIGNED		SIGNED		

A. Calculation of the tax year 2026 secondary property tax rate for fiscal year 2027 operations:

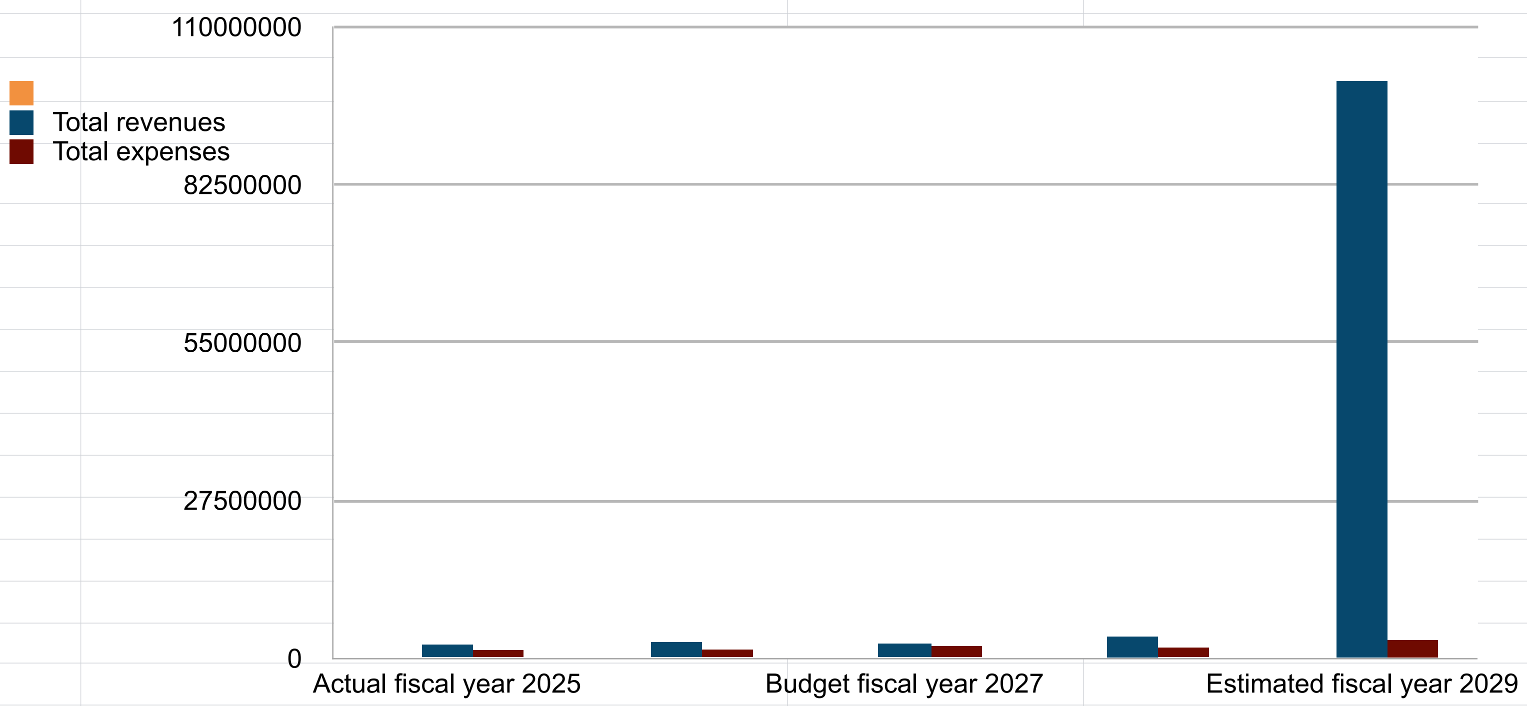
	Adjustment to secondary property tax levy for territory annexed during the tax year 2025 (A.R.S. §48-807[I])			
A.1	Net assessed value of annexed property in tax year 2025	$ 0		
A.2	Actual tax year 2025 secondary property tax rate	$ 3.6500	per $100 AV	
A.3	Annexed property tax limit adjustment in tax year 2026		$ 0	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	$ 32,545,054		
A.5	Actual tax year 2025 secondary property tax levy	$ 1,113,743		
A.6	Maximum allowed tax year 2025 secondary property tax levy	$ 2,377,312		
	Calculation of the allowable tax year 2026 secondary property tax levy (A.R.S. §48-807[F])			
A.7	Line A.6 mulitpilied by 1.08 (A.R.S. §48-807[F])		$ 2,567,497	
A.8	Maximum allowable tax year 2026 levy limit (A.7 + A.3)		$ 2,567,497	
A.9	Allowable tax year 2026 secondary tax rate		$ 7.8891	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		$ 1,220,440	
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)		$ 1,220,440	
	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)		$ 2,128,650	
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)		$ 140,765	
A.16	Less—Revenues from sources other than direct property tax		$ 428,179	
A.17	Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)		$ 0	
A.18	Tax year 2026 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))		$ 1,187,896	
A.19	Tax year 2026 tax rate needed for operations:		$ 3.6500	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		$ 3.6500	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		$ 0.0000	per $100 AV

Summary for fiscal years 2025 through 2029:

Special study

No study of merger, consolidation, or joint operating alternative is requried
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	$ 2,379,156	$ 1,449,204
Actual (estimated) fiscal year 2026	$ 2,823,965	$ 1,537,084
Budget fiscal year 2027	$ 2,530,773	$ 2,128,650
Estimated fiscal year 2028	$ 3,807,525	$ 1,876,393
Estimated fiscal year 2029	$ 100,569,847	$ 3,202,962

Budget

Fire district name: **ORACLE 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	$ 256,701	$ 395,356	$ 140,765		-
2.	Beginning fund balance—restricted	$ 420,796	$ 883,296	$ 773,933	1,151,339.49	1,360,788.35
	Revenues					
3.	Secondary property tax revenue	1,012,436.00	$ 1,093,300	$ 1,187,896	1,286,725.44	1,395,917.23
4.	Fire district assistance tax	$ 207,338	$ 222,749	$ 237,579	254,317.04	271,741.54
5.	Wildland	$ 317,087	$ 92,909	$ 60,000	28,164.03	15,704.18
6.	Operating revenues				-	-
7.	Grants	$ 51,283	$ 49,366	$ 60,000	65,340.92	75,286.68
8.	Bonds				-	-
9.	Interest	$ 24,638	$ 29,828	$ 18,000	16,326.99	12,331.08
10.	Donations	$ 6,795	$ 1,869	$ 5,000	7,375.71	15,305.95
11.	Miscellaneous	$ 55	$ 22,135	$ 4,800	966,411.35	97,391,335.88
12.	Other (specify) Az Smart & Safe Fund	$ 25,338	$ 21,447	$ 24,000	23,585.69	24,785.90
	Other (specify) PSPRS Premium Credit	$ 8,998	$ 11,710	$ 8,000	7,938.31	6,650.18
	Other (specify) APRA Funds-COVID Relief	$ 47,691			-	-
	Other (specify) Firewise BD Revenue__			$ 10,000	-	-
	Other (specify) CC Revenue			$ 800	-	-
13.	Total financial resources available	$ 2,379,156	$ 2,823,965	$ 2,530,773	$ 3,807,525	$ 100,569,847
	Expenses					
14.	Personnel:					
15.	Estimated number of full-time employees (FTE) in 2027:			10		
16.	Salaries & wages	$ 847,638	$ 857,132	$ 957,308	1,018,611.14	1,110,749.86
17.	Health insurance	$ 47,654	$ 54,681	$ 96,401	140,284.15	225,730.21
18.	Pension & other retirement benefits	$ 107,867	$ 105,876	$ 116,000	120,475.48	128,559.56
19.	Other (specify)Workers' Comp	$ 33,058	$ 37,770	$ 31,558	31,211.94	28,474.10
	Other (specify) Uniforms	$ 6,342	$ 12,561	$ 7,950	10,388.73	10,075.35
	Other (specify) Misc	$ 6,801	$ 940	$ 10,000	53,882.56	431,775.92
20.	Total personnel expenses	1,049,360.00	1,068,960.00	1,219,217.00	1,374,854.00	1,935,365.01
	Operating:					
21.	Fuel	$ 12,409	$ 8,403	$ 12,000	12,631.39	15,667.20
22.	Tools & minor equipment	$ 1,484	$ 2,472	$ 1,500	1,704.42	1,485.47
23.	Contracted services	$ 4,144	$ 3,935	$ 5,000	5,550.53	6,607.23
24.	Supplies	$ 39,799	$ 10,590	$ 20,000	21,546.61	31,952.60
25.	Vehicle repair	$ 30,627	$ 35,461	$ 35,000	37,534.60	38,649.70
26.	Training & prevention	$ 20,663	$ 21,510	$ 25,000	27,540.52	31,174.08
27.	Maintenance & repair—operating	$ 2,717	$ 5,301	$ 7,500	12,622.04	19,550.05
28.	Communications	$ 14,131	$ 18,079	$ 23,000	29,343.17	37,382.97
29.	Contingencies & emergencies				-	-
30.	Other (specify) Wildland Expenses	$ 130,489	$ 89,907	$ 60,000	40,690.71	27,375.38
	Other (specify) Misc	$ 1,599	$ 27,308	$ 14,000	123,135.91	573,080.21
	Other (specify) Grants		$ 32,917	$ 60,000	-	-
31.	Total operating expenses	258,062.00	255,883.00	263,000.00	312,299.90	782,924.89
	Capital:					
32.	Land, building, & construction				-	-
33.	Vehicles		$ 125,909		-	-
34.	Lease payments				-	-
35.	Machinery & equipment				-	-
36.	Maintenance & repair—capital				-	-
37.	Reserve for future years—carryforward				-	-
38.	Debt service—principal				-	-
39.	Debt service—interest				-	-
40.	Other (specify) Reserve Fund			$ 306,130	-	-
	Other (specify) Capital Outlay			$ 242,803	-	-
	Other (specify)________________				-	-
41.	Total capital expenses	-	125,909.00	548,933.00	-	-
42.	Administrative:					
43.	Administrative equipment	$ 2,917	$ 6,506	$ 5,500	8,458.30	10,079.12
44.	Insurance	$ 21,429	$ 23,508	$ 24,500	26,205.40	27,670.37
45.	Utilities	$ 19,260	$ 13,310	$ 19,000	20,126.39	25,024.98
46.	Professional services	$ 9,758	$ 14,841	$ 11,500	13,200.77	12,691.05
47.	Subscriptions, dues, fees	$ 10,027	$ 2,556	$ 13,000	34,716.39	134,639.96
48.	General administrative expenses	$ 6,202	$ 7,923	$ 5,000	4,771.41	3,782.20
49.	Other (specify)Fire Board Expenses	$ 418	$ 4,575	$ 4,000	23,638.59	80,181.65
	Other (specify) Misc	$ 70,958	$ 5,105	$ 5,000	2,628.44	1,978.06
	Other (specify) Firewise Expenses	$ 813	$ 8,008	$ 10,000	55,493.45	188,624.90
50.	Total administrative expenses	141,782.00	86,332.00	97,500.00	189,239.15	484,672.28
51.	Total expenses	$ 1,449,204	$ 1,537,084	$ 2,128,650	$ 1,876,393	$ 3,202,962

Tax Calculation and summary

Instructions

Section	Line/reference	Instructions	References
	General requirements and 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.	Newest version of the fire district budget form—azauditor.gov A.R.S. §48-805.02
		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.	
	Heading	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).	
	Certification	The fire district chairperson and fire district clerk must certify this statement.	A.R.S. §48-805.02(D)(1)
Tax calculation	Tax Calculation Heading	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.**	A.R.S. §48-805.02(D)(10)
Tax calculation	Annexed territory adjustment	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.	A.R.S. §48-807(I) A.R.S. §42-17052(D)
Tax calculation	Assessed value	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.	A.R.S. §42-17054
Tax calculation	Prior year maximum tax levy	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.	A.R.S. §48-807(K)
Tax calculation	New maximum tax levy allowed	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.	A.R.S. §48-807(F)
Tax calculation	Excess levy or collections	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.	A.R.S. §48-807(J)
Tax calculation	Levy limit	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.	A.R.S. §48-805.02(C)
Tax calculation	Current budget	Lines A.14 through A.17 will populate after the budget year column is completed on the Budget tab.	
Tax calculation	Bond levy	Enter the levy amount needed for the repayment of bonds. Leave this line blank if the district does not have bonds outstanding.	A.R.S. §48-805.02(D)(10) A.R.S. §48-806
Summary	Special study	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.	A.R.S. §48-805.02(D)(15)
Summary and Budget	Future years—summary Future years—budget	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.**	A.R.S. §48-805.02(D)(14)
Budget—Financial Resources	Beginning fund balance/(deficit) at July 1	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.	A.R.S. §48-805.02(D)(13)
Budget—Revenues	Secondary property tax revenue	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.	A.R.S. §48-805.02(D)(8)
Budget—Revenues	Fire district assistance tax	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.	A.R.S. §48-807
Budget—Revenues	Estimated revenues	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.	A.R.S. §48-805.02(D)(7)
Budget—Expenses	Personnel	The total estimated personnel compensation, which separately lists the employee salaries and employee-related expenses for retirem	A.R.S. §48-805.02(D)(3)
Budget—Expenses	FTE	Enter the number of full-time employees (FTE) the district estimates it will employ during the budget year.	A.R.S. §48-805.02(D)(2)
Budget—Expenses	Contracted services	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).	A.R.S. §48-805.02(D)(11)
Budget—Expenses	Contingencies & emergencies	Enter an amount for unanticipated contingencies or emergencies.	A.R.S. §48-805.02(D)(6)
Budget—Expenses	Debt service	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.	A.R.S. §48-806