

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

Tempe County Island Dero District

Maricopa

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: 7-28-25

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 \$ 11,375,962
 A.5 Actual tax year 2024 secondary property tax levy \$ _____
 A.6 Maximum allowed tax year 2024 secondary property tax levy \$ 995,219

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

A.7 Line A.6 multiplied by 1.08 (A.R.S. §48-807(F)) \$ 1,074,837
 A.8 Maximum allowable tax year 2025 levy limit (A.7 - A.3) \$ 1,074,837
 A.9 Allowable tax year 2025 secondary tax rate \$ 9.4483 per \$100 AV
 A.10 Maximum allowable 2025 secondary tax rate (lessor of A.9 or \$3.50) \$ 3.5000 per \$100 AV
 A.11 Maximum allowable tax year 2025 secondary tax levy \$ 398,159
 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) \$ 398,159

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) \$ 351,894
 A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1) \$ 61,194
 A.16 Less—Revenues from sources other than direct property tax \$ 51,700
 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)) \$ 239,000
 A.19 Tax year 2025 tax rate needed for operations: \$ 2.1009 per \$100 AV
 A.20 Tax year 2025 maximum allowable levy rate (A.13/(A.4/100)): \$ 3.5000 per \$100 AV
 A.22 Proposed tax year 2025 secondary property tax rate for fiscal year 2026 operations \$ 2.1009 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

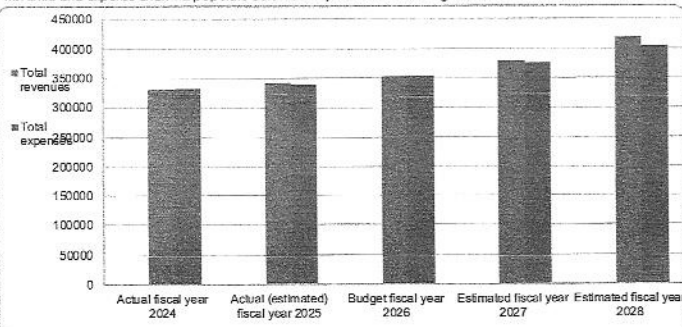
Summary for fiscal years 2024 through 2028:

Special study

No study of merger, consolidation, or joint operating alternative is 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 2024	\$ 330,405	\$ 332,175
Actual (estimated) fiscal year 2025	\$ 341,031	\$ 338,342
Budget fiscal year 2026	\$ 351,894	\$ 351,894
Estimated fiscal year 2027	\$ 377,958	\$ 375,015
Estimated fiscal year 2028	\$ 418,541	\$ 404,143

Budget

Fire district name: Tempe County Island Dire District

County: Maricopa

	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	\$ 59,211	\$ 31,980	\$ 61,194	75,073.31	117,877.31
2. Beginning fund balance—restricted				-	-
Revenues					
3. Secondary property tax revenue	216,758.00	251,423	239,000	252,206.44	252,943.69
4. Fire district assistance tax	\$ 49,818	\$ 52,052	\$ 47,800	46,919.42	44,570.88
5. Wildland				-	-
6. Operating revenues				-	-
7. Grants				-	-
8. Bonds				-	-
9. Interest	\$ 3,140	\$ 4,216	\$ 2,700	2,677.09	2,184.49
10. Donations				-	-
11. Miscellaneous				-	-
12. Other (specify) SRP (In Lieu Contribution)	\$ 1,478	\$ 1,361	\$ 1,200	1,081.53	964.17
Other (specify)				-	-
Other (specify)				-	-
Other (specify)				-	-
Other (specify)				-	-
13. Total financial resources available	\$ 330,405	\$ 341,031	\$ 351,894	\$ 377,958	\$ 418,541
Expenses					
Personnel:					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2026:			0		
16. Salaries & wages				-	-
17. Health insurance				-	-
18. Pension & other retirement benefits				-	-
19. Other (specify)				-	-
Other (specify)				-	-
Other (specify)				-	-
20. Total personnel expenses	-	-	-	-	-
Operating:					
21. Fuel				-	-
22. Tools & minor equipment				-	-
23. Contracted services	\$ 267,524	\$ 242,978	\$ 247,190	237,992.36	235,627.44
24. Supplies				-	-
25. Vehicle repair				-	-
26. Training & prevention				-	-
27. Maintenance & repair—operating				-	-
28. Communications				-	-
29. Contingencies & emergencies	\$ 29,296	\$ 61,194	\$ 62,979	98,183.61	127,057.78
30. Other (specify) Tax Refund Payment				-	-
Other (specify)				-	-
Other (specify)				-	-
31. Total operating expenses	296,820.00	304,171.55	310,169.00	336,175.96	362,685.21
Capital:					
32. Land, building, & construction				-	-
33. Vehicles				-	-
34. Lease payments				-	-
35. Machinery & equipment				-	-
36. Maintenance & repair—capital				-	-
37. Reserve for future years—carryforward				-	-
38. Debt service—principal				-	-
39. Debt service—interest				-	-
40. Other (specify)				-	-
Other (specify)				-	-
Other (specify)				-	-
41. Total capital expenses	-	-	-	-	-
Administrative:					
42. Administrative equipment				-	-
43. Insurance	\$ 20,195	\$ 18,316	\$ 20,000	19,988.99	20,902.39
44. Utilities				-	-
45. Professional services	\$ 15,160	\$ 15,855	\$ 17,525	18,849.67	20,555.07
46. Subscriptions, dues, fees				-	-
47. General administrative expenses			\$ 4,200	-	-
48. Other (specify)				-	-
Other (specify)				-	-
Other (specify)				-	-
50. Total administrative expenses	35,355.00	34,170.58	41,725.00	38,838.66	41,457.46
51. Total expenses	\$ 332,175	\$ 338,342	\$ 351,894	\$ 375,015	\$ 404,143