1. Enter fire district name	Eloy Fire District
2. Select the county of the fire district	Pinal
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: Don S Mueller SIGNED District clerk: Ruthy Smith SIGNED Date: 6/15/2026

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	$ 173,187,757
A.5	Actual tax year 2025 secondary property tax levy	$ 3,452,335
A.6	Maximum allowed tax year 2025 secondary property tax levy	$ 7,212,360

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])		$ 7,789,349	
A.8	Maximum allowable tax year 2026 levy limit (A.7 + A.3)		$ 7,789,349	
A.9	Allowable tax year 2026 secondary tax rate		$ 4.4976	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		$ 6,494,541	
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)		$ 6,494,541	

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)	$ 13,537,417	
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	$ 5,487,523	
A.16	Less—Revenues from sources other than direct property tax	$ 3,720,200	
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))	$ 4,329,694	
A.19	Tax year 2026 tax rate needed for operations:	$ 2.5000	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	$ 2.5000	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

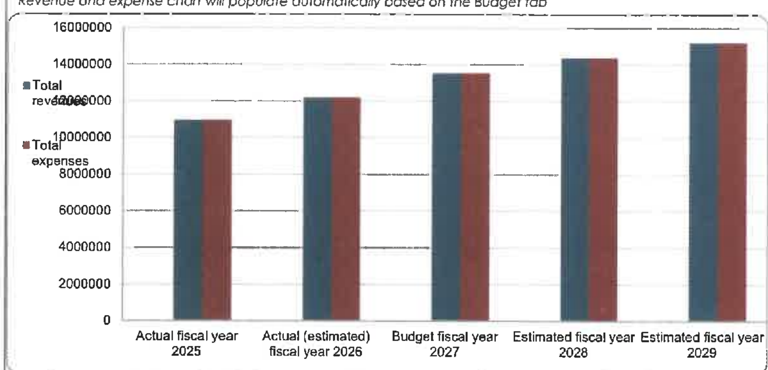
Summary for fiscal years 2025 through 2029:

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	$ 10,968,539	$ 10,968,539
Actual (estimated) fiscal year 2026	$ 12,203,856	$ 12,203,856
Budget fiscal year 2027	$ 13,537,417	$ 13,537,417
Estimated fiscal year 2028	$ 14,370,247	$ 14,370,247
Estimated fiscal year 2029	$ 15,217,331	$ 15,217,331

Budget

Fire district name: **Eloy Fire District** **County:** **Pinal**

		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	$ 3,775,030	$ 4,207,173	$ 5,487,523	6,131,962	6,755,753
2.	Beginning fund balance—restricted	$ -	$ -	$ -	-	-
	Revenues					
3.	Secondary property tax revenue	3,112,499.00	$ 3,452,335	$ 4,329,694	4,459,585	4,593,373
4.	Fire district assistance tax	$ 400,000	$ 400,000	$ 400,000	400,000	400,000
5.	Wildland	$ 392,340	$ 221,483	$ 150,000	150,000	150,000
6.	Operating revenues	$ 2,793,949	$ 3,377,727	$ 2,925,000	2,983,500	3,073,005
7.	Grants	$ 409,790	$ 455,739	$ 200,000	200,000	200,000
8.	Bonds	$ -	$ -	$ -	-	-
9.	Interest	$ 67,166	$ 88,104	$ 35,000	35,000	35,000
10.	Donations	$ -	$ -	$ -	-	-
11.	Miscellaneous	$ 17,765	$ 1,295	$ 10,200	10,200	10,200
12.	Other (specify)________	$ -	$ -	$ -	-	-
	Other (specify)________	$ -	$ -	$ -	-	-
	Other (specify)________	$ -	$ -	$ -	-	-
	Other (specify)________	$ -	$ -	$ -	-	-
	Other (specify)________	$ -	$ -	$ -	-	-
13.	Total financial resources available	$ 10,968,539	$ 12,203,856	$ 13,537,417	$ 14,370,247	$ 15,217,331
	Expenses					
14.	Personnel:					
15.	Estimated number of full-time employees (FTE) in 2027:			43		
16.	Salaries & wages	$ 3,251,054	$ 3,407,488	$ 3,904,990	4,022,140	4,142,804
17.	Health insurance	$ 524,964	$ 460,031	$ 427,601	440,429	453,642
18.	Pension & other retirement benefits	$ 491,761	$ 529,691	$ 559,365	576,146	593,430
19.	Other (specify) Other Employee Benefits	$ 314,111	$ 331,598	$ 423,011	435,701	448,772
	Other (specify)________	$ -	$ -	$ -	-	-
	Other (specify)________	$ -	$ -	$ -	-	-
20.	Total personnel expenses	4,581,890	4,728,808	5,314,967	5,474,416	5,638,648
	Operating:					
21.	Fuel	$ 79,462	$ 84,278	$ 100,000	103,000	106,090
22.	Tools & minor equipment	$ 86,142	$ 116,243	$ 75,000	77,250	79,568
23.	Contracted services	$ -	$ -	$ -	-	-
24.	Supplies	$ 37,654	$ 35,690	$ 25,000	25,750	26,523
25.	Vehicle repair	$ 169,099	$ 262,920	$ 200,000	206,000	212,180
26.	Training & prevention	$ 103,767	$ 67,986	$ 96,000	98,880	101,846
27.	Maintenance & repair—operating	$ 34,325	$ 38,340	$ 40,000	41,200	42,436
28.	Communications	$ 138,002	$ 95,572	$ 222,760	229,443	236,326
29.	Contingencies & emergencies	$ -	$ -	$ -	-	-
30.	Other (specify) Emergency Operations	$ 207,795	$ 287,340	$ 422,500	435,175	448,230
	Other (specify)________	$ -	$ -	$ -	-	-
	Other (specify)________	$ -	$ -	$ -	-	-
31.	Total operating expenses	856,246	988,369	1,181,260	1,216,698	1,253,199
	Capital:					
32.	Land, building, & construction	$ 182,025	$ -	$ -	-	-
33.	Vehicles	$ -	$ 214,408	$ -	-	-
34.	Lease payments	$ 100,426	$ 100,426	$ 100,426	100,426	100,426
35.	Machinery & equipment	$ 302,293	$ -	$ -	-	-
36.	Maintenance & repair—capital	$ -	$ -	$ -	-	-
37.	Reserve for future years—carryforward	$ 4,207,173	$ 5,487,523	$ 6,131,962	6,755,753	7,388,180
38.	Debt service—principal	$ -	$ -	$ -	-	-
39.	Debt service—interest	$ -	$ -	$ -	-	-
40.	Other (specify) COP Lease Payment	$ 175,994	$ 165,762	$ 144,102	138,313	131,697
	Other (specify)________	$ -	$ -	$ -	-	-
	Other (specify)________	$ -	$ -	$ -	-	-
41.	Total capital expenses	4,967,911	5,968,119	6,376,490	6,994,492	7,620,303
42.	Administrative:					
43.	Administrative equipment	$ -	$ -	$ -	-	-
44.	Insurance	$ 62,044	$ 65,000	$ 73,000	75,190	77,446
45.	Utilities	$ 66,441	$ 69,193	$ 75,000	77,250	79,568
46.	Professional services	$ 354,856	$ 346,076	$ 486,200	500,786	515,810
47.	Subscriptions, dues, fees	$ 12,428	$ 10,668	$ 6,000	6,180	6,365
48.	General administrative expenses	$ 66,723	$ 27,623	$ 24,500	25,235	25,992
49.	Other (specify)________	$ -	$ -	$ -	-	-
	Other (specify)________	$ -	$ -	$ -	-	-
	Other (specify)________	$ -	$ -	$ -	-	-
50.	Total administrative expenses	562,492	518,560	664,700	684,641	705,181
51.	Total expenses	$ 10,968,539	$ 12,203,856	$ 13,537,417	$ 14,370,247	$ 15,217,331