

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

Bowie Fire District

Cochise

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: Barbara Earhart
SIGNED

District clerk: Chris Nichols
SIGNED

Date: 7/31/2025

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	:	\$	2,8696	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	:	\$	5,031,772
A.5	Actual tax year 2024 secondary property tax levy	:	\$	348,376
A.6	Maximum allowed tax year 2024 secondary property tax levy	:	\$	348,376

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))	:	\$	376,246	
A.8	Maximum allowable tax year 2025 levy limit (A.7 + A.3)	:	\$	376,246	
A.9	Allowable tax year 2025 secondary tax rate	:	\$	7,4774	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	:	\$	188,691	
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)	:	\$	188,691	

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)	:	\$	292,500	
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	:	\$	-	
A.16	Less—Revenues from sources other than direct property tax	:	\$	132,500	
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))	:	\$	160,000	
A.19	Tax year 2025 tax rate needed for operations:	:	\$	3,1798	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	:	\$	3,1798	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

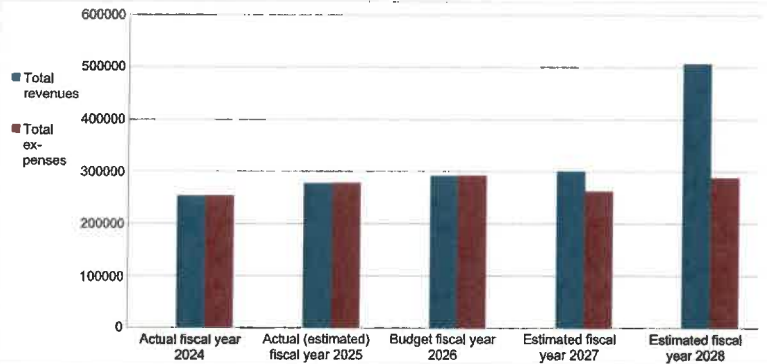
Summary for fiscal years 2024 through 2028:

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	\$ 253,482	\$ 253,481
Actual (estimated) fiscal year 2025	\$ 278,100	\$ 278,000
Budget fiscal year 2026	\$ 292,500	\$ 292,500
Estimated fiscal year 2027	\$ 300,803	\$ 262,563
Estimated fiscal year 2028	\$ 507,275	\$ 288,084

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	\$ 10,712	\$ 46,158		-	-
2. Beginning fund balance—restricted	\$ 623	\$ 871		-	-
Revenues					
3. Secondary property tax revenue	168,000.00	\$ 150,947	\$ 160,000	156,677.50	159,749.09
4. Fire district assistance tax	\$ 31,000	\$ 26,043	\$ 40,000	47,520.36	64,721.08
5. Wildland	\$ 9,000	\$ 9,000	\$ 35,000	85,555.56	270,925.93
6. Operating revenues	\$ -	\$ -	\$ 7,000	-	-
7. Grants	\$ 25,000	\$ 10,000	\$ 13,000	11,050.00	11,878.75
8. Bonds				-	-
9. Interest	\$ 147	\$ 853		-	-
10. Donations	\$ 9,000			-	-
11. Miscellaneous		\$ 34,228	\$ 7,000	-	-
12. Other (specify)			\$ 2,000	-	-
Other (specify)			\$ 15,000	-	-
Other (specify)			\$ 13,500	-	-
Other (specify)				-	-
Other (specify)				-	-
13. Total financial resources available	\$ 253,482	\$ 278,100	\$ 292,500	\$ 300,803	\$ 507,275
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2026:			1		
16. Salaries & wages	\$ 83,000	\$ 101,000	\$ 90,000	94,858.05	92,252.65
17. Health insurance				-	-
18. Pension & other retirement benefits				-	-
19. Other (specify)				-	-
Other (specify)				-	-
Other (specify)				-	-
20. Total personnel expenses	83,000.00	101,000.00	90,000.00	94,858.05	92,252.65
Operating:					
21. Fuel	\$ 15,000	\$ 18,000	\$ 25,000	32,361.11	43,417.82
22. Tools & minor equipment	\$ 10,000			-	-
23. Contracted services				947.04	539.90
24. Supplies	\$ 10,700	\$ 3,000	\$ 2,000	3,958.33	2,226.56
25. Vehicle repair	\$ 12,000	\$ 15,000	\$ 5,000	10,258.61	10,462.99
26. Training & prevention	\$ 7,248	\$ 10,000	\$ 9,000	4,478.57	6,030.08
27. Maintenance & repair—operating	\$ 1,400	\$ 2,500	\$ 3,000	2,550.00	1,721.25
28. Communications	\$ 5,000	\$ 6,000	\$ 3,000	-	-
29. Contingencies & emergencies	\$ 5,000	\$ -	\$ -	-	-
30. Other (specify)	\$ 6,000	\$ 2,500	\$ 5,000	6,041.67	9,691.84
Other (specify)		\$ 3,000	\$ 3,000	-	-
Other (specify)		\$ 3,000	\$ 5,000	-	-
31. Total operating expenses	72,348.00	63,000.00	60,000.00	60,595.33	74,090.44
Capital:					
32. Land, building, & construction	\$ 5,000		\$ 3,000	-	-
33. Vehicles	\$ 11,000		\$ 50,000	-	-
34. Lease payments				2,000.00	2,000.00
35. Machinery & equipment	\$ 2,000	\$ 2,000	\$ 2,000	5,568.75	5,116.29
36. Maintenance & repair—capital	\$ 4,000	\$ 7,500	\$ 4,500	32,806.15	37,387.68
37. Reserve for future years—carryforward	\$ 25,267	\$ 25,300	\$ 30,000	-	-
38. Debt service—principal				-	-
39. Debt service—interest				-	-
40. Other (specify)		\$ 11,000		-	-
Other (specify)				-	-
Other (specify)				-	-
41. Total capital expenses	47,267.00	45,800.00	89,500.00	40,374.90	44,503.97
Administrative:					
42. Administrative equipment	\$ 1,000			-	-
43. Insurance	\$ 13,416	\$ 13,400	\$ 10,000	8,725.38	7,062.35
44. Utilities	\$ 15,000	\$ 20,000	\$ 23,000	28,558.33	34,151.01
45. Professional services	\$ 3,000	\$ 12,000	\$ 7,000	16,041.67	23,059.90
46. Subscriptions, dues, fees	\$ 450	\$ 1,185		-	-
47. General administrative expenses	\$ 8,000	\$ 8,000	\$ 3,000	2,062.50	1,095.70
48. Other (specify)	\$ 2,500	\$ 3,500	\$ 3,500	4,200.00	4,620.00
Other (specify)	\$ 4,000	\$ 3,000	\$ 4,000	4,166.67	4,947.92
Other (specify)	\$ 3,500	\$ 7,115	\$ 2,500	2,980.28	2,300.01
49. Total administrative expenses	50,866.00	68,200.00	53,000.00	66,734.83	77,236.89
50. Total expenses	\$ 253,481	\$ 278,000	\$ 292,500	\$ 262,563	\$ 288,084