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

		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	$ 2,052,579	$ 3,098,343	$ 3,551,061	3,782,561	3,985,887
2.	Beginning fund balance—restricted	$ -	$ -	$ -	-	-
	Revenues					
3.	Secondary property tax revenue	2,253,174.00	$ 2,516,265	$ 2,675,592	2,755,860	2,838,536
4.	Fire district assistance tax	$ 130,477	$ 145,939	$ 164,938	164,938	164,938
5.	Wildland	$ 96,242	$ 189,740	$ 180,000	180,000	180,000
6.	Operating revenues	$ 853,360	$ 836,674	$ 800,000	816,000	832,320
7.	Grants	$ 283,039	$ 13,174	$ 50,000	50,000	50,000
8.	Bonds	$ -	$ -	$ -	-	-
9.	Interest	$ 43,730	$ 61,075	$ 40,000	30,000	20,000
10.	Donations	$ -	$ 3,730	$ 500	500	500
11.	Miscellaneous	$ 22,926	$ -	$ -	-	-
12.	Other (specify) Prop 207	$ 19,455	$ 37,024	$ 32,000	32,000	32,000
	Other (specify) Sale of Equipment	$ 635,412	$ 75,000	$ -	-	-
	Other (specify)________	$ -	$ -	$ -	-	-
	Other (specify)________	$ -	$ -	$ -	-	-
	Other (specify)________	$ -	$ -	$ -	-	-
13.	Total financial resources available	$ 6,390,394	$ 6,976,963	$ 7,494,091	$ 7,811,859	$ 8,104,181
	Expenses					
14.	Personnel:					
15.	Estimated number of full-time employees (FTE) in 2025:			23		
16.	Salaries & wages	$ 1,662,340	$ 2,021,760	$ 2,139,645	2,203,834	2,269,949
17.	Health insurance	$ 219,298	$ 231,008	$ 249,845	257,340	265,061
18.	Pension & other retirement benefits	$ 262,548	$ 253,516	$ 405,968	418,147	430,691
19.	Other (specify) Other Employee Benefits	$ 170,678	$ 222,833	$ 158,432	163,185	168,081
	Other (specify)________			$ -	-	-
	Other (specify)________			$ -	-	-
20.	Total personnel expenses	2,314,864	2,729,117	2,953,890	3,042,507	3,133,782
	Operating:					
21.	Fuel	$ 36,022	$ 33,050	$ 32,000	32,800	33,620
22.	Tools & minor equipment	$ -	$ 7,246	$ 12,000	12,300	12,608
23.	Contracted services	$ -	$ -	$ -	-	-
24.	Supplies	$ 40,425	$ 20,595	$ 40,500	41,513	42,550
25.	Vehicle repair	$ 22,516	$ 36,502	$ 35,000	35,875	36,772
26.	Training & prevention	$ 19,433	$ 52,277	$ 54,300	55,658	57,049
27.	Maintenance & repair—operating	$ -	$ -	$ -	-	-
28.	Communications	$ 98,925	$ 117,517	$ 136,827	140,248	143,754
29.	Contingencies & emergencies	$ -	$ -	$ -	-	-
30.	Other (specify) Emergency Services	$ -	$ -	$ 64,650	66,266	67,923
	Other (specify)________	$ -	$ -	$ -	-	-
	Other (specify)________	$ -	$ -	$ -	-	-
31.	Total operating expenses	217,321	267,188	375,277	384,659	394,275
	Capital:					
32.	Land, building, & construction	$ -	$ -	$ -	-	-
33.	Vehicles	$ 547,828	$ 95,645	$ -	-	-
34.	Lease payments	$ 46,627	$ 141,338	$ 139,846	139,846.00	139,846.00
35.	Machinery & equipment	$ 28,347	$ 14,346	$ -	-	-
36.	Maintenance & repair—capital	$ -	$ -	$ -	-	-
37.	Reserve for future years—carryforward	$ 3,098,343	$ 3,551,061	$ 3,782,561	3,985,887.00	4,178,483.00
38.	Debt service—principal	$ -	$ -	$ -	-	-
39.	Debt service—interest	$ -	$ -	$ -	-	-
40.	Other (specify)________	$ -	$ -	$ -	-	-
	Other (specify)________	$ -	$ -	$ -	-	-
	Other (specify)________	$ -	$ -	$ -	-	-
41.	Total capital expenses	3,721,145.15	3,802,390.00	3,922,407.00	4,125,733.00	4,318,329.00
42.	Administrative:					
43.	Administrative equipment	$ -	$ -	$ -	-	-
44.	Insurance	$ 51,320	$ 57,815	$ 71,537	72,967.74	74,791.93
45.	Utilities	$ 26,948	$ 27,123	$ 25,500	26,010.00	26,660.25
46.	Professional services	$ 58,796	$ 73,561	$ 73,980	75,459.60	77,346.09
47.	Subscriptions, dues, fees	$ -	$ -	$ -	-	-
48.	General administrative expenses	$ -	$ 19,769	$ 21,500	21,930.00	22,478.25
49.	Other (specify) Grants	$ -	$ -	$ 50,000	50,000.00	50,000.00
	Other (specify)________	$ -		$ -	-	-
	Other (specify)________	$ -		$ -	-	-
50.	Total administrative expenses	137,064.00	178,268.36	242,517.00	246,367.34	251,276.52
51.	Total expenses	$ 6,390,394	$ 6,976,963	$ 7,494,091	$ 7,799,266	$ 8,097,663

1. Enter fire district name	Heber-Overgaard Fire District
2. Select the county of the fire district	Navajo
3. Select the budget year	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: SIGNED District clerk: SIGNED Date: 6-17-24

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	$ 2.4300	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	$ 110,106,685
A.5	Actual tax year 2023 secondary property tax levy	$ 2,516,265
A.6	Maximum allowed tax year 2023 secondary property tax levy	$ 5,603,568

Calculation of the allowable tax year 2024 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])		$ 6,051,853	
A.8	Maximum allowable tax year 2024 levy limit (A.7 + A.3)		$ 6,051,853	
A.9	Allowable tax year 2024 secondary tax rate		$ 5.4964	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		$ 4,129,001	
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)		$ 4,129,001	

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)	$ 7,494,091	
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	$ 3,551,061	
A.16	Less—Revenues from sources other than direct property tax	$ 1,267,438	
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))	$ 2,675,592	
A.19	Tax year 2024 tax rate needed for operations:	$ 2.4300	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	$ 2.4300	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

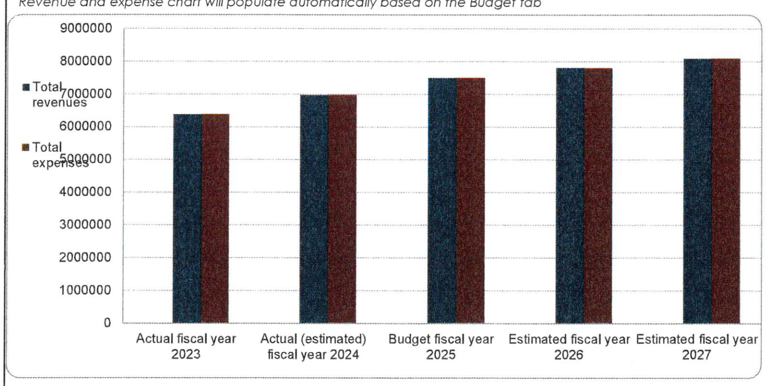
Summary for fiscal years 2023 through 2027:

Special study

No study of merger, consolidation, or joint operating alternative is 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 2023	$ 6,390,394	$ 6,390,394
Actual (estimated) fiscal year 2024	$ 6,976,963	$ 6,976,963
Budget fiscal year 2025	$ 7,494,091	$ 7,494,091
Estimated fiscal year 2026	$ 7,811,859	$ 7,799,266
Estimated fiscal year 2027	$ 8,104,181	$ 8,097,663

Budget