

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

Water Wheel Fire & Medical District  
 Gila  
 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] District clerk: [Signature] Date: 6/3/20

**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 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 \$ 18,162,083  
 A.5 Actual tax year 2025 secondary property tax levy \$ 648,672  
 A.6 Maximum allowed tax year 2025 secondary property tax levy \$ 1,288,625

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]) \$ 1,391,715  
 A.8 Maximum allowable tax year 2026 levy limit (A.7 + A.3) \$ 1,391,715  
 A.9 Allowable tax year 2026 secondary tax rate \$ 7.6627 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 \$ 681,078  
 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) \$ 681,078

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) \$ 1,174,132  
 A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1) \$ 308,030  
 A.16 Less—Revenues from sources other than direct property tax \$ 185,024  
 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)) \$ 681,078  
 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)

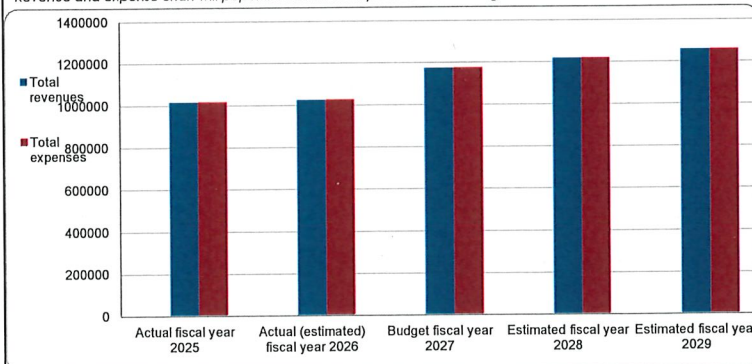
A.23 Tax year 2026 secondary property tax levy needed for the repayment of bonds \$ -  
 A.24 Tax year 2026 secondary property tax rate needed for the repayment of bonds \$ - per \$100 AV

**Summary for fiscal years 2025 through 2029:**

Special study

No study of merger, consolidation, or joint operating alternative is 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 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	\$ 1,014,795	\$ 1,014,795
Actual (estimated) fiscal year 2026	\$ 1,025,637	\$ 1,025,637
Budget fiscal year 2027	\$ 1,174,132	\$ 1,174,132
Estimated fiscal year 2028	\$ 1,217,501	\$ 1,217,501
Estimated fiscal year 2029	\$ 1,257,301	\$ 1,257,301

Budget

	Actual fiscal year 2025	Actual (estimated) fiscal year 2026	Budget fiscal year 2027	Estimated fiscal year 2028	Estimated fiscal year 2029
<b>Financial resources available at July 1</b>					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 49,852	\$ 185,941	\$ 308,030		
2. Beginning fund balance—restricted	\$ -	\$ -	\$ -	330,967	349,722
<b>Revenues</b>					
3. Secondary property tax revenue	617,624.00	\$ 648,672	\$ 681,078	701,510	722,555
4. Fire district assistance tax	\$ 50,615	\$ 51,118	\$ 52,059	52,059	52,059
5. Wildland	\$ -	\$ 46,701	\$ 100,000	100,000	100,000
6. Operating revenues	\$ 179,329	\$ 56,458	\$ 26,965	26,965	26,965
7. Grants	\$ -	\$ -	\$ -	-	-
8. Bonds	\$ -	\$ -	\$ -	-	-
9. Interest	\$ 774	\$ 2,383	\$ 1,000	1,000	1,000
10. Donations	\$ 37,414	\$ 34,364	\$ 5,000	5,000	5,000
11. Miscellaneous	\$ 9,187	\$ -	\$ -	-	-
12. Other (specify) <u>Debt Proceeds</u>	\$ 70,000	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
13. Total financial resources available	\$ 1,014,795	\$ 1,025,637	\$ 1,174,132	\$ 1,217,501	\$ 1,257,301
<b>Expenses</b>					
<b>Personnel:</b>					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2027:			8.68		
16. Salaries & wages	\$ 363,361	\$ 361,875	\$ 383,497	395,002	406,852
17. Health insurance	\$ 20,684	\$ 19,784	\$ 26,000	26,780	27,583
18. Pension & other retirement benefits	\$ 16,631	\$ 26,488	\$ 24,900	25,647	26,416
19. Other (specify) <u>Other Employee Benefits</u>	\$ 34,961	\$ 30,349	\$ 35,161	36,216	37,302
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
20. Total personnel expenses	435,637	438,496	469,558	483,645	498,153
<b>Operating:</b>					
21. Fuel	\$ 10,469	\$ 7,949	\$ 12,000	12,360	12,731
22. Tools & minor equipment	\$ 7,041	\$ 11,950	\$ 9,000	9,270	9,548
23. Contracted services	\$ -	\$ -	\$ -	-	-
24. Supplies	\$ 7,631	\$ 6,848	\$ 4,500	4,635	4,774
25. Vehicle repair	\$ 51,311	\$ 28,435	\$ 51,606	53,154	54,749
26. Training & prevention	\$ 21,535	\$ 28,510	\$ 6,000	6,180	6,365
27. Maintenance & repair—operating	\$ 51,357	\$ 50,801	\$ 7,500	7,725	7,957
28. Communications	\$ 58,126	\$ 17,407	\$ 45,408	46,770	48,173
29. Contingencies & emergencies	\$ -	\$ -	\$ -	-	-
30. Other (specify) <u>Operation Expenses</u>	\$ 13,221	\$ 9,307	\$ 112,500	115,875	119,351
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
31. Total operating expenses	220,691	161,207	248,514	255,969	263,648
<b>Capital:</b>					
32. Land, building, & construction	\$ -	\$ -	\$ -	-	-
33. Vehicles	\$ 71,381	\$ -	\$ -	-	-
34. Lease payments	\$ 6,528	\$ 22,678	\$ 22,678	22,678	16,150
35. Machinery & equipment	\$ -	\$ -	\$ -	-	-
36. Maintenance & repair—capital	\$ -	\$ -	\$ -	-	-
37. Reserve for future years—carryforward	\$ 185,941	\$ 308,030	\$ 330,967	349,722	370,698
38. Debt service—principal	\$ -	\$ -	\$ -	-	-
39. Debt service—interest	\$ -	\$ -	\$ -	-	-
40. Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
41. Total capital expenses	263,850	330,708	353,645	372,400	386,848
<b>Administrative:</b>					
42. Administrative:					
43. Administrative equipment	\$ -	\$ -	\$ -	-	-
44. Insurance	\$ 17,358	\$ 19,458	\$ 21,915	22,572	23,249
45. Utilities	\$ 20,873	\$ 17,915	\$ 25,000	25,750	26,523
46. Professional services	\$ 47,052	\$ 49,620	\$ 48,000	49,440	50,923
47. Subscriptions, dues, fees	\$ 5,379	\$ 3,734	\$ 3,000	3,090	3,183
48. General administrative expenses	\$ 3,955	\$ 4,499	\$ 4,500	4,635	4,774
49. Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
50. Total administrative expenses	94,617	95,226	102,415	105,487	108,652
51. Total expenses	\$ 1,014,795	\$ 1,025,637	\$ 1,174,132	\$ 1,217,501	\$ 1,257,301