

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

Timber Mesa Fire and Medical District

Navejo

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: James Acken

District clerk: [Signature]

Date: 06-22-2025

SIGNED

SIGNED

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	\$	3.3000 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	\$	463,418,138
A.5 Actual tax year 2025 secondary property tax levy	\$	14,551,386
A.6 Maximum allowed tax year 2025 secondary property tax levy	\$	27,653,030

Calculation of the allowable tax year 2026 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))	\$	29,865,272
A.8 Maximum allowable tax year 2026 levy limit (A.7 + A.3)	\$	29,865,272
A.9 Allowable tax year 2026 secondary tax rate	\$	6.4446 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	\$	17,378,180
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)	\$	17,378,180

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)	\$	33,959,769
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	10,051,393
A.16 Less—Revenues from sources other than direct property tax	\$	8,476,553
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))	\$	15,431,823
A.19 Tax year 2026 tax rate needed for operations:	\$	3.3300 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	\$	3.3300 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

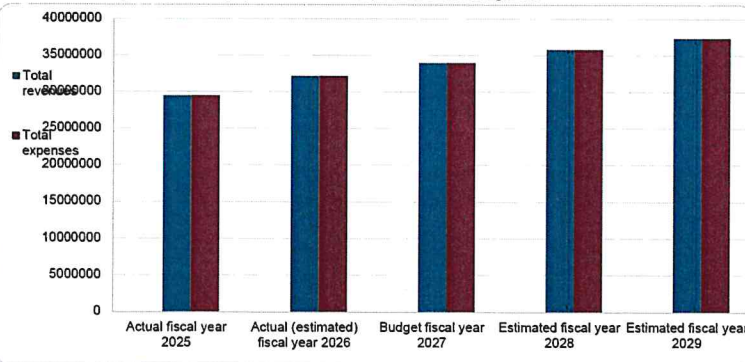
Summary for fiscal years 2025 through 2029:

Special study

No study of merger, consolidation, or joint operating alternative is 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 2025	\$ 29,462,669	\$ 29,462,669
Actual (estimated) fiscal year 2026	\$ 32,113,720	\$ 32,113,720
Budget fiscal year 2027	\$ 33,959,769	\$ 33,959,769
Estimated fiscal year 2028	\$ 35,778,126	\$ 35,778,126
Estimated fiscal year 2029	\$ 37,351,177	\$ 37,351,177

Budget

	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	\$ 6,081,687	\$ 8,327,175	\$ 10,051,393	\$ 10,902,247	\$ 11,344,887
2. Beginning fund balance—restricted	\$ 422,634	\$ 422,634	\$ 422,634	\$ 422,634	\$ 422,634
Revenues					
3. Secondary property tax revenue	13,425,063.00	14,551,386.00	\$ 15,431,823	\$ 16,203,414	\$ 17,013,585
4. Fire district assistance tax	473,018.00	473,018.00	\$ 473,018	\$ 473,018	\$ 473,018
5. Wildland	1,050,843.69	1,303,516.61	\$ 750,000	\$ 750,000	\$ 750,000
6. Operating revenues	6,862,843.28	5,710,076.92	\$ 5,750,000	\$ 5,922,500	\$ 6,218,625
7. Grants	383,555.27	236,297.14	\$ 200,000	\$ 200,000	\$ 200,000
8. Bonds	-	-	\$ -	\$ -	\$ -
9. Interest	214,200.04	260,756.10	\$ 100,000	\$ 100,000	\$ 100,000
10. Donations	1,765.00	1,150.00	\$ 500	\$ 500	\$ 500
11. Miscellaneous	293,685.00	602,710.65	\$ 555,401	\$ 572,063	\$ 589,225
12. Other (specify) <u>Prop 207 Smart and Safe</u>	253,375.09	225,000.00	\$ 225,000	\$ 231,750	\$ 238,703
Other (specify) _____				\$ -	\$ -
Other (specify) _____				\$ -	\$ -
Other (specify) _____				\$ -	\$ -
Other (specify) _____				\$ -	\$ -
13. Total financial resources available	\$ 29,462,669	\$ 32,113,720	\$ 33,959,769	\$ 35,778,126	\$ 37,351,177
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2027:			115		
16. Salaries & wages	11,352,137.38	11,396,515.14	\$ 11,851,784	\$ 12,207,338	\$ 12,817,704
17. Health insurance	1,377,623.31	1,702,071.83	\$ 1,836,484	\$ 1,891,579	\$ 1,986,157
18. Pension & other retirement benefits	2,049,678.71	2,817,007.18	\$ 2,878,104	\$ 2,964,447	\$ 3,112,669
19. Other (specify) <u>Payroll Taxes</u>	147,217.58	157,644.89	\$ 169,328	\$ 174,408	\$ 183,128
Other (specify) <u>Workers Compensation</u>	537,394.73	375,939.25	\$ 655,450	\$ 675,114	\$ 708,869
Other (specify) <u>Other Personnel Costs</u>	149,096.60	167,186.84	\$ 181,800	\$ 187,254	\$ 196,617
20. Total personnel expenses	15,613,148.31	16,616,365.12	17,572,950.00	\$ 18,100,139	\$ 19,005,145
Operating:					
21. Fuel	216,125.58	262,421.74	\$ 225,000	\$ 231,750	\$ 243,338
22. Tools & minor equipment	12,985.82	14,122.82	\$ 17,000	\$ 17,510	\$ 18,386
23. Contracted services	-	-	\$ -	\$ -	\$ -
24. Supplies	381,173.27	322,771.24	\$ 348,000	\$ 358,440	\$ 376,362
25. Vehicle repair	-	-	\$ -	\$ -	\$ -
26. Training & prevention	268,653.85	266,109.92	\$ 271,550	\$ 279,697	\$ 293,681
27. Maintenance & repair—operating	639,675.06	502,646.26	\$ 564,151	\$ 581,076	\$ 610,129
28. Communications	659,348.60	640,635.70	\$ 674,902	\$ 695,149	\$ 729,907
29. Contingencies & emergencies	-	-	\$ -	\$ -	\$ -
30. Other (specify) <u>Uniforms and Personal Protective Equip</u>	214,352.31	145,386.14	\$ 252,680	\$ 260,260	\$ 273,273
Other (specify) _____					
Other (specify) _____					
31. Total operating expenses	2,392,314.49	2,154,093.82	2,353,283.00	\$ 2,423,881	\$ 2,545,076
Capital:					
32. Land, building, & construction	82,021.00	180,000.00	\$ 55,000	\$ 505,000	\$ 255,000
33. Vehicles	1,044,721.00	920,789.00	\$ 898,400	\$ 565,492	\$ 420,457
34. Lease payments	464,189.00	640,710.97	\$ 583,473	\$ 583,473	\$ 583,473
35. Machinery & equipment	273,493.00	212,126.00	\$ 167,112	\$ 1,220,444	\$ 749,737
36. Maintenance & repair—capital	-	-	\$ -	\$ -	\$ -
37. Reserve for future years—carryforward	8,749,808.65	10,474,027.22	11,324,881.22	11,344,887.31	12,705,738.00
38. Debt service—principal				\$ -	\$ -
39. Debt service—interest				\$ -	\$ -
40. Other (specify) _____				\$ -	\$ -
Other (specify) _____				\$ -	\$ -
Other (specify) _____				\$ -	\$ -
41. Total capital expenses	10,614,232.65	12,427,653.19	13,028,866.22	\$ 14,219,296	\$ 14,714,405
Administrative:					
43. Administrative equipment	-	-	\$ -	\$ -	\$ -
44. Insurance	200,554.40	222,777.60	\$ 240,314	\$ 247,523	\$ 259,900
45. Utilities	163,256.98	149,865.76	\$ 170,000	\$ 175,100	\$ 183,855
46. Professional services	348,083.42	418,661.70	\$ 431,156	\$ 444,091	\$ 466,295
47. Subscriptions, dues, fees	36,016.04	36,534.55	\$ 44,300	\$ 45,629	\$ 47,910
48. General administrative expenses	95,063.08	87,768.34	\$ 118,900	\$ 122,467	\$ 128,590
49. Other (specify) _____				\$ -	\$ -
Other (specify) _____				\$ -	\$ -
Other (specify) _____				\$ -	\$ -
50. Total administrative expenses	842,973.92	915,607.94	1,004,670.00	\$ 1,034,810	\$ 1,086,551
51. Total expenses	\$ 29,462,669	\$ 32,113,720	\$ 33,959,769	\$ 35,778,126	\$ 37,351,177