

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

Desert Hills Fire District

 Mohave

 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: 6-18-26

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 _____ per \$100 AV
 A.3 Annexed property tax limit adjustment in tax year 2025 \$ _____

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 \$ 89,214,977
 A.5 Actual tax year 2025 secondary property tax levy \$ 2,771,105
 A.6 Maximum allowed tax year 2025 secondary property tax levy \$ 2,914,039

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]) \$ 3,147,162
 A.8 Maximum allowable tax year 2026 levy limit (A.7 + A.3) \$ 3,147,162
 A.9 Allowable tax year 2026 secondary tax rate \$ 3,5276 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 \$ 3,345,562
 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) \$ 3,345,562

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) \$ 7,442,545
 A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1) \$ 2,325,681
 A.16 Less—Revenues from sources other than direct property tax \$ 1,994,340
 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)) \$ 3,122,524
 A.19 Tax year 2026 tax rate needed for operations: \$ 3,5000 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 \$ 3,5000 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

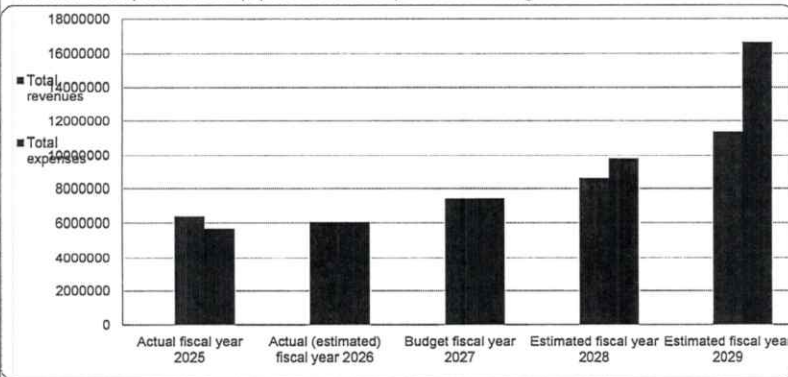
Summary for fiscal years 2025 through 2029:

Special study

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 2025	\$ 6,371,786	\$ 5,701,113
Actual (estimated) fiscal year 2026	\$ 6,068,239	\$ 6,068,239
Budget fiscal year 2027	\$ 7,442,545	\$ 7,442,545
Estimated fiscal year 2028	\$ 8,640,526	\$ 9,778,341
Estimated fiscal year 2029	\$ 11,352,151	\$ 16,686,305

Budget

	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	\$ 1,871,386	\$ 1,893,786	\$ 2,325,681	\$ 2,604,796	\$ 3,058,126
2. Beginning fund balance—restricted				\$ -	\$ -
Revenues					
3. Secondary property tax revenue	\$ 2,636,739	\$ 2,914,041	\$ 3,122,524	\$ 3,398,419	\$ 3,670,124
4. Fire district assistance tax	\$ 317,854	\$ 300,000	\$ 379,140	\$ 418,500	\$ 495,424
5. Wildland	\$ 258,865	\$ 212,544	\$ 300,000	\$ 334,880	\$ 423,245
6. Operating revenues	\$ 20,821	\$ 20,753	\$ 30,000	\$ 36,635	\$ 48,847
7. Grants	\$ 932,151	\$ 362,718	\$ 1,000,000	\$ 1,573,041	\$ 3,405,637
8. Bonds				\$ -	\$ -
9. Interest	\$ 68,044	\$ 78,410	\$ 75,200	\$ 79,389	\$ 79,975
10. Donations	\$ 59,834	\$ 61,000	\$ 50,000	\$ 45,979	\$ 39,985
11. Miscellaneous	\$ 12,605			\$ -	\$ -
12. Past Property Tax	\$ 134,366	\$ 145,000	\$ 100,000	\$ 88,440	\$ 69,605
Smart & Safe	\$ 59,121	\$ 59,000	\$ 60,000	\$ 60,447	\$ 61,185
Insurance Reimbursement	\$ -	\$ 12,462	\$ -	\$ -	\$ -
Sale of Surplus Property	\$ -	\$ 8,525	\$ -	\$ -	\$ -
13. Total financial resources available	\$ 6,371,786	\$ 6,068,239	\$ 7,442,545	\$ 8,640,526	\$ 11,352,151
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2027: 24					
16. Salaries & wages	\$ 1,651,098	\$ 1,700,000	\$ 2,091,362	2,363,062	2,788,565
17. Health insurance	\$ 225,659	\$ 280,000	\$ 345,854	428,168	529,471
18. Pension & other retirement benefits	\$ 288,189	\$ 295,900	\$ 465,423	604,972	868,962
19. Physicals	\$ 15,600	\$ 19,300	\$ 24,000	29,768	36,971
Payroll Taxes	\$ 28,356	\$ 30,300	\$ 37,484	43,213	51,637
Workers Compensation	\$ 58,773	\$ 92,000	\$ 150,000	239,683	386,888
Craig Tiger Act	\$ -	\$ -	\$ 20,000	-	-
Unemployment	\$ -	\$ -	\$ 2,000	-	-
20. Total personnel expenses	\$ 2,267,675	\$ 2,417,500	\$ 3,136,123	3,708,866	4,662,494
Operating:					
21. Fuel	\$ 20,438	\$ 21,000	\$ 40,000	58,645	98,843
22. Tools & minor equipment	\$ 31,557	\$ 87,143	\$ 133,500	286,585	527,126
23. Contracted services				-	-
24. Supplies	\$ 9,327	\$ 12,172	\$ 21,000	31,818	51,552
25. Vehicle repair	\$ 101,666	\$ 70,667	\$ 100,000	105,509	130,313
26. Training & prevention	\$ 38,114	\$ 18,294	\$ 50,000	80,328	174,299
27. Maintenance & repair—operating	\$ 22,306	\$ 33,872	\$ 42,300	58,529	77,039
28. Communications	\$ 32,290	\$ 48,479	\$ 65,000	92,370	127,556
29. Contingencies & emergencies				-	-
30. Wildland	\$ 16,539	\$ 120,735	\$ 300,000	1,467,720	5,413,817
Miscellaneous				-	-
Grants	\$ 642,314	\$ 411,515	\$ 1,000,000	1,535,360	3,044,163
31. Total operating expenses	914,551	823,877	1,751,800	3,716,865	9,644,709
Capital:					
32. Land, building, & construction				-	-
33. Vehicles	\$ 249,431	\$ 249,430		-	-
34. Lease payments		\$ 103,429	\$ 103,429	-	-
35. Machinery & equipment	\$ 43,939	\$ 12,000	\$ 30,000	41,597	80,834
36. Maintenance & repair—capital				-	-
37. Reserve for future years—carryforward				-	-
38. Debt service—principal	\$ 96,100			-	-
39. Debt service—interest	\$ 50,813			-	-
40. Communications	\$ 91,377			-	-
Restricted Reserves		\$ -	\$ 236,571	-	-
Carry Forward Reserve Fund	\$ 1,893,786	\$ 2,325,681	\$ 1,984,293	2,064,923	1,955,321
41. Total capital expenses	2,425,446	2,690,540	2,354,293	2,106,520	2,036,155
Administrative:					
43. Administrative equipment	\$ 667	\$ 678	\$ 679	685	689
44. Insurance	\$ 27,810	\$ 37,000	\$ 40,000	48,231	55,148
45. Utilities	\$ 23,404	\$ 23,804	\$ 27,800	30,371	34,325
46. Professional services	\$ 24,349	\$ 50,000	\$ 70,000	120,872	188,967
47. Subscriptions, dues, fees	\$ 5,223	\$ 3,500	\$ 7,000	9,345	15,584
48. General administrative expenses	\$ 11,988	\$ 21,340	\$ 24,850	36,587	48,235
49. IT Consortium			\$ 30,000	-	-
Other (specify)				-	-
Other (specify)				-	-
50. Total administrative expenses	93,441.00	136,322.00	200,329.00	246,090	342,947
51. Total expenses	\$ 5,701,113	\$ 6,068,239	\$ 7,442,545	\$ 9,778,341	\$ 16,688,305