1. Enter fire district name: Sabino Vista Fire District
2. Select the county of the fire district: Pima
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: Michael B. Hellenberg SIGNED District clerk: SIGNED Date: 7/15/26

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	$ 44,883,278	
A.5	Actual tax year 2025 secondary property tax levy		
A.6	Maximum allowed tax year 2025 secondary property tax levy	$ 44,883,278	

Calculation of the allowable tax year 2026 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])	$ 48,473,940	
A.8	Maximum allowable tax year 2026 levy limit (A.7 + A.3)	$ 48,473,940	
A.9	Allowable tax year 2026 secondary tax rate	$ 108.0000	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	$ 1,683,123	
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)	$ 1,683,123	

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)	$ 606,578	
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	$ 219,264	
A.16	Less—Revenues from sources other than direct property tax	$ 108,409	
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))	$ 278,905	
A.19	Tax year 2026 tax rate needed for operations:	$ 0.6214	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	$ 0.6214	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

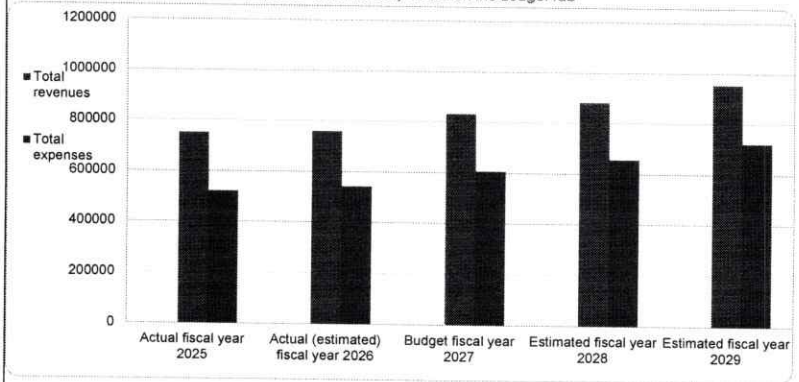
Summary for fiscal years 2025 through 2029:

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	$ 753,074	$ 519,755
Actual (estimated) fiscal year 2026	$ 760,037	$ 540,774
Budget fiscal year 2027	$ 833,172	$ 606,578
Estimated fiscal year 2028	$ 880,509	$ 655,862
Estimated fiscal year 2029	$ 954,225	$ 722,674

Budget

Fire district name: Sabino Vista Fire District **County: Pima**

		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	$ 217,719	$ 233,319	$ 219,264	220,515.18	214,502.49
2.	Beginning fund balance—restricted				-	-
	Revenues					
3.	Secondary property tax revenue	437,976.00	$ 430,274	$ 505,499	545,242.60	614,339.28
4.	Fire district assistance tax	$ 89,317	$ 89,147	$ 101,099	107,779.99	118,566.31
5.	Wildland				-	-
6.	Operating revenues				-	-
7.	Grants				-	-
8.	Bonds				-	-
9.	Interest	$ 7,957	$ 7,185	$ 7,200	6,858.24	6,702.63
10.	Donations				-	-
11.	Miscellaneous				-	-
12.	Other (specify) Personal Property	$ 95	$ 104	$ 100	102.81	102.28
	Other (specify) In Lieu Taxes	$ 10	$ 8	$ 10	10.25	11.66
	Other (specify)				-	-
	Other (specify)				-	-
	Other (specify)				-	-
13.	Total financial resources available	$ 753,074	$ 760,037	$ 833,172	$ 880,509	$ 954,225
	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	$ 507,954	$ 528,273	$ 593,408	641,859.66	707,633.53
24.	Supplies	$ 57		$ 300	-	-
25.	Vehicle repair				-	-
26.	Training & prevention				-	-
27.	Maintenance & repair—operating				-	-
28.	Communications				-	-
29.	Contingencies & emergencies				-	-
30.	Other (specify)				-	-
	Other (specify)				-	-
	Other (specify)				-	-
31.	Total operating expenses	508,011.00	528,273.00	593,708.00	641,859.66	707,633.53
	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	$ 2,486	$ 2,500	$ 2,600	2,659.32	2,742.84
45.	Utilities				-	-
46.	Professional services	$ 5,000	$ 5,250	$ 5,500	5,768.45	6,046.57
47.	Subscriptions, dues, fees	$ 3,204	$ 2,688	$ 2,700	2,488.61	2,396.75
48.	General administrative expenses				-	-
49.	Other (specify) Publication costs	$ 59	$ 63	$ 70	76.26	83.91
	Other (specify) Association Dues	$ 995	$ 2,000	$ 2,000	3,010.05	3,770.13
	Other (specify)				-	-
50.	Total administrative expenses	11,744.00	12,501.00	12,870.00	14,002.70	15,040.20
51.	Total expenses	$ 519,755	$ 540,774	$ 606,578	$ 655,862	$ 722,674

FY 2026/2027

Name of Fire District SABINO VISTA FIRE DISTRICT

Fire District Contact Person MICHAEL HALLADAY

Title CHAIRMAN

Address 7720 East Calle Los Arboles Tucson, AZ 85750

Phone Number (520) 622-1744 FAX Number (520) 623-7818

E-Mail Address svfdchairman@gmail.com

A.	Net Assessed Valuation (NAV) in Fire District for FY 1991/92	$9,674,690
B.	Net Assessed Valuation (NAV) in Fire District for FY 2026/27	$44,883,278
C.	Divide NAV for FY 2026/27 (Line B) by 100 (round to nearest whole dollar)	$448,833
D.	Operating Tax Levy for FY 2026/27 (A.R.S. 48-805.02 & 807)	$476,324
E.	Operating Tax Rate for FY 2026/27(A.R.S. 48-805.02 & 807) (Divide line D by line C and round to 4 decimal places. Maximum $3.3750 tax rate. Unless override under A.R.S. 48-807(G)(2)) 1	$1.06125
F.	Estimated Fire District Assistance Tax for FY 2026/27 (Multiply Line D by 20% and round to nearest whole dollar. if the result is greater than $400,000, enter maximum $400,000)	$95,265
G.	If the Fire District formed from merger or consolidation after July 1, 2014, enter the greater of line F and the sum of the average amount of FDAT monies received by each of the consolidating or merging districts in the 5 fiscal years immediately preceding the merger or consolidation. 2	$0.00
H.	If the fire District's Tax Rate for FY 2026/27 is $3.0000 and the NAV for FY 2026/27 is at least 90% of the NAV for FY 1991/92, then this year's FDAT will not be less than the FY 1991/92 FDAT. If line F is less than the FY 1991/92 FDAT enter the FY 1991/92 FDAT amount.	$95,265
I.	Bond Debt Service Tax Levy for FY 2026/27 (A.R.S. 48-806)	$0.00
J.	Bond Debt Service Tax Rate for FY 2026/27 (A.R.S. 48-806) (Divide line H by line C and round to 4 decimal places.)	$0.00

1 A.R.S. 48-807 was amended by laws 2022, chapter 171 (SB 1093) The maximum allowable tax rate Increases from $3.2500 to $3.3750 for tax year 2022, $3.5000 for tax year 2023 and $3.37500 for tax year 2024 and each tax year thereafter.

2 A.R.S. 48-807 was amended by laws 2016, Chapter 183. This allows for any two or more fire districts that merge or consolidate to form a consolidated district on or after July 1, 2014 to receive monies in an amount not to exceed the sum of the average of the amount of FDAT monies received by each of the consolidating or merging distircts in the five fiscal years immediately preceeding the merger or consolidation. The change became effective with the fiscal year starting July 1, 2016.

3 A.R.S. 48-806 was amended ny laws 2022, Chapter 84 (HB 2699). If a district with outstanding bond indebtedness is merged or consolidated, the indebtedness shall not be assumed by all of the resulting district. Property tax levies to repay the indebtedness shall only be imposed in the portion of the resulting district that originally approved the bonds.