

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

Heber-Overgaard Fire District

Navajo

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:

[Signature]
SIGNED

District clerk:

[Signature]
SIGNED

Date:

06/18/26

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

\$ 2.4300 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

\$ 124,038,358

A.5 Actual tax year 2025 secondary property tax levy

\$ 2,844,793

A.6 Maximum allowed tax year 2025 secondary property tax levy

\$ 6,536,000

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])

\$ 7,058,880

A.8 Maximum allowable tax year 2026 levy limit (A.7 + A.3)

\$ 7,058,880

A.9 Allowable tax year 2026 secondary tax rate

\$ 5.6909 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

\$ 4,651,438

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)

\$ 4,651,438

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)

\$ 6,906,614

A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)

\$ 2,491,281

A.16 Less—Revenues from sources other than direct property tax

\$ 1,400,753

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))

\$ 3,014,580

A.19 Tax year 2026 tax rate needed for operations:

\$ 2.4304 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

\$ 2.4304 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

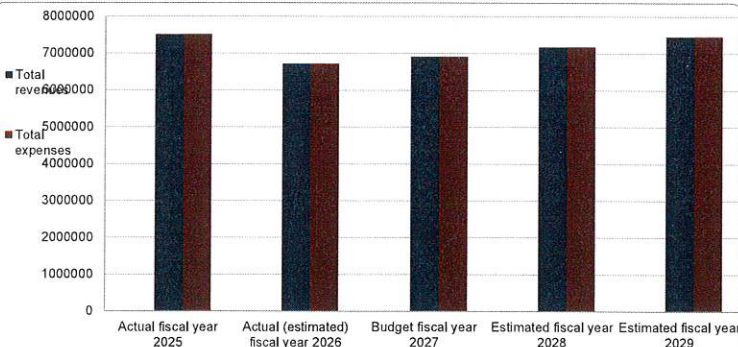
Summary for fiscal years 2025 through 2029:

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	\$ 7,516,124	\$ 7,516,124
Actual (estimated) fiscal year 2026	\$ 6,715,804	\$ 6,715,804
Budget fiscal year 2027	\$ 6,906,614	\$ 6,906,614
Estimated fiscal year 2028	\$ 7,182,689	\$ 7,182,689
Estimated fiscal year 2029	\$ 7,457,093	\$ 7,457,093

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	\$ 2,929,367	\$ 2,453,529	\$ 2,491,281	2,724,214.00	2,882,654.00
2. Beginning fund balance—restricted	\$ -	\$ -	\$ -	-	-
Revenues					
3. Secondary property tax revenue	2,671,029.23	\$ 2,844,793	\$ 3,014,580	3,105,017.50	3,198,168.02
4. Fire district assistance tax	\$ 164,938	\$ 175,368	\$ 210,153	216,457.59	222,951.32
5. Wildland	\$ 505,518	\$ 190,896	\$ 180,000	180,000.00	180,000.00
6. Operating revenues	\$ 923,118	\$ 833,222	\$ 800,000	816,000.00	832,320.00
7. Grants	\$ 177,058	\$ 51,721	\$ 50,000	50,000.00	50,000.00
8. Bonds	\$ -	\$ -	\$ -	-	-
9. Interest	\$ 85,058	\$ 79,696	\$ 50,000	50,000.00	50,000.00
10. Donations	\$ 1,521	\$ 567	\$ 1,000	1,000.00	1,000.00
11. Miscellaneous	\$ 7,842	\$ 45,268	\$ -	-	-
12. Other (specify) <u>Prop 207</u>	\$ 50,675	\$ 40,743	\$ 40,000	40,000.00	40,000.00
Other (specify) <u>Sale of Equipment</u>	\$ -	\$ -	\$ -	-	-
Other (specify) <u>Contract Services</u>	\$ -	\$ -	\$ 69,600	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
13. Total financial resources available	\$ 7,516,124	\$ 6,715,804	\$ 6,906,614	\$ 7,182,689	\$ 7,457,093
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2027:			22		
16. Salaries & wages	\$ 2,116,955	\$ 2,266,707	\$ 2,324,883	2,394,629.74	2,466,468.63
17. Health insurance	\$ 231,055	\$ 215,007	\$ 269,432	277,514.83	285,840.28
18. Pension & other retirement benefits	\$ 653,735	\$ 457,419	\$ 557,313	574,032.76	591,253.74
19. Other (specify) <u>Other Employee Benefits</u>	\$ 192,205	\$ 249,561	\$ 172,333	177,502.99	182,828.08
Other (specify) <u>Payroll Taxes</u>	\$ 62,728	\$ 69,367	\$ 53,856	55,471.66	57,135.81
Other (specify) _____	\$ -	\$ -	\$ -	-	-
20. Total personnel expenses	3,256,678.18	3,258,060.02	3,377,817.45	3,479,151.98	3,583,526.54
Operating:					
21. Fuel	\$ 38,630	\$ 37,660	\$ 38,700	39,667.50	40,659.19
22. Tools & minor equipment	\$ 5,659	\$ 7,431	\$ 8,200	8,405.00	8,615.13
23. Contracted services	\$ -	\$ -	\$ -	-	-
24. Supplies	\$ 16,376	\$ 35,342	\$ 25,000	25,625.00	26,265.63
25. Vehicle repair	\$ 42,221	\$ 37,638	\$ 43,500	44,587.50	45,702.19
26. Training & prevention	\$ 82,874	\$ 41,288	\$ 67,450	69,136.25	70,864.66
27. Maintenance & repair—operating	\$ 29,081	\$ 50,898	\$ 33,200	34,030.00	34,880.75
28. Communications	\$ 135,768	\$ 124,085	\$ 123,400	126,485.00	129,647.13
29. Contingencies & emergencies	\$ -	\$ -	\$ -	-	-
30. Other (specify) <u>EMS</u>	\$ 44,785	\$ 61,857	\$ 62,000	63,550.00	65,138.75
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
31. Total operating expenses	395,392.42	396,199.83	401,450.00	411,486.25	421,773.41
Capital:					
32. Land, building, & construction	\$ 14,346	\$ 134,978	\$ -	-	-
33. Vehicles	\$ 885,743	\$ -	\$ -	-	-
34. Lease payments	\$ 139,838	\$ 139,822	\$ 152,569	152,568.58	152,568.58
35. Machinery & equipment	\$ 86,240	\$ 14,527	\$ -	-	-
36. Maintenance & repair—capital	\$ -	\$ -	\$ -	-	-
37. Reserve for future years—carryforward	\$ 2,453,529	\$ 2,491,281	\$ 2,724,214	2,882,654.18	3,037,257.26
38. Debt service—principal	\$ -	\$ -	\$ -	-	-
39. Debt service—interest	\$ -	\$ -	\$ -	-	-
40. Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
41. Total capital expenses	3,579,695.64	2,780,608.09	2,876,782.60	3,035,222.76	3,189,825.84
Administrative:					
43. Administrative equipment	\$ -	\$ -	\$ -	-	-
44. Insurance	\$ 73,868	\$ 75,538	\$ 81,694	83,736.35	85,829.76
45. Utilities	\$ 23,296	\$ 19,897	\$ 25,750	26,393.75	27,053.59
46. Professional services	\$ 91,056	\$ 98,898	\$ 79,120	81,098.00	83,125.45
47. Subscriptions, dues, fees	\$ 1,870	\$ 2,159	\$ 2,000	2,050.00	2,101.25
48. General administrative expenses	\$ 16,348	\$ 15,949	\$ 12,000	12,300.00	12,607.50
49. Other (specify) <u>Grants</u>	\$ 77,920	\$ 68,496	\$ 50,000	51,250.00	51,250.00
Other (specify) _____	\$ -	\$ -	\$ -	-	-
Other (specify) _____	\$ -	\$ -	\$ -	-	-
50. Total administrative expenses	284,357.62	280,936.53	250,564.00	256,828.10	261,967.55
51. Total expenses	\$ 7,516,124	\$ 6,715,804	\$ 6,906,614	\$ 7,182,689	\$ 7,457,093