

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

Desert Hills Fire District

Mohave

2026



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: 6-11-2025**A. Calculation of the tax year 2025 secondary property tax rate for fiscal year 2026 operations:****Adjustment to secondary property tax levy for territory annexed during the tax year 2024 (A.R.S. §48-807(I))**

A.1 Net assessed value of annexed property in tax year 2024

A.2 Actual tax year 2024 secondary property tax rate

per \$100 AV

A.3 Annexed property tax limit adjustment in tax year 2025

\$

Check box if newly merged or consolidated: ☐**Tax year 2025 secondary property tax information (A.R.S. §48-807(K))**

A.4 Tax year 2025 Assessed Value (AV) in the Fire District

\$ 83,258,264

A.5 Actual tax year 2024 secondary property tax levy

\$ 2,729,866

A.6 Maximum allowed tax year 2024 secondary property tax levy

\$ 2,924,856

**Calculation of the allowable tax year 2025 secondary property tax levy (A.R.S. §48-807(F))**

A.7 Line A.6 multiplied by 1.06 (A.R.S. §48-807(F))

\$ 3,158,844

A.8 Maximum allowable tax year 2025 levy limit (A.7 + A.3)

\$ 3,158,844

A.9 Allowable tax year 2025 secondary tax rate

\$ 3,7940 per \$100 AV

A.10 Maximum allowable tax year 2025 secondary tax rate (lesser of A.9 or 3.75)

\$ 3,7500 per \$100 AV

A.11 Maximum allowable tax year 2025 secondary tax levy

\$ 3,122,185

A.12 Tax year 2024 excess levy or collections: (A.R.S. §48-807(J))

A.13 Tax year 2025 maximum allowable levy limit (A.11 - A.12)

\$ 3,122,185

**Calculation of the proposed tax year 2025 secondary property tax rate for fiscal year 2026 operations**

A.14 Total budgeted expenses in fiscal year 2026 (Budget tab, line 51)

\$ 8,735,943

A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)

\$ 1,793,786

A.16 Less—Revenues from sources other than direct property tax

\$ 2,028,116

A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 &amp; 39)

\$ -

A.18 Tax year 2025 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))

\$ 2,914,041

A.19 Tax year 2025 tax rate needed for operations:

\$ 3.5000 per \$100 AV

A.20 Tax year 2025 maximum allowable levy rate (A.13/(A.4-100)):

\$ 3.7500 per \$100 AV

A.22 Proposed tax year 2025 secondary property tax rate for fiscal year 2026 operations

\$ 3.5000 per \$100 AV

**Calculation of the proposed 2025 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)**

A.23 Tax year 2025 secondary property tax levy needed for the repayment of bonds

A.24 Tax year 2025 secondary property tax rate needed for the repayment of bonds

\$ - per \$100 AV

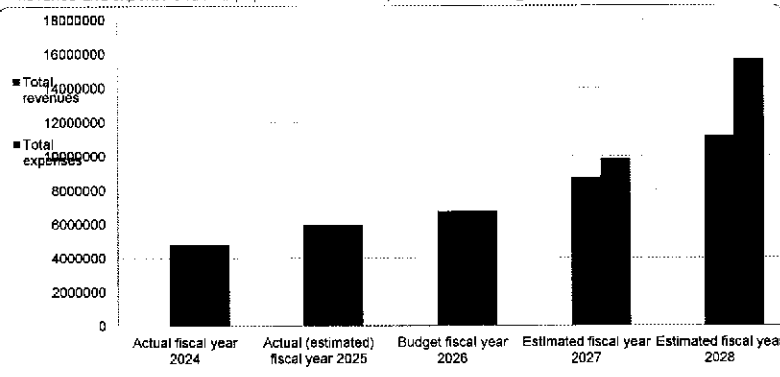
**Summary for fiscal years 2024 through 2028:**

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 2024             | \$ 4,783,086   | \$ 4,776,092   |
| Actual (estimated) fiscal year 2025 | \$ 5,933,722   | \$ 5,933,722   |
| Budget fiscal year 2026             | \$ 6,735,943   | \$ 6,735,943   |
| Estimated fiscal year 2027          | \$ 8,735,392   | \$ 8,781,288   |
| Estimated fiscal year 2028          | \$ 11,192,230  | \$ 15,646,865  |

Budget

|                                                               | Actual fiscal year<br>2024 | Actual (estimated)<br>fiscal year 2025 | Budget fiscal year<br>2026 | Estimated fiscal<br>year 2027 | Estimated fiscal<br>year 2028 |
|---------------------------------------------------------------|----------------------------|----------------------------------------|----------------------------|-------------------------------|-------------------------------|
| <b>Financial resources available at July 1</b>                |                            |                                        |                            |                               |                               |
| 1. Beginning fund balance/(deficit)—unrestricted unencumbered | \$ 1,006,763               | \$ 1,500,128                           | \$ 1,793,786               | 2,408,880.67                  | 3,057,662.50                  |
| 2. Beginning fund balance—restricted                          | \$ 385,000                 |                                        | \$ 100,000                 | -                             | -                             |
| <b>Revenues</b>                                               |                            |                                        |                            |                               |                               |
| 3. Secondary property tax revenue                             | 2,395,643.00               | \$ 2,729,867                           | \$ 2,914,041               | 3,215,614.47                  | 3,490,478.88                  |
| 4. Fire district assistance tax                               | \$ 284,029                 | \$ 328,848                             | \$ 349,816                 | 388,568.49                    | 422,479.17                    |
| 5. Wildland                                                   | \$ 67,007                  | \$ 176,930                             | \$ 300,000                 | 650,408.43                    | 1,256,463.54                  |
| 6. Operating revenues                                         | \$ 22,023                  | \$ 20,159                              | \$ 23,000                  | 23,647.34                     | 25,646.43                     |
| 7. Grants                                                     | \$ 349,619                 | \$ 790,879                             | \$ 1,000,000               | 1,763,266.34                  | 2,669,305.11                  |
| 8. Bonds                                                      |                            |                                        |                            |                               |                               |
| 9. Interest                                                   | \$ 52,589                  | \$ 59,952                              | \$ 50,300                  | 49,772.22                     | 45,504.55                     |
| 10. Donations                                                 | \$ 47,650                  | \$ 56,000                              | \$ 50,000                  | 51,702.33                     | 49,812.71                     |
| 11. Miscellaneous                                             | \$ 17,477                  | \$ 12,605                              | \$ -                       | -                             | -                             |
| 12. Other (specify) <u>Past Property Tax</u>                  | \$ 124,874                 | \$ 201,354                             | \$ 100,000                 | 105,454.76                    | 81,789.93                     |
| Other (specify) <u>Smart &amp; Safe</u>                       | \$ 30,412                  | \$ 57,000                              | \$ 55,000                  | 78,077.24                     | 93,087.53                     |
|                                                               | \$ -                       | \$ -                                   | \$ -                       | -                             | -                             |
| 13. Total financial resources available                       | \$ 4,783,086               | \$ 5,933,722                           | \$ 6,735,943               | \$ 8,735,392                  | \$ 11,192,230                 |
| <b>Expenses</b>                                               |                            |                                        |                            |                               |                               |
| 14. Personnel:                                                |                            |                                        |                            |                               |                               |
| 15. Estimated number of full-time employees (FTE) in 2026:    |                            |                                        | 24                         |                               |                               |
| 16. Salaries & wages                                          | \$ 1,380,000               | \$ 1,377,257                           | \$ 1,952,130               | 2,357,603.63                  | 3,094,487.51                  |
| 17. Health insurance                                          | \$ 182,000                 | \$ 215,987                             | \$ 300,288                 | 386,928.24                    | 518,257.44                    |
| 18. Pension & other retirement benefits                       | \$ 236,250                 | \$ 263,111                             | \$ 390,975                 | 508,202.43                    | 707,876.03                    |
| 19. Other (specify) <u>Physicals</u>                          | \$ 20,000                  | \$ 18,720                              | \$ 24,000                  | 26,616.62                     | 31,821.19                     |
| Other (specify) <u>Payroll Taxes</u>                          | \$ 25,100                  | \$ 26,311                              | \$ 32,920                  | 37,848.70                     | 45,435.56                     |
| Other (specify) <u>Craig Tiger Act</u>                        | \$ -                       | \$ -                                   | \$ 20,000                  | -                             | -                             |
| Other (specify) <u>Unemployment</u>                           | \$ -                       | \$ -                                   | \$ 2,000                   | -                             | -                             |
| 20. Total personnel expenses                                  | 1,843,350.00               | 1,901,386.00                           | 2,722,313.00               | 3,317,199.61                  | 4,397,877.73                  |
| Operating:                                                    |                            |                                        |                            |                               |                               |
| 21. Fuel                                                      | \$ 23,070                  | \$ 25,000                              | \$ 40,000                  | 53,673.17                     | 78,948.65                     |
| 22. Tools & minor equipment                                   | \$ 97,971                  | \$ 37,100                              | \$ 128,500                 | 246,867.48                    | 664,661.00                    |
| 23. Contracted services                                       |                            |                                        |                            | -                             | -                             |
| 24. Supplies                                                  | \$ 13,874                  | \$ 10,514                              | \$ 21,500                  | 30,129.16                     | 51,916.30                     |
| 25. Vehicle repair                                            | \$ 101,558                 | \$ 118,428                             | \$ 100,000                 | 100,525.34                    | 92,968.27                     |
| 26. Training & prevention                                     | \$ 27,002                  | \$ 45,947                              | \$ 50,000                  | 69,745.63                     | 86,593.48                     |
| 27. Maintenance & repair—operating                            | \$ 18,310                  | \$ 29,238                              | \$ 42,300                  | 64,371.71                     | 95,544.91                     |
| 28. Communications                                            | \$ 24,885                  | \$ 33,348                              | \$ 61,450                  | 97,780.72                     | 167,910.38                    |
| 29. Contingencies & emergencies                               |                            | \$ -                                   |                            | -                             | -                             |
| 30. Other (specify) <u>Grants</u>                             | \$ 341,775                 | \$ 829,392                             | \$ 1,000,000               | 1,816,210.91                  | 2,744,216.05                  |
| Other (specify) <u>Wildland</u>                               | \$ 34,772                  | \$ 140,000                             | \$ 300,000                 | 925,362.77                    | 2,418,620.54                  |
| Other (specify)                                               |                            |                                        |                            | -                             | -                             |
| 31. Total operating expenses                                  | 683,217.00                 | 1,268,967.00                           | 1,743,750.00               | 3,404,676.89                  | 6,401,379.57                  |
| Capital:                                                      |                            |                                        |                            |                               |                               |
| 32. Land, building, & construction                            |                            |                                        |                            | -                             | -                             |
| 33. Vehicles                                                  | \$ 40,000                  | \$ 249,431                             | \$ 249,430                 | 902,409.18                    | 2,083,609.32                  |
| 34. Lease payments                                            | \$ 147,728                 | \$ 103,429                             | \$ 103,429                 | 87,921.44                     | 81,330.22                     |
| 35. Machinery & equipment                                     |                            | \$ 50,000                              | \$ 50,000                  | -                             | -                             |
| 36. Maintenance & repair—capital                              |                            |                                        |                            | -                             | -                             |
| 37. Reserve for future years—carryforward                     | \$ 1,500,128               | \$ 1,893,786                           | \$ 1,547,887               | 1,609,622.00                  | 1,494,722.31                  |
| 38. Debt service—principal                                    |                            |                                        |                            | -                             | -                             |
| 39. Debt service—interest                                     |                            |                                        |                            | -                             | -                             |
| 40. Other (specify) <u>Restricted Reserves</u>                | \$ 385,000                 | \$ 200,000                             | \$ 100,000                 | 50,974.03                     | 25,735.26                     |
| Other (specify) <u>Communication</u>                          |                            | \$ 100,000                             |                            | -                             | -                             |
| Other (specify)                                               |                            |                                        |                            | -                             | -                             |
| 41. Total capital expenses                                    | 2,072,856.00               | 2,596,646.00                           | 2,050,746.00               | 2,650,926.65                  | 3,685,397.11                  |
| 42. Administrative:                                           |                            |                                        |                            |                               |                               |
| 43. Administrative equipment                                  | \$ 310                     | \$ 732                                 | \$ 665                     | 1,087.20                      | 1,382.56                      |
| 44. Insurance                                                 | \$ 107,883                 | \$ 29,000                              | \$ 123,459                 | 279,388.74                    | 910,837.37                    |
| 45. Utilities                                                 | \$ 23,052                  | \$ 23,216                              | \$ 27,360                  | 29,899.17                     | 33,955.05                     |
| 46. Professional services                                     | \$ 36,240                  | \$ 17,803                              | \$ 40,000                  | 55,161.48                     | 100,707.67                    |
| 47. Subscriptions, dues, fees                                 | \$ 870                     | \$ 1,981                               | \$ 7,000                   | 20,337.03                     | 65,473.64                     |
| 48. General administrative expenses                           | \$ 8,314                   | \$ 13,969                              | \$ 20,650                  | 32,611.01                     | 49,854.07                     |
| 49. Other (specify)                                           |                            | \$ 80,222                              |                            | -                             | -                             |
| Other (specify)                                               |                            |                                        |                            | -                             | -                             |
| Other (specify)                                               |                            |                                        |                            | -                             | -                             |
| 50. Total administrative expenses                             | 176,669.00                 | 166,723.00                             | 219,134.00                 | 418,484.63                    | 1,182,210.35                  |
| 51. Total expenses                                            | \$ 4,776,092               | \$ 5,933,722                           | \$ 6,735,943               | \$ 9,791,288                  | \$ 15,646,865                 |

**Desert Hills Fire District  
Adopted 2025-2026 Budget**

|                                               | <b>FISCAL YEAR<br/>2025-2026</b> |
|-----------------------------------------------|----------------------------------|
|                                               | <b>Adopted</b>                   |
| <b><u>REVENUES</u></b>                        |                                  |
| Beginning Reserve Fund                        | \$ 1,893,786                     |
| Taxes                                         |                                  |
| Centrally Assessed                            | 4,465,868                        |
| Locally Assesses Real Property                | 77,076,868                       |
| Locally Assessed Personal Property            | 1,715,528                        |
| Total Assessed Valuation                      | 83,258,264                       |
| Tax Rate= \$3.50 per \$100 assessed valuation | \$ 2,914,039                     |
| Fees for Services                             |                                  |
| Fees-Services Provided                        | 8,000                            |
|                                               | 15,000                           |
| Wildland Fire Revenue                         | 300,000                          |
| Total Fees For Services                       | 323,000                          |
| Grant Revenue                                 |                                  |
| Grants (available if awarded)                 | 1,000,000                        |
| Total Grants                                  | 1,000,000                        |
| Other Revenue                                 |                                  |
| Interest Earnings/Other                       | 50,300                           |
| Donations                                     | 50,000                           |
| Misc                                          | -                                |
| Total Other Revenue                           | 100,300                          |
| Tax Revenue                                   |                                  |
| Fire District Assistance Tax                  | 349,816                          |
| Property Tax-Past                             | 100,000                          |
| Property Tax-Present                          | 2,914,041                        |
| Smart & Safe                                  | 55,000                           |
| Total Tax Revenue                             | 3,418,857                        |
| Total Income                                  | 4,842,157                        |
| <b>Total Revenues Including Reserve Fund</b>  | <b>\$ 6,735,943</b>              |

**EXPENDITURES**

|                                      |                     |
|--------------------------------------|---------------------|
| Administrative Costs                 |                     |
| Adminstrative Equipment              | 665                 |
| Insurance                            | 31,900              |
| Utilities                            | 27,360              |
| Professional Service                 | 40,000              |
| Subscriptions, Dues, Fees            | 7,000               |
| General Administrative Expenses      | 20,650              |
| Other Admininstrative                | -                   |
| Total Administrative                 | 127,575             |
| Capital Expenditures                 |                     |
| Lease/Purchase - Rosenbauer          | 103,429             |
| Purchase- HME                        | 249,430             |
| Machinery & Equipment                | 50,000              |
| Restricted Reserve                   | 100,000             |
| Carry Forward Reserve Fund           | 1,547,887           |
| Total Capital Expenditures           | 2,050,746           |
| Operations Costs                     |                     |
| Repair & Maintenance                 | 42,300              |
| Communications                       | 61,450              |
| Supplies                             | 21,500              |
| Firefighting Minor Equipment & Tools | 128,500             |
| Grants (available if awarded)        | 1,000,000           |
| Training Expense                     | 50,000              |
| Vehicle Fuel                         | 40,000              |
| Vehicle Repair & Maintenance         | 100,000             |
| Wildland Fire Expenses               | 300,000             |
| Total Operations Costs               | 1,743,750           |
| Personnel Costs                      |                     |
| Health Insurance                     | 300,288             |
| NFPA Physicals                       | 24,000              |
| Pension                              | 382,424             |
| Nationwide                           | 8,551               |
| Payroll Tax                          | 32,920              |
| Tiger Craig Act                      | 20,000              |
| Workers Comp                         | 91,559              |
| Unemployment                         | 2,000               |
| Wages and Salaries                   | 1,952,130           |
| Total Personnel Costs                | 2,813,872           |
| <b>Total Expenditures</b>            | <b>\$ 6,735,943</b> |