

Fire districts must prepare and post annual budgets as prescribed by Arizona Revised Statutes (A.R.S.) §48-805.02. Before completing the budget, download the newest version of the fire district budget form from the link on the Instructions tab. Then move from one cell to the next using the Tab key and click the blue highlighted cells for instructions as needed, or click the General instructions button below to read the full instructions.

[General instructions](#)

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

Palominas Fire District  
Cochise  
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: [Signature] SIGNED District clerk: [Signature] SIGNED Date: 5 SEP 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	\$	3.1383	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	\$	41,688,302
A.5	Actual tax year 2023 secondary property tax levy		
A.6	Maximum allowed tax year 2023 secondary property tax levy	\$	2,652,856

**Calculation of the allowable tax year 2024 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])	\$	2,865,084	
A.8	Maximum allowable tax year 2024 levy limit (A.7 + A.3)	\$	2,665,084	
A.9	Allowable tax year 2024 secondary tax rate	\$	6.8726	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	\$	1,563,311	
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)	\$	1,563,311	

**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)	\$	2,769,340	
A.15	Less—Unrestricted unencumbered carryforward (Budget tab, line 1)	\$	411,214	
A.16	Less—Revenues from sources other than direct property tax	\$	982,413	
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))	\$	1,375,683	
A.19	Tax year 2024 tax rate needed for operations:	\$	3.2999	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	\$	3.2999	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

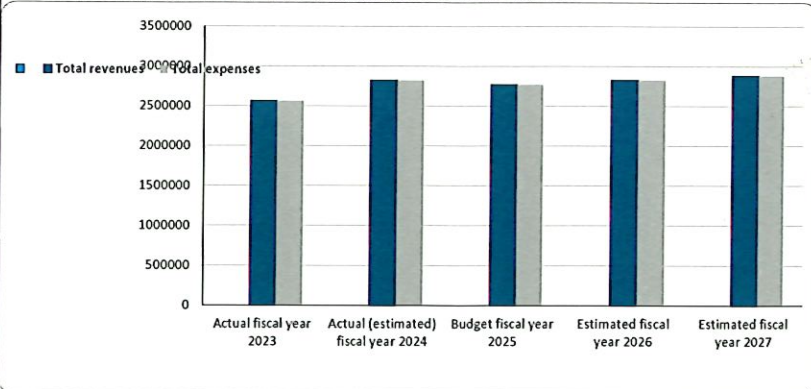
**Summary for fiscal years 2023 through 2027:**

[Special study](#)

No study of merger, consolidation, or joint operating alternative is 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 2023	\$ 2,563,435	\$ 2,563,435
Actual (estimated) fiscal year 2024	\$ 2,822,218	\$ 2,822,218
Budget fiscal year 2025	\$ 2,769,340	\$ 2,769,340
Estimated fiscal year 2026	\$ 2,824,369	\$ 2,824,369
Estimated fiscal year 2027	\$ 2,881,598	\$ 2,881,598

Budget

	Actual fiscal year 2023	Actual (estimated) fiscal year 2024	Budget fiscal year 2025	Estimated fiscal year 2026	Estimated fiscal year 2027
<b>Financial resources available at July 1</b>					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 622,852	\$ 606,904	\$ 411,214	411,214.00	411,214.00
2. Beginning fund balance—restricted	\$ 651,185	\$ 716,939	\$ 780,913	780,913.00	780,913.00
<b>Revenues</b>					
3. Secondary property tax revenue	\$1,076,515	\$ 1,197,725	\$ 1,375,713	1,430,742.00	1,487,971.00
4. Fire district assistance tax	\$ 178,229	\$ 192,690	\$ 200,000	200,000.00	200,000.00
5. Wildland	\$ 2,029	\$ 6,441			
6. Operating revenues					
7. Grants		\$ 55,412			
8. Bonds					
9. Interest	\$ 4,086	\$ 18,437	\$ 1,500	1,500.00	1,500.00
10. Donations					
11. Miscellaneous		\$ 2,400			
12. Credit Card Rebate	\$ 502	\$ 623			
Other Miscellaneous		\$ 2,500			
Other (specify) <u>Prop 207</u>	\$ 28,037	\$ 22,147			
13. Total financial resources available	\$ 2,563,435	\$ 2,822,218	\$ 2,769,340	\$ 2,824,369	\$ 2,881,598
<b>Expenses</b>					
14. <b>Personnel:</b>					
15. Estimated number of full-time employees (FTE) in 2025:			14		
16. Salaries & wages	\$ 657,549	\$ 754,325	\$ 824,759	865,997.00	909,297.00
17. Health insurance	\$ 61,427	\$ 48,894	\$ 95,539	100,316.00	105,332.00
18. Pension & other retirement benefits	\$ 49,252	\$ 60,830	\$ 77,789	81,678.00	85,762.00
19. Other (specify) Payroll Taxes/Payroll Preparation	26,446	24,378	26,700	28,035.00	29,437.00
Other (specify) Worker's Comp	\$ 54,993	\$ 55,410	\$ 70,000	73,500.00	77,175.00
Other (specify) Physicals/Exams/Background Checks	\$ 6,336	\$ 8,161	\$ 12,100	13,000.00	13,650.00
Other (specify) Uniforms	\$ 5,361	\$ 10,304	\$ 13,000	15,000.00	15,750.00
20. Total personnel expenses	861,364.00	962,302.00	1,127,484.00	1,177,526.00	1,236,403.00
<b>Operating:</b>					
21. Fuel	\$ 28,368	\$ 27,364	\$ 38,500	40,400.00	42,420.00
22. Tools & minor equipment	\$ 274	\$ 218			
23. Contracted services	\$ 6,500	\$ 6,060	\$ 9,500	11,000.00	13,000.00
24. Supplies	\$ 19,715	\$ 39,512	\$ 46,500	46,500.00	50,000.00
25. Vehicle repair	\$ 36,224	\$ 56,239	\$ 60,000	60,000.00	60,000.00
26. Training & prevention	\$ 12,000	\$ 18,187	\$ 21,000	21,000.00	23,000.00
27. Maintenance & repair—operating	\$ 34,188	\$ 33,242	\$ 20,000	30,000.00	30,000.00
28. Communications	\$ 29,467	\$ 33,993	\$ 47,000	50,000.00	55,000.00
29. Contingencies & emergencies					
30. Other Expenses	\$ 4,234	\$ 3,161	\$ 3,500	3,500.00	3,500.00
Other (specify) <u>Election</u>	\$ 250	\$ -	\$ 1,500	1,000.00	1,000.00
Other (specify) <u>Interest &amp; Bank Charges</u>	\$ 2,559	\$ 2,690	\$ 3,000	3,500.00	3,500.00
31. Total operating expenses	173,779.00	220,666.00	250,500.00	266,900.00	281,420.00
<b>Capital:</b>					
32. Land, building, & construction					
33. Vehicles		\$ 66,880	\$ 12,000		
34. Lease payments	\$ 69,339	\$ 69,346	\$ 70,000	70,000.00	70,000.00
35. Machinery & equipment		\$ 96,000			
36. Maintenance & repair—capital		\$ 70,216			
37. Reserve for future years—carryforward	\$ 1,359,824	\$ 1,336,818	\$ 1,101,968	1,191,668.00	1,166,500.00
38. Debt service—principal					
39. Debt service—interest					
40. Other Expenses					
Other Miscellaneous					
Other (specify)					
41. Total capital expenses	1,429,163.00	1,543,260.00	1,279,968.00	1,261,668.00	
<b>Administrative:</b>					
42. Administrative equipment	\$ 3,984	\$ 5,393	\$ 4,956	5,000.00	5,500.00
44. Insurance	\$ 25,007	\$ 25,913	\$ 26,432	28,000.00	30,000.00
45. Utilities	\$ 21,583	\$ 21,185	\$ 26,000	30,000.00	33,000.00
46. Professional services	\$ 41,227	\$ 38,279	\$ 48,500	50,000.00	53,000.00
47. Subscriptions, dues, fees	\$ 995	\$ 1,270	\$ 1,000	1,200.00	1,200.00
48. General administrative expenses	\$ 6,333	\$ 3,950	\$ 4,500	5,000.00	5,500.00
49. Other Accounts					
Other (specify)					
Other (specify)					
50. Total administrative expenses	99,129.00	95,990.00	111,388.00	119,200.00	128,200.00
51. Total expenses	\$ 2,563,435	\$ 2,822,218	\$ 2,769,340	\$ 2,824,369	\$ 2,881,598