1. Enter fire district name	Tempe County Island Dire District
2. Select the county of the fire district	Maricopa
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: 7/27/26

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 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	$ 11,293,022	
A.5	Actual tax year 2025 secondary property tax levy		
A.6	Maximum allowed tax year 2025 secondary property tax levy	$ 1,074,837	

Calculation of the allowable tax year 2026 secondary property tax levy (A.R.S. §48-807[F])

A.7	Line A.6 mulitplied by 1.08 (A.R.S. §48-807[F])	$ 1,160,824	
A.8	Maximum allowable tax year 2026 levy limit (A.7 - A.3)	$ 1,160,824	
A.9	Allowable tax year 2026 secondary tax rate	$ 10.2791	per $100 AV
A.10	Maximum allowable 2026 secondary tax rate (lessor of A.9 or $3.50)	$ 3.5000	per $100 AV
A.11	Maximum allowable tax year 2026 secondary tax levy	$ 395,256	
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)	$ 395,256	

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)	$ 363,100	
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	$ 60,000	
A.16	Less—Revenues from sources other than direct property tax	$ 54,100	
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))	$ 249,000	
A.19	Tax year 2026 tax rate needed for operations:	$ 2.2049	per $100 AV
A.20	Tax year 2026 maximum allowable levy rate (A.13/(A.4/100)):	$ 3.5000	per $100 AV
A.22	Proposed tax year 2026 secondary property tax rate for fiscal year 2027 operations	$ 2.2049	per $100 AV

Calculation of the proposed 2026 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

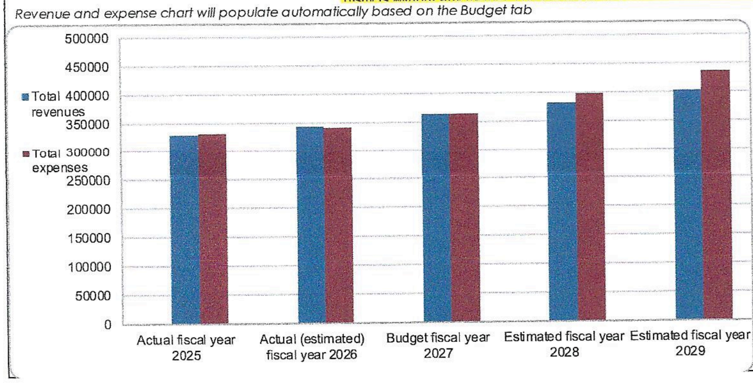
A.23	Tax year 2026 secondary property tax levy needed for the repayment of bonds		
A.24	Tax year 2026 secondary property tax rate needed for the repayment of bonds	$ -	per $100 AV

Summary for fiscal years 2025 through 2029:

Special study

Study of merger, consolidation, or joint operating alternitive 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 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	$ 330,405	$ 332,175
Actual (estimated) fiscal year 2026	$ 343,115	$ 342,241
Budget fiscal year 2027	$ 363,100	$ 363,100
Estimated fiscal year 2028	$ 381,375	$ 397,523
Estimated fiscal year 2029	$ 402,822	$ 437,152

Budget

Fire district name: Tempe County Island Dire District **County: Maricopa**

		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	$ 59,211	$ 61,194	$ 60,000	60,419.36	60,041.06
2.	Beginning fund balance—restricted				-	-
	Revenues					
3.	Secondary property tax revenue	216,758.00	$ 230,000	$ 249,000	266,890.63	287,502.41
4.	Fire district assistance tax	$ 49,818	$ 47,000	$ 49,800	49,874.91	51,398.06
5.	Wildland				-	-
6.	Operating revenues				-	-
7.	Grants				-	-
8.	Bonds				-	-
9.	Interest	$ 3,140	$ 3,600	$ 3,000	2,969.75	2,707.29
10.	Donations				-	-
11.	Miscellaneous				-	-
12.	Other (specify) SRP Contribution	$ 1,478	$ 1,321	$ 1,300	1,220.62	1,173.65
	Other (specify)				-	-
	Other (specify)				-	-
	Other (specify)				-	-
	Other (specify)				-	-
13.	Total financial resources available	$ 330,405	$ 343,115	$ 363,100	$ 381,375	$ 402,822
	Expenses					
14.	Personnel:					
15.	Estimated number of full-time employees (FTE) in 2027:			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	$ 247,190	$ 259,579	256,218.91	260,981.37
24.	Supplies				-	-
25.	Vehicle repair				-	-
26.	Training & prevention				-	-
27.	Maintenance & repair—operating				-	-
28.	Communications				-	-
29.	Contingencies & emergencies	$ 29,296	$ 60,000	$ 62,171	95,875.28	123,597.89
30.	Other (specify)				-	-
	Other (specify)				-	-
	Other (specify)				-	-
31.	Total operating expenses	296,820.00	307,190.00	321,750.00	352,094.19	384,579.26
	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	-	-	-	-	-
42.	Administrative:					
43.	Administrative equipment				-	-
44.	Insurance	$ 20,195	$ 18,939	$ 20,000	19,938.28	20,466.01
45.	Utilities				-	-
46.	Professional services	$ 15,160	$ 16,112	$ 21,350	25,490.79	32,106.26
47.	Subscriptions, dues, fees				-	-
48.	General administrative expenses				-	-
49.	Other (specify)				-	-
	Other (specify)				-	-
	Other (specify)				-	-
50.	Total administrative expenses	35,355.00	35,051.00	41,350.00	45,429.07	52,572.27
51.	Total expenses	$ 332,175	$ 342,241	$ 363,100	$ 397,523	$ 437,152