



**Bowie Fire District**  
118 W. Kinchilla St  
P.O. Box 241  
Bowie, Az 85605  
520.847.2553  
EIN 86-0589510  
[admin@bowiefiredistrict.gov](mailto:admin@bowiefiredistrict.gov)



**Resolution of the Bowie Fire District  
2026-002**

**A Resolution of the Governing Board of the Bowie Fire District  
ADOPTING THE BUDGET FOR FISCAL YEAR 2026/2027**

The Bowie Fire District Governing Board hereby adopts, and sets forth the following Resolution:

**Whereas**, the Bowie Fire District is an Arizona fire district; and,

**Whereas**, the Bowie Fire District has prepared an annual budget containing detailed estimated revenues and expenses for fiscal year 2026/2027 as required by A.R.S. Section 48-805.02(A) and (D); and,

**Whereas**, the Bowie Fire District posted the proposed budget in three public places and on the District's website for at least twenty days before the public hearing called by the Bowie Fire District's Governing Board to adopt the final budget; and,


**Whereas**, the Bowie Fire District conducted a public hearing at its duly noticed public meeting on May 21, 2026;

**NOW THEREFORE, THE BOWIE FIRE DISTRICT GOVERNING BOARD HEREBY RESOLVES** that having met in public session at a duly noticed meeting on May 21, 2026 and upon a vote of 3:0 it has adopted the budget for fiscal 2026/2027 in the amount of \$598,359 as attached.

**BE IT FURTHER RESOLVED** that the Bowie Fire Chief is hereby directed to provide a copy of this **RESOLUTION** to the Clerk of the Board of Supervisors which is requested to levy the tax.

**BE IT FURTHER RESOLVED** that the Bowie Fire Chief is hereby directed to post a copy of the adopted budget on the District's website within seven business days to be retained on the website for at least sixty months.

Adopted and approved this 21<sup>st</sup> day of May, 2026.

  
Chairperson, Bowie Fire District

Attest:

  
Clerk, Bowie Fire District

Approved Budget

Fire district name: **Bowie Fire District**

County: **Cochise**

	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
	Actual fiscal year 2025	Actual (estimated) fiscal year 2026	Budget fiscal year 2027	Estimated fiscal year 2028	Estimated fiscal year 2029
<b>Financial resources available at July 1</b>					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 49,420	\$ 45,841	\$ 45,000	45,831.00	78,398.00
2. Beginning fund balance—restricted	\$ 39,233	\$ 40,478	\$ 41,000	23,726.74	12,321.74
<b>Revenues</b>					
3. Secondary property tax revenue	152,520.00	\$ 158,513	\$ 178,248	192,507.00	192,507.00
4. Fire district assistance tax	\$ 26,043	\$ 23,582	\$ 25,000	25,000.00	25,000.00
5. Wildland	\$ 7,026		\$ 263,111	263,111.00	263,111.00
6. Operating revenues				-	-
7. Grants		\$ 19,300	\$ 10,000	10,000.00	10,000.00
8. Bonds				-	-
9. Interest	\$ 2,352	\$ 2,082	\$ 2,500	2,500.00	2,500.00
10. Donations	\$ 200	\$ 20,005	\$ 500	500.00	500.00
11. Miscellaneous	\$ 18,773	\$ 8,231	\$ -	-	-
12. Other (specify) <u>Sale of Surplus Equipment</u>		\$ 32,286	\$ 5,000	5,000.00	5,000.00
Other (specify) <u>Incident Billing</u>			\$ 10,000	10,000.00	10,000.00
Other (specify) <u>Lease of 218 Jefferson</u>			\$ 18,000	18,000.00	18,000.00
Other (specify) _____				-	-
Other (specify) _____				-	-
13. Total financial resources available	\$ 295,567	\$ 350,318	\$ 598,359	\$ 596,176	\$ 617,338
<b>Expenses</b>					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2027:			2		
16. Salaries & wages	\$ 98,006	\$ 105,225	\$ 143,944	143,944.00	143,944.00
17. Health insurance				-	-
18. Pension & other retirement benefits			\$ 17,273	17,273.00	17,273.00
19. Other (specify) <u>Utilities/PTO/Sick</u>		\$ 3,514	\$ 13,287	13,287.00	13,287.00
Other (specify) <u>Wildland Wages</u>			\$ 127,224	127,224.00	127,224.00
Other (specify) <u>Contract Payout</u>			\$ 13,750	-	-
20. Total personnel expenses	98,006.00	108,739.00	315,478.00	301,728.00	301,728.00
<b>Operating:</b>					
21. Fuel	\$ 7,785	\$ 2,600	\$ 10,000	10,000.00	10,000.00
22. Tools & minor equipment	\$ 2,155	\$ 233	\$ 2,500	2,500.00	2,500.00
23. Contracted services		\$ 7,725	\$ 10,000	10,000.00	10,000.00
24. Supplies	\$ 3,984	\$ 20,013	\$ 16,000	16,000.00	16,000.00
25. Vehicle repair	\$ 14,248	\$ 35,946	\$ 20,000	20,000.00	20,000.00
26. Training & prevention	\$ 26	\$ 1,364	\$ 25,000	25,000.00	25,000.00
27. Maintenance & repair—operating		\$ 2,246	\$ 7,000	7,000.00	7,000.00
28. Communications		\$ 2,871	\$ 3,000	3,000.00	3,000.00
29. Contingencies & emergencies			\$ 1,000	1,000.00	1,000.00
30. Other (specify) <u>Wildland Expenses</u>			\$ 32,000	32,000.00	32,000.00
Other (specify) _____				-	-
Other (specify) _____				-	-
31. Total operating expenses	28,198.00	72,998.00	126,500.00	126,500.00	126,500.00
<b>Capital:</b>					
32. Land, building, & construction				-	-
33. Vehicles				-	-
34. Lease payments	\$ 2,544	\$ 25,243	\$ 28,000	28,000.00	28,000.00
35. Machinery & equipment				-	-
36. Maintenance & repair—capital			\$ 8,000	8,000.00	8,000.00
37. Reserve for future years—carryforward		\$ 45,000	\$ 45,831	78,398.00	99,560.00
38. Debt service—principal				-	-
39. Debt service—interest				-	-
40. Other (specify) <u>Improvements other than building</u>	\$ 5,008			-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
41. Total capital expenses	7,552.00	70,243.00	81,831.00	114,398.00	135,560.00
<b>Administrative:</b>					
42. Administrative equipment	\$ 4,726		\$ 2,000	2,000.00	2,000.00
43. Insurance	\$ (11,650)	\$ 15,972	\$ 18,000	18,000.00	18,000.00
44. Utilities	\$ 17,457	\$ 7,915	\$ 13,000	13,000.00	13,000.00
45. Professional services		\$ 27,282	\$ 31,000	10,000.00	10,000.00
46. Subscriptions, dues, fees		\$ 757	\$ 2,550	2,550.00	2,550.00
47. General administrative expenses	\$ 5,781	\$ 5,700	\$ 8,000	8,000.00	8,000.00
48. Other (specify) <u>Interest &amp; Fiscal Charges</u>	\$ 703			-	-
Other (specify) <u>Late Fees &amp; Penalties</u>	\$ 1,478			-	-
Other (specify) <u>Unclassified Expenses</u>	\$ 18,454			-	-
49. Total administrative expenses	36,949.00	57,626.00	74,550.00	53,550.00	53,550.00
50. Total expenses	\$ 170,705	\$ 309,606	\$ 598,359	\$ 596,176	\$ 617,338

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

Bowie Fire District  
 \_\_\_\_\_  
 Cochise  
 \_\_\_\_\_  
 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: Jason A. McBeth  
 \_\_\_\_\_  
 SIGNED

District clerk: [Signature]  
 \_\_\_\_\_  
 SIGNED

Date: 05/28/2026

**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	\$ 3.1798 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	\$ 5,190,352
A.5 Actual tax year 2025 secondary property tax levy	\$ -
A.6 Maximum allowed tax year 2025 secondary property tax levy	\$ 376,246

**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])	\$ 406,346
A.8 Maximum allowable tax year 2026 levy limit (A.7 + A.3)	\$ 406,346
A.9 Allowable tax year 2026 secondary tax rate	\$ 7.8289 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	\$ 194,638
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)	\$ 194,638

**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)	\$ 598,359
A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$ 45,000
A.16 Less—Revenues from sources other than direct property tax	\$ 375,111
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))	\$ 178,248
A.19 Tax year 2026 tax rate needed for operations:	\$ 3.4342 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	\$ 3.4342 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

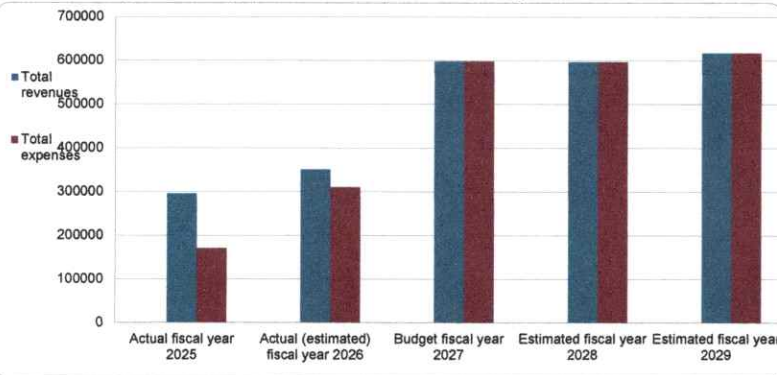
**Summary for fiscal years 2025 through 2029:**

Special study

**Study of merger, consolidation, or joint operating alternative 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 current expense and revenue amounts require that the Fire District present a study to the fire district board in a special public meeting called for the sole purpose of evaluating the study. The study shall include an identification of districts available for merger, consolidation or joint operations. Additionally, it should include an analysis of the level of service and cost of service that may be provided to the residents of a merged, consolidated, or jointly operated district as compared to the level and cost of service to the residents of the districts without any merger, consolidation, or joint operations.

Revenue and expense chart will populate automatically based on the Budget tab



Year	Total revenues	Total expenses
Actual fiscal year 2025	\$ 295,567	\$ 170,705
Actual (estimated) fiscal year 2026	\$ 350,318	\$ 309,606
Budget fiscal year 2027	\$ 598,359	\$ 598,359
Estimated fiscal year 2028	\$ 596,176	\$ 596,176
Estimated fiscal year 2029	\$ 617,338	\$ 617,338

Budget