| | | |
|---|---|---|
| 1. Enter fire district name | | Water Wheel Fire District |
| 2. Select the county of the fire district | | Gila |
| 3. Select the budget year | | 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: SIGNED District clerk: SIGNED Date: 5/30/25

**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 | $ 17,297,915 |
| A.5 | Actual tax year 2024 secondary property tax levy | $ 613,616 |
| A.6 | Maximum allowed tax year 2024 secondary property tax levy | $ 1,193,171 |

**Calculation of the allowable tax year 2025 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]) | | $ 1,288,625 | |
| A.8 | Maximum allowable tax year 2025 levy limit (A.7 + A.3) | | $ 1,288,625 | |
| A.9 | Allowable tax year 2025 secondary tax rate | | $ 7.4496 | 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 | | $ 648,672 | |
| 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) | | $ 648,672 | |

**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) | $ 1,067,511 | |
| A.15 | Less—Unrestricted unencumbered carryforward (Budget tab, line 1) | $ 224,256 | |
| A.16 | Less—Revenues from sources other than direct property tax | $ 194,583 | |
| A.17 | Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39) | $ - | |
| A.18 | Tax year 2025 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17)) | $ 648,672 | |
| A.19 | Tax year 2025 tax rate needed for operations: | $ 3.7500 | 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 | $ 3.7500 | 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 |

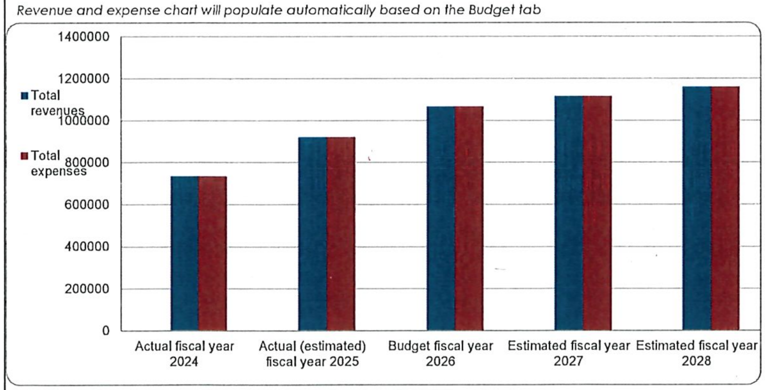
**Summary for fiscal years 2024 through 2028:**

Special study

**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 2024 | $ 735,751 | $ 735,751 |
| Actual (estimated) fiscal year 2025 | $ 922,036 | $ 922,036 |
| Budget fiscal year 2026 | $ 1,067,511 | $ 1,067,511 |
| Estimated fiscal year 2027 | $ 1,116,138 | $ 1,116,138 |
| Estimated fiscal year 2028 | $ 1,160,031 | $ 1,160,031 |

Budget

Fire district name: Water Wheel Fire District County: Gila

| | | Actual fiscal year 2024 | Actual (estimated) fiscal year 2025 | Budget fiscal year 2026 | Estimated fiscal year 2027 | Estimated fiscal year 2028 |
|---|---|---|---|---|---|---|
| | **Financial resources available at July 1** | | | | | |
| 1. | Beginning fund balance/(deficit)—unrestricted unencumbered | $ 38,658 | $ 49,852 | $ 224,256 | 258,423 | 282,272 |
| 2. | Beginning fund balance—restricted | $ - | $ - | $ - | - | - |
| | **Revenues** | | | | | |
| 3. | Secondary property tax revenue | $ 518,785 | $ 613,616 | $ 648,672 | 668,132 | 688,176 |
| 4. | Fire district assistance tax | $ 45,562 | $ 47,693 | $ 51,118 | 51,118 | 51,118 |
| 5. | Wildland | $ - | $ 79,410 | $ 100,000 | 100,000 | 100,000 |
| 6. | Operating revenues | $ 113,322 | $ 89,804 | $ 32,465 | 32,465 | 32,465 |
| 7. | Grants | $ - | $ - | $ - | - | - |
| 8. | Bonds | $ - | $ - | $ - | - | - |
| 9. | Interest | $ 1,273 | $ 672 | $ 1,000 | 1,000 | 1,000 |
| 10. | Donations | $ - | $ 30,014 | $ 5,000 | - | - |
| 11. | Miscellaneous | $ 18,151 | $ 9,975 | $ 5,000 | 5,000 | 5,000 |
| 12. | Other (specify) Gain on sale of asset | $ - | $ 1,000 | $ - | - | - |
| | Other (specify)__________ | $ - | $ - | $ - | - | - |
| | Other (specify)__________ | $ - | $ - | $ - | - | - |
| | Other (specify)__________ | $ - | $ - | $ - | - | - |
| | Other (specify)__________ | $ - | $ - | $ - | - | - |
| 13. | Total financial resources available | $ 735,751 | $ 922,036 | $ 1,067,511 | $ 1,116,138 | $ 1,160,031 |
| | **Expenses** | | | | | |
| 14. | Personnel: | | | | | |
| 15. | Estimated number of full-time employees (FTE) in 2026: | | | 5.5 | | |
| 16. | Salaries & wages | $ 375,367 | $ 340,636 | $ 372,038 | 383,199 | 394,695 |
| 17. | Health insurance | $ - | $ 23,071 | $ 21,120 | 21,754 | 22,407 |
| 18. | Pension & other retirement benefits | $ 1,677 | $ 16,039 | $ 24,122 | 24,846 | 25,591 |
| 19. | Other (specify) Other Employee Benefits | $ 43,189 | $ 48,001 | $ 36,258 | 37,346 | 38,466 |
| | Other (specify)__________ | $ - | $ - | $ - | - | - |
| | Other (specify)__________ | $ - | $ - | $ - | - | - |
| 20. | Total personnel expenses | 420,233 | 427,747 | 453,538 | 467,145 | 481,159 |
| | Operating: | | | | | |
| 21. | Fuel | $ 11,918 | $ 11,543 | $ 12,000 | 12,360 | 12,731 |
| 22. | Tools & minor equipment | $ 33,992 | $ 5,587 | $ 9,000 | 9,270 | 9,548 |
| 23. | Contracted services | $ - | $ - | $ - | - | - |
| 24. | Supplies | $ 5,164 | $ 2,318 | $ 2,500 | 2,575 | 2,652 |
| 25. | Vehicle repair | $ 45,719 | $ 52,458 | $ 50,000 | 51,500 | 53,045 |
| 26. | Training & prevention | $ 10,571 | $ 16,528 | $ 108,500 | 111,755 | 115,108 |
| 27. | Maintenance & repair—operating | $ - | | $ - | - | - |
| 28. | Communications | $ 7,939 | $ 33,219 | $ 30,000 | 30,900 | 31,827 |
| 29. | Contingencies & emergencies | $ - | $ - | $ - | - | - |
| 30. | Other (specify) Fire Operations | $ 57,315 | $ 49,131 | $ 31,501 | 32,446 | 33,419 |
| | Other (specify)__________ | $ - | $ - | $ - | - | - |
| | Other (specify)__________ | $ - | $ - | $ - | - | - |
| 31. | Total operating expenses | 172,618 | 170,784 | 243,501 | 250,806 | 258,330 |
| | Capital: | | | | | |
| 32. | Land, building, & construction | $ - | $ - | $ - | - | - |
| 33. | Vehicles | $ - | $ - | $ - | - | - |
| 34. | Lease payments | $ - | $ - | $ - | - | - |
| 35. | Machinery & equipment | $ - | $ - | $ - | - | - |
| 36. | Maintenance & repair—capital | $ - | $ - | $ - | - | - |
| 37. | Reserve for future years—carryforward | $ 49,852 | $ 224,256 | $ 258,423 | 282,272 | 301,829 |
| 38. | Debt service—principal | $ - | $ - | $ - | - | - |
| 39. | Debt service—interest | $ - | $ - | $ - | - | - |
| 40. | Other (specify) Lease Payments | $ 6,528 | $ 6,528 | $ 21,528 | $ 22,678 | $ 22,678 |
| | Other (specify)__________ | $ - | $ - | $ - | - | - |
| | Other (specify)__________ | $ - | $ - | $ - | - | - |
| 41. | Total capital expenses | 56,380 | 230,784 | 279,951 | 304,950 | 324,507 |
| 42. | Administrative: | | | | | |
| 43. | Administrative equipment | $ - | $ - | $ - | - | - |
| 44. | Insurance | $ 39,193 | $ 17,519 | $ 17,521 | 18,047 | 18,588 |
| 45. | Utilities | $ 19,175 | $ 20,807 | $ 25,000 | 25,750 | 26,523 |
| 46. | Professional services | $ 19,827 | $ 49,248 | $ 45,000 | 46,350 | 47,741 |
| 47. | Subscriptions, dues, fees | $ 8,325 | $ 5,147 | $ 3,000 | 3,090 | 3,183 |
| 48. | General administrative expenses | $ - | $ - | $ - | - | - |
| 49. | Other (specify)__________ | $ - | $ - | $ - | - | - |
| | Other (specify)__________ | $ - | $ - | $ - | - | - |
| | Other (specify)__________ | $ - | $ - | $ - | - | - |
| 50. | Total administrative expenses | 86,520 | 92,721 | 90,521 | 93,237 | 96,035 |
| 51. | Total expenses | $ 735,751 | $ 922,036 | $ 1,067,511 | $ 1,116,138 | $ 1,160,031 |