1. **Enter fire district name**	Hellsgate Fire District	
2. **Select the county of the fire district**	Gila	
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: SIGNED District clerk: SIGNED Date: 9-16-24

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	$ 35,331,587
A.5	Actual tax year 2025 secondary property tax levy	$ 34,456,277
A.6	Maximum allowed tax year 2025 secondary property tax levy	$ 3,327,858

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])		$ 3,594,087	
A.8	Maximum allowable tax year 2026 levy limit (A.7 + A.3)		$ 3,594,087	
A.9	Allowable tax year 2026 secondary tax rate		$ 10.1724	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		$ 1,324,935	
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)		$ 1,324,935	

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)	$ 1,802,090	
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	$ 20,000	
A.16	Less—Revenues from sources other than direct property tax	$ 457,155	
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))	$ 1,324,935	
A.19	Tax year 2026 tax rate needed for operations:	$ 3.7500	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	$ 3.7500	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

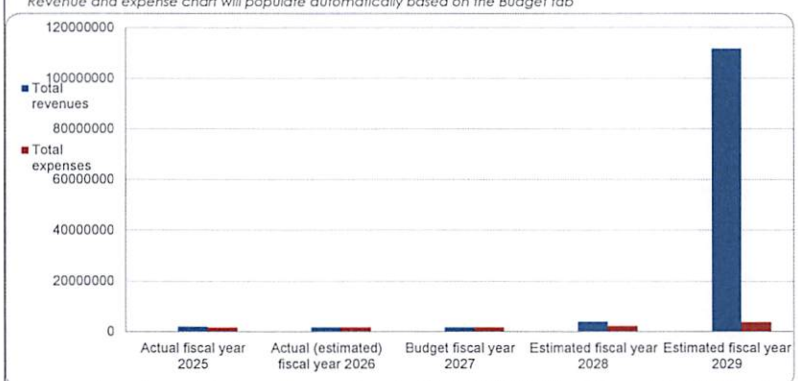
Summary for fiscal years 2025 through 2029:

Special study

No study of merger, consolidation, or joint operating alternative is 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	$ 2,039,077	$ 1,652,583
Actual (estimated) fiscal year 2026	$ 1,837,161	$ 1,783,878
Budget fiscal year 2027	$ 1,802,090	$ 1,802,090
Estimated fiscal year 2028	$ 3,979,596	$ 2,263,446
Estimated fiscal year 2029	$ 111,757,139	$ 3,798,703

Budget

Fire district name: Hellsgate Fire District County: Gila

		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	$ 20,000	$ 20,000	$ 20,000	20,000.00	20,000.00
2.	Beginning fund balance—restricted	$ -	$ -	$ -	-	-
	Revenues					
3.	Secondary property tax revenue	1,207,430.88	$ 1,265,425	$ 1,324,935	1,387,908.29	1,453,526.43
4.	Fire district assistance tax	$ 100,181	$ 100,197	$ 103,698	105,517.82	108,287.22
5.	Wildland	$ 270,295	$ 330,319	$ 193,675	175,120.39	130,510.65
6.	Operating revenues	$ -	$ -	$ -	-	-
7.	Grants	$ 308,387	$ 900	$ 60,000	2,000,087.55	100,005,836.89
8.	Bonds	$ -	$ -	$ -	-	-
9.	Interest	$ 29,280	$ 58,642	$ 35,000	45,493.92	43,143.52
10.	Donations	$ -	$ -	$ 800	-	-
11.	Miscellaneous	$ -	$ -	$ -	-	-
12.	Other (specify) Billing/Calls/Contract	$ 23,644	$ 25,219	$ 31,172	35,889.65	42,841.28
	Other (specify) User Fees	$ 13,254	$ 16,173	$ 6,800	5,578.33	3,460.79
	Other (specify) Sale of Surplus	$ 47,475	$ 69	$ 5,000	181,901.17	9,926,279.48
	Other (specify) Tower	$ 9,566	$ 10,109	$ 9,600	9,631.03	9,404.06
	Other (specify) Station Use	$ 9,566	$ 10,109	$ 11,410	12,468.33	13,848.81
13.	Total financial resources available	$ 2,039,077	$ 1,837,161	$ 1,802,090	$ 3,979,596	$ 111,757,139
	Expenses					
14.	Personnel:					
15.	Estimated number of full-time employees (FTE) in 2027:			8		
16.	Salaries & wages	$ 847,907	$ 933,733	$ 1,043,326	1,157,357.41	1,288,524.93
17.	Health insurance	$ 69,233	$ 70,484	$ 81,359	88,370.25	98,995.19
18.	Pension & other retirement benefits	$ 435,066	$ 215,532	$ 222,371	169,794.89	152,416.13
19.	Other (specify) Work Comp	$ 29,376	$ 31,125	$ 67,938	110,137.06	209,473.30
	Other (specify) Annual Physicals/EAP/Benefits	$ 43,830	$ 54,185	$ 83,462	115,869.13	169,666.91
	Other (specify) WL ER	$ 21,697	$ 18,363	$ 28,050	33,293.82	45,188.12
20.	Total personnel expenses	1,447,108.68	1,323,421.89	1,526,506.00	1,674,822.55	1,964,264.58
	Operating:					
21.	Fuel	$ 10,817	$ 11,648	$ 18,500	24,652.23	36,001.98
22.	Tools & minor equipment	$ 5,241	$ 3,806	$ 7,000	8,978.74	14,014.62
23.	Contracted services	$ 21,268	$ 29,308	$ 13,125	11,981.98	8,152.22
24.	Supplies	$ -	$ -	$ -	-	-
25.	Vehicle repair	$ 31,478	$ 38,908	$ 38,000	42,041.10	43,785.83
26.	Training & prevention	$ 6,069	$ 3,987	$ 22,500	70,884.44	311,693.98
27.	Maintenance & repair—operating	$ 4,421	$ 6,632	$ 9,100	13,069.07	18,351.34
28.	Communications	$ 25,369	$ 22,870	$ 25,658	25,958.10	27,692.12
29.	Contingencies & emergencies	$ -	$ -	$ 50,000	-	-
30.	Other (specify) EMS Supplies	$ 3,065	$ 3,715	$ 7,200	11,340.06	19,919.86
	Other (specify) Grants	$ 174,700	$ 185,009	$ 60,000	41,499.47	21,081.05
	Other (specify)	$ -	$ -	$ -	-	-
31.	Total operating expenses	282,429.14	305,882.28	251,083.00	250,405.20	500,693.00
	Capital:					
32.	Land, building, & construction	$ -	$ -	$ -	-	-
33.	Vehicles	$ -	$ -	$ -	-	-
34.	Lease payments	$ 50,149	$ 49,250	$ 53,050	54,621.11	57,537.14
35.	Machinery & equipment	$ -	$ -	$ -	-	-
36.	Maintenance & repair—capital	$ -	$ -	$ -	-	-
37.	Reserve for future years—carryforward	$ 5,000	$ 15,000	$ 25,000	58,333.33	116,666.67
38.	Debt service—principal	$ -	$ -	$ -	-	-
39.	Debt service—interest	$ -	$ -	$ -	-	-
40.	Other (specify) Reserve Funds	$ (220,000)	$ -	$ (171,988)	-	-
	Other (specify) PSPRS Contingency Funds	$ -	$ -	$ -	-	-
	Other (specify)	$ -	$ -	$ -	-	-
41.	Total capital expenses	(164,851.02)	64,250.00	(93,938.00)	112,954.44	174,203.80
42.	Administrative:					
43.	Administrative equipment	$ 20,371	$ 34,906	$ 35,220	47,943.18	56,818.35
44.	Insurance	$ 25,184	$ 23,651	$ 24,473	24,153.42	24,415.45
45.	Utilities	$ 21,800	$ 14,635	$ 20,096	20,542.87	24,603.70
46.	Professional services	$ 6,046	$ 646	$ 10,000	77,933.66	906,884.51
47.	Subscriptions, dues, fees	$ 1,345	$ 2,225	$ 3,000	4,504.81	6,419.16
48.	General administrative expenses	$ 2,902	$ 3,760	$ 14,900	39,176.47	129,128.07
49.	Other (specify) Audit	$ 10,250	$ 10,500	$ 10,750	11,009.07	11,272.79
	Other (specify)	$ -	$ -	$ -	-	-
	Other (specify)	$ -	$ -	$ -	-	-
50.	Total administrative expenses	87,896.52	90,323.53	118,439.00	225,263.49	1,159,542.03
51.	Total expenses	$ 1,652,583	$ 1,783,878	$ 1,802,090	$ 2,263,446	$ 3,798,703