Fire district name: Heber-Overgaard Fire District **County: Navajo**

No.		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	$ 3,029,786	$ 2,602,807	$ 2,195,023	2,417,556.00	2,719,222.00
2.	Beginning fund balance—restricted	$ -	$ -	$ -	-	-
	Revenues					
3.	Secondary property tax revenue	2,516,999.71	$ 2,675,592	$ 2,844,793	2,930,136.45	3,018,040.54
4.	Fire district assistance tax	$ 145,939	$ 164,938	$ 175,368	180,629.47	186,048.35
5.	Wildland	$ 223,041	$ 455,810	$ 180,000	180,000.00	180,000.00
6.	Operating revenues	$ 811,766	$ 891,819	$ 800,000	816,000.00	832,320.00
7.	Grants	$ 13,174	$ 111,529	$ 50,000	50,000.00	50,000.00
8.	Bonds	$ -	$ -	$ -	-	-
9.	Interest	$ 77,594	$ 77,185	$ 55,000	55,000.00	55,000.00
10.	Donations	$ 3,730	$ 1,114	$ 1,000	1,000.00	1,000.00
11.	Miscellaneous	$ 3,061	$ 8,407	$ 5,000	5,000.00	5,000.00
12.	Other (specify) Prop 207	$ 38,757	$ 48,768	$ 40,000	40,000.00	40,000.00
	Other (specify) Sale of Equipment	$ 75,000	$ -	$ -	-	-
	Other (specify)__________	$ -	$ -	$ -	-	-
	Other (specify)__________	$ -	$ -	$ -	-	-
	Other (specify)__________	$ -	$ -	$ -	-	-
13.	Total financial resources available	$ 6,938,846	$ 7,037,970	$ 6,346,184	$ 6,675,322	$ 7,086,631
	Expenses					
14.	Personnel:					
15.	Estimated number of full-time employees (FTE) in 2026:			22		
16.	Salaries & wages	$ 2,059,122	$ 2,196,939	$ 2,163,365	2,228,265.83	2,295,113.81
17.	Health insurance	$ 218,942	$ 233,170	$ 233,073	240,065.10	247,267.06
18.	Pension & other retirement benefits	$ 390,618	$ 418,104	$ 464,160	478,084.71	492,427.25
19.	Other (specify) Other Employee Benefits	$ 166,386	$ 191,973	$ 140,496	144,710.88	149,052.21
	Other (specify) Payroll Taxes	$ 58,536	$ 65,355	$ 49,518	51,003.13	52,533.22
	Other (specify)__________	$ -	$ -	$ -	-	-
20.	Total personnel expenses	2,893,604.34	3,105,540.06	3,050,611.31	3,142,129.65	3,236,393.54
	Operating:					
21.	Fuel	$ 33,128	$ 34,814	$ 36,000	36,900.00	37,822.50
22.	Tools & minor equipment	$ 15,017	$ 3,761	$ 19,900	20,397.50	20,907.44
23.	Contracted services	$ -	$ -	$ -	-	-
24.	Supplies	$ 33,300	$ 6,481	$ 25,000	25,625.00	26,265.63
25.	Vehicle repair	$ 34,645	$ 62,107	$ 74,000	75,850.00	77,746.25
26.	Training & prevention	$ 49,185	$ 72,109	$ 71,300	73,082.50	74,909.56
27.	Maintenance & repair—operating	$ 34,533	$ 24,866	$ 33,200	34,030.00	34,880.75
28.	Communications	$ 128,273	$ 141,030	$ 138,700	142,167.50	145,721.69
29.	Contingencies & emergencies	$ -	$ -	$ -	-	-
30.	Other (specify) EMS	$ 32,949	$ 43,350	$ 60,000	61,500.00	63,037.50
	Other (specify)__________	$ -	$ -	$ -	-	-
	Other (specify)__________	$ -	$ -	$ -	-	-
31.	Total operating expenses	361,030.28	388,517.26	458,100.00	469,552.50	481,291.31
	Capital:					
32.	Land, building, & construction	$ -	$ -	$ -	-	-
33.	Vehicles	$ 734,057	$ 865,131	$ -	-	-
34.	Lease payments	$ 154,638	$ 139,838	$ 139,838	93,211.00	93,211.00
35.	Machinery & equipment	$ 16,140	$ 111,791	$ 35,000	-	-
36.	Maintenance & repair—capital	$ -	$ -	$ -	-	-
37.	Reserve for future years—carryforward	$ 2,602,807	$ 2,195,023	$ 2,417,556	2,719,221.77	3,019,529.12
38.	Debt service—principal	$ -	$ -	$ -	-	-
39.	Debt service—interest	$ -	$ -	$ -	-	-
40.	Other (specify)__________	$ -	$ -	$ -	-	-
	Other (specify)__________	$ -	$ -	$ -	-	-
	Other (specify)__________	$ -	$ -	$ -	-	-
41.	Total capital expenses	3,507,641.59	3,311,782.95	2,592,393.11	2,812,432.77	3,112,740.12
42.	Administrative:					
43.	Administrative equipment	$ -	$ -	$ -	-	-
44.	Insurance	$ 57,913	$ 73,868	$ 75,500	77,387.50	79,322.19
45.	Utilities	$ 26,022	$ 24,131	$ 27,500	28,187.50	28,892.19
46.	Professional services	$ 79,380	$ 89,436	$ 77,580	79,519.50	81,507.49
47.	Subscriptions, dues, fees	$ -	$ 1,680	$ 2,000	2,050.00	2,101.25
48.	General administrative expenses	$ 10,505	$ 8,845	$ 12,500	12,812.50	13,132.81
49.	Other (specify) Grants	$ 2,749	$ 34,169	$ 50,000	51,250.00	51,250.00
	Other (specify)__________	$ -	$ -	$ -	-	-
	Other (specify)__________	$ -	$ -	$ -	-	-
50.	Total administrative expenses	176,569.88	232,129.47	245,080.00	251,207.00	256,205.93
51.	Total expenses	$ 6,938,846	$ 7,037,970	$ 6,346,184	$ 6,675,322	$ 7,086,631

1. Enter fire district name		Heber-Overgaard Fire District
2. Select the county of the fire district		Navajo
3. Select the budget year		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: SIGNED District clerk: SIGNED Date: 6-16-25

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	$ 2.4300	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	$ 117,069,657
A.5	Actual tax year 2024 secondary property tax levy	$ 2,675,592
A.6	Maximum allowed tax year 2024 secondary property tax levy	$ 6,051,852

Calculation of the allowable tax year 2025 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])	$ 6,536,000	
A.8	Maximum allowable tax year 2025 levy limit (A.7 + A.3)	$ 6,536,000	
A.9	Allowable tax year 2025 secondary tax rate	$ 5.5830	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	$ 4,390,112	
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)	$ 4,390,112	

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)	$ 6,346,184	
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	$ 2,195,023	
A.16	Less—Revenues from sources other than direct property tax	$ 1,306,368	
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))	$ 2,844,793	
A.19	Tax year 2025 tax rate needed for operations:	$ 2.4300	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	$ 2.4300	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

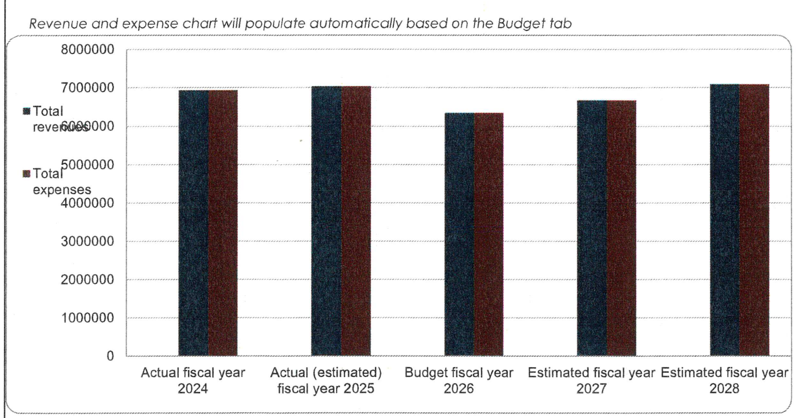
Summary for fiscal years 2024 through 2028:

Special study

No study of merger, consolidation, or joint operating alternative is 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 2024	$ 6,938,846	$ 6,938,846
Actual (estimated) fiscal year 2025	$ 7,037,970	$ 7,037,970
Budget fiscal year 2026	$ 6,346,184	$ 6,346,184
Estimated fiscal year 2027	$ 6,675,322	$ 6,675,322
Estimated fiscal year 2028	$ 7,086,631	$ 7,086,631

Budget