

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

Timber Mesa Fire and Medical District

Navajo

2025



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: *Janine Johnson*
SIGNED

District clerk: *[Signature]*
SIGNED

Date: 7/18/24

A. Calculation of the tax year 2024 secondary property tax rate for fiscal year 2025 operations:

Adjustment to secondary property tax levy for territory annexed during the tax year 2023 (A.R.S. §48-807(I))

A.1 Net assessed value of annexed property in tax year 2023	
A.2 Actual tax year 2023 secondary property tax rate	\$ 3.3000 per \$100 AV
A.3 Annexed property tax limit adjustment in tax year 2024	\$ -

Check box if newly merged or consolidated:

Tax year 2024 secondary property tax information (A.R.S. §48-807(K))

A.4 Tax year 2024 Assessed Value (AV) in the Fire District	\$ 407,688,107
A.5 Actual tax year 2023 secondary property tax levy	\$ 12,529,892
A.6 Maximum allowed tax year 2023 secondary property tax levy	\$ 23,708,016

Calculation of the allowable tax year 2024 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))	\$ 25,604,657
A.8 Maximum allowable tax year 2024 levy limit (A.7 + A.3)	\$ 25,604,657
A.9 Allowable tax year 2024 secondary tax rate	\$ 6.2805 per \$100 AV
A.10 Maximum allowable tax year 2024 secondary tax rate (lesser of A.9 or \$3.75)	\$ 3.7500 per \$100 AV
A.11 Maximum allowable tax year 2024 secondary tax levy	\$ 15,288,304
A.12 Tax year 2023 excess levy or collections: (A.R.S. §48-807(J))	
A.13 Tax year 2024 maximum allowable levy limit (A.11 - A.12)	\$ 15,288,304

Calculation of the proposed tax year 2024 secondary property tax rate for fiscal year 2025 operations

A.14 Total budgeted expenses in fiscal year 2025 (Budget tab, line 51)	\$ 24,593,911
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$ 4,295,146
A.16 Less—Revenues from sources other than direct property tax	\$ 6,845,057
A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$ -
A.18 Tax year 2024 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$ 13,453,708
A.19 Tax year 2024 tax rate needed for operations:	\$ 3.3000 per \$100 AV
A.20 Tax year 2024 maximum allowable levy rate (A.13/(A.4/100)):	\$ 3.7500 per \$100 AV
A.22 Proposed tax year 2024 secondary property tax rate for fiscal year 2025 operations	\$ 3.3000 per \$100 AV

Calculation of the proposed 2024 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

A.23 Tax year 2024 secondary property tax levy needed for the repayment of bonds	\$ -
A.24 Tax year 2024 secondary property tax rate needed for the repayment of bonds	\$ - per \$100 AV

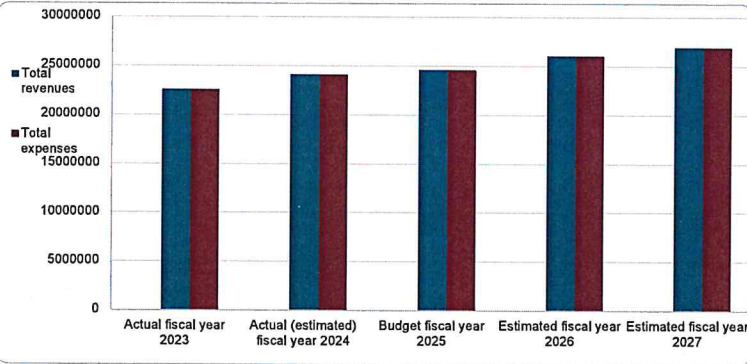
Summary for fiscal years 2023 through 2027:

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 2023	\$ 22,540,669	\$ 22,540,669
Actual (estimated) fiscal year 2024	\$ 24,085,719	\$ 24,085,719
Budget fiscal year 2025	\$ 24,593,911	\$ 24,593,911
Estimated fiscal year 2026	\$ 25,990,959	\$ 25,990,959
Estimated fiscal year 2027	\$ 26,872,039	\$ 26,872,039

Budget

	Actual fiscal year 2023	Actual (estimated) fiscal year 2024	Budget fiscal year 2025	Estimated fiscal year 2026	Estimated fiscal year 2027
Financial resources available at July 1					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 3,640,078	\$ 4,336,704	\$ 4,295,146	\$ 4,842,613	\$ 4,835,168
2. Beginning fund balance—restricted				\$ -	\$ -
Revenues					
3. Secondary property tax revenue	11,198,474.18	12,529,892.00	\$ 13,453,708	\$ 14,126,393	\$ 14,832,713
4. Fire district assistance tax	743,018.00	473,018.00	\$ 473,018	\$ 473,018	\$ 473,018
5. Wildland	125,356.92	250,529.66	\$ 450,000	\$ 463,500	\$ 477,405
6. Operating revenues	4,357,194.84	5,200,477.84	\$ 4,850,000	\$ 4,995,500	\$ 5,145,365
7. Grants	1,369,526.63	503,392.37	\$ 200,000	\$ 200,000	\$ 200,000
8. Bonds	-	-	\$ -	\$ -	\$ -
9. Interest	92,081.39	135,976.96	\$ 75,000	\$ 77,250	\$ 79,568
10. Donations	439.00	250.00	\$ 500	\$ 500	\$ 500
11. Miscellaneous	762,330.95	536,473.35	\$ 571,539	\$ 580,435	\$ 589,599
12. Other (specify) <u>Prop 207 Smart and Safe</u>	252,169.10	119,004.56	\$ 225,000	\$ 231,750	\$ 238,703
Other (specify) _____				\$ -	\$ -
Other (specify) _____				\$ -	\$ -
Other (specify) _____				\$ -	\$ -
Other (specify) _____				\$ -	\$ -
13. Total financial resources available	\$ 22,540,669	\$ 24,085,719	\$ 24,593,911	\$ 25,990,959	\$ 26,872,039
Expenses					
Personnel:					
15. Estimated number of full-time employees (FTE) in 2025:			112		
16. Salaries & wages	9,433,254.20	10,336,720.17	\$ 10,159,412	\$ 10,667,383	\$ 11,200,752
17. Health insurance	1,417,172.12	1,459,087.73	\$ 1,772,761	\$ 1,861,399	\$ 1,954,469
18. Pension & other retirement benefits	1,501,655.91	2,018,537.38	\$ 2,343,519	\$ 2,460,695	\$ 2,583,730
19. Other (specify) <u>Payroll Taxes</u>	125,614.76	140,101.29	\$ 147,311	\$ 154,677	\$ 162,411
Other (specify) <u>Workers Compensation</u>	648,798.00	437,493.88	\$ 549,670	\$ 577,154	\$ 606,012
Other (specify) <u>Other Personnel Costs</u>	106,749.27	137,007.78	\$ 135,000	\$ 141,500	\$ 148,326
20. Total personnel expenses	13,233,244.26	14,528,948.22	15,107,673.00	\$ 15,862,808	\$ 16,655,700
Operating:					
21. Fuel	259,825.07	223,762.92	\$ 250,000	\$ 262,500	\$ 275,625
22. Tools & minor equipment	154,094.67	366,224.35	\$ 236,000	\$ 237,650	\$ 239,383
23. Contracted services	-	-	\$ -	\$ -	\$ -
24. Supplies	314,999.01	284,640.86	\$ 284,000	\$ 298,200	\$ 313,111
25. Vehicle repair	267,225.76	281,392.26	\$ 257,000	\$ 269,850	\$ 283,343
26. Training & prevention	281,157.51	219,062.27	\$ 277,255	\$ 291,118	\$ 305,675
27. Maintenance & repair—operating	260,241.96	199,428.87	\$ 227,267	\$ 238,330	\$ 249,938
28. Communications	557,847.80	563,763.53	\$ 689,391	\$ 723,861	\$ 760,055
29. Contingencies & emergencies	-	-	\$ -	\$ -	\$ -
30. Other (specify) <u>Uniforms and Personal Protective Equip</u>	86,811.88	47,021.28	\$ 118,000	\$ 123,900	\$ 130,095
Other (specify) _____					
Other (specify) _____					
31. Total operating expenses	2,182,203.66	2,185,296.34	2,338,913.00	\$ 2,445,409	\$ 2,557,225
Capital:					
32. Land, building, & construction	\$ 48,811	\$ -	\$ 213,000	\$ 280,000	\$ 125,000
33. Vehicles	\$ 421,579	\$ 1,369,857	\$ 536,750	\$ 973,000	\$ 1,423,000
34. Lease payments	627,993	591,151	\$ 468,904	\$ 468,904	\$ 468,904
35. Machinery & equipment	\$ 721,207	\$ 273,423	\$ 250,434	\$ 248,265	\$ 61,000
36. Maintenance & repair—capital				\$ -	\$ -
37. Reserve for future years—carryforward	\$ 4,336,704	\$ 4,295,146	\$ 4,842,613	\$ 4,835,168	\$ 4,659,931
38. Debt service—principal				\$ -	\$ -
39. Debt service—interest				\$ -	\$ -
40. Other (specify) _____				\$ -	\$ -
Other (specify) _____				\$ -	\$ -
Other (specify) _____				\$ -	\$ -
41. Total capital expenses	6,156,293.87	6,529,576.88	6,311,700.62	\$ 6,805,337	\$ 6,737,835
Administrative:					
43. Administrative equipment	-	-	\$ -	\$ -	\$ -
44. Insurance	148,902.33	210,364.02	\$ 195,000	\$ 204,750	\$ 214,988
45. Utilities	190,684.51	183,296.41	\$ 155,000	\$ 162,750	\$ 170,888
46. Professional services	379,210.72	376,255.41	\$ 386,000	\$ 405,300	\$ 425,566
47. Subscriptions, dues, fees	43,500.11	31,820.04	\$ 30,124	\$ 31,630	\$ 33,212
48. General administrative expenses	206,629.55	40,161.37	\$ 69,500	\$ 72,975	\$ 76,625
49. Other (specify) _____				\$ -	\$ -
Other (specify) _____				\$ -	\$ -
Other (specify) _____				\$ -	\$ -
50. Total administrative expenses	968,927.22	841,897.25	835,624.00	\$ 877,405	\$ 921,279
51. Total expenses	\$ 22,540,669	\$ 24,085,719	\$ 24,593,911	\$ 25,990,959	\$ 26,872,039