

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

2026



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 Tolson

SIGNED

District clerk: [Signature]

SIGNED

Date: 6/23/2025

A. Calculation of the tax year 2025 secondary property tax rate for fiscal year 2026 operations:

Adjustment to secondary property tax levy for territory annexed during the tax year 2024 (A.R.S. §48-807[I])

A.1 Net assessed value of annexed property in tax year 2024	\$	-	
A.2 Actual tax year 2024 secondary property tax rate	\$	3.3000	per \$100 AV
A.3 Annexed property tax limit adjustment in tax year 2025	\$	-	

Check box if newly merged or consolidated:

Tax year 2025 secondary property tax information (A.R.S. §48-807[K])

A.4 Tax year 2025 Assessed Value (AV) in the Fire District	\$	436,978,559
A.5 Actual tax year 2024 secondary property tax levy	\$	13,453,708
A.6 Maximum allowed tax year 2024 secondary property tax levy	\$	25,604,657

Calculation of the allowable tax year 2025 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])	\$	27,653,030	
A.8 Maximum allowable tax year 2025 levy limit (A.7 + A.3)	\$	27,653,030	
A.9 Allowable tax year 2025 secondary tax rate	\$	6.3282	per \$100 AV
A.10 Maximum allowable tax year 2025 secondary tax rate (lesser of A.9 or \$3.75)	\$	3.7500	per \$100 AV
A.11 Maximum allowable tax year 2025 secondary tax levy	\$	16,386,696	
A.12 Tax year 2024 excess levy or collections: (A.R.S. §48-807[J])	\$	-	
A.13 Tax year 2025 maximum allowable levy limit (A.11 - A.12)	\$	16,386,696	

Calculation of the proposed tax year 2025 secondary property tax rate for fiscal year 2026 operations

A.14 Total budgeted expenses in fiscal year 2026 (Budget tab, line 51)	\$	29,457,832	
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	6,847,348	
A.16 Less—Revenues from sources other than direct property tax	\$	8,059,098	
A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39)	\$	-	
A.18 Tax year 2025 tax levy needed for operations (A.14 - (A.15 + A.16 + A.17))	\$	14,551,386	
A.19 Tax year 2025 tax rate needed for operations:	\$	3.3300	per \$100 AV
A.20 Tax year 2025 maximum allowable levy rate (A.13/(A.4/100)):	\$	3.7500	per \$100 AV
A.22 Proposed tax year 2025 secondary property tax rate for fiscal year 2026 operations	\$	3.3300	per \$100 AV

Calculation of the proposed 2025 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)

A.23 Tax year 2025 secondary property tax levy needed for the repayment of bonds	\$	-	
A.24 Tax year 2025 secondary property tax rate needed for the repayment of bonds	\$	-	per \$100 AV

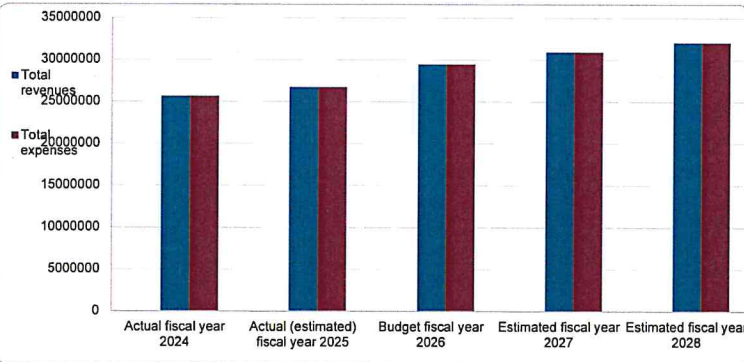
Summary for fiscal years 2024 through 2028:

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 2024	\$ 25,614,332	\$ 25,614,332
Actual (estimated) fiscal year 2025	\$ 26,725,271	\$ 26,725,271
Budget fiscal year 2026	\$ 29,457,832	\$ 29,457,832
Estimated fiscal year 2027	\$ 30,922,288	\$ 30,922,288
Estimated fiscal year 2028	\$ 32,055,243	\$ 32,055,243

Budget

	Actual fiscal year 2024	Actual (estimated) fiscal year 2025	Budget fiscal year 2026	Estimated fiscal year 2027	Estimated fiscal year 2028
Financial resources available at July 1					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 4,639,675	\$ 3,771,097	\$ 6,847,348	\$ 7,388,167	\$ 7,436,776
2. Beginning fund balance—restricted				\$ -	\$ -
Revenues					
3. Secondary property tax revenue	12,531,873.36	13,453,708.00	\$ 14,551,386	\$ 15,278,955	\$ 16,042,903
4. Fire district assistance tax	473,018.00	473,018.00	\$ 473,018	\$ 473,018	\$ 473,018
5. Wildland	474,359.77	1,333,748.20	\$ 750,000	\$ 750,000	\$ 750,000
6. Operating revenues	5,822,799.95	6,381,404.18	\$ 5,750,000	\$ 5,922,500	\$ 6,218,625
7. Grants	733,575.17	326,396.95	\$ 200,000	\$ 200,000	\$ 200,000
8. Bonds	-	-	\$ -	\$ -	\$ -
9. Interest	154,458.71	166,489.12	\$ 100,000	\$ 100,000	\$ 100,000
10. Donations	250.00	1,625.00	\$ 500	\$ 500	\$ 500
11. Miscellaneous	535,172.08	592,784.89	\$ 560,580	\$ 577,397	\$ 594,719
12. Other (specify) <u>Prop 207 Smart and Safe</u>	249,149.52	225,000.00	\$ 225,000	\$ 231,750	\$ 238,703
Other (specify) _____				\$ -	\$ -
Other (specify) _____				\$ -	\$ -
Other (specify) _____				\$ -	\$ -
Other (specify) _____				\$ -	\$ -
13. Total financial resources available	\$ 25,614,332	\$ 26,725,271	\$ 29,457,832	\$ 30,922,288	\$ 32,055,243
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2026:			112		
16. Salaries & wages	10,474,658.09	10,398,615.18	\$ 11,134,943	\$ 11,468,991	\$ 12,042,441
17. Health insurance	1,333,412.99	1,345,186.85	\$ 2,051,094	\$ 2,112,627	\$ 2,218,258
18. Pension & other retirement benefits	3,279,066.76	2,447,968.76	\$ 2,792,295	\$ 2,876,064	\$ 3,019,867
19. Other (specify) <u>Payroll Taxes</u>	140,307.91	143,103.47	\$ 161,457	\$ 166,301	\$ 174,616
Other (specify) <u>Workers Compensation</u>	438,957.64	558,684.00	\$ 540,729	\$ 556,951	\$ 584,798
Other (specify) <u>Other Personnel Costs</u>	140,219.68	140,092.62	\$ 180,237	\$ 185,644	\$ 194,926
20. Total personnel expenses	15,806,623.07	15,033,650.88	16,860,755.00	\$ 17,366,578	\$ 18,234,907
Operating:					
21. Fuel	226,380.17	217,356.18	\$ 225,000	\$ 231,750	\$ 243,338
22. Tools & minor equipment	14,426.95	9,636.46	\$ 17,040	\$ 17,551	\$ 18,429
23. Contracted services	-	-	\$ -	\$ -	\$ -
24. Supplies	351,600.82	387,750.68	\$ 384,000	\$ 395,520	\$ 415,296
25. Vehicle repair	-	-	\$ -	\$ -	\$ -
26. Training & prevention	208,202.78	277,269.90	\$ 271,065	\$ 279,197	\$ 293,157
27. Maintenance & repair—operating	614,549.75	552,943.56	\$ 582,501	\$ 599,976	\$ 629,975
28. Communications	577,072.74	633,465.29	\$ 647,117	\$ 666,531	\$ 699,857
29. Contingencies & emergencies	-	-	\$ -	\$ -	\$ -
30. Other (specify) <u>Uniforms and Personal Protective Equipm-</u>	231,286.67	187,305.05	\$ 237,100	\$ 244,213	\$ 256,424
Other (specify) _____					
Other (specify) _____					
31. Total operating expenses	2,223,519.88	2,265,727.12	2,363,823.00	\$ 2,434,738	\$ 2,556,475
Capital:					
32. Land, building, & construction	252,759.40	228,719.76	\$ 180,000	\$ 555,000	\$ 255,000
33. Vehicles	1,762,767.59	657,142.45	\$ 891,264	\$ 1,347,118	\$ 933,926
34. Lease payments	555,914.54	518,586.93	\$ 631,059	\$ 631,059	\$ 631,059
35. Machinery & equipment	377,597.05	320,486.74	\$ 221,756	\$ 202,382	\$ 153,648
36. Maintenance & repair—capital	-	-	\$ -	\$ -	\$ -
37. Reserve for future years—carryforward	3,771,096.81	6,847,348.40	7,388,167.40	7,436,775.52	8,294,159.15
38. Debt service—principal				\$ -	\$ -
39. Debt service—interest				\$ -	\$ -
40. Other (specify) _____				\$ -	\$ -
Other (specify) _____				\$ -	\$ -
Other (specify) _____				\$ -	\$ -
41. Total capital expenses	6,720,135.39	8,572,284.28	9,312,246.40	\$ 10,172,335	\$ 10,267,792
Administrative:					
43. Administrative equipment	-	-	\$ -	\$ -	\$ -
44. Insurance	194,182.17	189,738.48	\$ 220,400	\$ 227,012	\$ 238,363
45. Utilities	185,229.90	161,947.56	\$ 162,000	\$ 166,860	\$ 175,203
46. Professional services	389,807.59	362,977.50	\$ 435,356	\$ 448,417	\$ 470,838
47. Subscriptions, dues, fees	25,887.20	40,146.22	\$ 31,352	\$ 32,293	\$ 33,907
48. General administrative expenses	68,946.36	98,799.12	\$ 71,900	\$ 74,057	\$ 77,760
49. Other (specify) _____				\$ -	\$ -
Other (specify) _____				\$ -	\$ -
Other (specify) _____				\$ -	\$ -
50. Total administrative expenses	864,053.22	853,608.88	921,008.00	\$ 948,638	\$ 996,070
51. Total expenses	\$ 25,614,332	\$ 26,725,271	\$ 29,457,832	\$ 30,922,288	\$ 32,055,243