

APPROVED BUDGET FY 2023/24



GOLDER RANCH FIRE DISTRICT

TABLE OF CONTENTS

Golder Ranch Fire District Board	4
Golder Ranch Fire District Senior Chiefs and Directors	5
Golder Ranch Fire District Organizational Chart	6
Budget Calendar for Fiscal Year 2023/24	7
Budget Timeline	8
Community Profile	9
District Overview	13
How to Use This Budget	22
Budget Highlight	23
Transmittal Letter	24
Budget Overview	31
Expenditure Summary	32
Revenue Summary	33
Expenditures by Type of Expenditure	34
Financial Trends – Major Sources	35
Fund Balance	39
Financial Policies and Practices	41
Strategic Plan	48
GFOA ACFR Award 2022	51
Original Budget Resolution	52
Revenue Overview	56
Property Taxes	56
Fire District Assistant Tax (FDAT)	56
Smart & Safe Tax Revenues	57
Ambulance Transports Revenues	57
Grant Revenues	57
Wild Land Services	57
Fees for Services	58
Mil Rate	59
Capital Improvement Plan (CIP) Overview	61
Annual Capital Cash Spend	61
Annual Capital cash Spend – Net of Financing	62
CIP Summary by Department	63
Debt Service	64
Personnel Overview	66
Department Descriptions and Major Initiatives	69
Departments Budgets	77
Budget Summary by Cost Centers	78

Administration Cost Center	82
Administration Departments	83
Emergency Operations Cost Center	88
Emergency Operations Departments	89
Logistics Support Cost Center	94
Logistics Support Departments	95
Position Resources	97
Performance Measures	102
Capital Improvement Detail	103
Glossary of Terms	117

GOLDER RANCH FIRE DISTRICT

Adopted Budget Fiscal Year 2023/24 *Effective July 1, 2023*

Golder Ranch Fire District Board



Vicki Cox-Golder
Chairperson



Tom Shellenberger
Board Member



Wally Vette
Vice Chairperson



Steve Brady
Board Member



Sandra Outlaw
Board Clerk

Golder Ranch Fire District Senior Chiefs



Tom Brandhuber

Fire Chief



Grant Cesarek

Assistant Chief – Support
Services



Chris Grissom

Assistant Chief – EMS Fire
Response



Eric Perry

Assistant Chief – Community
Risk Reduction

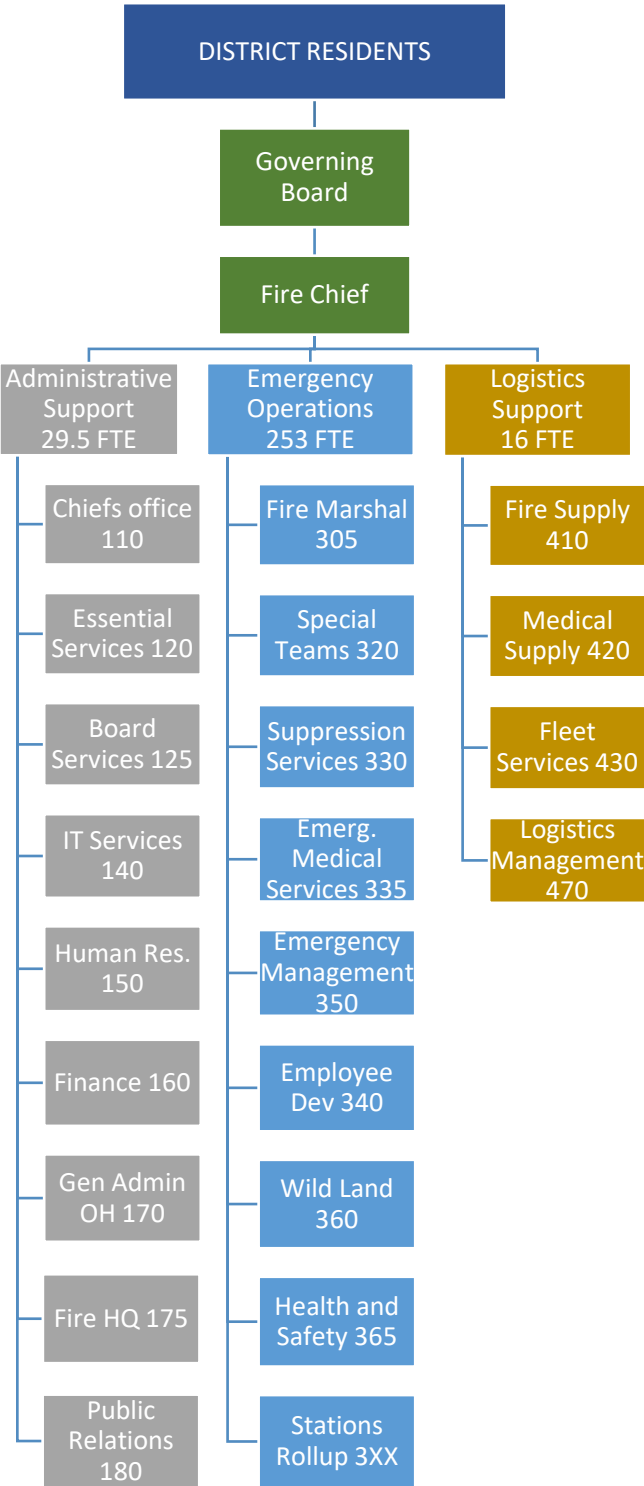
Administrative Directors

Finance – Dave Christian, CPA

Human Resources – Allison Delong

Information Technology – Herman Rascon

GOLDER RANCH FIRE DISTRICT
ORGANIZATIONAL CHART
FISCAL YEAR 2023/24

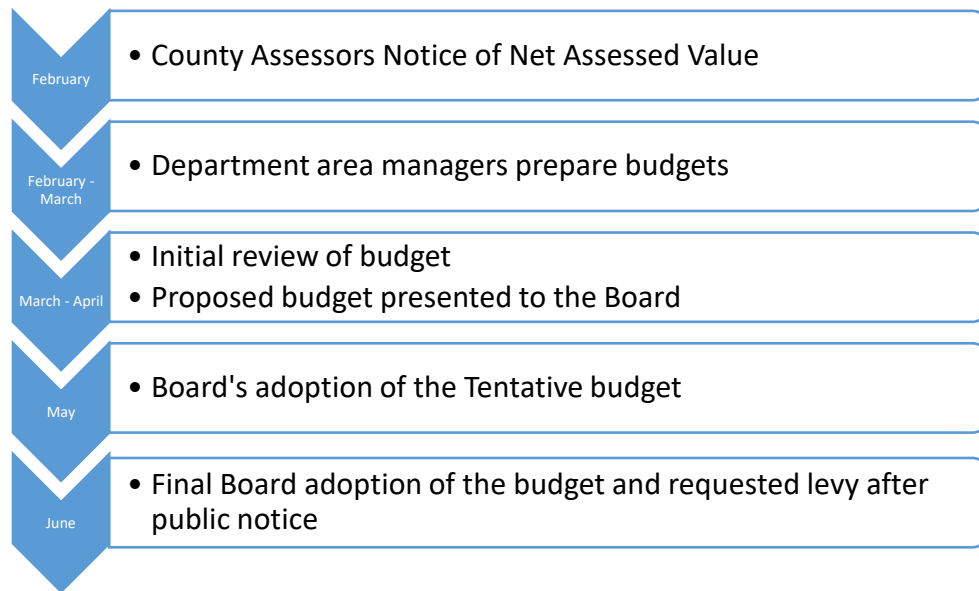


BUDGET CALENDAR

FOR FISCAL YEAR 2023/24

February 7, 2023	Five-Year Capital Improvement Plan (CIP) Budget templates made ready for distribution to Chief Officers
February 10, 2023	Operating budget worksheets made ready for distribution to all assigned department or functional area managers
February 27, 2023	Preliminary CIP submitted to the Fire Chief for review and approval
March 20, 2023	Preliminary budget proposals submitted by department or program stakeholders to the Finance Director
March 27, 2023	Review of budget proposals by the Fire Chief
April 11, 2023	Final internal budget reviews and approval completed
April 18, 2023	Regular Meeting: Proposed 2023/24 Budget presented to the Governing Board at their monthly meeting
May 1, 2023	Study Session: Discussion and Review of Proposed Fiscal Year 2023/24 Budget
May 16, 2023	Study Session: Approval of the Tentative Fiscal Year 2023/24 Budget
June 20, 2023	Regular Agenda: Public Hearing on the Fiscal Year 2023/24 budget as tentatively adopted. Budget approved in regular session.

The budget timeline is summarized as follows:



Basis for Budgeting

The district maintains its financial records in accordance with accounting principles generally accepted by GAAP. Although the district's budget is prepared on a modified cash basis that differs from GAAP, the district minimizes these differences between the budget basis of accounting and GAAP.

The operating budget will be based on the principle that current operating expenditures, including debt service, will be funded with current revenues. Funds will pay the indirect cost charges for services provided by another fund. The budget will not use one-time (non-recurring) sources to fund continuing (recurring) uses, postpone expenditures, or use external borrowing for operational requirements.

COMMUNITY PROFILE

Fire District Governance

The Golder Ranch Fire District (GRFD) is governed by a five-person board who serve staggered 4-year terms. They are elected to establish policy, set tax rates, approve the budget, manage annexation, and appoint the Fire Chief as Chief Administrator of the District. As a full-service fire and EMS provider, GRFD derives its primary funding for its budget through a combination of property taxes, bonds, and ambulance transport revenue.

Demographics

Despite its status as Arizona's Sun Belt, GRFD's jurisdiction is a geographically diverse region.

- Oro Valley's population exceeds 45,000 and has grown more than 30% over the last decade. The Municipality is in Pima County, 14 miles north of Tucson. It is a favorite place for senior living and is considered by SafeWise as the second safest city in the state.
- Catalina is a quaint, unincorporated town in Pima County that has been experiencing some fluctuation in its 7,600 population. The community is located between the Town of Oro Valley and SaddleBrooke and borders the Coronado National Forrest.
- SaddleBrooke is in Pinal County and is considered a suburb of Tucson with a population over 9,600. At 3,200 feet, its higher elevation provides for slightly cooler temperatures and more comfortable living.
- Pinal County unincorporated are accounts for over 37,000 population served by GRFD.

Population

Description	GRFD Service Area
Population	99,238
Population per square mile	407.7
Percent female	52%
Median resident age	54
Persons under 5 years	3,694
Persons under 18 years	14,796
Persons 65 years and older	31,414 (2019)
With a disability	11,765
Education - bachelor's degree or above	20,255
Home ownership percentage	82%
Percentage living in poverty	5%

Note: population information is compiled from U.S. census data.

Employers

Largest Employers within GRFD's District	Employees who work within the district
Roche Tissue Diagnostics	1,710
Oro Valley Hospital	700
Honeywell Aerospace	631
Amphitheater School District	600
Town of Oro Valley	590
Miraval Arizona	374
El Conquistador Tucson	340
Walmart	330
Fry's Food Stores	300
Golder Ranch Fire District	275
Casa de la Luz Hospice	260

Sources – OroValleyAZ.gov, Pima Association of Governments, Miraval Arizona, Arizona Daily Star.

Arizona Outlook Summary

	Actual		Forecast	
	2022	2023	2024	2025
Growth Rate	4.2	2.2	1.5	2.3
Nonfarm Jobs	4.2	2.2	1.5	2.3
Personal Income	3.3	5.9	5.9	6.3
Retail Plus Remote Sales	8.1	3.9	3.1	6.2
Population	1.7	1.5	1.2	1.3
Level				
Unemployment Rate	3.9	4.0	4.6	4.8
Housing Permits	60,994	43,886	44,888	44,898

Source – Economic and Business Research, The University of Arizona 2023

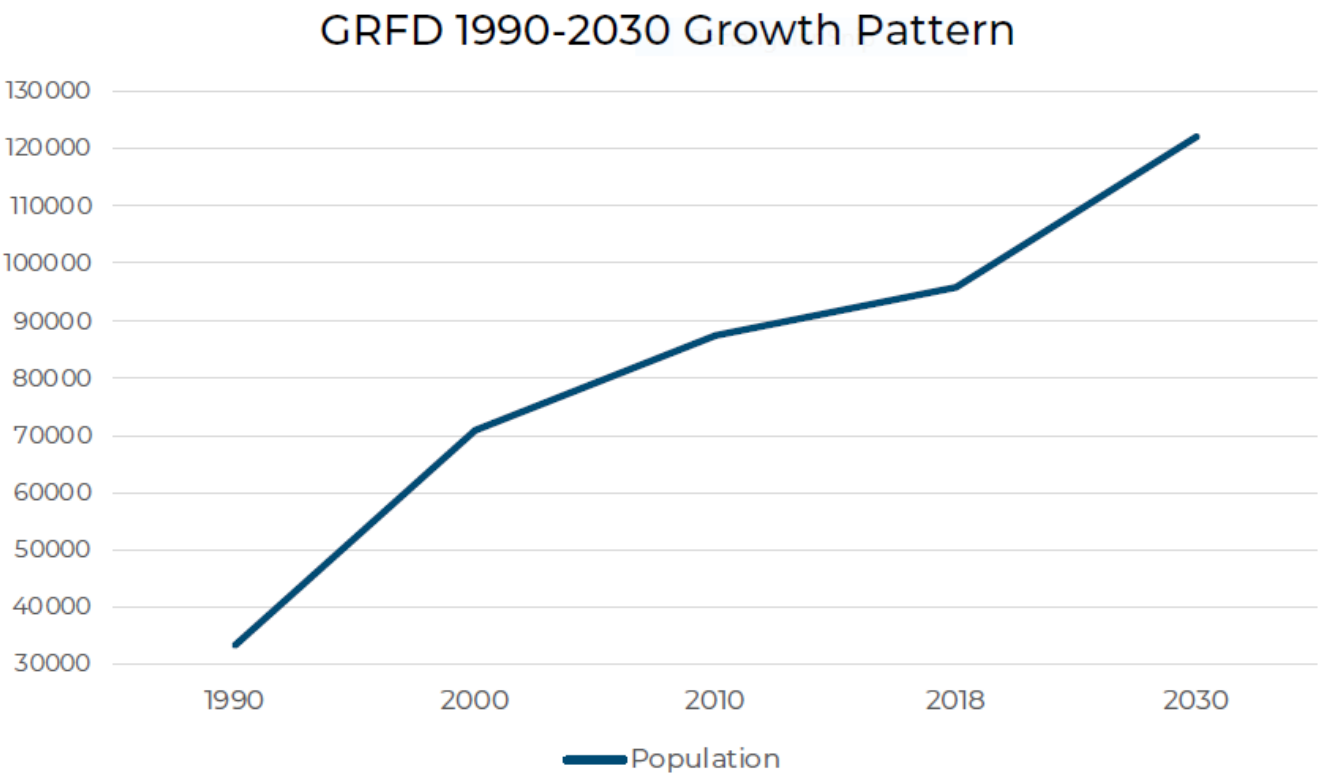
GRFD Services

	<u>2022</u>
Number of Authorized Suppression Personnel	260
Number of Fire Stations	10
Number of Fire Emergency Calls	137
Number of Public Service Calls	8,202
Number of Emergency Medical Service Calls	11,116
Number of Ambulance Transports	6,970
90 th percentile total response time	13.4min

Population Growth Pattern

As noted in the Population table from this section, the population within the GRFD boundaries is 99,238 with 47,979 residing within Oro Valley town limits. The population in Oro Valley increased 17% from 2010 to 2021. The annual growth rate during the last five years of that time period was approximately 1.5%. Similar increases occurred in the unincorporated areas that GRFD serves.

This graph illustrates the population growth trend throughout the service area since 1990 and projects continued growth through 2030.



Source – 2010 U.S. Census and 2017-2021 five-year ACS.

COMMUNITY PROFILE

SELECTED ECONOMIC INDICATORS – TUCSON METRO AREA Calendar Year

Description	2022	Projected 2023	Projected 2024	Projected 2025
Personnel Income (\$Millions)	\$56,408	\$59,539	\$62,903	\$66,513
Percentage Change from Prior Year	1.3%	5.6%	5.6%	5.7%
Retail Sales (\$ Millions)	\$21,009	\$21,483	\$22,153	\$23,169
Percentage Change from Prior Year	8.9%	2.3%	3.1%	4.6%
Residential Permits (Units)	5,714.0	4,197.5	4,301.3	4,215.6
Percentage Change from Prior Year	-9.1%	-26.5%	-2.5%	2.0%
Total Nonfarm Employment (000s)	393.7	400.2	404.3	410.3
Percentage Change from Prior Year	3.2%	1.7%	1.0%	1.5%
Population (000s), July 1st estimates	1,072.3	1,081.8	1,088.8	1,096.6
Percentage Change from Prior Year	1.3%	0.9%	0.6%	0.7%

Source:

Economic Outlook, June 2023, Economic and Business Research Center, Eller College of Management, The University of Arizona.

DISTRICT OVERVIEW

District History:

The Golder Ranch Fire District (GRFD) began as a volunteer fire district in November 1977, with one fire station in the unincorporated area of Catalina, Arizona. In 1980, the district signed a contract to provide fire coverage for the Catalina Fire District in the northern part of the Catalina area. In 1981, GRFD was granted membership in the regional MEDS dispatching system, and as the district grew, it changed from volunteer to paid on call – to career with reserves to supplement the career staff.



Golder Ranch Fire District Fleet – Late 1980's

In 1989, GRFD joined the Public Safety Personnel Retirement System for its career staff. The complete transition to a career-only agency was in August of 2001.

The district's boundaries grew through a 1996 consolidation of the Catalina Fire District and the Oracle Junction Fire District, and in 1999 GRFD joined a communications consortium that contracted for dispatching by the City of Tucson Public Safety Communications.

GRFD began ambulance service in 1980 with one ambulance. The district currently holds a Certificate of Necessity (CON #56) from the State of Arizona, allowing ambulance transport services within district boundaries and an additional area of 145 square miles in unincorporated southern Pinal County.

Throughout the years, multiple additional annexations led to the growth of the district, and a 2017 consolidation of the Mountain Vista Fire District added 19 square miles to the boundaries.

GRFD is an all-career agency serving 99,238 people within its approximately 244-square-mile boundary and 389-square-mile ambulance service area, including the communities of Saddlebrooke, Saddlebrooke Ranch, Catalina, and the Town of Oro Valley.



Engine 370 – C Shift Crew

Emergency Services coverage is maintained out of ten strategically placed fire stations with a fulltime staff of 275 front line personnel. Since the inception of the fire district, there have been five fire chiefs including current fire chief, Tom Brandhuber.

In 2017, the Golder Ranch Fire District signed an automatic aid agreement with the Northwest Fire District. This agreement was the first automatic aid agreement in the Tucson area, and in 2020, the City of Tucson Fire Department joined GRFD and NWFD in the automatic aid agreement.

GRFD Stations and Facilities



Station 370

3835 E. Golder Ranch Drive

Year built – 2006

Square footage – 11,724

Personnel capacity per shift – 10

Personnel assigned per shift – 9

Sprinklered – Yes

Apparatus assigned – BC
command vehicle, engine,
ambulance, tender, Type 3 brush
truck, Type 6 brush truck, utility
truck, wildland chase truck,
Station 370 wildland UTV



Station 372

65462 E. Catalina Hill Drive

Year built – 2009

Square footage – 7,187

Personnel capacity per shift – 6

Personnel assigned per shift – 4

Sprinklered – Yes

Apparatus assigned – Engine,
reserve ambulance, Type 3 brush
truck



Station 373

63725 E. Saddlebrooke Blvd.

Year built – 1990

Square footage – 3,944

Personnel capacity per shift – 6

Personnel assigned per shift – 6

Sprinklered – Yes

Apparatus assigned – Engine,
ambulance



Station 374

1130 W. Rancho Vistoso Blvd.

Year built – 1991

Square footage – 5,102

Personnel capacity per shift – 6

Personnel assigned per shift – 4

Sprinklered – Yes

Apparatus assigned – Engine, AMR
ALS ambulance



Station 375

12125 N. Woodburne Avenue

Year built – 2001

Square footage – 9,932

Personnel capacity per shift – 8

Personnel assigned per shift – 6

Sprinklered – Yes

Apparatus assigned – Ladder
(quint), ambulance, utility truck



Station 376

10475 N. La Canada Drive

Year built – 2008

Square footage – 7,200

Personnel capacity per shift – 6

Personnel assigned per shift – 6

Sprinklered – Yes

Apparatus assigned – Engine,
ambulance, tender, type 6
brush truck



Station 377

355 E. Linda Vista Blvd.

Year built – 2010

Square footage – 11,731

Personnel capacity per shift – 9

Personnel assigned per shift – 8

Sprinklered – Yes

Apparatus assigned – Engine,
ambulance, squad, TRT chase
truck, EC vehicle



Station 378

60891 E. Arroyo Vista Drive

Year built – 2010

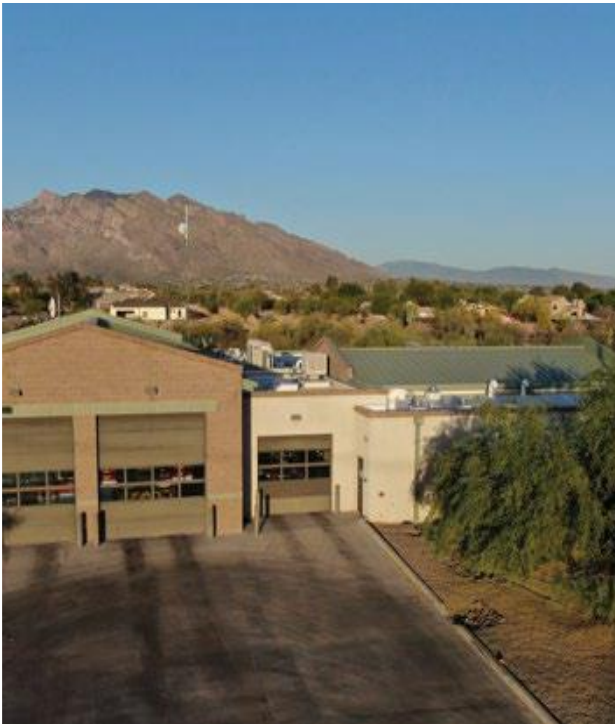
Square footage – 2,764

Personnel capacity per shift – 4

Personnel assigned per shift – 4

Sprinklered – Yes

Apparatus assigned – Engine



Station 379

9310 N. Shannon Road

Year built – 2010

Square footage – 11,496

Personnel capacity per shift – 11

Personnel assigned per shift – 7

Sprinklered – Yes

**Apparatus assigned – Engine,
ambulance, tender, type 3 brush
truck, air-power truck**



Station 380

1175 W. Magee Road

Year built – 2013

Square footage – 14,336

Personnel capacity per shift – 13

Personnel assigned per shift – 10

Sprinklered – Yes

**Apparatus assigned – Ladder
(quint), ambulance, type 6 brush
truck, wildland chase truck**



Admin North

3885 E. Golder Ranch Drive

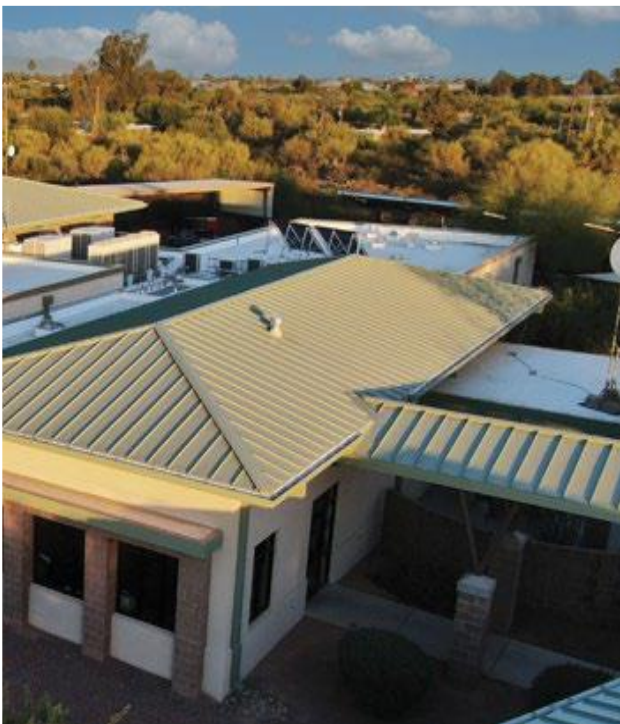
Year built – 2006

Square footage – 9,543

Personnel capacity per shift – 25

Personnel assigned per shift – 25

Sprinklered – Yes



Admin South

1175 W. Magee Road

Year built – 2013

Square footage – 5,599

Personnel capacity per shift – 13

Personnel assigned per shift – 12

Sprinklered – Yes



Hanley Building

1600 N. Hanley Blvd

Purchased - 2020

Remodeled - 2023

Personnel capacity - 70

Sprinklered – Yes

HOW TO USE THIS BUDGET

This document guide outlines the Golder Ranch Fire District's Fiscal Year 2023/24 Adopted Budget. Copies of the budget are posted at www.grfdaz.gov. A copy of the budget may be provided in paper format and are available per request at the Golder Ranch Fire District at all locations listed below.

Golder Ranch Fire District Administration
3885 E. Golder Rach Drive
Tucson, Arizona 85739

Golder Ranch Fire District Fire and Life Safety
1175 W. Magee Road
Tucson, Arizona 85704

The Adopted Budget is organized as follows.

Budget Highlights – This section includes the letter from the Fire Chief transmitting the budget to the Golder Ranch Fire District Board of Directors and Citizens and an overview of the budget. In the budget overview, the Fire Chief highlights the principal issues facing the District and the actions taken to address these issues.

Budget Overview – This section provides an overview of the District's budget in a summary format, and an overview of the sources of revenues and expenditures.

Financial Policies – Financial policies and practices are detailed in this section.

Revenue Overview – This section of this document offers descriptions of Golder Ranch's various revenue sources.

Department Budgets – This section provides an overview of the departments' budgets. Within each department is a description of the department's programs and the financial and personnel resources that support each department.

Capital Improvement Program – This section provides detail of the approved Five-Year Capital Improvement Program.

Glossary – This section defines the acronyms/initialisms terms used in the budget.

BUDGET HIGHLIGHTS





GOLDER RANCH FIRE DISTRICT

Meeting the emerging needs of the community through teamwork, dedication, and professionalism

May 1, 2023

To: Golder Ranch Fire District Board of Directors and Citizens:

I am delighted to present to you the 2023-2024 Budget for your careful consideration. The executive leadership team, consisting of Deputy Chiefs, Assistant Chiefs, and Directors, has devoted extensive effort to diligently develop this budget. We have thoroughly reviewed four versions of the budget to arrive at the draft that we are presenting to you. Throughout the decision-making process, we have adhered to specific guideposts. Every decision we make is guided by “Community First” with our commitment to build and maintain trust by taking care of our people, organization, and community. As stewards of fiscal responsibility, we do not take requests to increase the mill rate lightly. However, we recognize the need to address challenges proactively and plan for upcoming events. The proposed overall levy in the draft budget enables us to provide the services we have promised to our residents while meeting the expectations of our community partners. We have also implemented a new approach to structuring our capital improvement plan, which will consistently and predictably address our practical capital needs. Furthermore, we prudently continue to enhance our budget's capacity to navigate the anticipated financial challenges arising from decreasing commercial and residential property values and reduced valuation formulas for commercial properties. I eagerly anticipate our discussion at the upcoming budget study session, and I take pride in acknowledging the exceptional effort put forth by each member of our team in presenting a robust and responsible budget for this year and the years to come.

Budget Overview:

Each year brings unique challenges as we strive to provide the most cost effective all hazard emergency response and prevention service possible to the Districts residents and visitors. This commitment to finding the prime balance between financial responsibility and world class service drives our budget process. The budget of a public safety organization the size of GRFD is by necessity a complex and living document. It embodies the priorities of the organization as outlined in the strategic plan while acknowledging the finite resources available. It is my hope that the users of this budget proposal find it concise and easy to understand.

LABOR BUDGET:

The 2023-2024 labor budget consists of direct and indirect labor costs. The revised compensation schedule rolled out in FY 2023 to address both uniform and non-uniform salary deficiencies is now in its second year and has significantly lowered the rate of employee attrition. The proposed budget has a total of 298.5 full time positions, an increase of 2 positions. At the time of this writing, GRFD has 293 employees on the payroll and 6 unfilled positions.

The District has budgeted an increase of 8% for health insurance costs. All personnel contribute 20% towards the monthly premiums and the District pays 80%. Two new post-employment health plans (PEHPS and MERP) have been introduced for the 2024 budget. These are nonelective benefits where the District would contribute a \$910/employee per fiscal year, or 1% of revenues in the aggregate.

CAPITAL:

The 5-year CIP (capital improvement plan) is being funded at \$2.535M Making up 6% of the overall budget, the FY 2023/24 CIP would be paid for from a couple of funding sources. Unfinished projects encumbered in the 2023 fiscal year would permit the completion of projects in the 2024 fiscal year and would provide a portion of the funding and the balance of the CIP funding will be from a portion of the O&M MIL rate and associated tax-levy.

DEBT SERVICE:

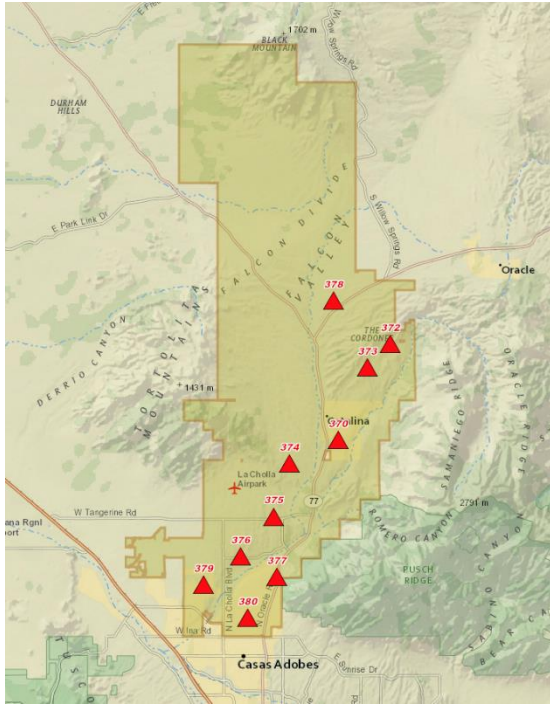
Debt service expenses make up 7% of the O&M budget, requiring funding of \$3.35M. The types of debt serviced from the O&M levy include capital leases and payments on the Certificates of Participation (COP) bonds. In May of 2021, the District sold \$28M of COP bonds to eliminate its PSPRS unfunded pension liability, and to create a contingency reserve fund. The COP bonds are serviced from the General Fund O&M levy.

REVENUE ANALYSIS & MIL RATE:

Due in part to the sheer scale of the net assessed value (now without peer at \$1.509 billion), the District has been able to absorb unprecedented inflationary pressures with nominal adjustments to the aggregate mil rate. The proposed 2023-2024 budget will be no exception to this trend. Inflationary pressure, primarily in labor, healthcare, and capital improvements, has and will continue to put upward pressure on the Districts costs.

To meet the financial resources needed for the FY 2023/24 budget, the 2023 O&M mil rate of \$2.43 will need to be adjusted 7 cents to \$2.50. No adjustment will be needed to the current 14 cent general obligation (GO) bond mil rate. Therefore, an aggregate mil rate of \$2.64 has been approved for the 2023/24 fiscal year. The FY 2023/24 budget is fully balanced with no projected need for the use of reserve dollars. Management's intent is to build financial resiliency to weather a potential downturn in real-estate valuations.

District Profile



Golder Ranch Fire District was created in 1977 under the provisions set forth in Arizona Revised Statute (ARS) 48-261 and maintained in accordance with ARS 48-805. Additionally, the Fire District possesses a Certificate of Necessity (CON) #56 from the Arizona Department of Health Services and subsequently operates an ambulance transport service under the provisions set forth in Title 36, Chapter 21.1 of the Arizona Revised Statutes. The District is governed by a five-member Board of Directors that serves staggered four-year terms. The Fire Chief manages the daily operations of the District and is appointed by the Governing Board.

Since its inception, the geographical boundaries of the District have expanded through various annexations, mergers and in July 2017 consolidation with the Mountain Vista Fire District. The consolidation added 2 fire stations, an administration building, numerous equipment, and apparatus as well as a substantial increase in the District's service area. Golder Ranch Fire District's total net assessed value (NAV) now sits at \$1.510B; one of the largest in the State of Arizona for FY 2024.

The current district fire boundaries are approximately 243 square miles, and the ambulance transport boundaries are approximately 413 square miles. These boundaries are geographically located within the Town of Oro Valley, in Northern Pima, and Southern Pinal County. The District is predominantly comprised of residential properties, commercial and retail occupancies, light industrial business, and a limited urban/commercial corridor. The District's estimated population is approximately 100k residents, or an average population density of 412 per square mile. The population of the District resides primarily in the three communities of Oro Valley, Catalina and Saddlebrook.

The District currently own and/or operates ten (10) fire stations, one (1) fleet services facility, one (1) training facility and two (3) administration buildings. Services are rendered by a staff of two hundred and ninety-eight and half (298.5) full-time equivalent employees.

The District is focused on providing the taxpayers with the highest level of services through an efficient and effective all-hazards response model. Services include fire, medical, technical rescue, wildfire suppression, hazardous material, fire inspection, fire investigation, code enforcement, public education, life-safety classes, desert creature removal, smoke alarm assistance, lockout assistance and much more. Medical emergencies account for the majority of reported incidents within the District. Accordingly, all front-line fire and medical response vehicles are staffed with firefighters that are trained as paramedics and/or emergency medical technicians. The District continues to implement operational improvements in order to accomplish strategic goals and exceed community expectations.

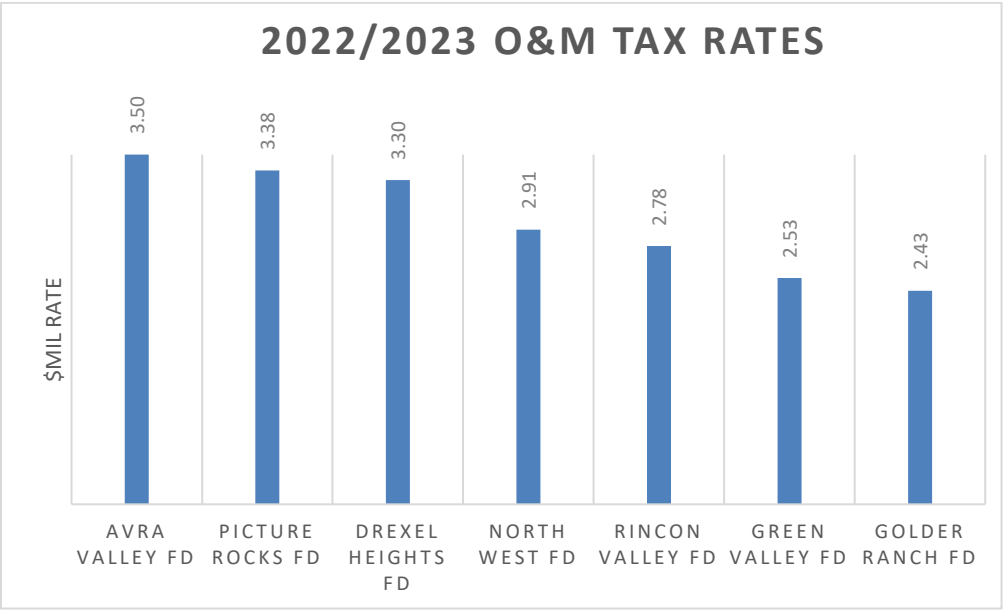
District Budget

Golder Ranch Fire District is considered a political subdivision of the State of Arizona and is authorized to levy an ad valorem property tax for the services it provides. This tax is assessed on all non-exempt real and personal property located within the geographical boundaries of the District and serves as its primary funding source.

For the fiscal year 2023/24 the District O&M tax rate will be \$2.50 per \$100 of limited assessed value and is lower than all other comparable Southern Arizona fire districts and well below the State imposed ceiling limit. The District also set ¢14 per \$100 of assessed value mil rate levy to service its general obligation bonds.

For the 2023/24 fiscal year the District saw an increase in assessed valuations from \$1.424 billion to \$1.510 billion. This net assessed value coupled with the \$2.64 aggregate mil rate will provide a levy of \$34,228,315.

Even with a slight increase in the mil rate, the District's levy is still a remarkably good value for the level of services provided. The District has historically been at or near the lowest for the Tucson Metropolitan area. For the 2023 fiscal year, GRFD continues to have the lowest tax rate of the region's largest full-service fire districts and the lowest tax rate among districts offering ambulance transports.

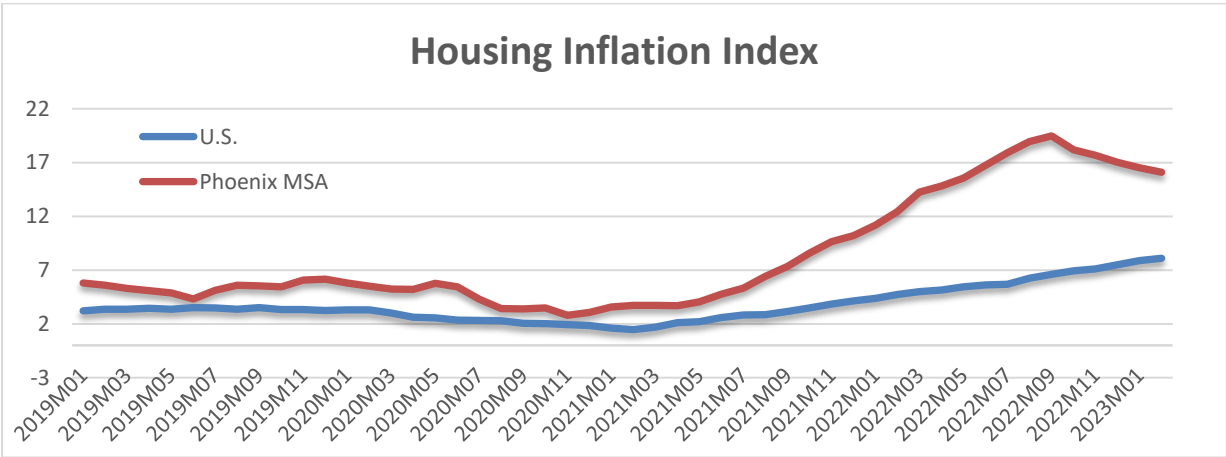


Local Economy and Outlook

Arizona Outlook

The huge increase in house prices since 2019, along with the recent increases in mortgage rates, have had a big negative impact on housing affordability nationally and in Arizona. Phoenix housing affordability (measured by the NAHB-Well Fargo Housing Opportunity Index) dropped from 64.9% in the fourth quarter of 2019 to 18.3% in the fourth quarter of 2022. That was a 46.6 percentage point drop in the share of homes sold that were affordable to a family making the median income. Tucson housing affordability dropped from 71.2% to 35.0% and in Prescott affordability declined from 55.9% to 18.6%. The nation experienced a decline from 63.2% to 38.1%.

As the Federal Reserve pushed up short-term interest rates last year, the 30-year conventional mortgage rate spiked from 3.1% in December 2021 to 6.4% in December 2022. That contributed to a significant drop in single-family permits issued in Arizona last year (preliminary Census data), which dropped from a revised total of 46,561 in 2021 to a preliminary count of 37,404 in 2022. That was a drop of 19.7% over the year. In contrast, multi-family permits increased significantly, rising by 24.2%. Overall, total permits were down 7.1% in 2022.



Both Phoenix and the nation have seen a significant deceleration in commodities inflation, with a much more modest slowdown in services inflation. One major factor driving this divergence is housing for Phoenix and the U.S. Shelter. Inflation is still very high in Phoenix, although on an over-the-year basis it cooled from 19.5% in September 2022 to 16.0% in February. Nationally, shelter inflation continued to gain speed in February at 8.1%.

George W. Hammond, Economic and Business Research Center, The University of Arizona 2023

Long Term Financial Planning

As part of the budget approval process, beginning in July 2014, the District adopted a five-year capital improvement plan (CIP). The CIP is a comprehensive, plan for sustaining and enhancing emergency response infrastructure by refurbishing or replacing aging facility and apparatus assets. The CIP provides a forecast for the life expectancy of each of the District's long-lived assets and the estimated cost of their replacement and or refurbishment. Finally, and most importantly, the CIP will define the funding levels needed year over year for the 5-year time horizon of the plan.

Financial Governance for the District is provided for by an internal financial policy that is referred to as the Principles of Sound Financial Management (PSOFM). This document establishes the fiscal framework associated with the establishment of funds, fund balances, reserve funds and capital outlays. The District has and continues to automate numerous processes associated with accounts receivable, payable, billing for ambulance transports and payroll.

A multi-year Strategic Plan has been developed and adopted by the Fire Board. This plan establishes the vision and direction that is required for District growth and operation.

Fire Chief

A handwritten signature in black ink, appearing to be 'T. Brandhuber', written over a light blue horizontal line.

Thomas Brandhuber

Finance Director

A handwritten signature in black ink, appearing to be 'D. Christian', written over a light blue horizontal line.

David Christian, CPA

***This page intentionally
left blank***

BUDGET OVERVIEW



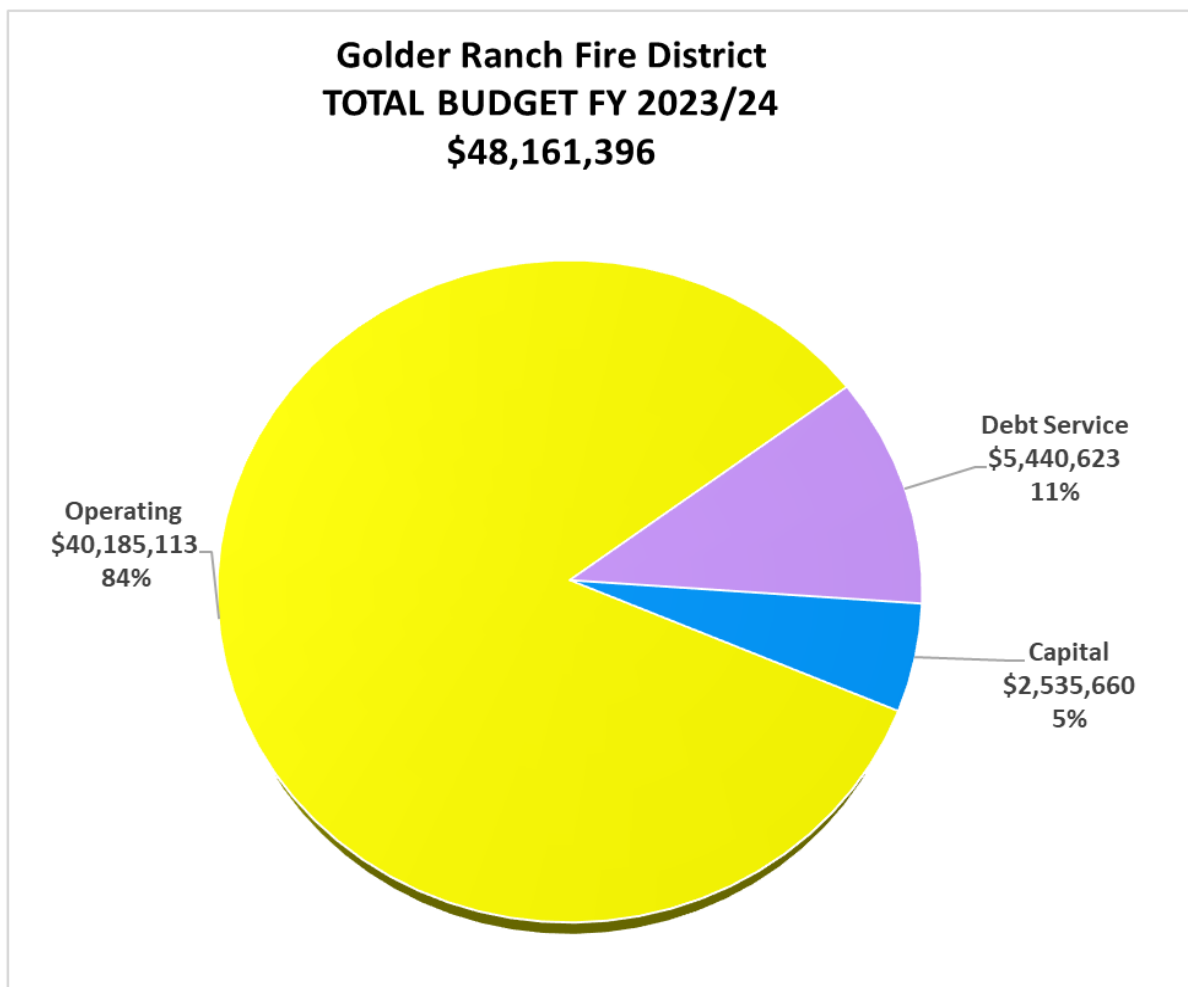
Budget Overview

Arizona law requires the Golder Ranch Fire District to submit a recommended budget for the following year on or before July 1. The Golder Ranch Fire District Governing Board reviews the Fire Chief 's recommended budget and as required by the State of Arizona, adopt a balanced budget no later than June 30.

For Fiscal Year 2023/24, the recommended budget was submitted April 18, 2023 and was adopted by the Golder Ranch Fire District Governing Board on June 20, 2023.

The Fiscal Year 2023/24 Adopted Budget totals \$48.16 million representing a decrease of \$106,013 over the Fiscal Year 2022/23 Adopted Budget of \$48.27 million. The total operating budget is \$40.19 million, an increase of \$1.86 million or 4.85% over last year's total operating budget of \$38.33 million. The Capital Improvement Plan for Fiscal Year 2023/24 is \$2.54 million, a decrease of \$3.08 million or 55.0% reduction over Fiscal Year 2022/23 of \$5.62 million. The District's Debt Service total \$5.44 million, an increase of \$1.12 million or a 25.86% increase over Fiscal Year 2022/23 of \$4.32 million.

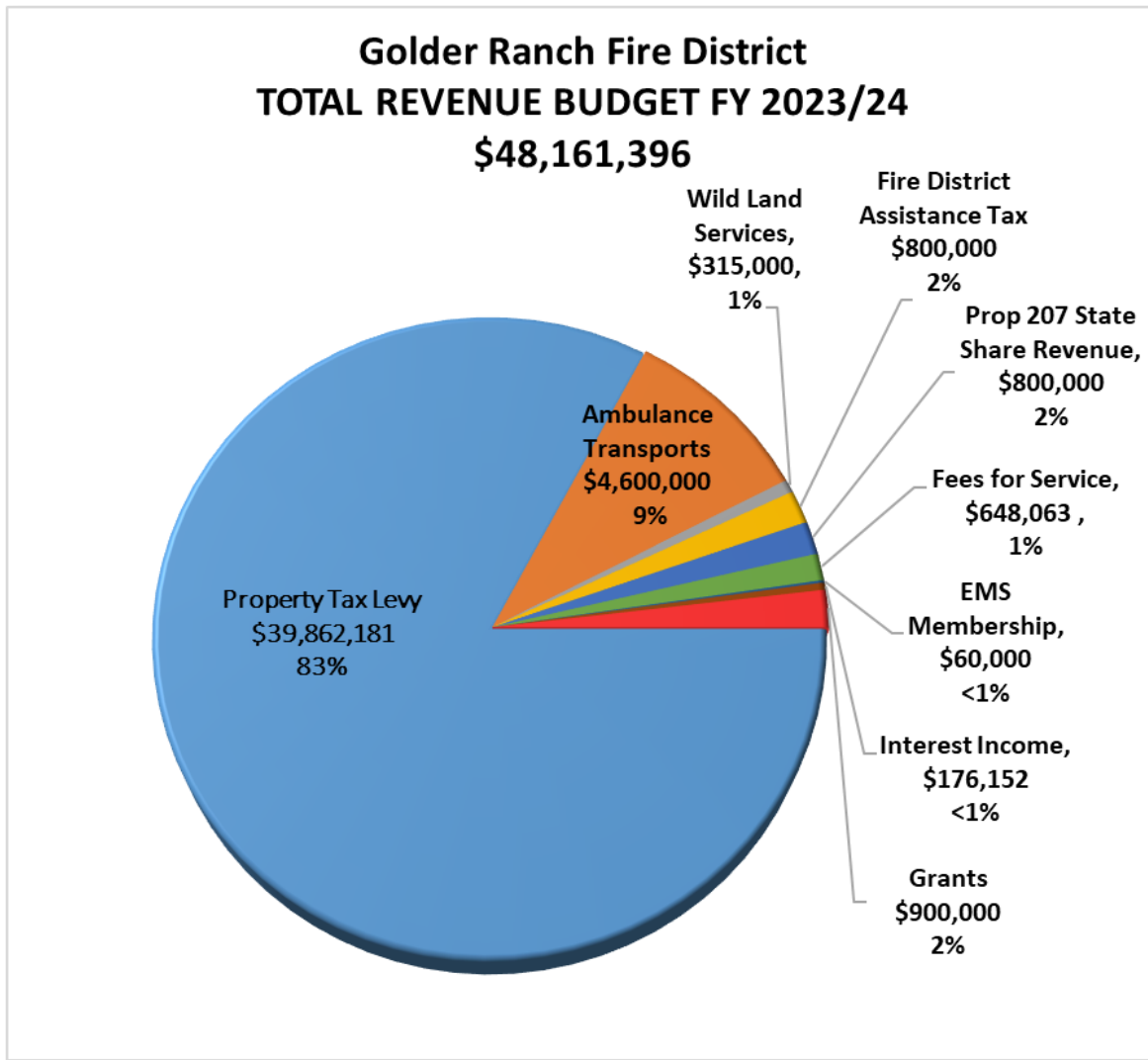
The following illustrates GRFD All Funds Budget:



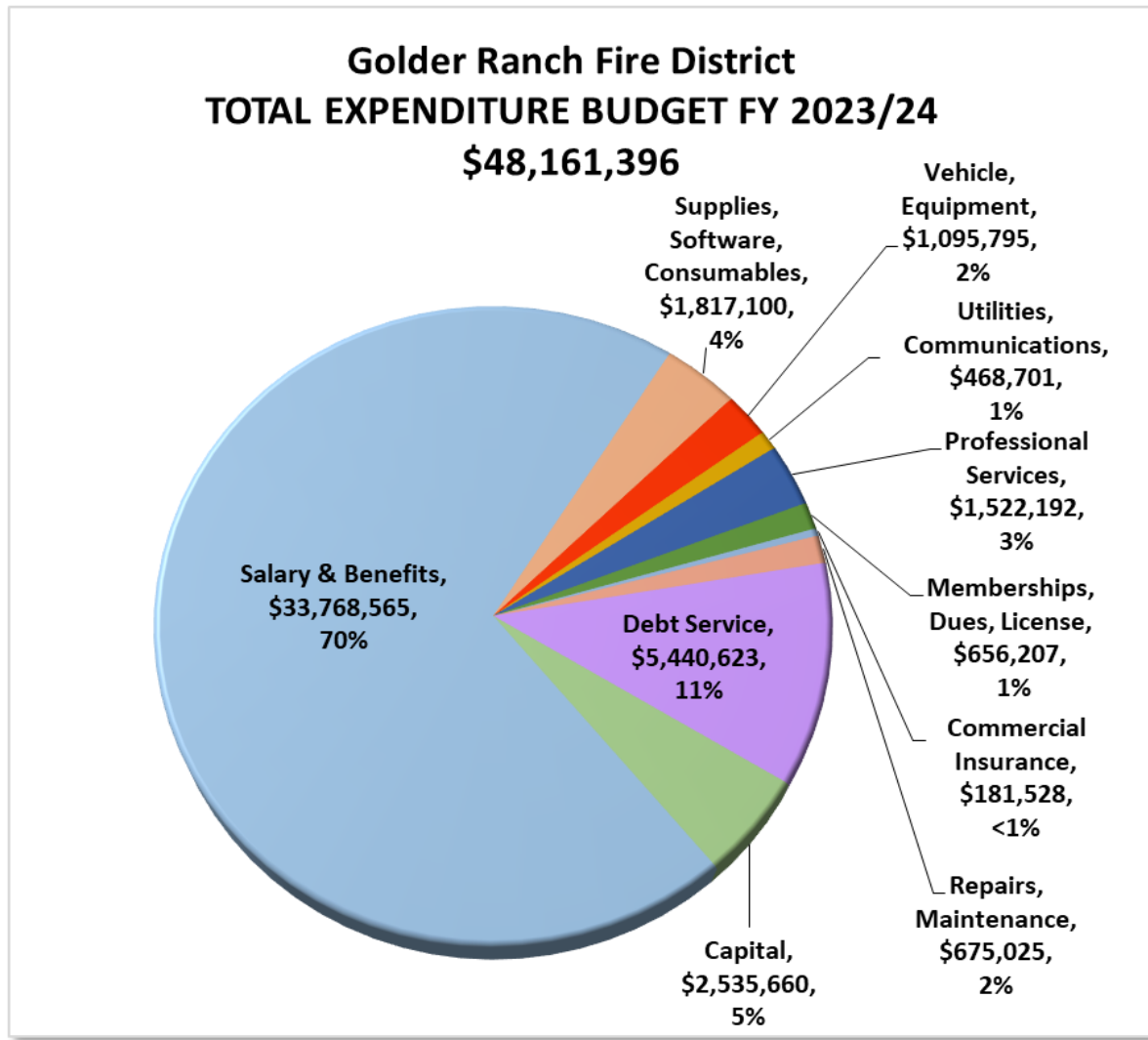
District All Funds Revenues

Revenues funding the operation of the District come from various sources. The single largest source of revenue for Fiscal Year 2023/24 comes from the Property Tax Levy with are 83% of total revenue. The next largest source of revenue comes from Ambulance Transports which are 9% of total revenues.

The following graph illustrates the District's multiple funding sources for Fiscal Year 2023/24:



District All Funds Expenditures



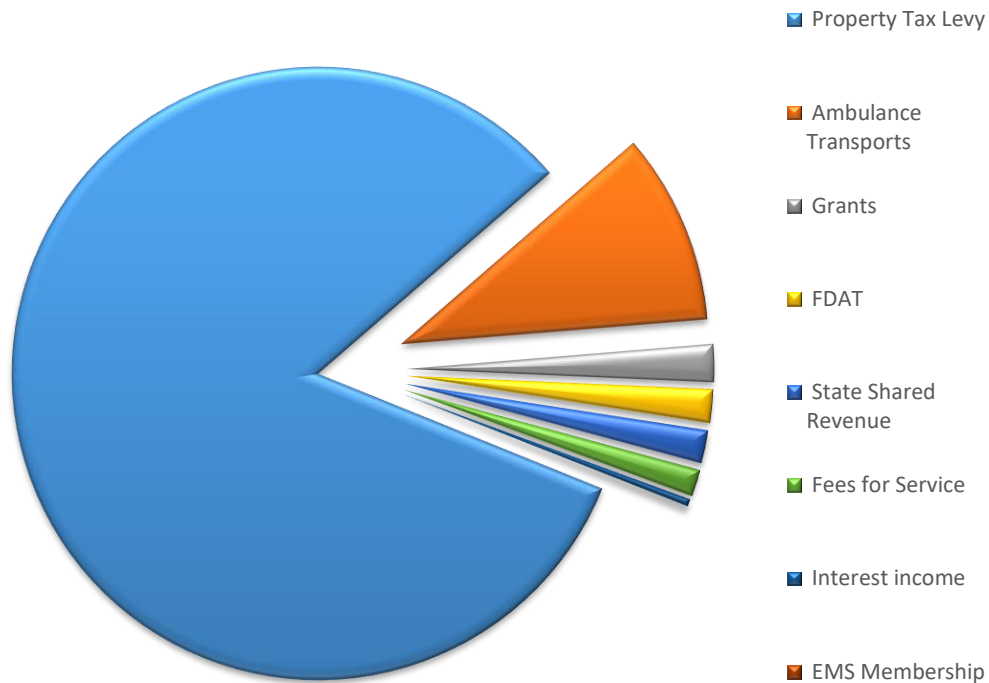
The cost of salaries and benefits paid to and for employees represents the largest cost component of the GRFD budget. For the fiscal year 2023/24 labor costs represent 70% of the total operations and maintenance (O&M) budget.

The next two largest expenditures for the District are for Debt Service and Capital. Debt Service make up 11% of the O&M budget, requiring funding of \$5.4 million. The types of debts serviced from the O&M levy include capital leases and payments on Certificate of Participation (COP) bonds. In May 2021 the District sold \$28 million of COP bonds to eliminate its PSPRS unfunded pension liability, and to create a contingency reserve fund. The COP bonds are serviced from the General Fund O&M levy.

Financial Trends – Major Sources

FY 2023/24 GOLDER RANCH FIRE DISTRICT BUDGET

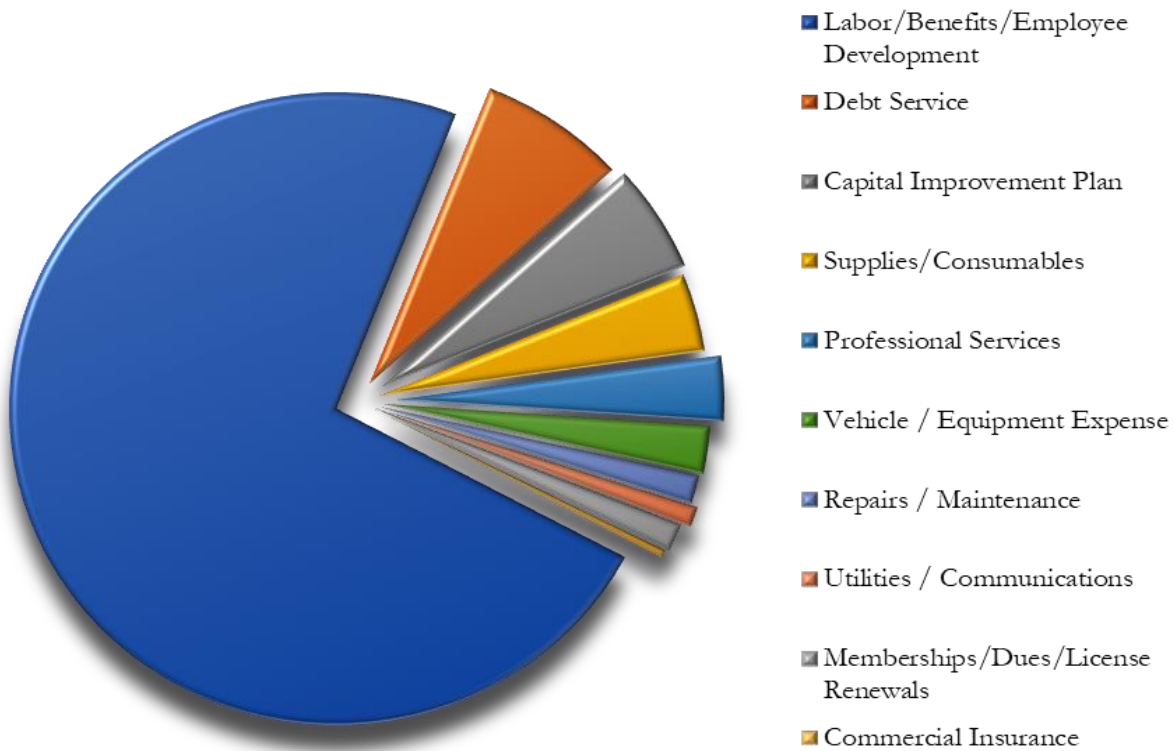
TOTAL REVENUE BY SOURCE



MAJOR REVENUE SOURCE	AMOUNT	Percent
Property Tax Levy	37,748,240	82.5%
Ambulance Transports	4,600,000	10.1%
Grants	900,000	2.0%
FDAT	800,000	1.7%
State Shared Revenue	800,000	1.7%
Fees for Service	648,063	1.4%
Interest income	176,152	0.4%
EMS Membership	60,000	0.1%
TOTAL	45,732,455	100%

FY 2023/24 GOLDER RANCH FIRE DISTRICT BUDGET

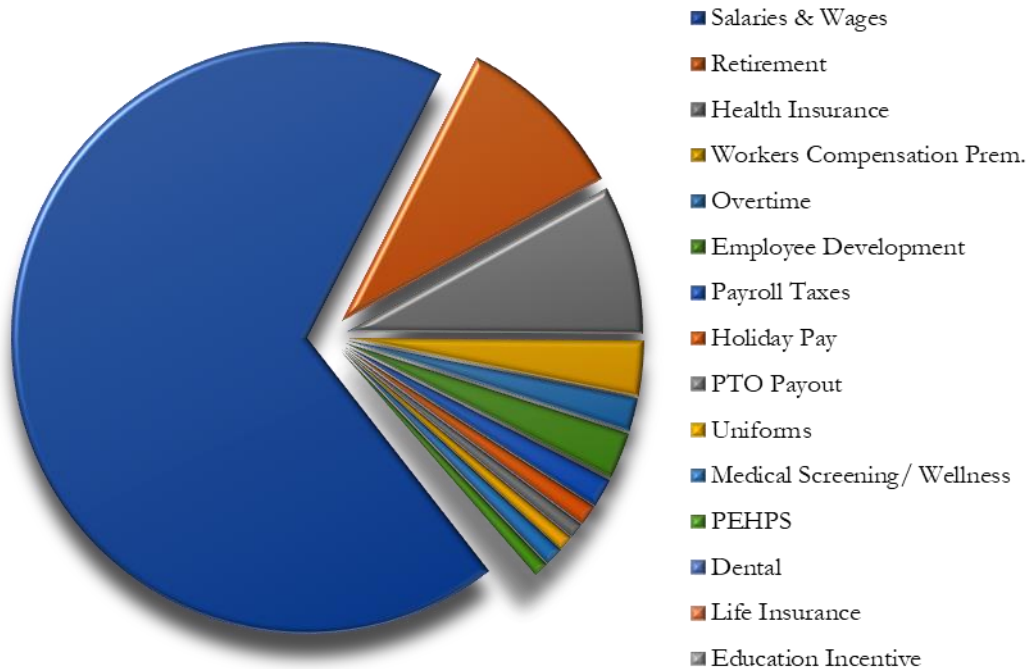
TOTAL COST BY MAJOR COST CATEGORY



Major Cost Category	Total Cost	Percent
Labor/Benefits/Employee Development	33,468,565	73%
Debt Service	3,326,682	7%
Capital Improvement Plan	2,535,660	6%
Supplies/Consumables	1,817,100	4%
Professional Services	1,522,192	3%
Vehicle / Equipment Expense	1,095,795	2%
Repairs / Maintenance	660,025	1%
Utilities / Communications	468,701	1%
Memberships/Dues/License Renewals	656,207	1%
Commercial Insurance	181,528	0%
TOTAL	45,732,455	100%

FY 2023/24 GOLDER RANCH FIRE DISTRICT BUDGET

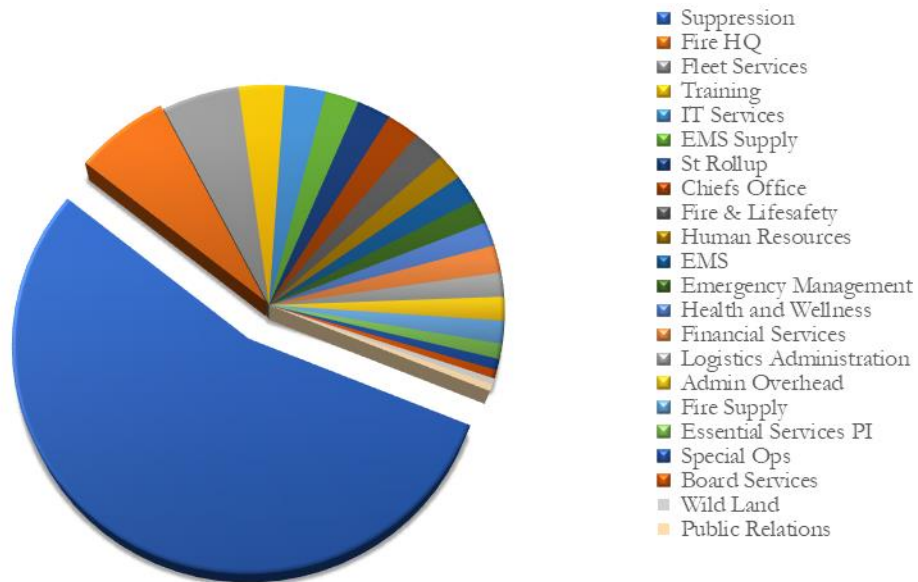
TOTAL COST BY MINOR LABOR COST CATEGORY



Labor cost category	Amount	Percent
Salaries & Wages	22,781,217	68%
Retirement	3,185,685	10%
Health Insurance	2,710,802	8%
Workers Compensation Prem.	1,006,397	3%
Overtime	607,492	2%
Employee Development	847,186	3%
Payroll Taxes	525,235	2%
Holiday Pay	371,569	1%
PTO Payout	267,991	1%
Uniforms	278,800	1%
Medical Screening/ Wellness	339,881	1%
PEHPS	271,180	1%
Dental	73,877	0%
Life Insurance	64,452	0%
Education Incentive	49,500	0%
Employee Events	37,500	0%
On Call Pay	37,000	0%
Cancer Policy	12,800	0%
TOTAL	33,468,565	100.0%

FY 2023/24 GOLDER RANCH FIRE DISTRICT BUDGET

TOTAL COST BY DEPARTMENT



Cost by Department	Total Costs	Percent
Suppression	24,974,507	53.19%
Fire HQ	3,057,707	6.55%
Fleet Services	2,496,475	5.91%
Training	1,474,827	3.15%
IT Services	1,335,717	2.98%
EMS Supply	1,084,960	2.62%
St Rollup	1,094,566	2.29%
Chiefs Office	1,067,042	2.26%
Fire & Life Safety	1,036,866	2.13%
Human Resources	869,519	2.12%
EMS	890,678	2.02%
Emergency Management	809,023	1.99%
Health and Wellness	785,023	1.88%
Financial Services	898,219	1.85%
Logistics Administration	790,669	1.67%
Admin Overhead	770,246	1.58%
Fire Supply	747,130	1.56%
Essential Services PI	492,956	1.44%
Special Ops	361,057	1.24%
Board Services	274,787	0.64%
Wild Land	201,211	0.49%
Public Relations	219,270	0.46%
TOTAL	45,732,455	100%

Fund Balance

Golder Ranch Fire District Governmental Funds - Fund Balance

MAJOR FUNDS	2023		2022	
	Amount	%	Amount	%
General Fund	\$ 22,183,815	64%	\$ 18,337,077	56%
Debt Service Fund	471,013	1%	371,695	1%
Capital Projects Fund	12,263,600	35%	14,269,451	43%
Total Fund Balance	\$ 34,918,428	100%	\$ 32,978,223	100%

General Fund

The General Fund accounts for most all of the day to day operational and maintenance needs of the District, as well as funding necessary to service the District's capital lease. In Fiscal Year 2023 The General Fund increased by \$1,940,205 over Fiscal Year 2022.

Debt Service Fund

This fund is used to account for the property tax collections and servicing of general obligation debt associated with the 2015, 2017, 2020-2022 GO bond issues. The debt service funds have its own source of revenue with a restricted property tax levy.

Capital Improvement Projects Fund (CIP)

The Capital Projects Fund is used to provide funding for long lived assets and real property improvement projects. Beginning with the 2019 budget the District has been committing a portion of the General Fund every year as well as selling GO Bonds to finance the multi-year CIP.

***This page intentionally
left blank***

FINANCIAL POLICIES AND PRACTICES



FINANCIAL POLICIES and PRACTICES

In addition to legal requirements set by State Law, the Golder Ranch Fire District adopted the Principles of Sound Financial Management Policies August 2012. These adopted Principles of Sound Financial Management establish guidelines for the district's overall fiscal planning and management. These principles are intended to foster and support the continued financial strength and stability of the Golder Ranch Fire District. Moreover, the district's financial goals are broad, reasonably timely statements of the financial position the district seeks to attain:

- To deliver quality services in an affordable, efficient, and cost-effective basis providing full value for each tax dollar.
- To maintain an adequate financial base to sustain a sufficient level of services, thereby preserving the quality of life within the communities that we serve.
- To have the ability to withstand local and regional economic fluctuations, to adjust to changes in the service requirements of our community, and to respond to changes in Federal and State priorities and funding as they affect the residents.

Fiscal Planning and Budgeting Policy

Fiscal planning refers to the process of identifying resources and allocating those resources among numerous and complex competing purposes. The primary vehicle for this planning is the preparation, monitoring and analysis of the district's budget. It is increasingly important to incorporate a long-term perspective and to monitor the performance of the programs competing to receive funding.

The operating budget will be based on the principle that current operating expenditures, including debt service will be funded with current revenues. Funds will pay the indirect cost charges for services provided by another fund. The budget will not use one-time (non-recurring) sources to fund continuing (recurring) uses, postpone expenditures, or use external borrowing for operational requirements. The budget will incorporate the best available estimates of revenues and expenditures. Unspent appropriations for significant programs and major projects will be considered for re-appropriation in the subsequent fiscal year. Such carryover of appropriation will be included in the proposed budget.

Fund Balance Policy

The Board adopted a Fund Balance Policy to ensure the District maintains adequate fund balances and reserves to:

- Provide sufficient working capital for unforeseen expenditures related to emergencies.
- Offset significant economic downturns or sudden loss of revenue.
- Secure and maintain investment grade bond ratings.

The policy also defines funds and defines categories of fund balance.

The District will maintain an “Emergency Reserve” in the General Fund of ten percent (10%) of the average actual General Fund revenues for the preceding three fiscal years. The Emergency Reserve is for unexpected, large-scale events where damage in excess of \$250,000 is incurred and immediate, remedial action must be taken to protect the health and safety of residents (e.g., floods, fires, storm damage).

The district will maintain an additional General Fund “Operating Reserve” with an upper goal of an additional twenty percent (20%) of the average actual General Fund revenues for the preceding three fiscal years. The Operating Reserve is intended to be a reserve for unexpected events whose impact exceeds \$500,000 such as failure of the State to remit revenues to the district, delay in collection of tax revenues, unexpected mandates, unexpected loss of property tax collections, continuance of critical district services due to unanticipated events, or to offset the unexpected loss of a significant funding source for the remainder of the fiscal year.

The district will maintain an additional General Fund “Budget Stabilization Reserve” with an upper goal of an additional ten percent (10%) of the average actual General Fund revenues for the preceding three fiscal years. The Budget Stabilization Reserve may be used to provide funding to deal with fluctuations within the fiscal cycle(s) and operating requirements that exceed \$500,000. The reserve funds will provide time for the district to restructure its operations in a deliberate manner to ensure continuance of critical district activities.

Expenditure Control

Expenditures will be controlled by an annual appropriated budget at the department/fund level. The governing body shall establish appropriations through the budget process. The Board of Directors may transfer these appropriations as necessary through the budget amendment process. Written procedures will be maintained for administrative approval and processing of certain budget transfers within funds.

Department heads are responsible for monitoring expenditures to prevent exceeding their total departmental appropriation budget. It is the responsibility of these department heads to immediately notify their supervisor and the Finance Director of any circumstances that could result in a department appropriation being exceeded.

Revenues and Collections

The district will strive to maintain a diversified and stable revenue base to shelter it from economic changes or short-term fluctuations by doing the following:

- Periodically conducting a cost of service study to determine if all allowable fees are being properly calculated and set at an appropriate level.
- Establishing new charges and fees as appropriate and as permitted by law.
- Pursuing legislative change, when necessary, to permit changes or establishment of user charges and fees.
- Aggressively collecting all revenues, late penalties, and related interest as authorized by the Arizona Revised Statutes.

Grants

Many grants require the governing bodies' appropriation of funds, either for the original grant or to continue programs after the grant funding has expired. The Fire Chief should review grant opportunities prior to determining whether application should be made for these grant funds.

- The district shall apply for only those grants that are consistent with the objectives and high priority needs previously identified by governing body. The potential for incurring ongoing costs, to include the assumption of support for grant-funded positions from local revenues, will be considered prior to applying for a grant.
- The district shall attempt to recover all allowable costs – both direct and indirect – associated with the administration and implementation of programs funded through grants. The district may waive or reduce indirect costs if doing so will significantly increase the effectiveness of the grant.
- All grant submittals shall be reviewed for their cash match requirements, their potential impact on the operating budget, and the extent to which they meet the district's policy objectives.

Cost of Service and User Fees

User fees and charges are payments for voluntarily purchased, publicly provided services that benefit specific individuals. The district relies on user fees and charges to supplement other revenue sources in order to provide public services. Indirect cost charges will be assessed to reflect the full cost of identified services.

- The district may establish user fees and charges for certain services provided to users receiving a specific benefit.
- On a regular basis, the district will conduct a cost of service study to identify the full cost of providing a service for which fees are charged. The calculation of full cost will include all reasonable and justifiable direct and indirect cost components.
- User fees shall be reviewed on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary. Competing policy objectives may result in reduced user fees and charges that recover only a portion of service costs.

Capital Improvement Program

The purpose of the Capital Improvement Program is to systematically identify, plan, schedule, finance, track, and monitor capital projects to ensure cost-effectiveness as well as conformance to established policies.

The Fire Chief will annually submit a financially balanced, multi-year Capital Improvement Program for review by the governing body pursuant to the timeline established in the annual budget preparation schedule. Submission of the Capital Improvement Program shall be consistent with the requirements Arizona Revised Statutes. The

Capital Improvement Program will incorporate a methodology to determine a general sense of project priority according to developed criteria.

The Capital Improvement Program shall provide:

- A statement of the objectives of the Capital Improvement Program and the relationship with the district's Strategic Plan, department master plans, necessary service levels, and expected facility needs.
- An implementation program for each of the capital improvements that provides for the coordination and timing of project construction among various district departments.
- An estimate of each project's costs, anticipated sources of revenue for financing the project, and an estimate of the impact of each project on district revenues and operating budgets. No capital project shall be funded unless operating impacts have been assessed and the necessary funds can be reasonably anticipated to be available when needed.
- For the systematic improvement, maintenance, and replacement of the district's capital infrastructure as needed.

Cash Management and Investment

The District adopted a cash management and investment policy which includes the activities undertaken to ensure maximum cash availability and reasonable investment yield on a government's idle cash, and the cash collection function. Such activities include:

- Collection, deposit, and disbursement of all funds on a schedule that insures optimum cash availability for investment in accordance with the Arizona Revised Statutes.
- Segregate Bond funds from all other funds for arbitrage and accounting purposes.
- Conduct treasury activities with financial institution(s) based upon written contracts.
- Reconcile and review District bank accounts on a monthly basis.
- Provide a cash collection, handling, training, and procedures program.

Debt Capacity, Issuance and Management

Golder Ranch Fire District (GRFD) will seek to maintain and, if possible, improve its current bond rating in order to minimize borrowing costs and preserve access to credit. GRFD will encourage and maintain good relations with financial bond rating agencies and will follow a policy of full and open disclosure. Future bond issue proposals will be accompanied by an analysis showing how the new issue, combined with current debt, impacts GRFD's debt capacity and conformance with other finance policies.

The general policy of the District is to fund non-brick and mortar capital projects through "Pay as you Go" funding methods. Brick and mortar type of projects with a useful life of 15 years or more, will be funded utilizing voter approved debt or GO Bonds whenever possible. Non-voter-approved debt may be utilized when a dedicated

revenue source can be identified to pay debt service expenditures. Financing shall not exceed the useful life of the acquired asset. GRFD shall not use long term debt to finance current operations. GRFD will establish debt repayment schedules with fixed annual principal and interest payments.

Proceeds from bonded debt will be used in accordance with the purpose of the issuance. Funds remaining after the project is completed will be used in accordance with the provisions stated in the bond ordinance that authorized the issuance of the debt. GRFD shall comply with the Internal Revenue Service arbitrage rebate requirements for bonded indebtedness. Interest earnings on bond proceeds will be limited to:

- Funding or acquiring the improvement(s) or asset(s) or
- Payment of debt service on the bonds.

All projects funded with bonded debt must be included in a separate Capital Improvement Program (CIP). When considering refunding any outstanding bonded debt, GRFD will perform a cost benefit analysis to determine if the cost savings of refunding will be greater than the cost to refund. Considerations will be made with regard to the existing bond covenants when refunding any bonded debt.

GRFD will communicate, and where appropriate, coordinate with all jurisdictions with which we share a common tax base concerning our collective plans for future debt issues. The Arizona Constitution limits the GRFD bonded debt capacity (outstanding principal) to a certain percentage of the District's limited assessed valuation. The limit for general purpose District projects is 6%.

Accounting, Auditing and Financial Reporting

Accounting, auditing, and financial reporting form the informational infrastructure for public finance. Internal and external financial reports provide important information to the district's governing body, management, citizens, and creditors.

The district will comply with accounting principles generally accepted in the United States (GAAP), as well as Generally Accepted Auditing Standards (GAAS) and Generally Accepted Governmental Auditing Standards (GAGAS) in its accounting and financial reporting.

Monthly financial reports will be made available to all departments summarizing financial activity and comparing actual revenues and expenditures with budgeted amounts.

A system of internal accounting controls and procedures will be maintained to provide reasonable assurance of the safeguarding of assets, the proper recording of financial transactions of the district, and compliance with applicable laws and regulations.

A comprehensive financial audit will be performed annually by an independent public accounting firm, with the objective of expressing an opinion on the district's financial statements. The district will prepare its financial statements in accordance with applicable standards and will account for its operations in a manner consistent with the goal of obtaining an unqualified opinion from its auditors.

The district will prepare an Annual Comprehensive Financial Report (ACFR) in accordance with the principles and guidelines established by the Government Finance Officers Association.

The district's Annual Comprehensive Financial Report (ACFR) will include the bond related on-going disclosure requirements and will fully disclose all significant events and financial related issues.

STRATEGIC PLAN

The District's Strategic Plan was developed through a collaboration of efforts and approved by the Fire Board on September 21, 2021. The Strategic Plan was developed based on employee surveys, a GAP analysis, and onsite interviews with each of the key stakeholder groups. The plan contains goals focus on improving the District's organization through the implementation of enhanced training programs, increasing efficiency through the use of technology, promoting greater collaboration with our neighbors, and better preparing future leaders to manage the organization. This plan serves as a roadmap to guide the District through 2021-2024.

The District's mission statement is:

With integrity – Golder Ranch Fire District provides responsive and caring fire and life safety services that meet the emerging needs of our community through teamwork, dedication, and professionalism.

The District's Mottos:

- Community First.
- Serving with strong hands and caring hearts.

The District's vision statement is:

To be progressive, professional, fiscally responsible and customer centered.

The District's values are:

- ACCOUNTABILITY is achieved by our actions to each other, the organization, and the citizens we serve.
- DEPENDABLE service is accomplished by being fast, capable, consistent, and proactive.
- INTEGRITY is doing the right thing, even when it is the hard thing.
- RESPECT is recognizing individual differences while appreciating the value of each person.
- EXCELLENCE in achieving the best possible solution every time.
- COMPASSION is treating each other and our customers as an extension of our family.
- TRUST is building and strengthening relationships through our words and actions.



The District's strategic work plan goals and objectives are:

1. Maintain and enhance financial resources to ensure the district meets its performance delivery goals and objectives.
 - a. Evaluate and create a plan for sustainable service area growth potential.
 - b. Project anticipated revenue for the remaining period of the strategic plan and compare and contrast with anticipated costs.
2. Ensure qualified uniform, and nonuniform staffing is in place to meet current and forecasted needs.
 - a. Assess and identify uniform and nonuniform staffing requirements for the remaining period of the strategic plan and beyond.
 - b. Evaluate alternative staffing models for all positions that maximize efficiency through decentralized decision-making and mentorship.
3. Ensure that diversity, equity, and inclusiveness are part of GRFD's culture, branding, marketing, hiring, and promotional efforts.
 - a. Evaluate alternative recruitment methods for all positions that enhance and maximize exposure to a diverse audience.
 - b. Develop a plan for marketing and branding the agency that enhances and maximizes exposure to a diverse audience.
 - c. Enhance the current performance appraisal process to ensure equity and fairness.
4. Develop a formal, sustainable community risk reduction plan (CRR) that is reviewed and measured annually.
 - a. Hire a community risk reduction manager.
 - b. Develop a community risk reduction plan that is based on best practices such as NFPA 1201 and Vision 20/20 and forecasts CRR needs for the near future.
 - c. Determine and obtain funding for additional staffing and operating costs of implementing the CRRP.
 - d. Obtain appropriate staffing to ensure the initial implementation of the CRRP.
5. Develop a risk management plan that includes all elements of risk at GRFD, including but not limited to financial, health, wellness, and safety of employees, service delivery liability, property, cybersecurity, and employment liabilities.

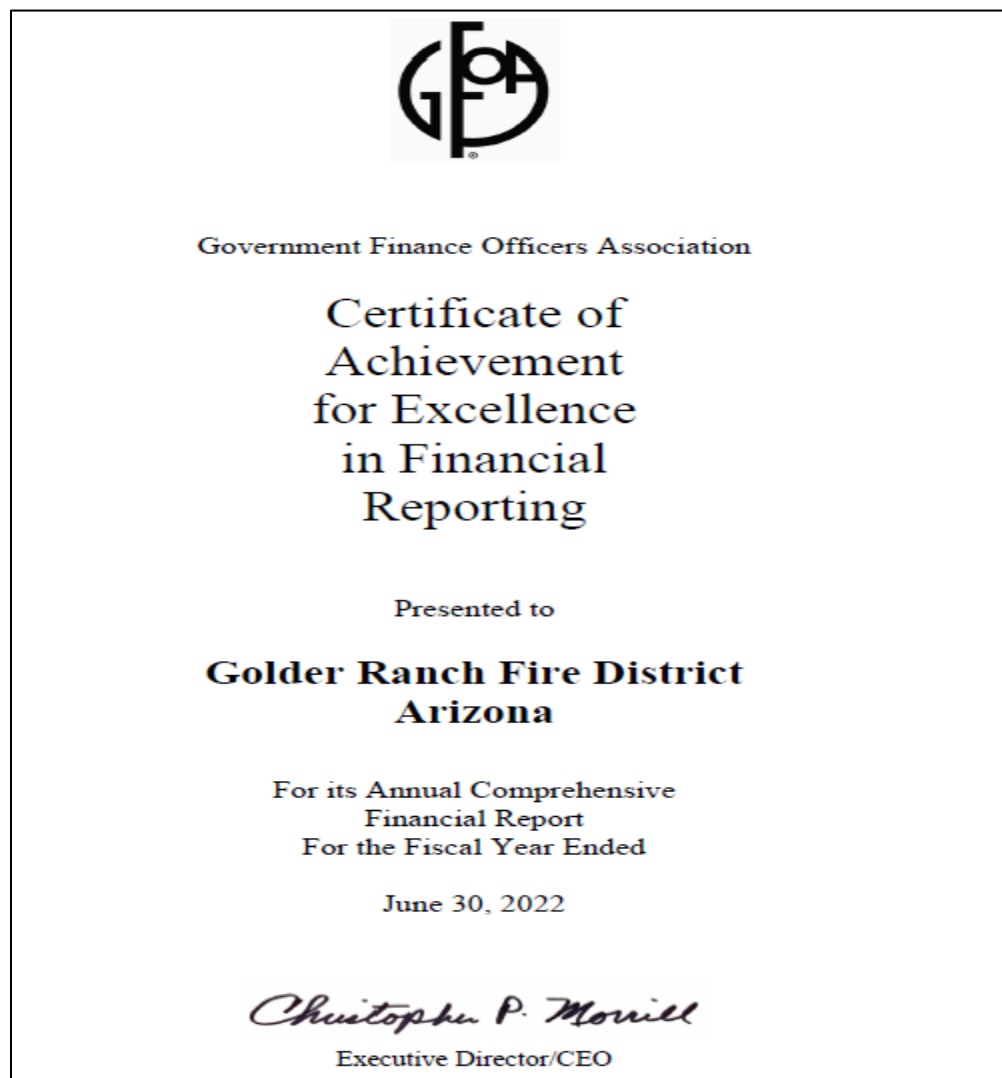
- a. Develop a formal risk management plan in accordance with NFPA 1250 Fire and Emergency Service Organization Risk Management.
 - b. Determine priorities for risks identified in this process.
 - c. Develop an implementation Plan.
- 6. Ensure an adequate inventory of supplies, equipment and apparatus is consistently in place to adequately and safely perform emergent and nonemergent services.
 - a. Institute a comprehensive plan for a real-time inventory and asset accountability program.
 - b. Explore partnership opportunities with other fire/EMS agencies that may reduce the effect of current and possible supply chain issues.
 - c. Expand the current list of inventory suppliers to reduce costs through competition and reduce the effect of supply chain issues.
 - d. Develop a schedule to forecast vehicle replacements that combines district need, vehicle/chassis availability, delivery lead time, and appropriate timelines for placing such orders.
- 7. Evaluate and enhance the current health, wellness, and safety program utilizing industry best practices.
 - a. Conduct an assessment of the HWS program using NFPA 1500 as guiding document.
 - b. Develop a comprehensive plan to reduce carcinogen exposures in apparatus, facilities, and PPE.
 - c. Institute an annual mental health examination similar to the annual physical examination that provides feedback to employees on ways to maintain and improve their mental health.

GOLDER RANCH FIRE DISTRICT

GFOA Annual Comprehensive Financial Reporting Award

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Golder Ranch Fire District for its annual comprehensive financial report for the fiscal year ended June 30, 2022. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement Program's requirement and will be submitting it to GFOA to determine its eligibility for another certificate.





GOLDER RANCH FIRE DISTRICT

Fire ~ Rescue ~ Ambulance
3885 E. Golder Ranch Drive
Tucson, Arizona 85739

Chief Tom Brandhuber

RESOLUTION NO. 2023-0005

A RESOLUTION APPROVING AND FORMALLY ADOPTING THE GOLDER RANCH FIRE DISTRICT ANNUAL BUDGET FOR FISCAL YEARS 2023 - 2024 AND 2024 - 2025

The Golder Ranch Fire District Governing Board hereby adopts and sets forth the following Resolution:

WHEREAS, the Golder Ranch Fire District is a fire district and political subdivision of the State of Arizona, and is duly organized and existing pursuant to the constitution and laws of the State; and

WHEREAS, the Golder Ranch Fire District Governing Board approved a tentative 24 month budget for fiscal years 2023-2024 and 2024-2025, which contains the estimated revenues and expenditures; and

WHEREAS, the tentative budget was posted in three public places and published on Golder Ranch Fire District's official website for more than twenty days prior to a public hearing in accordance with A.R.S. §48-805.A(2); and

WHEREAS, the Golder Ranch Fire District Governing Board called a public hearing on June 20, 2023 to receive public input on the Golder Ranch Fire District budget for fiscal year 2023-2024; and

WHEREAS, the Net Assessed Value of the Golder Ranch Fire District is \$1,509,929,565; and

WHEREAS, in accordance with the requirements of the Arizona Revised Statutes §48-805.02.D, the Chairperson and the Clerk of the Governing Board hereby certify as follows:

- a) That the District has not incurred any debt or liability in excess of taxes levied and to be collected and the money actually available and unencumbered at that time in the District general fund, except for those liabilities as described in §48-805.B.2 and §48-806 and §48-807.
- b) That the Golder Ranch Fire District complies with §48-805.02.F

RESOLUTION NO. 2023-0005

Page 1 of 3



GOLDER RANCH FIRE DISTRICT

Fire ~ Rescue ~ Ambulance
3885 E. Golder Ranch Drive
Tucson, Arizona 85739

Chief Tom Brandhuber

NOW, THEREFORE, BE IT RESOLVED that the Golder Ranch Fire District Governing Board met in a duly noticed public session on June 20, 2023 and upon a vote of _____ authorized and approved Resolution No. 2023-0005 to approve and formally adopt the Golder Ranch Fire District's O&M budget for fiscal year 2023-2024 in the amount of \$48,161,396 and with a recommended mill rate of \$2.50; and

BE IT FURTHER RESOLVED that the total approved budget amount of \$48,161,396 for fiscal year 2023-2024 includes a Bond Debt Service Fund which will require a levy of \$2,113,941 with a proposed mil rate of \$0.14; and

BE IT FURTHER RESOLVED that the Golder Ranch Fire District shall post the adopted budget in a conspicuous location(s) and on the District's official website within seven business days after the final adoption and it shall be retained on the website for at least sixty months; and

BE IT FURTHER RESOLVED a certification by the Chairperson and Clerk of the District Board shall notify the Board of Supervisors of Pinal and Pima County.

BE IT FURTHER RESOLVED that the Golder Ranch Fire District staff is hereby authorized and directed to take all steps necessary and proper to implement this Resolution.



GOLDER RANCH FIRE DISTRICT

Fire ~ Rescue ~ Ambulance
3885 E. Golder Ranch Drive
Tucson, Arizona 85739

Chief Tom Brandhuber

ADOPTED AND APPROVED by the Governing Body of the Golder Ranch Fire District on this 20th day of June 2023, at a duly noticed public meeting of the Golder Ranch Fire District Governing Board.

A handwritten signature in blue ink, appearing to read "Vicki Cox Golder", written over a horizontal line.

Vicki Cox Golder
Chairperson of the Governing Board
of the Golder Ranch Fire District

ATTEST:

A handwritten signature in black ink, appearing to read "Seelie J. Oullaw", written over a horizontal line.

Clerk of the Governing Board
of the Golder Ranch Fire District

APPROVED FISCAL YEAR 2023/24 & 2024/25 BUDGETs

	<u>BOND DEBT SERVICE</u>	<u>WILD LAND FUND</u>	<u>AMBULANCE TRANSPORT FUND</u>	<u>CAPITAL PROJECTS FUND</u>	<u>GENERAL FUND</u>	<u>TOTAL FY 23/24</u>	<u>TOTAL FY 24/25 (projected)</u>
REVENUES							
Property Tax	2,113,941	-	-	2,535,660	35,212,580	39,862,181	43,449,777
Fee for Service	-	315,000	4,600,000	-	648,063	5,563,063	6,063,739
Prop 207 State Shared Rev	-	-	-	-	800,000	800,000	900,000
Fire District Assistance Tax	-	-	-	-	800,000	800,000	800,000
EMS Membership	-	-	60,000	-	-	60,000	61,800
Grant Revenue	-	-	-	-	900,000	900,000	400,000
Interest Income	-	-	-	-	176,152	176,152	181,437
Budget Stabilization Reserve	-	-	-	-	-	-	-
TOTAL REVENUES	2,113,941	315,000	4,660,000	2,535,660	38,536,795	48,161,396	51,856,753
EXPENDITURES							
Labor, Benefits & Employee Development	-	300,000	4,263,628	-	29,204,937	33,768,565	34,781,622
Supplies/Software/Consumables	-	-	153,330	-	1,663,770	1,817,100	1,853,442
Vehicle / Equipment	-	-	51,150	-	1,044,645	1,095,795	1,106,753
Utilities / Communications	-	-	1,324	-	467,377	468,701	473,388
Professional Services	-	-	111,062	-	1,411,130	1,522,192	1,537,414
Dues/Subscriptions	-	-	4,010	-	652,197	656,207	662,769
Insurance	-	-	-	-	181,528	181,528	183,343
Repairs / Maintenance	-	15,000	75,496	-	584,529	675,025	681,775
Bond and Lease Principle	1,113,000	-	-	-	2,582,896	3,695,896	3,492,142
Capital Outlay	-	-	-	2,500,810	-	2,500,810	2,535,660
Bond and Lease Interest	919,740	-	-	-	743,786	1,663,526	4,548,445
Reserve Fund Surplus	81,201	-	-	34,850	-	116,051	-
TOTAL EXPENDITURES	2,113,941	315,000	4,660,000	2,535,660	38,536,795	48,161,396	51,856,753

O&M Mil rate	\$ -	\$ -	\$ -	\$ 0.17	\$ 2.33	\$ 2.50	2.50
Bond Mil Rate	\$ 0.14	\$ -	\$ -	\$ -	\$ -	\$ 0.14	0.14
Combined Mil Rate	\$ 0.14	\$ -	\$ -	\$ 0.17	\$ 2.33	\$ 2.64	2.64


6/30/23
 Clerk of the Board Date

REVENUE OVERVIEW

District's Revenues are projected using available economic forecasts as well as historical trends. The Fiscal Year 2023-24 budget includes funding from several different sources. The largest portion of the District's revenues will be provided through property taxes levied by Pima and Pinal counties. These property taxes, as well as the Fire District Assistant Tax, will be collected and remitted by the Treasurer's Office of both Pima and Pinal Counties on behalf of the District.

	Actuals FY 21-22	Budget FY 22-23	Actual FY 22-23	Budget FY 23-24	Budget Variance	% Change
Revenue						
Property tax	\$ 34,111,391	\$ 36,585,269	\$ 36,304,376	\$ 39,862,181	\$ 3,557,805	8.9%
Fire District Assistance Tax (FDAT)	788,746	800,000	781,166	800,000	18,834	2.4%
Prop 207 State Share Revenue	585,747	800,000	616,389	800,000	183,611	23.0%
Ambulance Transports	4,476,254	4,300,000	4,578,217	4,600,000	21,783	0.5%
Grants	35,715	0	89,954	900,000	810,046	90.0%
Wild Land Services	649,001	315,000	501,980	315,000	(186,980)	-59.4%
EMS Membership	149,966	60,000	144,303	60,000	(84,303)	-140.5%
Interest Income	48,182	45,000	735,175	176,152	(559,023)	-317.4%
Capital Lease Financing	0	4,088,575	3,864,175	0	(3,864,175)	0.0%
Sale of District Assets	0	0	72,012	0	(72,012)	0.0%
Fees for Service	339,331	438,152	574,769	648,063	73,294	11.3%
Total Revenue	\$ 41,184,333	\$ 47,431,996	\$ 48,262,516	\$ 48,161,396	\$ (101,120)	-0.2%

Property Taxes

Pima and Pinal County property taxes are levied based on a tax year although the District operates on a fiscal year basis. Property taxes will constitute most of the District's revenues; 83% of total revenues in Fiscal Year 2023-24. Property values are established as of February of each year by the county Assessor's office and the tax rates on those values are set by the Pima board of Supervisors in August of each year. The Pima and Pinal County Treasurer's Office invoices and collects the property taxes for the District. The Fiscal Year 2023-24 aggregate tax rate for GRFD is set at \$2.64 per \$100 of limited assessed value. These revenues are generated by factoring of the adopted tax rates as applied to the Net Assessed Valuation (NAV) on all non-exempt real and personal property located within the District's boundaries.

Fire District Assistance Tax (FDAT)

FDAT revenues are allocated to the District within each county based on a formula outlined in Arizona Revised Statutes §48-807. The FDAT funding is derived from a tax that is assessed to all properties within Pima and Pinal Counties. The annual maximum allowable FDAT revenue is \$400,000 annually or 20% of a District's property tax levy, whichever is the lesser amount. State statute provides for consolidated districts to average their FDAT taxes over the previous five years and then combine them with the merged District to get the full amount of FDAT for

current and future period. GRFD is projected to receive \$800,000 of FDAT for Fiscal Year 2023-24, this will account for 2% of the District's overall revenue budget.

Smart & Safe Tax Revenue

This tax is collected and distributed by the Arizona Department of Revenue and is the result of the passing of Arizona Proposition 207, which allowed the legalization and taxation of recreational cannabis for adult use. Proposition 207 allows marijuana to be subject to state and local sales taxes like other retail items and imposes an additional 16% excise tax on recreational marijuana products, with the revenue being split between the state government agencies responsible for activities relating to the act, highways, community college districts, Arizona police and fire agencies, and others. For Fiscal Year 2023-24, GRFD has projected its portion of the estimated tax at \$800,000.

Ambulance Transports Revenue

Ambulance transports revenues are derived from the emergency and non-emergency ambulance transport fees collected, along with other medical related revenue. GRFD has a Certificate of Necessity (CON) which authorizes the District to operate billable ambulances transport services within a prescribed geographical boundary. The District also offers an Emergency Medical Services (EMS) Membership Program to mitigate a financial hardship that may arise from a medically necessary transport. The EMS Membership Program, which began in 2015, covers the portion of any patient's out of pocket expenses for medically necessary ground transports within GRFD's district. Residents who do not purchase a subscription plan would be responsible for all costs associated with ambulance transport not covered by their insurance.

Ambulance revenues for Fiscal Year 2023-24 are projected to remain stable with a slight increase from previous years.

Grant Revenues

This category is projected to increase by 90% for Fiscal Year 2023-24 and will contribute to approximately 2% of the District's overall revenues. The major change in this category is due to the District receiving American Rescue Plan Act (ARPA) grant funding to offset District expenditures incurred by the District during the COVID pandemic. Another grant in this category is the Staffing for Adequate Fire and Emergency Response (SAFER) grant. This grant allowed the District to hire an additional 6 firefighters in Fiscal Year 2022/23. The grant will reimburse 100% of the salaries and benefits of those firefighters in Fiscal Years 2023/24 and beyond until the \$1,273,189 has been exhausted. Lastly, the Department of Homeland Security awarded GRFD with the Assistance to Firefighters Grant (AFG), funds support the purchase of portable radios and auxiliary equipment.

Wild Land Services

This category is projected to remain at prior Fiscal Year 2022-23 Budgeted levels. Each wild fire season is unique in its region, duration, and severity. The District participates in a cooperative agreement with the Arizona Department of Forestry Management. This agreement requires that the District send billable resources (both

personnel and equipment) to wild fire events within the State. A special revenue fund is utilized to ensure these billable events are not a financial burden to the property tax payors of GRFD.

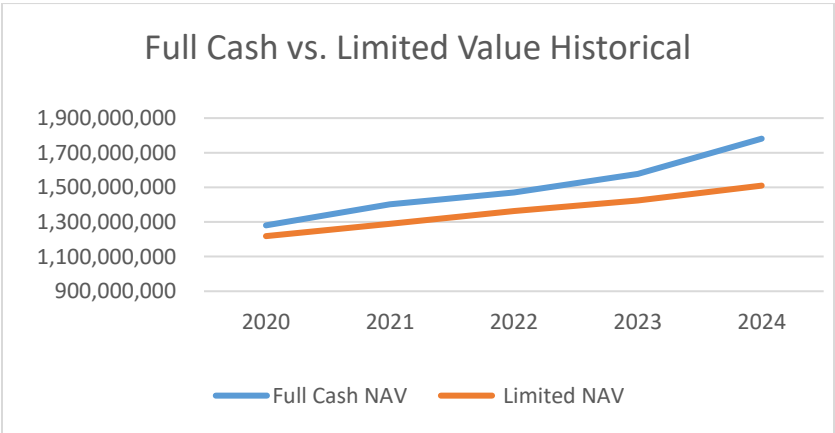
Fees for Services

The District's fee for services includes plan review revenues, contracted services, public records request, lockbox revenue, CPR training, etc. The District's fees for services will comprise approximately 1% of the District's revenues and are projected to increase by approximately 11.3% for Fiscal Year 2023/24.

Revenue and Proposed Mil Rate

The proposed mil rate for the FY 2023/24 budget is \$2.50 for the operations and maintenance (O&M) rate and .14 for the debt service. With a major sources budget of \$45,732,455 and a net assessed value of \$1.509B the requested MIL rate will provide the necessary funding to fulfill the mission of the District. The proposed budget allows GRFD to continue to deliver on priorities set by the Fire Board and puts the District on a path of sound financial resilience.

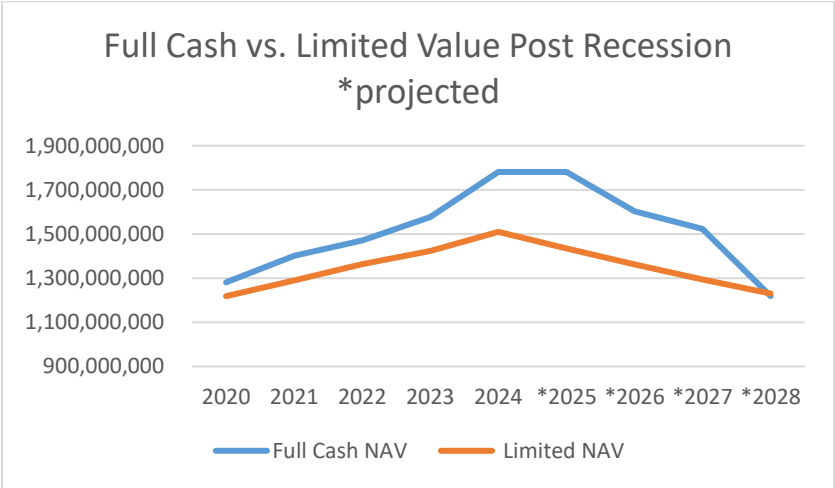
GRFD has experienced a steady increase in limited valuations since 2017. In-fact full cash value net assessed values have recently increased at the largest rate since the pre-2008 Recession. The gap between net full cash value and limited net assessed values is at an all-time high of 18%. With many economists predicting a modest to severe economic recession at the end of 2023 and early 2024, the potential for a valuation slowdown in real-estate is quite high.



Mill Rate Comparison:

	Actual		Adopted		Change	
Rate Changes:	FY 22/23		FY 23/24		Increase (Decrease)	
O&M Mil Rate	\$	2.43	\$	2.50	\$	0.07
Bond Mil Rate		0.14		0.14		-
Total	\$	2.57	\$	2.64	\$	0.07

As a lagging indicator, real estate assessments are at least 24 months behind the most recent economic data. Therefore, a projected decline in valuations beginning in fiscal year 2025 would look something like the following chart.



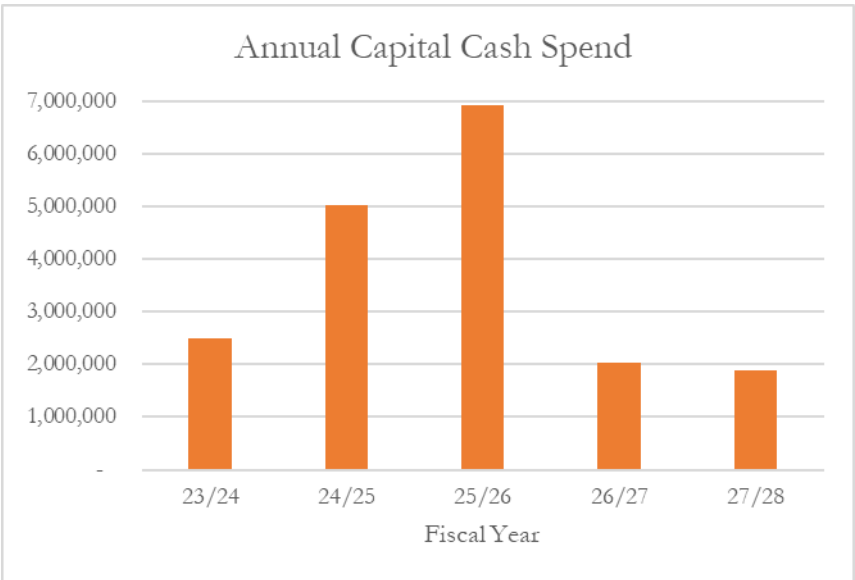
Proposition 117, passed by voters in 2015, restricts the change in limited net assessed valuations to just 5% per year. While a downward trend in full cash net assessed valuation would be limited to 5% it will nevertheless require a fully funded stabilization reserve balance to ensure the District will be able to provide the best-in-class emergency services our residents and visitors have come to expect.

District FY 2024-2028 Capital Improvement Plan (CIP)

The 5-Year CIP Fund accounts for the acquisition of response vehicles, large dollar equipment replacements and real property improvements that are not provided for with bond proceeds. This fund was also established to accumulate funds for the purchase of high-cost apparatus, which includes fire engines, fire trucks, heavy brush units, hazardous materials trailers, and other specialty response units such as ambulances. Resources for this Fund are provided by the sale of District assets, used apparatus, capital lease borrowing and O&M levied property taxes. For the fiscal years 2024-2028 the CIP will need to be funded at a rate of \$2.536M annually. The full 5-year CIP is reflected here.

Annual Capital Cash Spend:

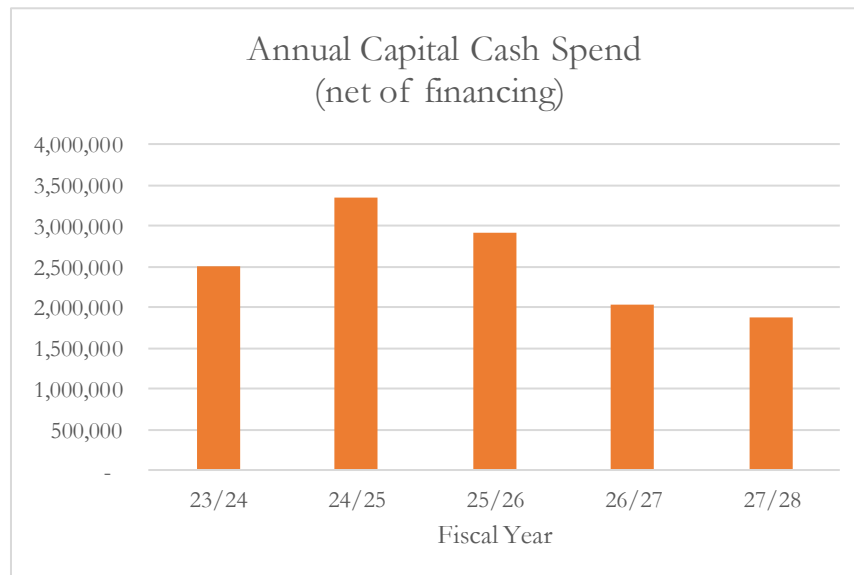
<u>Fiscal Yea</u>	<u>Annual Spend</u>	
23/24	2,500,810	
24/25	5,019,810	
25/26	6,928,560	4,000,000 Central Ware house constru
26/27	2,027,560	1,676,000 Aerial Ladder Apparatus
27/28	<u>1,877,560</u>	
TOTAL	18,354,300	
Total Cash Spend		5,676,000 New Borrowings
Average Funding Level	<u>2,535,660</u>	



Annual Capital Cash Spend – Net of Financing

Fiscal Year	Annual Spend		
23/24	2,500,810	2535660	34,850
24/25	3,343,810	2535660	(808,150)
25/26	2,928,560	2535660	(392,900)
26/27	2,027,560	2535660	508,100
27/28	1,877,560	2535660	658,100
TOTAL	12,678,300		

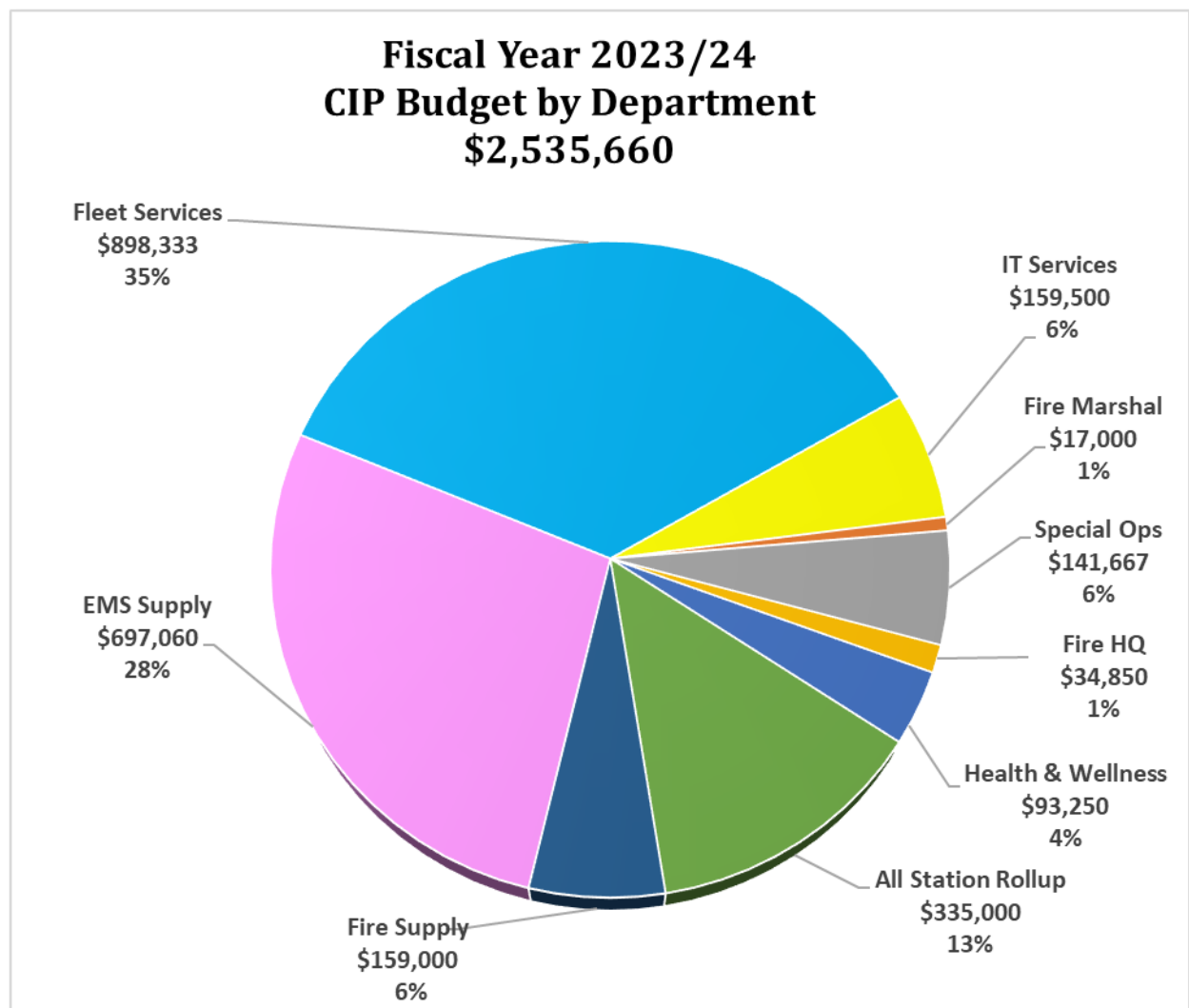
Total Cash Spend 2,535,660



Capital Improvement Program

The Adopted Five-Year Capital Improvement Program (CIP) covering Fiscal Years 2023/24 through 2027/28 totals \$18.35 million. The Fiscal Year 2023/24 CIP is estimated at \$2.50 Million, \$3.15 million less than Fiscal Year 2022/23. The FY22/23 CIP contained a single purchase transaction of 5 type one class A pumpers: the primary front line response apparatus. Owing largely to supply chain delays, these five engines caught the District on its' apparatus replacement plan in one year. As such the District will not need to replace a front-line engine for several years to come.

The capital improvement plan budget for FY 2023/24 is shown by department in the following chart:



Debt Service

For the FY 2023/24 budget, the General Fund debt service costs will increase by \$456K for a total cash outlay of \$2.478M. This amount represents the interest and principal on 5 capital leases with Chase Bank, Zion Bank and PNG Bank as well as an operating lease with Cannon for 4 copiers.

The payment schedules for these obligations are included in this section.

With respect to the general obligation (GO) bonds, the debt service for the bonds is levied separately and its use is restricted to service of the GO bonds only. These bonds are not secured by any specific asset, rather they are backed by the full faith and credit of the District. The proposed mil rate to service these bonds will be discussed in the final section of the budget under "Revenue".

Capital Lease Maturity Schedule

		1000143216 (Chase Bank)		4x4 Engine (PNG Bank)		1000142237 (Chase Bank)		Solar Loan (National Bank)		COP Bonds (US Bank)		5 Engine Purchase (PNC)		TOTAL CAPITAL LEASE PAYMENTS			Total Int & Principle
		FUND-10, CASH 1035, DEPT 17		FUND-10, CASH 1035, DEPT 17		FUND-10, CASH 1035, DEPT 17		FUND-10, CASH 1035, DEPT 17		FUND-10, CASH 1035, DEPT 17		FUND-10, CASH 1035, DEPT 17		FUND-10, CASH 1035, DEPT 17			
		Principle- 9005	interest- 9905	Principle- 9006	interest- 9906	Principle- 9004	interest- 9904	Principle- 9007	interest- 9907	Principle- 9008	interest- 9908	Principle- 9001	interest- 9901	Principle	interest	total payment	annual debt service
f24	1/1/2024	81,834	1,956	55,000	5,469	128,905	3,145	33,000	10,487	-	275,064	278,571	81,900	577,309	378,021	955,330	
	7/1/2024	-	-	55,000	4,922	-	-	34,000	9,729	1,635,000	275,064	278,571	76,050	2,002,571	365,765	2,368,336	3,323,666
f25	1/1/2025	-	-	55,000	4,375	-	-	33,000	9,363	-	269,472	278,571	70,200	366,571	353,410	719,981	
	7/1/2025	-	-	55,000	3,828	-	-	34,000	9,008	1,645,000	269,472	278,571	64,350	2,012,571	346,659	2,359,230	3,079,211
f26	1/1/2026	-	-	55,000	3,281	-	-	34,000	8,643	-	260,458	278,571	58,500	367,571	330,882	698,453	
	7/1/2026	-	-	55,000	2,735	-	-	35,000	8,277	1,665,000	260,458	278,571	52,650	2,033,571	324,120	2,357,691	3,056,144
f27	1/1/2027	-	-	55,000	2,188	-	-	35,000	7,901	-	250,085	278,571	46,800	368,571	306,974	675,545	
	7/1/2027	-	-	55,000	1,641	-	-	35,000	7,525	1,685,000	250,085	278,571	40,950	2,053,571	300,201	2,353,772	3,029,317
f28	1/1/2028	-	-	55,000	1,094	-	-	36,000	7,148	-	236,664	278,571	35,100	369,571	280,006	649,577	
	7/1/2028	-	-	55,000	547	-	-	37,000	6,767	1,710,000	236,664	278,571	29,250	2,080,571	273,228	2,353,799	3,003,376
f29	1/1/2029	-	-	-	-	-	-	36,000	6,364	-	220,906	278,571	23,400	314,571	250,670	565,241	
	7/1/2029	-	-	-	-	-	-	37,000	5,977	1,740,000	220,906	278,571	17,550	2,055,571	244,433	2,300,004	2,865,246
f30	1/1/2030	-	-	-	-	-	-	37,000	5,579	-	202,976	278,571	11,700	315,571	220,255	535,826	
	7/1/2030	-	-	-	-	-	-	38,000	5,181	1,780,000	202,976	278,571	5,850	2,096,571	214,007	2,310,578	2,846,403
f31	1/1/2031	-	-	-	-	-	-	38,000	4,773	-	182,853	-	-	38,000	187,626	225,626	
	7/1/2031	-	-	-	-	-	-	39,000	4,364	1,820,000	182,853	-	-	1,859,000	187,217	2,046,217	2,271,842
f32	1/1/2032	-	-	-	-	-	-	39,000	3,945	-	161,368	-	-	39,000	165,313	204,313	
	7/1/2032	-	-	-	-	-	-	39,000	3,526	1,860,000	161,368	-	-	1,899,000	164,894	2,063,894	2,268,206
f33	1/1/2033	-	-	-	-	-	-	40,000	3,106	-	138,480	-	-	40,000	141,586	181,586	
	7/1/2033	-	-	-	-	-	-	40,000	2,676	1,905,000	138,480	-	-	1,945,000	141,156	2,086,156	2,267,743
f34	1/1/2034	-	-	-	-	-	-	41,000	2,245	-	114,087	-	-	41,000	116,332	157,332	
	7/1/2034	-	-	-	-	-	-	42,000	1,806	1,955,000	114,087	-	-	1,997,000	115,893	2,112,893	2,270,224
f35	1/1/2035	-	-	-	-	-	-	41,000	1,354	-	88,075	-	-	41,000	89,429	130,429	
	7/1/2035	-	-	-	-	-	-	43,000	913	2,005,000	88,075	-	-	2,048,000	88,988	2,136,988	2,267,418
f36	1/1/2036	-	-	-	-	-	-	42,000	452	-	60,396	-	-	42,000	60,848	102,848	
	7/1/2036	-	-	-	-	-	-	-	-	2,065,000	60,396	-	-	2,065,000	60,396	2,125,396	2,228,244
f37	1/1/2037	-	-	-	-	-	-	-	-	-	30,857	-	-	-	30,857	30,857	
	7/1/2037	-	-	-	-	-	-	-	-	2,120,000	30,857	-	-	2,120,000	30,857	2,150,857	2,181,713
Total Remaining		81,834	1,956	550,000	30,080	128,905	3,145	938,000	137,108	25,590,000	4,983,481	3,899,994	614,251	31,188,732	5,770,021	36,958,754	36,958,754

Bond Maturity Schedule

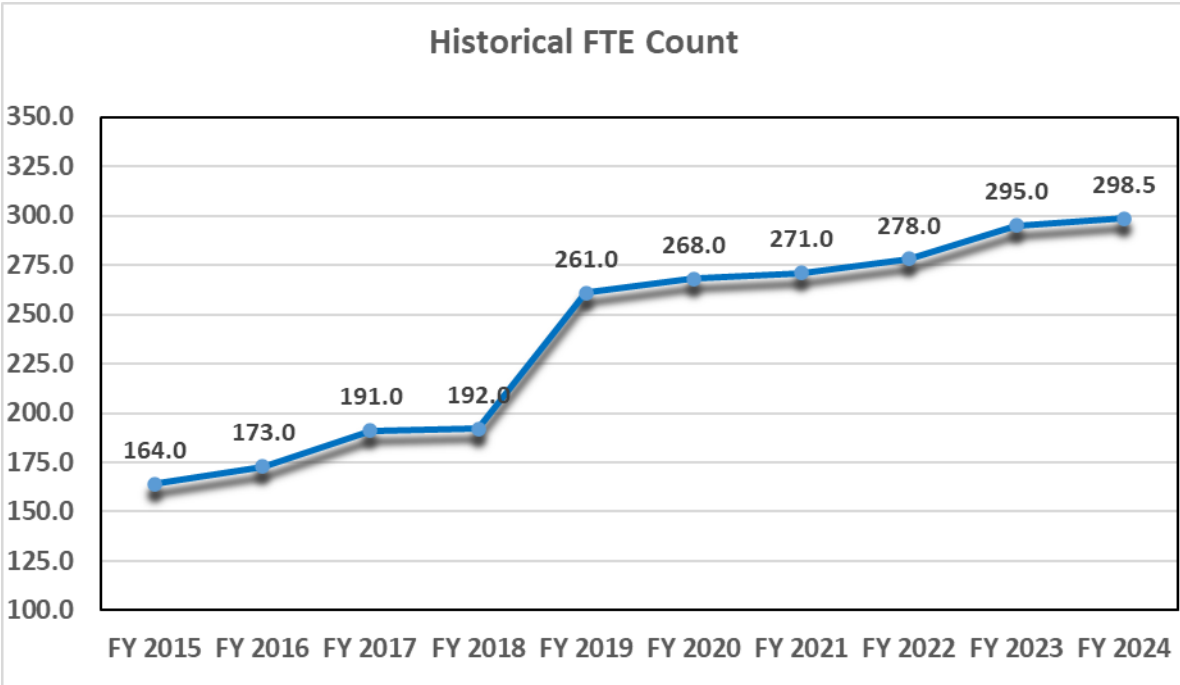
		2015 refunded bond (UMB Bank)		2017 refunded bond (Chase Bank)		2020 BOND Sale (US BANK)		2021 BOND Sale (US BANK)		2022 BOND Sale (CHASE BANK PP)		TOTAL BOND PAYMENTS			Total Int & Principle
		J, CASH 1015, DEPT 170 account		CASH 1015, DEPT 170 account		UND-40, CASH 1015, DEPT 17		FUND-40, CASH 1015, DEPT 170		CASH 1015, DEPT 170 account					
		Principle- 9002	interest- 9902	Principle- 9002	interest- 9902	Principle- 9002	interest- 9902	Principle- 9002	interest- 9902	Principle- 9002	interest- 9902	Principle	interest	total payment	annual debt service
fy24	1/1/2024		6,560		12,960	-	133,000	-	268,200	-	39,150	-	459,870	459,870	
	7/1/2024	640,000	6,560	373,000	12,960	-	133,000	-	268,200	100,000	39,150	1,113,000	459,870	1,572,870	2,032,740
fy25	1/1/2025	-	-	-	8,764	-	133,000	-	268,200	-	37,845	-	447,809	447,809	
	7/1/2025	-	-	384,000	8,764	235,000	133,000	110,000	268,200	300,000	37,845	1,029,000	447,809	1,476,809	1,924,618
fy26	1/1/2026	-	-	-	4,444	-	129,475	-	265,450	-	33,930	-	433,299	433,299	
	7/1/2026	-	-	395,000	4,444	250,000	129,475	105,000	265,450	310,000	33,930	1,060,000	433,299	1,493,299	1,926,598
fy27	1/1/2027	-	-	-	-	-	125,725	-	262,825	-	29,885	-	418,435	418,435	
	7/1/2027	-	-	-	-	250,000	125,725	440,000	262,825	400,000	29,885	1,090,000	418,435	1,508,435	1,926,870
fy28	1/1/2028	-	-	-	-	-	121,975	-	251,825	-	24,665	-	398,465	398,465	
	7/1/2028	-	-	-	-	265,000	121,975	465,000	251,825	390,000	24,665	1,120,000	398,465	1,518,465	1,916,929
fy29	1/1/2029	-	-	-	-	-	118,000	-	240,200	-	19,575	-	377,775	377,775	
	7/1/2029	-	-	-	-	265,000	118,000	490,000	240,200	350,000	19,575	1,105,000	377,775	1,482,775	1,860,550
fy30	1/1/2030	-	-	-	-	-	112,700	-	227,950	-	15,007	-	355,657	355,657	
	7/1/2030	-	-	-	-	280,000	112,700	510,000	227,950	350,000	15,007	1,140,000	355,657	1,495,657	1,851,314
fy31	1/1/2031	-	-	-	-	-	107,100	-	215,200	-	10,440	-	332,740	332,740	
	7/1/2031	-	-	-	-	300,000	107,100	540,000	215,200	275,000	10,440	1,115,000	332,740	1,447,740	1,780,480
fy32	1/1/2032	-	-	-	-	-	101,100	-	204,400	-	6,851	-	312,351	312,351	
	7/1/2032	-	-	-	-	305,000	101,100	560,000	204,400	200,000	6,851	1,065,000	312,351	1,377,351	1,689,703
fy33	1/1/2033	-	-	-	-	-	95,000	-	193,200	-	4,241	-	292,441	292,441	
	7/1/2033	-	-	-	-	315,000	95,000	580,000	193,200	210,000	4,241	1,105,000	292,441	1,397,441	1,689,883
fy34	1/1/2034	-	-	-	-	-	88,700	-	181,600	-	1,501	-	271,801	271,801	
	7/1/2034	-	-	-	-	330,000	88,700	605,000	181,600	115,000	1,501	1,050,000	271,801	1,321,801	1,593,602
fy35	1/1/2035	-	-	-	-	-	82,100	-	169,500	-	-	-	251,600	251,600	
	7/1/2035	-	-	-	-	340,000	82,100	630,000	169,500	-	-	970,000	251,600	1,221,600	1,473,200
fy36	1/1/2036	-	-	-	-	-	75,300	-	156,900	-	-	-	232,200	232,200	
	7/1/2036	-	-	-	-	355,000	75,300	655,000	156,900	-	-	1,010,000	232,200	1,242,200	1,474,400
fy37	1/1/2037	-	-	-	-	-	68,200	-	143,800	-	-	-	212,000	212,000	
	7/1/2037	-	-	-	-	370,000	68,200	680,000	143,800	-	-	1,050,000	212,000	1,262,000	1,474,000
fy38	1/1/2038	-	-	-	-	-	60,800	-	130,200	-	-	-	191,000	191,000	
	7/1/2038	-	-	-	-	385,000	60,800	705,000	130,200	-	-	1,090,000	191,000	1,281,000	1,472,000
fy39	1/1/2039	-	-	-	-	-	53,100	-	116,100	-	-	-	169,200	169,200	
	7/1/2039	-	-	-	-	400,000	53,100	735,000	116,100	-	-	1,135,000	169,200	1,304,200	1,473,400
fy40	1/1/2040	-	-	-	-	-	45,100	-	101,400	-	-	-	146,500	146,500	
	7/1/2040	-	-	-	-	415,000	45,100	760,000	101,400	-	-	1,175,000	146,500	1,321,500	1,468,000
fy41	1/1/2041	-	-	-	-	-	36,800	-	86,200	-	-	-	123,000	123,000	
	7/1/2041	-	-	-	-	435,000	36,800	795,000	86,200	-	-	1,230,000	123,000	1,353,000	1,476,000
fy42	1/1/2042	-	-	-	-	-	28,100	-	70,300	-	-	-	98,400	98,400	
	7/1/2042	-	-	-	-	450,000	28,100	825,000	70,300	-	-	1,275,000	98,400	1,373,400	1,471,800
fy43	1/1/2043	-	-	-	-	-	19,100	-	53,800	-	-	-	72,900	72,900	
	7/1/2043	-	-	-	-	470,000	19,100	860,000	53,800	-	-	1,330,000	72,900	1,402,900	1,475,800
fy44	1/1/2044	-	-	-	-	-	9,700	-	36,600	-	-	-	46,300	46,300	
	7/1/2044	-	-	-	-	485,000	9,700	895,000	36,600	-	-	1,380,000	46,300	1,426,300	1,472,600
fy45	1/1/2045	-	-	-	-	-	-	-	18,700	-	-	-	18,700	18,700	
	7/1/2045	-	-	-	-	-	-	935,000	18,700	-	-	935,000	18,700	953,700	972,400
Total Remaining		640,000	13,120	1,152,000	52,335	6,900,000	3,488,150	12,880,000	7,325,100	3,000,000	446,180	24,572,000	11,324,885	35,896,885	35,896,885

Personnel Overview

Salaries and benefits make up 73% of the total major sources of the operating budget. Traditionally, these costs tend to increase at a higher rate than other operating costs. The revised compensation schedule rolled out in FY 2022/23 to address both uniform and non-uniform salary deficiencies is now in its second year and has significantly lowered the rate of employee attrition. The Adopted FY 2023/24 Budget has a total of 298.5 full time positions, an increase of 3.5 full time equivalent positions from prior fiscal year.

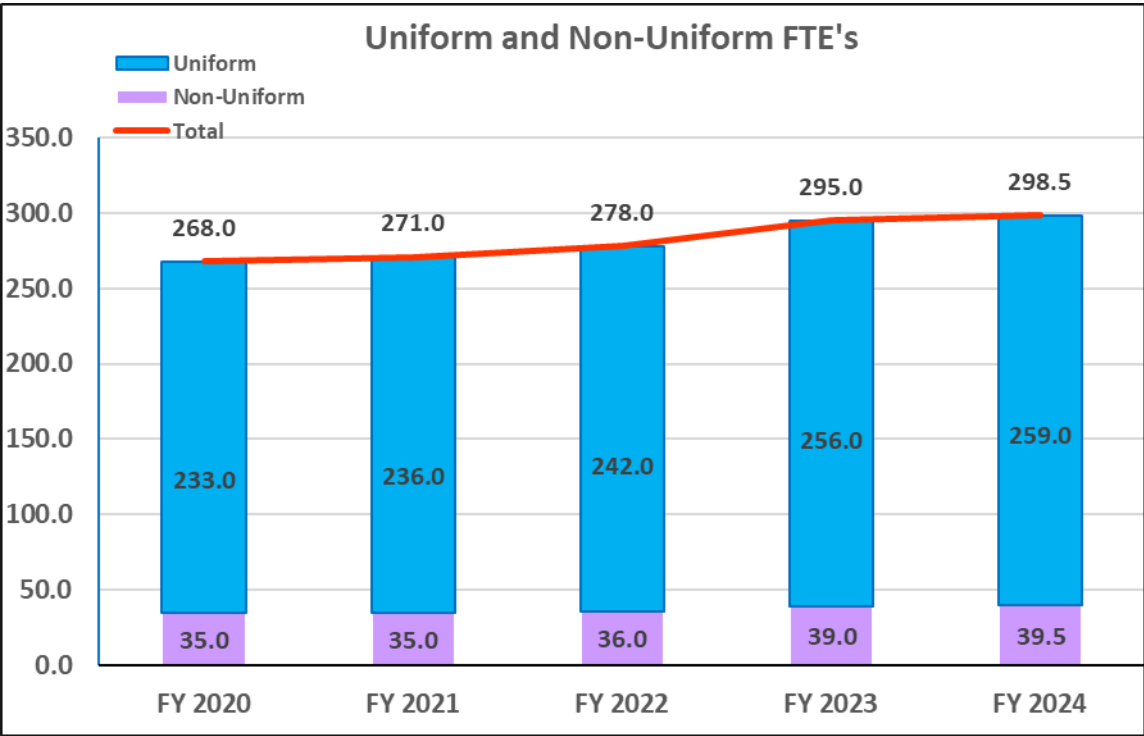
The District continues to focus on succession planning and leadership development for the next generation of District management. This is an ongoing program to ensure competency at every level of the organization for years to come. Because of the retirements and the physically demanding nature of the profession, the District constantly seeks to develop its employees as future leaders.

The following chart illustrates the Golder Ranch Fire District staffing levels for the last ten fiscal years:



District Personnel:

The District has approximately 259 Uniform and 39.5 Non-Uniform personnel as of July 1st. 2023. The District operates under State of Arizona Revised Statutes, Title 48, and has five board members elected by the public. The board hires a Fire Chief to manage the day-to-day operations of the District. Operating out of 10 stations, fire supply, emergency medical services, fleet, administration, the District personnel provides a wide range of services including preparedness, prevention, mitigation, response, administrative support, and maintenance services. The following table sets forth a five-year history of District personnel.



The following table details the District General Fund personnel expenditures:

Total Personnel Expenditures					
Personnel Costs	Adopted FY2023	Adopted FY2024	Dollar Amount Change Increase/ (Decrease)	Percentage Change	
Salaries	\$ 21,880,220	\$ 22,781,217	\$ 900,997	4%	
Holiday Pay	318,175	371,569	53,394	17%	
Overtime	549,492	607,492	58,000	11%	
Employer Pension Contributions:					
Public Safety Personnel Retirement System	2,477,457	2,433,037	(44,420)	-2%	
Arizona State Retirement System	347,350	389,475	42,125	12%	
401A	273,114	363,173	90,059	33%	
Payroll Taxes	500,162	525,235	25,073	5%	
Worker's Compensation	890,160	1,006,397	116,237	13%	
Dental	70,346	73,877	3,531	5%	
Life Insurance	56,910	64,452	7,542	13%	
Health Insurance	2,503,763	2,710,802	207,039	8%	
Cancer Policy	12,600	12,800	200	2%	
Post Employment Health Plan (PEHPS)	-	271,180	271,180	0%	
Paid Time Off (PTO) Payout	378,427	267,991	(110,436)	-29%	
On-Call Pay	59,000	37,000	(22,000)	-37%	
Uniform Allowance	278,500	278,800	300	0%	
Education Incentive	40,000	49,500	9,500	24%	
Employee Development	1,155,515	1,224,568	69,053	6%	
Total	\$ 31,791,191	\$ 33,468,565	\$ 1,677,374	5%	

The proposed labor budget for FY 2023/24 has an increase of 5% or \$1.67 million from the 2023 fiscal year. The proposed labor budget contains increases in health insurance (8% increase). All personnel contribute 20% towards the monthly premiums and the District pays 80%. A new post-employment health plan (PEHPS) has been introduced for the FY 2023/24 budget. In addition, this budget contains workers compensation insurance increases of 13%.

PTO payouts are decreased owing to having no anticipated retirements in the 2023/24 fiscal year.

A reallocation of PSPRS employer contributions from the defined benefit costs to the 401A cost will better align with actual expenditures.

DEPARTMENT DESCRIPTION AND MAJOR INITIATIVES

EMS

The EMS Division's primary objective in Fiscal Year 2022/23 was to enhance operational efficiencies and optimize workflows for field providers and staff. This encompassed various areas such as ePCR, ongoing education, training, organizational and professional growth, equipment, and clear expectation of staff roles and responsibilities.

ePCR: Collaborative focus groups were established, involving operations, IT, billing, and EMS to address ePCR enhancements. This initiative led to a three-phase integration plan, ensuring compliance within the documentation platform. Subsequently, due to challenges encountered with our existing provider, the organization explored alternative ePCR documentation platforms such as ImageTrend. The EMS Division then engaged ImageTrend to conduct a demonstration and a comprehensive Q&A session for all impacted divisions.

Continued Education and Training: Monthly EMS training was delivered through Vector Solutions ensuring the fulfillment of necessary hours for provider's State and National recertifications. Regular skills labs offered on a Trimester schedule, concentrating on the latest trends, knowledge, skills, and proficiencies required by our providers. These skills labs have consistently improved team dynamics and communication leading to positive patient care outcomes. Topics covered:

- Adult and Pediatric Cardiac Arrest with ECG rhythm recognition/static cardiology recognition with demonstrated synchronized cardioversion and pacing, Handtevy, AREST 10-5-5 Pit Crew sets and repetitions.
- CPAP, ET Tube, I-Gel, videoscope, laryngoscope, and ZOLL AutoPulse hands on training and implementation.
- Trauma with tourniquet, pelvic binder, and wound packing.
- ALS and BLS airway for Adult and Pediatrics, Handtevy.

The EMS Division has implemented a narcotics replacement program utilizing OPIQ to enhance control over the entire process, encompassing receipt, usage, waste, and auditing functions. Additionally, the EMS Division provided strategic guidance to the organization regarding a significant change in Administrative Medical Direction. The change has optimized operational efficiencies and upholds the organization and its delivery of high-quality emergency services.

Professional development: Prioritized professional development by facilitating and offering district providers the opportunity to attend classes, symposiums, and conferences for staff, GRFD providers, and the Division Chief. These events focused on EMS and leadership topics, ensuring a stake in a dynamic and ever-changing EMS landscape, and fostering networking opportunities with similar-minded organizations.

EMS staff roles and responsibilities: With the departure of our Critical Care Coordinator at the beginning of the FY and recognizing the significant organizational role of EMS, the division conducted extensive review of EMS Staff roles and responsibilities. This effort was intended at maintaining the leading-edge and reputable status of GRFD across all spectrums of EMS programs under its direction. The EMS Organizational Chart allows for implementation and is anticipated as a positive impact.

In collaboration with fleet and logistics, the EMS Division successfully introduced new power loaders to its fleet of ambulances with the new generation of power gurneys to be added early in FY 23/24. Furthermore, an oxygen exchange program was instituted district-wide to enhance efficiencies and provider safety.

Throughout the fiscal year, the EMS Division engaged with multiple crews to acknowledge their commendable contributions in cases of cardiac arrests resulting in successful outcomes, known as code saves. A code save signifies instances where crews effectively restored pulses, leading to patients' being discharged from the hospital neurologically intact. In recognition of their achievements, these crews were honored with Code Save Challenge Coins.

Fire & Life Safety

The Fire and Life Safety (FLS) Division began FY 2022/23 with seven full-time staff members and has concluded the year with eight full-time staff members. Supervised by the fire marshal, there are four fire inspectors and two deputy fire marshals who participated in approximately 3,500 inspection activities who receive support from one permit technician. Through education and enforcement over 1,200 findings were addressed which resulted in reducing hazardous conditions in both public facilities and private residences. FLS staff members have reviewed approximately 787 sets of construction plans ensuring fire code compliance in all new and modified buildings and structures. These included reviews of all fire protection systems, such as fire alarms systems, detection systems and automatic fire suppression systems. All FLS staff are required to achieve certification as Fire Inspectors through the International Code Council (ICC) the publishers of the International Fire Code (IFC) and obtain certification through the State of Arizona as Fire Inspector. FLS partners with four building departments as the fire district crosses several jurisdictional boundaries. These include Pima and Pinal Counties and the Towns of Marana and Oro Valley.

FLS staff actively participates in the development review processes attending partnership meetings and has a vigorous fire inspection program for buildings that are modified and newly constructed. All phases of construction are inspected including the installation of new fire service mains and hydrants, fire protection systems, fire protection devices and the overall building itself for fire code compliance.

The FLS staff members, as certified fire investigators, completed 85 fire investigations in FY 2022/23. GRFD has partnered with the neighboring Northwest Fire District, through a regionalization plan, to jointly investigate fires in both jurisdictions. FLS members prepare detailed reports of the investigations and when responsible parties are prosecuted for arson, the investigators present in a court of law and render opinions as expert witnesses.

FLS staff members, as certified fire instructors, continue to serve the State of Arizona at a high level in the field of fire science, teaching and coordinating classes at the local community colleges, annual Arizona Wildland Incident Management Academy in Prescott, AZ, and at the annual Arizona Fire School in Mesa, AZ. Fire investigation, fire inspector certification, and fire code enforcement related courses are provided to all agencies interested in these disciplines. FLS Staff members also provide basic courses in these disciplines to newly appointed firefighters, promoted captains and promoted battalion chiefs. Courses include fundamentals of building construction and firefighter safety, fire origin and cause and fundamentals of fire protection systems.

GRFD currently has achieved an ISO protection Class rating of two. In the last rating evaluation of the possible 5.50 fire prevention points available in the ISO Fire Suppression Rating Schedule, GRFD has achieved 4.87 points, the

highest score in the country for fire prevention activities during that rating period. The caliber of the FLS staff in maintaining a high degree of professional certification attributed to this score.

FLS staff members routinely develop the local fire code. Currently, GRFD has adopted the IFC, 2018 edition with local amendments as approved through the Arizona Office of State Fire Marshal. The adopted fire code requires all new commercial buildings to include automatic fire sprinkler systems which assist in reducing the experienced fire loss throughout the fire district. The fire code is adopted on a six-year cycle in order to maintain ISO rating points, where it is required to adopt a fire code that is within five years of the ISO rating date.

The ISO process evaluates the water supplies for jurisdictions and the fire districts abilities to deliver fire flow during fire events. Water supply is approximately 50% of the overall ISO rating. FLS maintains professional relationships with the eight water companies within the boundaries of the fire district. All water companies are responsive to the needs of the community for providing fire flow through a distribution of fire hydrants. GRFD has bridged gaps between Fire and Life Safety and Fire Operations through the development of computerized programs for inspecting and maintaining fire hydrants, of which there are approximately 4,595 hydrants throughout the fire district. All hydrants are tested and inspected on an annual basis. GRFD achieved 32.73 points of the available 40.00 points in the ISO rating schedule for water supply.

Training

Fiscal year 2023 was busy and productive for the Professional Development Division. Quarterly drills focused on quick attack fire techniques and high-rise firefighting operations. A 4-week transitional academy took place in early 2023. For this academy, fire and emergency certifications were required which resulted in all recruits having previous firefighting experience. Live fire training took place over the summer, and all 30 crews were able to have didactic and hands-on training by observing and experiencing actual fire conditions. Outside instruction offering in-person seminars was offered to supervisors and managers in administration and suppression. This training was followed up with online assignments and conversations. Another round of online training will take place in October 2023. Throughout the year, members of administration attended outside instruction on the topic of managerial leadership and Professional Development sponsored several members of suppression to attend conferences and hands-on training at the local, state, and national level. There will be a Captain's promotional process in September 2023 and an engineer's promotional process in October 2023. Each of these processes will require candidates to demonstrate their skills and abilities over a couple of weeks as opposed to previous processes which happened over a couple of days. Professional Development anticipates a Battalion Chief process at the end of 2023. In early 2024, Professional Development anticipates another new hire academy which could vary from 16-24 recruits depending on operational need.

Health & Safety

The Health and Safety Division has strengthened its programs to meet to the needs of our personnel, focusing on cancer prevention, personnel protection, and overall physical and mental well-being, all while prioritizing the safety of both our members and the community. We are committed to a continuous enhancement of facility and personnel safety, incident control, exposure management, apparatus maintenance and standards, as well as the physical, mental, and medical welfare of our members. Our dedicated team is committed to delivering effective training and protection to our organization to ensure the utmost reduction in risk.

In the fiscal year 2023-24, our team will expand its involvement in industry organizations and fully leverage the benefits of our membership in these organizations to elevate our safety and prevention efforts for both our members and the community.

Human Resources

In response to the growing awareness of the importance of employee well-being, HR and Health & Safety have been focused on implementing robust human resource initiatives that prioritize work-life balance and mental health. These initiatives have served to create a supportive and inclusive work environment that fosters employee engagement and productivity. Flexible work arrangements, such as remote work options or flexible hours, have been introduced to allow employees to better manage their personal and professional responsibilities. Additionally, mental health programs, benefits, and resources, such as counseling services, stress management workshops, and benefits specifically focused on meaningful time off, have been integrated into the workplace to address the challenges posed by work-related stress and promote overall mental well-being. By investing in work-life balance and mental health initiatives, the District continues to attract top talent and enhance employee satisfaction, retention, and overall organizational success.

In the realm of recruitment, the District is known for its forward-thinking and has been adopting innovative human resource initiatives to attract diverse talent and promote inclusivity. The Human Resource team has been reevaluating our recruitment processes to eliminate bias and embrace diversity and inclusion. This includes researching and implementing new processes that eliminate potential hurdles for applicants, such as removing testing procedures that cost the applicant and may be prohibitive. Human Resources has also been working with Professional Development on actively seeking candidates from different backgrounds and perspectives to enrich their talent pool and create a more dynamic workforce. Moreover, we have begun to leverage technology and social media platforms to expand our reach and engage with potential candidates more effectively. By incorporating diversity and inclusion in our recruitment strategies, we not only enhance our employer brand but also foster an inclusive workplace culture where employees feel valued and appreciated, leading to greater creativity, collaboration, and improved business outcomes.

IT Department

Golder Ranch Fire District Information Technology (GRFDIT) is a dedicated public safety information technology department servicing the need of the Golder Ranch fire district and others. Golder Ranch Fire District (GRFD) services a 333-square-mile area with a population of nearly 100,000 residents in the communities of Oro Valley, Catalina, SaddleBrooke, and southern Pinal County. The District employs approximately 275 uniformed and non-uniformed personnel and is paramilitary in structure. The District's facilities include 10 fire stations, training, fleet, and 3 administrative offices. Our organization runs 24/7, 365 days a year.

GRFD is part of a Fire Consortium, which includes Northwest, Picture Rocks, Avra Valley, Rincon Valley, Mountain Lemmon, and Three Points Fire Districts. Golder Ranch also works with the City of Tucson on dispatch-related projects, providing services to surrounding districts.

The IT department is responsible for servicing all hardware and software issues within the district. All mobile data and related applications are the responsibility of the IT department. The majority of our servers are Microsoft Windows-based in an active directory environment. Our clients are mainly Windows-based with some Apple and Linux users. We also maintain Linux servers and open-source applications. Our network connectivity is comprised of fiber, Wi-Fi, and microwave-based connections, with Cisco as our standard vendor for networking equipment. IT is responsible for monitoring and maintenance of the WAN, LAN, firewalls, internet, intranet, VPN, and Cisco VoIP phone system. We also host services for Avra Valley, Mountain Lemmon, Three Points Fire, and Rincon Valley Fire.

Our current major project includes the following: Implementation of Cisco DUO required bringing several different vendors and team members together to implement. Cisco Duo is a technology that enables two-factor authentication to verify a user's identity for a login or other transaction. Multifactor authentication combines two or more independent credentials and was a requirement by our Cybersecurity insurance provider to maintain our current policy and level of coverage.

Deployment of new Dell PowerEdge 740 XD servers to replace the existing hardware end-of-life hardware. Upgrade VMware Vsphere virtualization environment to version 7.0 as part of the virtualization infrastructure upgrade.

Integration of Operative IQ Inventory Software, Asset Management Software, Controlled Substance Tracking Software, Fleet Maintenance Software, and Service Desk Software. This software is used by many departments including EMS, Fleet Logistics, Fire supply, and IT.

Improve the quality of service and lower the overall cost of providing public internet service to all stations and administrative offices. Accomplished by consolidating 10 individual lines of service into a single 200MB business class internet circuit. Implementation of a Ruckus SmartZone controller virtual appliance that allows for this high-quality internet connection to be distributed via/Wireless Access Point devices to all Golder Ranch Fire District-owned locations.

Complete the migration to Microsoft's O365 products for all users within the district. This includes applications such as one drive, email, and Teams. Increased security by requiring two-factor authentication for all users.

Enhanced operational security by implementing solutions to require privileged accounts to use two-factor authentication.

Upgrade and enhance the district for email filter, antivirus, and ransomware protection.

Upgrades and enhancements to the disaster recovery infrastructure to better align with industry standards for best practices of data retention, offsite storage, encryption, and immutable backups.

The IT-GIS analyst has been very busy assisting with several projects including:

District Accreditation Process.

Created several maps showing incidents and demographics data for the entire district as well as each Emergency Service Zone (ESZ).

Created performance charts for all response times in Fire, TRT, EXT, EMS, Hazmat, Wildland, and divided them into urban and rural categories for 2020, 2021, 2022, and 2020-2022.

Predictive analysis and modeling for ambulance and station locations along with best run times for apparatus.

Preplan project to add all unit numbers and building numbers for apartment and mobile home complexes into the Mobile Data Terminal (MDT).

Analysis of ambulance transports over different periods of time to find hot spots, covid responses, and clusters for finance.

Collaborate with Northwest Fire District, Tucson Fire Department, and Pima County Regional Flood Control District to create an app for swift water rescue access areas and to add the best access points into the MDT.

Board Services

The Board Services Division is responsible for a variety of administrative duties for the Golder Ranch Fire District, including elections, preparing board meeting agendas and meeting notices, public records requests, records retention, records destruction, and annexations. It is the responsibility of the Board Services Division to ensure the District complies with all Open Meeting Laws, including posting agendas/public notices and creating board packets. Compiling a Governing Board meeting packet entails working with department heads to ensure the items required to go before the Governing Board are placed on an agenda for the board to review and take action. Board Services transcribes and posts the minutes for the Governing Board meetings, special sessions, and study sessions in compliance with state statute. In fiscal year 2023 there were twelve regular session and eight special session board meetings held. Board Services is also responsible for the Public Safety Personnel Retirement System's (PSPRS) Local Pension Board meetings. Preparation, for this statutorily required board, includes preparing agendas and board packets, transcribing minutes, and providing the information to PSPRS regarding new members, normal retirements, disability retirements, survivor benefits, reviewing and accepting the annual actuarial report.

Board Services also oversees records for the District, including records requests, retention, and destruction. Over the past year, Board Services fulfilled 232 public records requests for medical records, fire reports, incident reports, media requests, and other miscellaneous documents. The Board Services Division ensures records are retained in compliance with state statute outlined in the Arizona Secretary of State's retention schedules. Once the records meet their retention period, the records are destroyed accordingly, and the corresponding certificates of destruction are submitted to the Arizona Secretary of State's Office as prescribed by law. As a public service, the Board Services Division provides fingerprinting. Over the course of the past year there were over 2,385 digital fingerprints performed and sent to the Department of Public Safety for clearance cards and/or background checks. The entire Board Services team is committed to professional development; every member of the team attended different trainings that were offered, whether in person or online, to stay up to date on best practices or the latest changes to legislation that would affect the division and the District. Each member of Board Services is also dedicated to maintaining the "family" culture that Golder Ranch Fire District is known for. The Board Services team participates in committees throughout the organization such as the Christmas Committee, Peer Support Team, Shark Tank, and Culture Committee.

Essential Services

Golder Ranch Fire District (GRFD) Essential Services Division is a new division to the district. This division handles policy development and maintenance, community education, project management, and work process improvement district wide. As a new division, not all these responsibilities have been fully built out and resourced. Currently, the division is led by a Deputy Chief and staffed by a Community Education Supervisor and a Project Manager.

The Community Education Supervisor is a masters level educator and has been tasked with developing a community risk reduction plan to encompass all the district's current educational efforts as well as to develop further programs targeted to reduce risks that are specific to our community. There are plans to further staff this department with additional community educators to broaden our reach to a wider demographic within our community, as well as with community risk reduction technicians to assist the district with conducting risk reduction projects such as targeted fall prevention strategies, fire safety programs, and other strategies based on a data driven approach. The focus of this department is on providing a proactive response to reducing risk before the emergency.

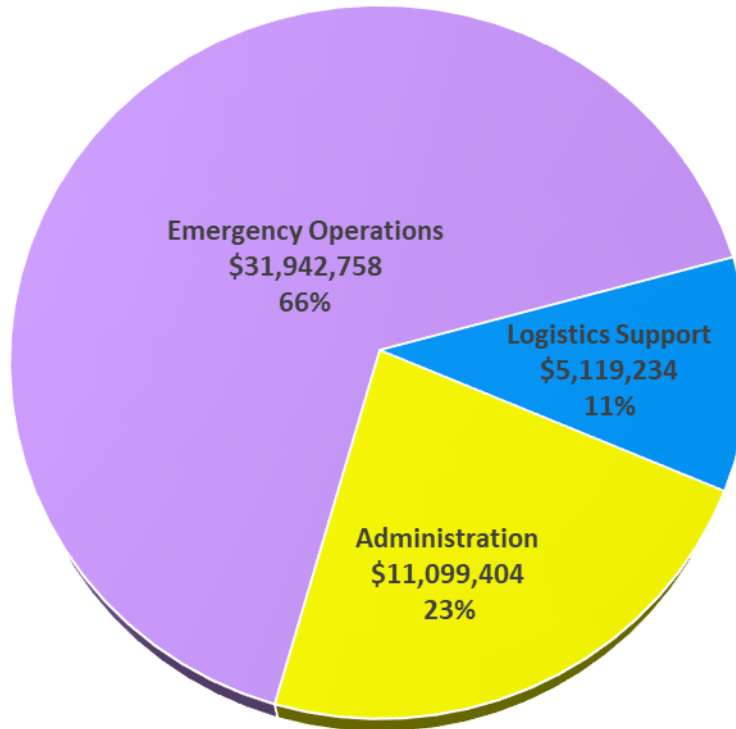
The Project Manager is currently responsible for achieving and maintaining Center for Public Safety Excellence Accreditation. Following the achievement of accreditation, the project manager has been tasked with developing a Project Management Office. The goal of this office will be to allow better coordination between cross-division projects and to provide up to the minute access to ongoing project status for the Fire Chief, the Executive Leadership Team, and the Governing Board. In addition, the vision for this position includes the development and maintenance of project dashboards for greater transparency to all employees.

***This page intentionally
left blank***

GOLDER RANCH FIRE DISTRICT DEPARTMENTS BUDGETS



Golder Ranch Fire District
BUDGET BY COST CENTERS FY 2023/24
\$48,161,396



Cost Center	Annual Budget Total	Percent of Total
Administration	\$11,099,404	23%
Emergency Operations	\$31,942,758	66%
Logistics Support	\$5,119,234	11%
	\$48,161,396	100%

SUMMARY OF EXPENDITURES BY DEPARTMENT
OPERATING AND CAPITAL (if applicable)

	Actual FY 2021/2022	Adopted FY 2022/2023	Adopted FY 2023/2024
Administration			
Chief's Office	\$ 1,091,284	\$ 1,271,785	\$ 1,067,042
Essential Services	157,098	340,646	492,956
Board Services	234,115	565,895	274,787
IT Services	806,161	1,131,244	1,176,217
Capital	28,709	162,500	159,500
Human Resources	481,736	791,599	869,519
Finance	607,871	717,060	898,219
General Administrative	4,121,126	4,455,382	735,396
Overhead			
Capital	2,680,946	-	34,850
Fire HQ	7,994	274,913	5,171,648
Public Relations	366,178	362,724	219,270
Honor Guard/Pipes & Drums	7,598	-	-
Subtotal	\$ 10,590,816	\$ 10,073,748	\$ 11,099,404
Emergency Operations			
Fire Marshals	\$ 835,521	\$ 951,929	\$ 1,019,866
Capital	-	17,000	17,000
Special Ops	127,070	296,728	219,390
Capital	7,146	-	141,667
Suppression Services	21,826,316	23,560,878	24,974,507
Emergency Medical Services	444,960	879,502	890,678
Training	958,587	1,235,113	1,474,827
Emergency Management	-	804,680	809,023
Wild Land	430,528	528,830	516,211
Capital	11,782	-	-
Health and Wellness	584,691	539,414	691,773
Capital	-	-	93,250
All Station Rollup	654,241	768,623	759,566
Capital	280,426	265,000	335,000
Subtotal	\$ 26,161,269	\$ 29,847,697	\$ 31,942,758

	Actual FY 2021/2022	Adopted FY 2022/2023	Adopted FY 2023/2024
Logistics Support			
Fire Supply	\$ 515,728	\$ 563,430	\$ 588,130
Capital	104,424	141,900	159,000
EMS Supply	889,562	388,900	387,900
Capital	160,963	110,500	697,060
Fleet Services	1,499,062	1,470,156	1,598,142
Capital	1,407,653	4,810,375	898,333
Logistics Management	162,944	748,703	790,669
Capital	-	112,000	-
Subtotal	\$ 4,740,336	\$ 8,345,964	\$ 5,119,234
Total All Departments	\$ 41,492,421	\$ 48,267,409	\$ 48,161,396

SIGNIFICANT CHANGES

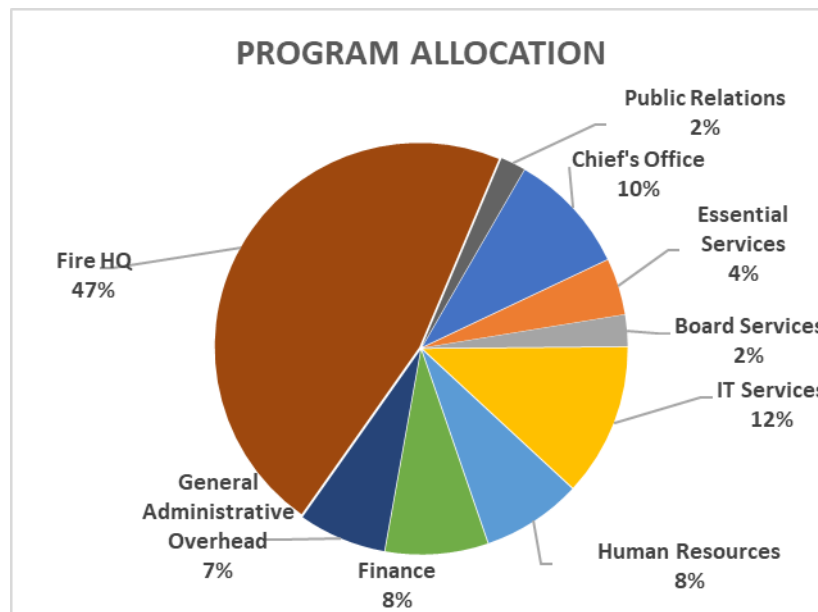
The approved operating budget for Fiscal Year 2023/24 of \$40,185,113 reflects an increase of \$1,859,646 from the Fiscal Year 2022/23 adopted operating budget of \$38,325,467. Changes include:

Personal costs due to Merit increase, increased Overtime costs, and increased Worker Compensation premium	\$ 1,045,234
Increase in Health, Dental, Life Insurance, PEHPS, 401A, and MERP	599,350
Increase for Radio Dispatch, Pr Processing Fees, Base Hospital Contract, Other Professional Fees	278,552
Increase in fuel cost, and parts and supplies for Vehicle Maintenance	100,215
Increase in Zoll and Software Maintenance	70,722
Increase in Furniture Replacement	80,121
Increase for Training Classes and Educational Programs	35,452
Decrease in Board Room equipment	(100,000)
Decrease funds for Election Process	(250,000)
Total	\$ 1,859,646

ADMINISTRATION

DESCRIPTION: The Golder Ranch Fire District Administration Cost Center encompasses Finance, Human Resources, Information Technology, Public Relations, Essential Services, Chief's Office, Board Services, Fire HQ and Administrative Support Departments. This cost center provides the organizational leadership and managerial oversight necessary to ensure effective and efficient delivery of emergency services to the community.

	Actual FY 21/22	Adopted FY 22/23	Adopted FY 23/24	Variance
STAFFING	28.00	29.00	29.50	0.50
EXPENDITURES				
Labor/Benefits/Employee Development	\$ 2,950,491	\$ 3,499,805	\$ 3,638,154	\$ 138,349
Supplies/Consumables	94,767	235,500	281,150	45,650
Vehicle / Equipment Expense	116,875	214,200	137,200	(77,000)
Utilities / Communications	49,415	126,663	112,764	(13,899)
Professional Services	497,582	1,040,077	739,805	(300,272)
Memberships/Dues/License Renewals	226,485	364,035	413,311	49,276
Commercial Insurance	31,986	34,000	39,000	5,000
Repairs / Maintenance	30,438	80,600	103,800	23,200
Debt Service	3,883,122	4,315,223	5,439,870	1,124,647
Capital Improvement Plan	2,709,655	163,644	194,350	30,706
Cost Center Total	\$ 10,590,816	\$ 10,073,747	\$ 11,099,404	\$ 1,025,657



ADMINISTRATION DEPARTMENTS

	Actual FY 21/22	Adopted FY 22/23	Adopted FY 23/24	Variance
--	--------------------	---------------------	---------------------	----------

CHIEF'S OFFICE: Reporting directly to the Fire Board, the Chief's office has the overall responsibility for executing the Board strategic vision for the District.

Staffing	6.00	4.00	4.00	0.00
-----------------	------	------	------	------

Character of Expenditures

Labor/Benefits/Employee Development	\$ 973,863	\$ 987,996	\$ 781,842	\$ (206,153)
Supplies/Consumables	3,274	10,000	10,000	0
Vehicle / Equipment Expense	6,259	0	0	0
Utilities / Communications	8,020	6,789	8,200	1,411
Professional Services	87,878	200,000	200,000	0
Memberships/Dues/License Renewals	11,991	67,000	67,000	0
Department Total	\$ 1,091,285	\$ 1,271,785	\$ 1,067,042	\$ (204,742)

ESSENTIAL SERVICES: This department is responsible for professional standards, accreditation, ISO rating, community risk reduction, grant administration, work process improvement, and policy/procedure development.

Staffing	0.00	2.00	3.00	1.00
-----------------	------	------	------	------

Character of Expenditures

Labor/Benefits/Employee Development	\$ 129,504	\$ 291,896	\$ 405,556	\$ 113,661
Supplies/Consumables	18,191	16,000	57,650	41,650
Vehicle / Equipment Expense	256	3,000	11,000	8,000
Utilities / Communications	467	750	750	0
Professional Services	6,639	25,000	17,000	(8,000)
Memberships/Dues/License Renewals	2,040	4,000	1,000	(3,000)
Department Total	\$ 157,097	\$ 340,646	\$ 492,956	\$ 152,311

BOARD SERVICES: Has the responsibility for public meeting agenda management, records retention, public records requests, elected officials' relations, and to provide support to the Golder Ranch Fire District Fire Board.

Staffing 2.00 2.00 2.00 0.00

Character of Expenditures

Labor/Benefits/Employee Development	\$ 206,892	\$ 157,195	\$ 190,937	\$ 33,742
Supplies/Consumables	3,624	11,000	11,500	500
Vehicle / Equipment Expense	24	107,000	7,000	(100,000)
Utilities / Communications	3,380	0	3,750	3,750
Professional Services	1,616	268,800	19,000	(249,800)
Memberships/Dues/License Renewals	18,579	21,900	22,600	700
Repairs / Maintenance	0	0	20,000	20,000
DEPARTMENT TOTAL	\$ 234,115	\$ 565,895	\$ 274,787	\$ (291,108)

Information Technology (IT) Services: The Information Technology department is responsible for managing and maintaining the District's computer networks, security, phone, and radio systems.

STAFFING 7.00 7.00 7.00 0.00

Character of Expenditures

Labor/Benefits/Employee Development	\$ 482,676	\$ 699,118	\$ 745,541	\$ 46,422
Supplies/Consumables	25,463	43,500	53,500	10,000
Vehicle / Equipment Expense	106,470	89,200	104,200	15,000
Utilities / Communications	5,457	47,706	15,256	(32,450)
Professional Services	66,318	53,200	59,200	6,000
Memberships/Dues/License Renewals	119,777	198,520	198,520	0
Capital Improvement Plan	28,709	162,500	159,500	(3,000)
Department Total	\$ 834,870	\$ 1,293,744	\$ 1,335,717	\$ 41,972

HUMAN RESOURCES: The Human Resources department is responsible for recruitment, benefits, compensation, employee relations, employment policies and procedures, and succession planning.

STAFFING		3.00	3.00	3.50	0.50			
Character of Expenditures								
Labor/Benefits/Employee Development	\$	288,223	\$	478,449	\$	615,419	\$	136,970
Supplies/Consumables		2,676		6,000		6,000		0
Vehicle / Equipment Expense		1,278		11,000		11,000		0
Utilities / Communications		1,962		1,850		2,000		150
Professional Services		185,339		283,800		208,600		(75,200)
Memberships/Dues/License Renewals		1,251		6,000		22,000		16,000
Repairs / Maintenance		1,008		4,500		4,500		0
Department Total	\$	481,737	\$	791,599	\$	869,519	\$	77,920

FINANCE: The Finance department provides financial accounting, payroll, budgeting, and financial reporting services. Additionally, this department is responsible for annual District Audit and overseeing the Ambulance Cost Recovery function and District risk management.

STAFFING		6.00		7.00		7.00		0.00
Character of Expenditures								
Labor/Benefits/Employee Development	\$	438,409	\$	541,708	\$	672,443	\$	130,735
Supplies/Consumables		0		18,000		9,800		(8,200)
Vehicle / Equipment Expense		1,230		4,000		4,000		0
Utilities / Communications		811		1,400		2,000		600
Professional Services		101,379		91,252		116,800		25,548
Memberships/Dues/License Renewals		66,042		60,200		92,676		32,476
Repairs / Maintenance		0		500		500		0
Department Total	\$	607,871	\$	717,060	\$	898,219	\$	181,159

GENERAL ADMINISTRATIVE OVERHEAD: Provides the shared services needed across all administrative non-administrative departments. Services such as reception, public finger printing, office supplies, copiers and mailing are all captured in this department.

Character of Expenditures

Labor/Benefits/Employee Development	\$ 123,250	\$ 7,500	\$ 7,500	\$ -
Supplies/Consumables	32,249	49,900	49,900	0
Vehicle / Equipment Expense	1,058	0	0	0
Utilities / Communications	21,223	14,500	46,540	32,040
Professional Services	655	20,800	22,510	1,710
Memberships/Dues/License Renewals	259	265	265	0
Commercial Insurance	31,986	15,000	17,500	2,500
Repairs / Maintenance	29,242	37,350	40,550	3,200
Debt Service	3,881,204	4,308,923	2,664,572	(1,644,351)
Capital Improvement Plan	2,680,946	1,144	34,850	33,706
Department Total	\$ 6,802,072	\$ 4,455,382	\$ 2,884,187	\$ (1,571,195)

FIRE HEADQUARTERS: Represents the cost of the Administrative headquarters building housing the GRFD Administration.

STAFFING 2.00 1.00 2.00 1.00

Character of Expenditures

Labor/Benefits/Employee Development	\$ -	\$ 65,845	\$ 115,221	\$ 49,376
Supplies/Consumables	0	50,500	50,500	0
Utilities / Communications	6,957	53,068	33,068	(20,000)
Professional Services	7,958	43,900	23,370	(20,530)
Memberships/Dues/License Renewals	848	150	750	600
Commercial Insurance	0	19,000	21,500	2,500
Repairs / Maintenance	188	38,250	38,250	0
Debt Service	0	4,200	2,775,048	2,770,848
Department Total	\$ 15,591	\$ 274,913	\$ 3,057,707	\$ 2,782,794

PUBLIC RELATIONS: This department is responsible for disseminating District's news, safety, and emergency information to the community.

STAFFING 2.00 3.00 1.00 -2.00

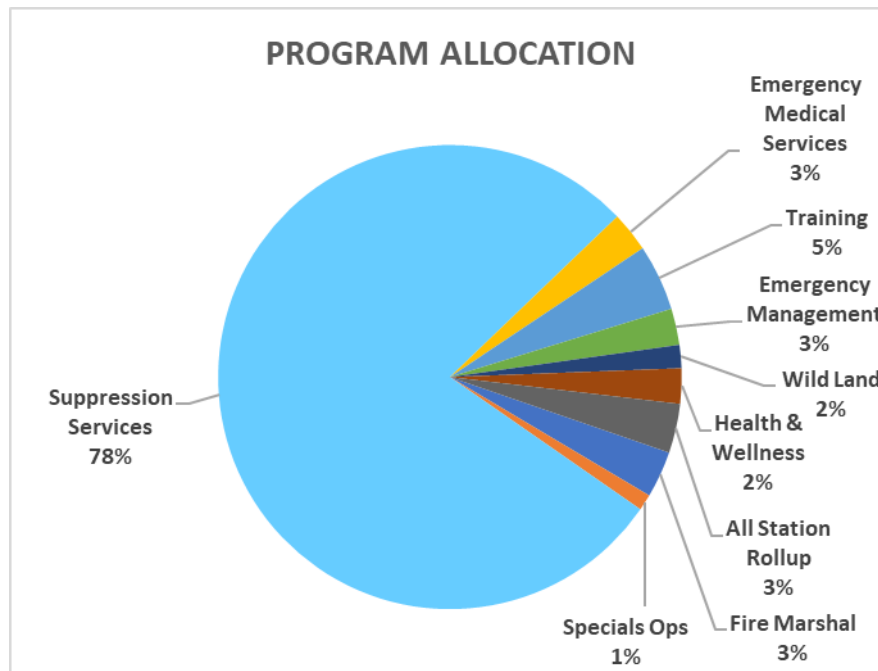
Character of Expenditures

Labor/Benefits/Employee Development	\$ 307,674	\$ 270,099	\$ 103,695	\$ (166,404)
Supplies/Consumables	9,290	30,600	32,300	1,700
Vehicle / Equipment Expense	300	0	0	0
Utilities / Communications	1,138	600	1,200	600
Professional Services	40,160	53,325	73,325	20,000
Memberships/Dues/License Renewals	5,698	6,000	8,500	2,500
Debt Service	1,918	2,100	250	(1,850)
Department Total	\$ 366,178	\$ 362,724	\$ 219,270	\$ (143,454)

EMERGENCY OPERATIONS

DESCRIPTION: This Cost Center captures the direct cost of providing the community with a wide array of fire, rescue, public assistance, and emergency medical services.

	Actual FY 21/22	Adopted FY 22/23	Adopted FY 23/24	Variance
STAFFING	233.00	250.00	253.00	3.00
EXPENDITURES				
Labor/Benefits/Employee Development	\$ 23,908,629	\$ 27,046,915	\$ 28,489,944	\$ 138,349
Supplies/Consumables	481,583	668,955	743,900	45,650
Vehicle / Equipment Expense	171,553	201,579	252,905	(77,000)
Utilities / Communications	636,658	382,510	334,397	(13,899)
Professional Services	172,300	538,855	719,407	(300,272)
Memberships/Dues/License Renewals	38,822	171,200	201,196	49,276
Commercial Insurance	109,353	142,528	142,528	5,000
Repairs / Maintenance	337,263	406,855	470,811	23,200
Debt Service	5,754	6,300	753	842,720
Capital Improvement Plan	299,354	282,000	586,917	30,706
Cost Center Total	\$ 26,161,269	\$ 29,847,697	\$ 31,942,758	\$ 743,730



EMERGENCY OPERATIONS DEPARTMENTS

	Actual FY 21/22	Adopted FY 22/23	Adopted FY 23/24	Variance
--	--------------------	---------------------	---------------------	----------

FIRE MARSHAL: This department provides proactive service delivery, including fire inspections, building plan reviews and fire investigations. Periodic inspections on selected commercial occupancies are performed to check for compliance with fire prevention codes. Maintenance inspections ensure that exits, exit sign lighting, fire sprinklers and fire alarm systems are maintained and in good working order.

Staffing	8.00	8.00	9.00	1.00
Character of Expenditures				
Labor/Benefits/Employee Development	\$ 766,559	\$ 892,429	\$ 948,706	\$ 56,277
Supplies/Consumables	34,640	31,900	31,100	(800)
Vehicle / Equipment Expense	5,029	8,300	7,560	(740)
Utilities / Communications	15,019	10,000	19,000	9,000
Professional Services	4,547	800	5,800	5,000
Memberships/Dues/License Renewals	1,763	2,500	2,700	200
Repairs / Maintenance	6,046	3,900	4,750	850
Lease Agreement	1,918	2,100	250	(1,850)
Capital Improvement Plan	0	17,000	17,000	0
Department Total	\$ 835,521	\$ 968,929	\$ 1,036,866	\$ 67,937

SPECIAL OPERATIONS: This department is responsible for maintaining response capability for hazardous materials (hazmat) emergencies within the District. In addition, GRFD responds to various types of technical rescue incidents in the community, including high and low angle, confined space, swift water, structural collapse, and machinery extrication.

Character of Expenditures				
Labor/Benefits/Employee Development	\$ 47,291	\$ 214,838	\$ 130,025	\$ (84,813)
Supplies/Consumables	15,494	13,300	18,550	5,250
Vehicle / Equipment Expense	60,039	64,100	66,325	2,225
Repairs / Maintenance	4,246	4,490	4,490	0
Capital Improvement Plan	7,146	0	141,667	141,667
Department Total	\$ 134,216	\$ 296,728	\$ 361,057	\$ 64,329

SUPPRESSION SERVICES: Suppression personnel provide emergency medical care and fire and rescue services to the community, working 24 hours a day, seven days a week, 365 days a year, with the District operating three shifts.

Staffing	219.00	228.00	230.00	2.00
-----------------	--------	--------	--------	------

Character of Expenditures

Labor/Benefits/Employee Development	\$ 21,449,456	\$ 3,014,428	\$ 24,332,430	\$ 1,318,002
Supplies/Consumables	306,402	476,450	504,450	28,000
Vehicle / Equipment Expense	3,099	0	0	0
Utilities / Communications	47,599	35,000	50,000	15,000
Professional Services	0	0	52,627	52,627
Memberships/Dues/License Renewals	1,344	0	0	0
Commercial Insurance	18,417	35,000	35,000	0
Department Total	\$ 21,826,317	\$ 23,560,878	\$ 24,974,507	\$ 1,413,629

EMERGENCY MEDICAL SERVICES: This department provides all patient transports within the district with seven frontline advance life support (ALS) level ambulances. The district maintains an Arizona Department of Health Services Certificate of Necessity (CON) that permits transportation and cost recovery for both basic and advanced life support patients.

STAFFING	0.00	3.00	3.00	0.00
-----------------	------	------	------	------

Character of Expenditures

Labor/Benefits/Employee Development	\$ 2,158	\$ 640,472	\$ 652,398	\$ 11,926
Supplies/Consumables	10,579	17,000	12,500	(4,500)
Utilities / Communications	325,108	12,000	6,000	(6,000)
Professional Services	107,115	144,580	188,380	43,800
Memberships/Dues/License Renewals	0	13,450	16,400	2,950
Commercial Insurance	0	15,000	15,000	0
Repairs / Maintenance	0	37,000	0	(37,000)
Department Total	\$ 444,960	\$ 879,502	\$ 890,678	\$ 11,176

TRAINING: This department ensures all employees are well-trained, and highly qualified for the types of work they do. While the vast majority of training is emergency services focused, the Training department also provides educational opportunities for non-suppression personnel.

STAFFING 4.00 7.00 7.00 0.00

Character of Expenditures

Labor/Benefits/Employee Development	\$ 747,788	\$ 1,004,763	\$ 1,180,608	\$ 175,845
Supplies/Consumables	53,621	55,500	61,500	6,000
Vehicle / Equipment Expense	59,750	73,000	54,970	(18,030)
Utilities / Communications	16,212	6,000	16,600	10,600
Professional Services	5,278	7,600	7,600	0
Memberships/Dues/License Renewals	32,404	51,500	71,846	20,346
Commercial Insurance	7,179	9,000	9,000	0
Repairs / Maintenance	32,519	23,550	72,200	48,650
Lease Agreement	3,836	4,200	503	(3,697)
Department Total	\$ 958,587	\$ 1,235,113	\$ 1,474,827	\$ 239,714

EMERGENCY MANAGEMENT: This department is responsible for coordinating disaster preparedness, dispatch coordination and scheduling services for all Emergency Operations.

STAFFING 0.00 3.00 2.00 -1.00

Character of Expenditures

Labor/Benefits/Employee Development	\$ -	\$ 395,455	\$ 280,173	\$ (115,282)
Supplies/Consumables	0	500	10,000	9,500
Vehicle / Equipment Expense	0	6,500	39,500	33,000
Utilities / Communications	0	600	600	0
Professional Services	0	305,875	380,000	74,125
Memberships/Dues/License Renewals	0	95,250	98,250	3,000
Repairs / Maintenance	0	500	500	0
Department Total	\$ -	\$ 804,680	\$ 809,023	\$ 4,343

WILD LAND: This department is responsible for coordinating and responding to wildland fires inside and outside district boundaries in cooperation with the State Department of Forestry and Fire Management. All GRFD firefighters are trained to the level of type 2 wildland firefighter. Members of the wildland team are trained to a higher level of certification are red carded through the National wildland Coordinating Group (NWCG).

Character of Expenditures

Labor/Benefits/Employee Development	\$ 394,275	\$ 454,316	\$ 393,831	\$ (60,485)
Supplies/Consumables	25,987	30,955	46,950	15,995
Vehicle / Equipment Expense	6,533	24,879	56,750	31,871
Utilities / Communications	3,733	3,680	3,680	0
Repairs / Maintenance	0	15,000	15,000	0
Capital Improvement Plan	11,782	0	0	0
Department Total	\$ 442,310	\$ 528,830	\$ 516,211	\$ (12,619)

HEALTH & WELLNESS: This department is responsible for the overall health, physical fitness, and wellbeing of all employees.

STAFFING 2.00 1.00 2.00 1.00

Character of Expenditures

Labor/Benefits/Employee Development	\$ 500,791	\$ 430,214	\$ 571,773	\$ 141,559
Supplies/Consumables	2,665	3,200	5,200	2,000
Vehicle / Equipment Expense	23,914	24,800	27,800	3,000
Utilities / Communications	1,962	1,200	2,000	800
Professional Services	55,360	80,000	85,000	5,000
Capital Improvement Plan	0	0	93,250	93,250
Department Total	\$ 584,692	\$ 539,414	\$ 785,023	\$ 245,609

ALL STATION ROLLUP: Represents the costs keeping all ten fire stations clean, well maintained and fully operational, 24 hours a day 7 days a week, 365 days per year.

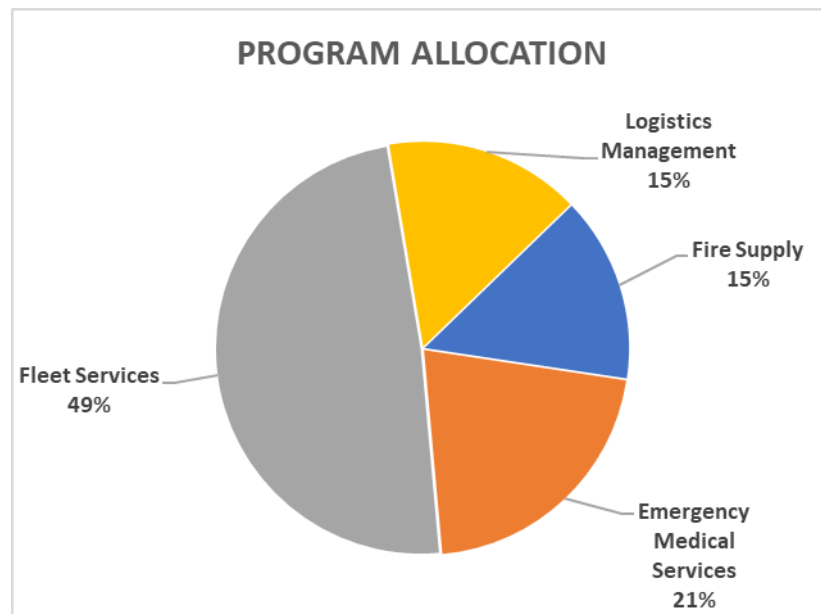
Character of Expenditures

Labor/Benefits/Employee Development	\$ 310	\$ -	\$ -	\$ -
Supplies/Consumables	32,195	40,150	53,650	13,500
Vehicle / Equipment Expense	13,189	0	0	0
Utilities / Communications	227,025	314,030	236,517	(77,513)
Memberships/Dues/License Renewals	3,311	8,500	12,000	3,500
Commercial Insurance	83,757	83,528	83,528	0
Repairs / Maintenance	294,452	322,415	373,871	51,456
Capital Improvement Plan	280,426	265,000	335,000	70,000
Department Total	\$ 934,665	\$ 1,033,623	\$ 1,094,566	\$ 60,943

LOGISTICS SUPPORT

DESCRIPTION: This Cost Center administers all the procurement functions, authorizes payment of invoices, distributes supplies and equipment to all functional departments, and coordinates facilities and vehicle repairs and replacements.

	Actual FY 21/22	Adopted FY 22/23	Adopted FY 23/24	Variance
STAFFING	17.00	16.00	16.00	0.00
EXPENDITURES				
Labor/Benefits/Employee Development	\$ 1,538,988	\$ 1,544,472	\$ 1,640,466	\$ 138,349
Supplies/Consumables	711,111	775,750	792,050	45,650
Vehicle / Equipment Expense	541,776	652,175	705,690	(77,000)
Utilities / Communications	29,153	17,098	21,540	(13,899)
Professional Services	95,124	63,080	62,980	(300,272)
Memberships/Dues/License Renewals	10,827	22,000	41,700	49,276
Commercial Insurance	10,969	0	0	5,000
Repairs / Maintenance	129,346	96,614	100,414	23,200
Debt Service	0	0	0	842,720
Capital Improvement Plan	1,673,040	5,174,775	1,754,393	30,706
Cost Center Total	\$ 4,740,334	\$ 8,345,964	\$ 5,119,234	\$ 743,730



LOGISTICS SUPPORT DEPARTMENTS

	Actual FY 21/22	Adopted FY 22/23	Adopted FY 23/24	Variance
--	--------------------	---------------------	---------------------	----------

FIRE SUPPLY: This department ensures an adequate inventory of supplies and suppression equipment are in place to safely perform emergent and nonemergent services.

Staffing	2.00	0.00	0.00	0.00
-----------------	------	------	------	------

Character of Expenditures

Labor/Benefits/Employee Development	\$ 90,777	\$ -	\$ -	\$ -
Supplies/Consumables	310,174	454,850	459,650	4,800
Vehicle / Equipment Expense	41,991	62,000	82,000	20,000
Utilities / Communications	1,752	0	0	0
Professional Services	71,033	46,580	46,480	(100)
Capital Improvement Plan	104,424	141,900	159,000	17,100
Department Total	\$ 620,151	\$ 705,330	\$ 747,130	\$ 41,800

EMERGENCY MEDICAL SUPPLY: This department is responsible for maintaining emergency medical supplies and equipment for the District's various emergency medical services.

Staffing	3.00	0.00	0.00	0.00
-----------------	------	------	------	------

Character of Expenditures

Labor/Benefits/Employee Development	\$ 398,264	\$ -	\$ -	\$ -
Supplies/Consumables	370,542	286,400	295,400	9,000
Vehicle / Equipment Expense	60,237	102,500	90,500	(12,000)
Utilities / Communications	9,589	0	0	0
Professional Services	16,113	0	0	0
Memberships/Dues/License Renewals	4,034	0	0	0
Repairs / Maintenance	30,781	0	2,000	2,000
Capital Improvement Plan	160,963	110,500	697,060	586,560
Department Total	\$ 1,050,523	\$ 499,400	\$ 1,084,960	\$ 585,560

FLEET SERVICES: This department is responsible for the general repair and maintenance of the district's fire apparatus, ambulances, and support vehicles.

Staffing	10.00	9.00	9.00	0.00
-----------------	-------	------	------	------

Character of Expenditures

Labor/Benefits/Employee Development	\$ 909,199	\$ 821,969	\$ 877,298	\$ 55,328
Supplies/Consumables	30,395	34,500	37,000	2,500
Vehicle / Equipment Expense	421,320	475,475	520,690	45,215
Utilities / Communications	16,192	17,098	21,540	4,442
Professional Services	7,978	16,500	16,500	0
Memberships/Dues/License Renewals	5,319	18,000	36,700	18,700
Commercial Insurance	10,969	0	0	0
Repairs / Maintenance	97,690	86,614	88,414	1,800
Capital Improvement Plan	1,407,653	4,810,375	898,333	(3,912,042)
DEPARTMENT TOTAL	\$ 2,906,715	\$ 6,280,531	\$ 2,496,475	\$ (3,784,056)

LOGISTICS MANAGEMENT: This department is responsible for the general repair, maintenance, and replacement of the District's numerous properties as well as oversight and coordination of the District's five-year Capital Improvement Plan (CIP).

STAFFING	2.00	7.00	7.00	0.00
-----------------	------	------	------	------

Character of Expenditures

Labor/Benefits/Employee Development	\$ 140,748	\$ 722,503	\$ 763,169	\$ 40,666
Vehicle / Equipment Expense	18,228	12,200	12,500	300
Utilities / Communications	1,620	0	0	0
Memberships/Dues/License Renewals	1,474	4,000	5,000	1,000
Repairs / Maintenance	875	10,000	10,000	0
Capital Improvement Plan	0	112,000	0	(112,000)
Department Total	\$ 162,945	\$ 860,703	\$ 790,669	\$ (70,034)

DEPARTMENTAL POSITION RESOURCES

	FY 2021/22 Adopted Budget	FY 2022/23 Adopted Budget	FY 2023/24 Adopted Budget
Chief's Office			
Fire Chief	1.00	1.00	1.00
Assistant Chief	2.00	3.00	3.00
Division Chief	2.00	-	-
Battalion Chief	1.00	-	-
Department Total	6.00	4.00	4.00
Essential Services			
Division Chief	-	1.00	1.00
Captain	-	1.00	-
Public Education Supervisor	-	-	1.00
Fire Accreditation Project Manager	-	-	1.00
Department Total	-	2.00	3.00
Board Services			
Board Services Manager	1.00	-	-
Board Services Supervisor	-	1.00	1.00
Records Specialist	1.00	1.00	1.00
Department Total	2.00	2.00	2.00
Information Technology Services			
IT Manager	1.00	1.00	1.00
Systems Administrator	1.00	1.00	1.00
Network Administrator	2.00	-	-
IT Services Supervisor	-	1.00	1.00
IT Specialist	-	2.00	2.00
Applications Specialist	2.00	1.00	1.00
GIS Specialist	1.00	1.00	1.00
Department Total	7.00	7.00	7.00

	FY 2021/22 Adopted Budget	FY 2022/23 Adopted Budget	FY 2023/24 Adopted Budget
Human Resources			
Human Resources Director	-	-	1.00
Human Resources Manager	1.00	1.00	-
Human Resources Supervisor	-	-	1.00
HR Generalist	1.00	1.00	1.00
HR Specialist	1.00	1.00	-
HR Assistant	-	-	0.50
Department Total	3.00	3.00	3.50

Finance			
Finance Director	-	-	1.00
Finance Manager	1.00	1.00	-
Billing Supervisor	1.00	1.00	1.00
Budget Analyst	-	1.00	1.00
Finance Specialist II	-	-	1.00
Finance Specialist - AR/AP	1.00	1.00	1.00
Finance Specialist - Payroll	1.00	1.00	-
Billing Specialist	2.00	2.00	2.00
Department Total	6.00	7.00	7.00

Fire HQ			
Administrative Assistant - General	1.00	1.00	2.00
Administrative Specialist	1.00	-	-
Department Total	2.00	1.00	2.00

Public Relations			
Community Relations Manager	1.00	1.00	-
Community Relations Coordinator	1.00	-	1.00
Public Education Supervisor	-	1.00	-
Administrative Assistant - General	-	1.00	-
Department Total	2.00	3.00	1.00

	FY 2021/22 Adopted Budget	FY 2022/23 Adopted Budget	FY 2023/24 Adopted Budget
Fire Marshal			
Fire Marshal	1.00	1.00	1.00
Deputy Fire Marshal	2.00	2.00	2.00
Fire Inspector Investigator	-	-	1.00
Inspector II	2.00	3.00	2.00
Inspector I	2.00	-	2.00
Permit Tech	-	-	1.00
Inspector Apprentice	-	2.00	-
Administrative Assistant - General	1.00	-	-
Department Total	8.00	8.00	9.00

Suppression Services			
Deputy Chief	-	1.00	1.00
Battalion Chief	6.00	5.00	6.00
Captain/CEP	18.00	17.00	21.00
Captain	15.00	14.00	19.00
Firefighter/Engineer	38.00	33.00	33.00
PM/Engineer	-	-	1.00
Fire Medic	46.00	-	-
Paramedic	12.00	62.00	60.00
Recruit Paramedic	-	-	10.00
Firefighter	61.00	71.00	52.00
Recruit Firefighter	22.00	25.00	10.00
Probationary Firefighter	-	-	17.00
GIS Specialist	1.00	-	-
Department Total	219.00	228.00	230.00

Emerg Med Serv			
Division Chief	-	1.00	1.00
Captain/CEP	-	1.00	2.00
Clinical Care Coordinator	-	1.00	-
Department Total	-	3.00	3.00

	FY 2021/22 Adopted Budget	FY 2022/23 Adopted Budget	FY 2023/24 Adopted Budget
Training			
Deputy Chief	-	1.00	1.00
Division Chief	1.00	1.00	1.00
Captain/CEP	1.00	1.00	1.00
Firefighter/Engineer	1.00	1.00	2.00
Firefighter	-	2.00	1.00
Administrative Assistant	1.00	1.00	1.00
Department Total	4.00	7.00	7.00

Emergency Management			
Division Chief	-	1.00	-
Captain/CEP	-	1.00	1.00
Scheduler	-	1.00	1.00
Department Total	-	3.00	2.00

Health & Wellness			
Battalion Chief	1.00	-	-
Captain/CEP	1.00	1.00	1.00
Firefighter	-	-	1.00
Department Total	2.00	1.00	2.00

Fire Supply			
Procurement & Communication Specialist	1.00	-	-
Supply Specialist	1.00	-	-
Department Total	2.00	-	-

EMS			
Battalion Chief	1.00	-	-
CHP Medic	1.00	-	-
Registered Nurse	1.00	-	-
Department Total	3.00	-	-

	FY 2021/22 Adopted Budget	FY 2022/23 Adopted Budget	FY 2023/24 Adopted Budget
Fleet Services			
Division Chief	1.00	-	-
Fleet Maintenance Supervisor	1.00	1.00	1.00
Fleet Maintenance Tech III	-	-	1.00
Fleet Maintenance Tech II	3.00	3.00	2.00
Fleet Maintenance Tech I	1.00	1.00	1.00
Lead Fleet Maintenance Technician	1.00	1.00	1.00
Parts Specialist	1.00	1.00	1.00
Fleet Maintenance Tech - EVT Apprentice	1.00	1.00	1.00
Administrative Assistant	-	1.00	1.00
Secretary	1.00	-	-
Department Total	10.00	9.00	9.00
Logistics Administration			
Deputy Chief	-	1.00	1.00
Division Chief	-	1.00	1.00
Facilities Maintenance Tech	2.00	2.00	2.00
Procurement Specialist	-	1.00	1.00
Supply Specialist	-	1.00	1.00
Administrative Assistant - General	-	1.00	1.00
Department Total	2.00	7.00	7.00
GRAND TOTAL	278.00	295.00	298.50

	Total FY 20/21	Total FY 21/22	Total FY 22/23
Performance Measures			
Goal: A safe community and secure neighborhoods.			
Objective: Maintain a high quality, efficient and cost effective fire, hazardous material response, emergency medical service, and service calls.			
Respond to fire and medical emergency calls.			
· Number of emergency calls	9,749	11,029	11,116
· Number of unit responses to fires (house, apartment, building, vehicle)	166	146	137
Respond to service calls: assist, bee swarm, snake, other.			
· Number of service calls	5,852	6,579	6,853
Respond to Alarms, Smoke, and other calls			
· Number of good intent calls	1,146	1,219	1,349
Respond to emergency calls time performance at the 90th percentile on a scale of 100.			
· Medical Calls Total Response Time - 90th Percentile Times baseline Performance			
Low-Risk EMS Urban Area	10:03	10:30	8:30
Moderate-Risk EMS Urban Area	11:48	11:57	11:30
High-Risk EMS Urban Area	10:57	11:41	12:00
· Fire Calls Total Response Time - 90th Percentile Times baseline Performance			
Low-Risk Fire Suppression Urban Area	11:41	11:53	8:45
Moderate-Risk Fire Suppression Urban Area	20:59	17:26	17:45
High-Risk EMS Urban Area	11:41	10:57	12:00
· Hazmat Total Response Time - 90th Percentile Times baseline Performance			
Low-Risk Hazmat Urban Area	11:16	11:15	8:45
Recover costs for advance life support / ambulance service from either the patients' insurance carriers or the patients themselves.			
· Number of billed ALS and BLS transports	6,439	6,904	6,970
· Cost recovery	80%	87%	80%
Objective: Reduce potential harm to life and property in natural hazard areas and from hazards resulting from human activities and development through prevention measure.			
· Number of fire investigations	60	74	85
Objective: Aid in maintaining public infrastructure and facilities that are fundamental to economic development and to sustain and enhance living condition in the District.			
Conduct Compliance Review and Inspections			
· Number of code compliance plan review	734	749	748
· Number of compliance inspections and activities	3,461	3,014	3,214

CAPITAL IMPROVEMENT PLAN DETAIL

FISCAL YEARS 2024-2028



Fiscal Year 2023-24 CIP Detail

Location/Dept	Description	Narrative	Amount
Fleet	Water Tender 2401	Based on WL needs and funds, 020 (2002, Freightliner 4k gallon Tender, 21k miles) will be up for replacement based on Vehicle Replacement Criteria. Increased price from the previous year.	\$133,333
Fleet	New Type III 2402	TYPE III Engine - Need to replace 030 (2000 International, 23k miles) originally in FY'23 at \$250k, price to purchase, \$450k	\$450,000
EMS	Zoll AutoPulse	The EMS division is recommending the purchase of six (6) Zoll AutoPulse automated compression devices for care of cardiac arrest patients. The device provides additional safety for personnel and enhanced patient outcomes due to the efficacy of compressions while moving or transporting patients. There is a lease option versus purchase, \$2,838 per month for 10-years.	\$34,056
EMS	Cardiac Monitors	The cardiac monitors purchased in 2014 are reaching their end of operational life. The EMS division has the option of purchasing 23 monitors to replace the current units at \$1,234,852.58 with a trade in value of \$94,500 or enter into a lease agreement for \$23,042 per month for 10 years. **LEASE THE UNITS NEEDED**	\$276,504
IT	MDC/Dock Replacement	MDC and Dock replacements due to enhanced models becoming available. Continuation of project in FY'23. Sets new standard for safety and securing in cab.	\$75,500
Health and Safety	Extractor Replacements	Requesting 10 turnout extractors for replacement of non-programmable, non-compliant extractors at several fire stations. Request is for (2) 55-pound extractors for Stations 370 and 380 due to increased staffing and use by the Training Division, as well as (8) 40-pound extractors for all other surrounding stations. Purchase will ensure all units are uniform and compliant within standards set forth by NFPA.	\$93,250
Fleet	Parts Washer	Fleet is requesting a new parts washer. Our 17-year-old current one that we have has developed several rust holes in it due to the age and heavy cleaning chemicals that are used in the parts washer. We have patched all the rust holes in it but expect it to develop new ones.	\$14,500
Fleet	Steam Clean Machine	Currently Fleet has a small steam clean machine that is inadequate for the task at hand. What is needed in the wash bay is a steam clean machine that produces high pressure with the hot water feature. This will help clean the engines, transmissions, axles, anything that got covered in heavy grease and oils.	\$10,000

Fleet	Golf Cart	Currently Fleet has a 15year old golf cart that is a two-person cart that is heavily utilized not just by fleet but by other people in the district. We are asking to replace the current golf cart with a newer more modern cart that is more versatile and can carry up to 4 people. The new cart has a cargo area which will be very helpful especially when we do events.	\$12,000
Fire Supply	SCBA	Twenty-five (25) 45-minute SCBA cylinders. To replace SCBA cylinders that were retired from service (15 years) last year. This maintains an adequate supply of spare SCBA cylinders for efficient operations and training which equates to 2.5 cylinders per pack.	\$42,000
All Fire Stations	Station network upgrade	Replace Router and Switch at all fire stations. All current equipment will be the end of life. Increased by \$24k due to price increases.	\$64,000
Facilities	Station 370 Front Egress Concrete	The concrete on station 370's south apron is cracking and sinking in several areas causing additional erosion to the soils below the concrete. This project would be to replace the 10x10 concrete panels needing repair and to ensure the soils below are compacted appropriately. As the project starts, we could find additional earth work is needed.	\$60,000
Fire Supply	Reserve Engine Equipment	With the addition of E380 to the response model, this request would provide purchasing capability to outfit a reserve engine with the required equipment to match the current reserve engines.	\$80,000
Special OPS	Special Operations Vehicle, 2404	The Special Operations team is in need of a new vehicle to carry all Technical Rescue equipment and future equipment. Currently the team is operating in an enclosed trailer that was purchased in 2007 when the team had far less equipment and expertise. We have outgrown the trailer with our capabilities and our cache of equipment and now need something bigger. Purchasing a new vehicle to carry all of our equipment to calls and drills will allow the team to participate as an auto aid partner and address emergency calls in the manner they should be. Plus, upgrading to a vehicle will allow for a quicker response and greater control when responding.	\$116,667
Fleet	compressor replacement	The current Air and Power Unit (2010 KME Panther, 71k miles) meets the criteria for replacement on the Vehicle Replacement Guidelines due to age and is in need of an updated air compressor to meet field demands. Spec and order in calendar year 2024 for anticipated build time. REPLACE THE COMPRESSOR ONLY	\$80,000

FLS	Community Infrastructure	Funding is being requested to provide two (2) fire hydrants per year on a public water purveyor's supply system. Private companies cannot participate due to gifting of tax dollars. This effort will assist in improving water fire flow in community areas that are now deficient in accordance with the provisions of NFPA #1142, "Rural Water Supplies", and the ISO Fire Suppression Rating Schedule. Historically this line item has been in O&M, hydrants are \$8,500 each.	\$17,000
Facilities	Station 378 Furnishings	The construction project for station 378 will be completed during calendar year 2024, interior furnishings need to be purchased to outfit the station. This line item includes beds, captains' office desk, firefighter office desk, dining room table, all workstation/task/dining room chairs, storage shelves, turnout racks, and any other furnishings needed to outfit the station appropriately.	\$100,000
Fleet	New Ambulance 2403	Ambulance 1106 (2010 Ford Ambulance, 123k miles) is due to be replaced following our vehicle replacement schedule based on engine hours and mileage. Price increase from vendor in 2022, updated pricing \$280k for vehicle. This chassis was ordered in 2022.	\$280,000
Facilities Station 370	Roof Recoating	The roof at 370 should be recoated and resealed according to the Roof Replacement Plan. Station number adjusted 3/22 GC.	\$25,000
Facilities	Paint Exterior, Station 373	Paint Exterior of Station 373. Station 373 is next in line for painting based on age of the building. (Moved from FY21/22 due to needs of other stations).	\$20,000
Facilities	Garage Door Replacement, Station 370	The garage doors at some of our older stations are in need of replacement. Station 370 is due based on the Garage Replacement Program.	\$90,000
Facilities FLS and 380	Roof Recoating	Recoat and protect the roof at station 380 and FLS offices.	\$25,000
Facilities All Stations	Appliance Replacements	This item allows facilities to replace refrigerators, stoves, ranges, extractors, dryers, etc....as needed in the various buildings we have throughout the district.	\$40,000
Facilities Station 377	Appliance Replacements	This is to replace the oven/range at 377. This unit is due according to the Appliance Replacement Guidelines and has needed many repairs recently which are hard to do since most of the parts are now obsolete.	\$15,000
Fire Supply	TIC - Engine	Replace the 2 oldest full size Engine Co TIC's with Bullard LDX and Bases. This will also back-fill reserve engines with TIC's that currently do not have them. Please see memo dated 3/13/19, Fire Supply TIC Request in CIP	\$15,000
Fire Supply	Extrication Tools	Replace the oldest extrication tools in the District in order to maintain standardization across all engines and crews.	\$22,000

Refurbish Cabinets	Station 377	The kitchen cabinets at Station 377 are in need of refacing. They are worn and beginning to break down.	\$25,000
Facilities All Stations	HVAC Unit replacement	Replace HVAC Units as they fail (rotation). Many of the AC units on stations are old and inefficient. As they begin to cost more for repairs and usage, a replacement program will allow us to anticipate failures and replace units in an orderly and systematic fashion. Station 370 is next for replacement.	\$40,000
370 Station and Admin	UPS upgrade	Upgrade both data center UPS	\$20,000
EMS	Stryker Power Load and Power Cot agreement	(SAFETY) Lease agreements for Stryker Power Load and Power Cot Systems. In FY 23-24, the district maintains has 4 systems on lease agreements, the total dollar amount is the annual cost, payments are quarterly. One lease will term out in the first quarter of the FY.	\$55,000
Special OPS	Trailer ILO Truck	Special ops trailer	\$25,000
EMS	Stryker Power Load and Power Cot agreement	As part of the previous lease agreement, one gurney and one load system lease will term out and allow for purchase at a fair market value. This unit purchase then becomes a district asset.	\$15,000
		RECOMMENDED FY 2023-2024	\$2,370,810
		PREVIOUSLY APPROVED CIP	\$2,131,900
		CHANGES AND NEW REQUESTS	\$238,910
		Plus - Vehicle Lease Payments - Enterprise Fleet Mgt.	\$130,000
		FY 2023-2024 Total	\$2,500,810

FY 2024-25 CIP Detail

Location/Dept	Description	Narrative	Amount
Fleet	Water Tender 2401	Based on WL needs and funds, 020 (2002, Freightliner 4k gallon Tender, 21k miles) will be up for replacement based on Vehicle Replacement Criteria. Increased price from the previous year.	\$133,333
Health and Safety	Extractor Replacements	Requesting 10 turnout extractors for replacement of non-programmable, non-compliant extractors at several fire stations. Request is for (2) 55-pound extractors for Stations 370 and 380 due to increased staffing and use by the Training Division, as well as (8) 40-pound extractors for all other surrounding stations. Purchase will ensure all units are uniform and compliant within standards set forth by NFPA.	\$93,250
Special OPS	Special Operations Vehicle, 2404	The Special Operations team is in need of a new vehicle to carry all Technical Rescue equipment and future equipment. Currently the team is operating in an enclosed trailer that was purchased in 2007 when the team had far less equipment and expertise. We have outgrown the trailer with our capabilities and our cache of equipment and now need something bigger. Purchasing a new vehicle to carry all of our equipment to calls and drills will allow the team to participate as an auto aid partner and address emergency calls in the manner they should be. Plus, upgrading to a vehicle will allow for a quicker response and greater control when responding.	\$116,667
New Ambulance	Replace Ambulance, Vehicle 2501	Replace the next ambulance as set by our replacement schedule based on engine hours and mileage. This purchase is part 5 of a multi-ambulance purchase that started in FY 21. Price increased to costs received in FY 24, may have additional increases when bid out.	\$280,000
Fleet	Replace Engine, Vehicle 2502	The engine needing to be replaced will be determined by Vehicle Replacement Guidelines established by Fleet. Spec and order in calendar year 2023 for anticipated build time.	\$900,000
Facilities Paint 377	Paint Interior/ Exterior of 377	This station is next in line for painting in the plan to upkeep our stations.	\$40,000
Facilities Station 379	Paint Interior/ Exterior 379	Paint Exterior of Station 379. Station 379 is next in line for painting in the plan to upkeep our stations. Mainly block construction at 379, less painting needed.	\$25,000
Fire Supply	SCBA Bottles	Twenty-five (25) 45-minute SCBA cylinders. To replace SCBA cylinders that were retired from service (15 years) last year. This maintains an adequate supply of spare SCBA cylinders for efficient operations and training which equates to 2.5 cylinders per pack.	\$42,000

FLS	Community Infrastructure	Funding is being requested to provide two (2) fire hydrants per year on a public water purveyor's supply system. Private companies cannot participate due to gifting of tax dollars. This effort will assist in improving water fire flow in community areas that are now deficient in accordance with the provisions of NFPA #1142, "Rural Water Supplies", and the ISO Fire Suppression Rating Schedule. Historically this line item has been in O&M, hydrants are \$8,500 each.	\$17,000
Training	Burn Tower Addition	Burn tower additional two-story module (Offers a lower burn room with an attic fire capability to facilitate a greater range of training scenarios) Location based on existing layout. This module will allow us to add on to our existing training structure for additional drill scenarios and floor layouts.	\$2,700,000
Facilities All Stations	HVAC Unit replacement	Replace HVAC Units as they fail (rotation). Many of the AC units on stations are old and inefficient. As they begin to cost more for repairs and usage, a replacement program will allow us to anticipate failures and replace units in an orderly and systematic fashion.	\$45,000
Facilities All Stations	Appliance Replacements	This item allows facilities to replace refrigerators, stoves, ranges, extractors, dryers, etc....as needed in the various buildings we have throughout the district.	\$40,000
Facilities Station 379	Appliance Replacements	This is to replace the oven/range at 379. This unit is due according to the Appliance Replacement Guidelines and has needed many repairs recently which are hard to do since most of the parts are now obsolete.	\$15,000
Facilities 379	Roof Recoating FLS and 380	The roof at 379 is over 10 years old and in need of recoating. These stations are next for such maintenance according to the Roof Recoating Plan and will protect the roof from damage and leaks.	\$15,000
Facilities Station 372	Garage Door Replacement	The garage doors at some of our older stations are in need of replacement. Station 372 is due based on the Garage Replacement Program.	\$40,000
Fire Supply	TIC - Engine	Replace the 2 oldest full size Engine Co TIC's with Bullard LDX and Bases. This will also back-fill reserve engines with TIC's that currently do not have them. Please see memo dated 3/13/19, Fire Supply TIC Request in CIP	\$15,000
Fire Supply	E-draulic Extrication tools	Replace the oldest extrication tools in the District in order to maintain standardization across all engines and crews.	\$22,000
Facilities All Stations	HVAC Unit replacement	Replace HVAC Units as they fail (rotation). Many of the AC units on stations are old and inefficient. As they begin to cost more for repairs and usage, a replacement program will allow us to anticipate failures and replace units in an orderly and systematic fashion. Station 372 is next for replacement.	\$40,000

EMS	Zoll AutoPulse	The EMS division is recommending the purchase of six (6) Zoll AutoPulse automated compression devices for care of cardiac arrest patients. The device provides additional safety for personnel and enhanced patient outcomes due to the efficacy of compressions while moving or transporting patients. There is a lease option versus purchase, \$2,838 per month for 10-years.	\$34,056
EMS	Cardiac Monitors	The cardiac monitors purchased in 2014 are reaching their end of operational life. The EMS division has the option of purchasing 23 monitors to replace the current units at \$1,234,852.58 with a trade in value of \$94,500 or enter into a lease agreement for \$23,042 per month for 10 years.**LEASE THE UNITS NEEDED**	\$276,504
		RECOMMENDED FY 2024-2025	\$4,889,810
		PREVIOUSLY APPROVED	\$2,271,900
		CHANGES AND NEW REQUESTS	\$2,617,910
		Plus - Vehicle Lease Payments - Enterprise Fleet Mgt.	\$130,000
		FY 2024-2025 Total	\$5,019,810

FY 2025-26 CIP Detail

Location/Dept	Description	Narrative	Amount
Fleet	Water Tender 2401	Based on WL needs and funds, 020 (2002, Freightliner 4k gallon Tender, 21k miles) will be up for replacement based on Vehicle Replacement Criteria. Increased price from the previous year.	\$133,333
Special OPS	Special Operations Vehicle, 2404	The Special Operations team is in need of a new vehicle to carry all Technical Rescue equipment and future equipment. Currently the team is operating in an enclosed trailer that was purchased in 2007 when the team had far less equipment and expertise. We have outgrown the trailer with our capabilities and our cache of equipment and now need something bigger. Purchasing a new vehicle to carry all of our equipment to calls and drills will allow the team to participate as an auto aid partner and address emergency calls in the manner they should be. Plus, upgrading to a vehicle will allow for a quicker response and greater control when responding.	\$116,667
Fire Supply	SCBA Bottles	Twenty-five (25) 45-minute SCBA cylinders. To replace SCBA cylinders that were retired from service (15 years) last year. This maintains an adequate supply of spare SCBA cylinders for efficient operations and training which equates to 2.5 cylinders per pack.	\$42,000
Facilities All Stations	Appliance Replacements	This item allows facilities to replace refrigerators, stoves, ranges, extractors, dryers, etc....as needed in the various buildings we have throughout the district.	\$40,000
Facilities All Stations	Paint for Station TBD	Continuing the station repair schedule, this line item serves as a place holder for funding to paint 2 stations, both interior and exterior.	\$30,000
Facilities All Stations	Roof for Station TBD	Continuing the station repair schedule, this line item serves as a place holder for funding to recoat 2 station or district facility roofs.	\$40,000
EMS	Cardiac Monitors	The cardiac monitors purchased in 2014 are reaching their end of operational life. The EMS division has the option of purchasing 23 monitors to replace the current units at \$1,234,852.58 with a trade in value of \$94,500 or enter into a lease agreement for \$23,042 per month for 10 years. **LEASE THE UNITS NEEDED**	\$276,504
EMS	Zoll AutoPulse	The EMS division is recommending the purchase of six (6) Zoll AutoPulse automated compression devices for care of cardiac arrest patients. The device provides additional safety for personnel and enhanced patient outcomes due to the efficacy of compressions while moving or transporting patients. There is a lease option versus purchase, \$2,838 per month for 10-years.	\$34,056

New Ambulance	Replace Ambulance Vehicle 2602	Continue the replacement of ambulances following our replacement schedule based on engine hours, age, and mileage.	\$300,000
Facilities Station 376	Garage Door Replacement 376	The garage doors at some of our older stations are in need of replacement. Station 376 is due based on the Garage Replacement Program.	\$50,000
Facilities Station 380	Appliance Replacements	This is to replace the oven/range at 380. This unit is due according to the Appliance Replacement Guidelines and has needed many repairs recently which are hard to do since most of the parts are now obsolete.	\$15,000
Facilities All Stations	HVAC Unit replacement	Replace HVAC Units as they fail (rotation). Many of the AC units on stations are old and inefficient. As they begin to cost more for repairs and usage, a replacement program will allow us to anticipate failures and replace units in an orderly and systematic fashion.	\$45,000
Facilities	Central Warehouse Construction	In FY22, the district used bond dollars previously allocated for the construction of a warehouse on the vacant parcel of land on Mavinee next to headquarters for part of the construction of station 378. This decision was due to increased construction costs at the time. The district needs a central warehouse and storage for supplies, facilities, and equipment storage.	\$4,000,000
New Ladder	Replace Ladder, Vehicle 2602	The expected arrival of Aerial Apparatus board approved and purchased in January of 2023. Ordered in 2023, this is to replace Vehicle 040 (2005 American LaFrance, 100' platform, 60k miles) and maintain ISO ratings.	\$1,676,000
		RECOMMENDED FY 2025-2026	\$6,798,560
		PREVIOUSLY APPROVED	\$4,001,395
		CHANGES AND NEW REQUESTS	\$2,797,165
		Plus - Vehicle Lease Payments - Enterprise Fleet Mgt	\$130,000
		FY 2025-2026 Total	\$6,928,560

FY 2026-27 CIP Detail

Location/Dept	Description	Narrative	Amount
New Ambulance	Replace Ambulance, Vehicle 2701	Replacement of ambulance as set by our replacement schedule based on engine hours and mileage.	\$300,000
New Engine	Replace Engine, Vehicle 2702	The engine needing to be replaced will be determined by Vehicle Replacement Guidelines established by Fleet. Includes all required equipment.	\$900,000
EMS	Zoll AutoPulse	The EMS division is recommending the purchase of six (6) Zoll AutoPulse automated compression devices for care of cardiac arrest patients. The device provides additional safety for personnel and enhanced patient outcomes due to the efficacy of compressions while moving or transporting patients. There is a lease option versus purchase, \$2,838 per month for 10-years.	\$34,056
EMS	Cardiac Monitors	The cardiac monitors purchased in 2014 are reaching their end of operational life. The EMS division has the option of purchasing 23 monitors to replace the current units at \$1,234,852.58 with a trade in value of \$94,500 or enter into a lease agreement for \$23,042 per month for 10 years. **LEASE THE UNITS NEEDED**	\$276,504
Facilities Station TBD	Garage Door Replacement	The garage doors at some of our older stations are in need of replacement. Station TBD is due based on the Garage Replacement Program.	\$50,000
Facilities Station TBD	Appliance Replacements	This is to replace the oven/range at 380. This unit is due according to the Appliance Replacement Guidelines and has needed many repairs recently which are hard to do since most of the parts are now obsolete.	\$15,000
Facilities All Stations	HVAC Unit replacement	Replace HVAC Units as they fail (rotation). Many of the AC units on stations are old and inefficient. As they begin to cost more for repairs and usage, a replacement program will allow us to anticipate failures and replace units in an orderly and systematic fashion.	\$45,000
Facilities All Stations	Appliance Replacements	This item allows facilities to replace refrigerators, stoves, ranges, extractors, dryers, etc....as needed in the various buildings we have throughout the district.	\$15,000
Facilities All Stations	Paint for Station TBD	Continuing the station repair schedule, this line item serves as a place holder for funding to paint 2 stations, both interior and exterior.	\$30,000
Facilities All Stations	Roof for Station TBD	Continuing the station repair schedule, this line item serves as a place holder for funding to recoat 2 station or district facility roofs.	\$40,000

Fire Supply	SCBA	Twenty-five (25) 45-minute SCBA cylinders. To replace SCBA cylinders that were retired from service (15 years) last year. This maintains an adequate supply of spare SCBA cylinders for efficient operations and training which equates to 2.5 cylinders per pack.	\$42,000
Facilities	Station 376	Station 376 needs renovations to provide space for turnout storage, increase the size of the workout facility to have a dedicated space for equipment that is currently used in the apparatus bay. The line item would fund closing in the south porch to provide a dedicated workout room, freeing up space for additional storage for turnouts and other necessary items.	\$150,000
		RECOMMENDED FY 2026-2027	\$1,897,560
		PREVIOUSLY APPROVED	\$1,395,000
		CHANGES AND NEW REQUESTS	\$502,560
		Plus - Vehicle Lease Payments - Enterprise Fleet Mgt	\$130,000
		FY 2026-2027 Total	\$ 2,027,560

FY 2027-28 CIP Detail

Location/Dept	Description	Narrative	Amount
New Ambulance	Replace Ambulance, Vehicle 2801	Funding to replace an ambulance as set by our replacement schedule based on engine hours, age, and mileage. Spec and order in calendar year 2026.	\$300,000
EMS	Cardiac Monitors	The cardiac monitors purchased in 2014 are reaching their end of operational life. The EMS division has the option of purchasing 23 monitors to replace the current units at \$1,234,852.58 with a trade in value of \$94,500 or enter into a lease agreement for \$23,042 per month for 10 years. **LEASE THE UNITS NEEDED**	\$276,504
EMS	Zoll AutoPulse	The EMS division is recommending the purchase of six (6) Zoll AutoPulse automated compression devices for care of cardiac arrest patients. The device provides additional safety for personnel and enhanced patient outcomes due to the efficacy of compressions while moving or transporting patients. There is a lease option versus purchase, \$2,838 per month for 10-years.	\$34,056
New Engine	Replace Engine, Vehicle 2802	The engine needing to be replaced will be determined by Vehicle Replacement Guidelines established by Fleet. Unable to receive exact pricing as vendors will not forecast five years out. Spec and order in calendar year 2026.	\$900,000
Facilities Station TBD	Garage Door Replacement	The garage doors at some of our older stations are in need of replacement. Station TBD is due based on the Garage Replacement Program.	\$50,000
Facilities Station TBD	Appliance Replacements	This is to replace the oven/range at 380. This unit is due according to the Appliance Replacement Guidelines and has needed many repairs recently which are hard to do since most of the parts are now obsolete.	\$15,000
Facilities All Stations	HVAC Unit replacement	Replace HVAC Units as they fail (rotation). Many of the AC units on stations are old and inefficient. As they begin to cost more for repairs and usage, a replacement program will allow us to anticipate failures and replace units in an orderly and systematic fashion.	\$45,000
Facilities All Stations	Appliance Replacements	This item allows facilities to replace refrigerators, stoves, ranges, extractors, dryers, etc....as needed in the various buildings we have throughout the district.	\$15,000
Facilities All Stations	Paint for Station TBD	Continuing the station repair schedule, this line item serves as a place holder for funding to paint 2 stations, both interior and exterior.	\$30,000
Facilities All Stations	Roof for Station TBD	Continuing the station repair schedule, this line item serves as a place holder for funding to recoat 2 station or district facility roofs.	\$40,000

Fire Supply	SCBA Bottles	Twenty-five (25) 45-minute SCBA cylinders. To replace SCBA cylinders that were retired from service (15 years) last year. This maintains an adequate supply of spare SCBA cylinders for efficient operations and training which equates to 2.5 cylinders per pack.	\$42,000
		RECOMMENDED FY 2027-2028	\$1,747,560
		Plus - Vehicle Lease Payments - Enterprise Fleet Mgt.	\$130,000
		FY 2027-2028 Total	\$1,877,560

GLOSSARY of TERMS

Account	A term used to identify a tracking devise for assets, liabilities, expenditure or revenues
Accrual Basis of Accounting	The method of accounting under which revenues are recorded when they are earned (whether cash is received at the time), and expenditures are recorded when goods and services are received (whether cash disbursements are made at the time or not)
ACFR	Annual Comprehensive Financial Report
Adopted Budget	Formal Action made by the Fire Board that sets spending limits for the fiscal year
AFG	Assistant to Firefighters Grant provided by the Department of Homeland Security
AFMA	Arizona Fire & Medical Authority
Alarm	A call received by the Dispatch Center which is then relayed to the appropriate station for emergency response
ALS	Advanced Life Support. Pre-Hospital emergency medical care that may include all basic life support actions, plus invasive medical procedures, including: IV therapy, administration of anti-arrhythmic and other specified medications and solutions
Appropriation	A sum of money or total assets devoted to a special purpose
ASRS	Arizona State Retirement System (non-sworn employee pension plan)
Assessed Valuation	(AV) The total taxable value placed on real estate and other property as a basis for levying taxes
Assets	Property that is owned by the District which has monetary value
Audit	Objective examination and evaluation of the financial statements of an organization by an outside Certified Public Accountant firm to ensure that the financial records are a fair and accurate representation of the transactions

BLS	Basic Life Support. Emergency medical care generally limited to non-invasive procedures, such as airway maintenance, breathing support, CPR, hemorrhage control, splinting of suspected fractures, management of spinal injury, and protection and transport of the patient in accordance with accepted procedures. BLS providers with special training may also use semiautomatic defibrillators for cardiac defibrillation
Bond	A written promise to pay a specified sum of money (called principal or face value) at a specified future date (called maturity date) along with periodic interest paid at a specified percentage. Bonds are primarily used to finance capital projects
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period (a fiscal year) and the proposed means of financing them (revenues)
Capital Assets	Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets
Capital Expenditure	Those items valued over \$5,000 with a life expectancy of at least five years
Chart of Accounts	The classification system used by the District to organize the budget and accounting funds through General Ledger accounts
CIP	Capital Improvement Plan
CON - Certificate of Necessity	Certificate of Necessity from the State of Arizona that allows ambulance transports services within district boundaries and an additional area of 145 square miles in unincorporated southern Pinal County
COP(s)	A certificate of participation (COP) is a type of financing where an investor purchases a share of the lease revenues of a program rather than the bond being secured by those revenues. Certificates of participation are secured by lease revenues
CPR (Cardiopulmonary Resuscitation)	An emergency procedure consisting of external cardiac massage and artificial respiration; attempts to restore circulation of the blood and prevent death or brain damage due to lack of oxygen
DROP	Deferred Retirement Option Plan. A retirement option within the PSPRS program
EMS	Emergency Medical Services
Estimated Revenue	The amount of projected revenue to be collected during the fiscal year
Expenditure	The use of government funds to acquire goods or services

FEMA	Federal Emergency Management Agency
Fiscal Year	A twelve-month period to which the annual budget applies. The District fiscal year runs from July 1st through June 30 th
Fixed Assets	Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment as land, buildings, machinery, furniture, and other equipment
Full Time Equivalent (FTE)	A position, permanent or temporary, based on 2,080 hours per year. Part-time positions are converted for budget purposes to a decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time employee working 20 hours per week would be equivalent to a 0.5 FTE
Fund	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources
Fund Balance	The difference between assets and liabilities reported in a governmental fund
GAAP	Generally Accepted Accounting Principles. A widely accepted set of rules, conventions, standards, and procedures for reporting financial information, as established by the Financial Accounting Standards Board
GASB	Government Accounting Standards Board. A major organization to develop Generally Accepted Accounting Principles (GAAP) for use by governmental entities in reporting financial information
GASB 34	A statement issued by GASB and titled “Basic Financial Statements and Management’s Discussion and Analysis for State and Local Governments”. This statement changes the Discussion and Analysis for State and Local Governments”. This statement changes the governmental financial reporting model, requiring accrual accounting for all activities to include recording and depreciating all capital assets
General Fund	A fund used to account for all general purpose transactions of the District that do not require a special type of fund
GFOA	Government Finance Officers Association
Grant	A contribution by the state or federal government or another agency to support a particular function

Hazardous Material	Any substance or matter that is likely to inflict injury or harm or impose great or continued risk unless dealt with in a manner prescribed by state and federal regulations
HQ	Head Quarters
Incident	An event involving a fire, medical emergency, hazardous material spill or release/potential release of a hazardous material
Ladder	A piece of apparatus that carries a full complement of ground ladders in addition to an aerial ladder
Long Term Debt	Debt with a maturity of more than one year after date of issuance
MEDS	Medical Emergency Dispatch System
Modified Accrual Basis of Accounting	The basis of accounting under which expenditures are recorded when goods or services are received, rather than when invoices are paid. The exception on this general rule is interest on general long-term debt, which is recognized when due. Revenues are recorded in the accounting period in which they become measurable and available
Operating Budget	Appropriations for the day-to-day costs of delivering District services
Performance Measures	Indicators that measure how well an organization is performing on progress towards organizational objectives
PSPRS	Public Safety Personnel Retirement System (sworn employee pension plan)
Reserves	To set aside a portion of a fund balance to protect against economic downturns or emergencies
Revenue	Amounts estimated to be received from taxes and other sources during a fiscal year
SAFER	Staffing for Adequate Fire & Emergency Response
SCBA	Self-Contained Breathing Apparatus
Tax Year	The taxing year associated with the fiscal year, generally identified as beginning when the property tax bills are issued by the County, generally beginning in September of fiscal year
Wildland Area	An area in which development is essentially non-existent except for roads, railroads, power lines and similar transportation facilities

END OF DOCUMENT