

**GOLDER RANCH FIRE DISTRICT
GOVERNING BOARD MEETING
PUBLIC NOTICE AND AGENDA**

**Tuesday, November 19, 2024, 9:00 a.m.
1600 East Hanley Boulevard, Oro Valley, Arizona 85737**

*Pursuant to ARS § 38-431.02, ARS § 38-431.03 and ARS § 38-431.05, the Golder Ranch Fire District Governing Board will meet in Regular Session that begins at approximately **9:00 a.m. on Tuesday, November 19, 2024**. The meeting will be held at the Fire District Headquarters Board Room, which is located at **1600 East Hanley Boulevard Oro Valley, Arizona 85737**. The order of the agenda may be altered or changed by direction of the Board. The Board may vote to go into Executive Session, which are not open to the public, on any agenda item pursuant to ARS § 38-431.03(A)(3) for discussion and consultation for legal advice with the Fire District Attorney on the matter(s) as set forth in the agenda item. The following topics and any reasonable variables related thereto will be subject to discussion and possible action.*

- 1. CALL TO ORDER/ROLL CALL**
- 2. SALUTE AND PLEDGE OF ALLEGIANCE**
- 3. FIRE BOARD REPORTS**

4. CALL TO THE PUBLIC

This is the time for the public to comment. Members of the Board are not permitted to discuss or take action on any item raised in the Call to the Public, which are not on the agenda due to restrictions of the Open Meeting Law; however, individual members of the Board are permitted to respond to criticism directed to them. Otherwise, the Board may direct staff to review the matter or that the matter be placed on a future agenda.

5. PRESENTATIONS

A. PRESENTATION OF PERSONNEL

- YEARS OF SERVICE
 - JOHN SPANARELLA, BATTALION CHIEF 10 YEARS
- NEW HIRES
 - STACIA CRISCI, PRE-BILLING SPECIALIST
 - JORDAN MANUEL, FRONT DESK COORDINATOR/ADMINISTRATIVE ASSISTANT

Behavioral and Loyalty Oaths will be administered.

- B. THE CEREMONIAL SWEARING IN OF NEWLY APPOINTED BOARD MEMBERS WALLY VETTE, STEVE BRADY, AND TOM SHELLENBERGER WITH TERMS EFFECTIVE DECEMBER 1, 2024, THROUGH DECEMBER 1, 2028**



6. CONSENT AGENDA

The consent portion of the agenda is a means of expediting routine matters, such as minutes or previously discussed or budgeted items that must be acted upon by the Board. Any item may be moved to Regular Business for discussion and possible action by any member of the Board.

A. APPROVE MINUTES- OCTOBER 15, 2024, REGULAR SESSION

7. REPORTS AND CORRESPONDENCE

A. FIRE CHIEF'S REPORT – CHIEF BRANDHUBER

- UPDATES ON THE FOLLOWING AREAS:
 - BOARD SERVICES
 - COMMENDATIONS/THANK YOU CARDS RECEIVED
 - DISTRICT ACTIVITIES
 - HUMAN RESOURCES
 - MEETINGS, TRAININGS, AND EVENTS ATTENDED
 - PERSONNEL
 - POLITICAL & PUBLIC SAFETY INTERACTIONS/UPDATES
- LEADERSHIP TEAM REPORT – PRESIDENT JONES

B. COMMUNITY RISK REDUCTION DIVISION'S REPORT - ASSISTANT CHIEF PERRY

- UPDATES ON THE FOLLOWING AREAS:
 - COMMUNITY EDUCATION, ENGAGEMENT, AND RISK REDUCTION
 - FINANCE
 - FIRE AND LIFE SAFETY

C. SUPPORT SERVICES DIVISION'S REPORT - ASSISTANT CHIEF CESAREK

- UPDATES ON THE FOLLOWING AREAS:
 - FACILITIES MAINTENANCE
 - FLEET
 - INFORMATION TECHNOLOGY
 - LOGISTICS
 - PLANNING
 - PUBLIC/MEDIA RELATIONS
 - SUPPLY

D. EMERGENCY MEDICAL SERVICES & FIRE RESPONSE DIVISION'S REPORT – ASSISTANT CHIEF GRISSOM

- UPDATES ON THE FOLLOWING AREAS:
 - EMERGENCY RESPONSE
 - HEALTH AND SAFETY
 - HONOR GUARD/PIPES AND DRUMS
 - PROFESSIONAL DEVELOPMENT
 - PROJECT MANAGEMENT
 - SPECIAL OPERATIONS
 - WILDLAND



8. REGULAR BUSINESS

- A. REVIEW, DISCUSSION AND POSSIBLE ACTION REGARDING THE AUDIT RESULTS PRESENTED BY BEACHFLEISCHMAN AND THE DRAFT ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) FOR FISCAL YEAR ENDING JUNE 30, 2024
- B. REVIEW, DISCUSSION AND POSSIBLE ACTION REGARDING AMENDED POLICY 212-PROCUREMENT, PURCHASING AND VENDOR PAYMENT
- C. REVIEW, DISCUSSION AND POSSIBLE ACTION REGARDING THE PROPOSAL OF THE DISTRICT'S UPDATED MISSION, VISION, VALUES AND MOTTO
- D. REVIEW, DISCUSSION AND POSSIBLE ACTION REGARDING THE AMENDMENT TO THE CURRENT IMAGETREND CONTRACT
- E. REVIEW, DISCUSSION AND POSSIBLE ACTION REGARDING THE ARCHITECTURAL AGREEMENT FOR RENOVATIONS OF PROFESSIONAL DEVELOPMENT AND FLEET BUILDINGS
- F. REVIEW, DISCUSSION AND POSSIBLE ACTION REGARDING THE ADOPTION OF RESOLUTION 2024-0015 TO DECLARE DISTRICT ITEMS AS SURPLUS AND DIRECTION TO STAFF TO ADD DECLARED SURPLUS ITEMS TO A PUBLIC AUCTION SITE OR SELL TO A NEIGHBORING OR MUTUAL AID FIRE DISTRICT/DEPARTMENT
- G. REVIEW, DISCUSSION AND POSSIBLE ACTION REGARDING THE GOLDER RANCH FIRE DISTRICT RECONCILIATION AND MONTHLY FINANCIAL REPORT

9. FUTURE AGENDA ITEMS

This provides an opportunity for the Board to direct staff to include items on future agendas for further consideration and decision at a later date or to further study the matter.

- Regularly scheduled meeting – December 17, 2024

10. CALL TO THE PUBLIC

This is the final opportunity, on this agenda, for a member of the public to address the Governing Board. Please refer to agenda item four (4) for additional clarification and direction.

11. ADJOURNMENT

Sandra Outlaw, Clerk of the Board
Golder Ranch Fire District



To view the meeting online please visit our website at <https://grfdaz.gov/grfd-agenda>, there is an agenda posted, with background information linked to each agenda item, as well as a link to the live Zoom meeting.

If any disabled person needs any type of accommodation, please notify the Golder Ranch Fire District Headquarters at (520)825-9001 prior to the scheduled meeting. A copy of the agenda background material provided to Board members (with the exception of material relating to possible executive sessions) is available for public inspection at the district headquarters, 1600 E Hanley Boulevard, Oro Valley, Arizona 85737.

Posted by: Shannon Ortiz 11/13/2024 at 11:00 a.m.





GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Chris Grissom, Assistant Chief of EMS & Fire Response

MTG. DATE: November 19, 2024

SUBJECT: Fire Board Reports

ITEM #: 3

REQUIRED ACTION: ☒ Discussion Only ☐ Formal Motion ☐ Resolution

RECOMMENDED ACTION: ☐ Approve ☐ Conditional Approval ☐ Deny

SUPPORTED BY: ☒ Staff ☒ Fire Chief ☐ Legal Review

BACKGROUND

This item allows for the Fire Board Members to report to the public and/or staff any events, meetings, conferences, etc. they may have attended and/or points of interest that took place throughout the month.

RECOMMENDED MOTION

No motion is necessary for this agenda item.



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Chris Grissom, Assistant Chief of EMS & Fire Response

MTG. DATE: November 19, 2024

SUBJECT: Call to the Public

ITEM #: 4

REQUIRED ACTION: ☒ Discussion Only ☐ Formal Motion ☐ Resolution

RECOMMENDED ACTION: ☐ Approve ☐ Conditional Approval ☐ Deny

SUPPORTED BY: ☒ Staff ☒ Fire Chief ☐ Legal Review

BACKGROUND

This is the time for the public to comment. Members of the Board may not discuss items that are not on the agenda. The Board is not permitted to discuss or take action on any item raised in the Call to the Public, which are not on the agenda due to restrictions of the Open Meeting Law; however, individual members of the Board are permitted to respond to criticism directed to them. Otherwise, the Board may direct staff to review the matter or that the matter be placed on a future agenda.

RECOMMENDED MOTION

No motion is necessary for this agenda item.



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Chris Grissom, Assistant Fire Chief of EMS & Fire Response

MTG. DATE: November 19, 2024

SUBJECT: PRESENTATION OF PERSONNEL

ITEM #: 5A

REQUIRED ACTION: ☒ Discussion Only ☐ Formal Motion ☐ Resolution

RECOMMENDED ACTION: ☐ Approve ☐ Conditional Approval ☐ Deny

SUPPORTED BY: ☒ Staff ☒ Fire Chief ☐ Legal Review

BACKGROUND

This is the time for recognizing personnel who have achieved employment milestones.

- YEARS OF SERVICE
 - John Spanarella, Battalion Chief- 10 Years
- NEW HIRES
 - Stacia Crisci, Pre-Billing Specialist
 - Jordan Manuel, Administrative Assistant/Front desk coordinator

Loyalty and behavioral oaths will be administered.

RECOMMENDED MOTION

No motion required for this agenda item.

EMPLOYEE RECOGNITION

Employee Name: Stacia Crisci

Date of Hire: 11/12/2024

Current Position: Pre-Billing Specialist

Reason for Recognition: New Employee

Prepared by: Shelby Massie

Date of Board Meeting: *The third Tuesday of each month.*

The employee named above will be recognized for Years of Service milestone, Job Promotion, New Employee, or Academy Graduate. This information will be used when the employee is recognized at the next GRFD Board Meeting.

Please return to Human Resources via email by the 25th of the month, prior to the Board Meeting.

Questions regarding the completion of this form can be addressed to Human Resources.

- **GRFD CAREER HISTORY:**

New Employee

- **PROFESSIONAL ACCOMPLISHMENTS/ACHIEVEMENTS:**

Stacia joins Golder Ranch Fire District from Associates in Medical Management, where she dedicated 18 years to building her expertise in the billing industry. With over 25 years of total experience, Stacia has consistently proven herself as a loyal and dependable team member. Her commitment to quality and deep industry knowledge makes her a valuable addition to our team, and we're excited to welcome her expertise to Golder Ranch.

- **PERSONAL OR SPECIAL NOTES OF INTEREST:**

Stacia is a second-generation Tucson native. Stacia is married, has two stepchildren, and is a proud grandmother to a two-year-old grandson. She has a love for Wildcat Basketball and trashy reality television. Above all, Stacia values quality time with her family.



EMPLOYEE RECOGNITION

Employee Name: Jordan Manuel

Date of Hire: October 14, 2024

Current Position: Administrative Assistant- Front Desk

Reason for Recognition: New Hire

Date of Board Meeting: *The third Tuesday of each month.*

The employee named above will be recognized as a new employee.



- **GRFD/CAREER HISTORY:**

GRFD – Admin Assistant

Fleet Feet (08/2024-Present) – Sales Associate

Black Rock Coffee Bar (2.5 yrs) – Operational Shift Lead/Barista

Oro Valley Aquatic Center (6 yrs) – Facility Supervisor/Lifeguard

Seton Catholic Preparatory (3 yrs) – Associate Director for Boys Volleyball & Head JV Coach/Varsity Assistant Coach

Club Volleyball Coach (5 years)

- **PROFESSIONAL ACCOMPLISHMENTS/ACHIEVEMENTS:**

- **PERSONAL OR SPECIAL NOTES OF INTEREST:**

Growing up as a daughter/granddaughter of firefighters and paramedics, I grew a passion for public service and developed an appreciation for the safety and peace of mind that Firefighters bring to their community. Having the opportunity to create my own path in a field of work I know all too well, is something that I am incredibly proud of. I am excited for my future here at Golder Ranch Fire District.



GOLDER RANCH FIRE DISTRICT

BEHAVIORAL OATH

I, _____, do solemnly swear (or affirm) that I will be alert in my duties at all times.

I will strive to be mindful of the welfare and rights of others.

I will be impartial in my treatment of all persons coming under my jurisdiction.

I will be courteous and helpful to all and my feelings shall not influence my decisions.

I will refrain from being vulgar or profane in my speech or actions while on duty.

I will cooperate fully with my supervisors to provide greater protection to the public and the Fire District I serve.

I will strive to become more proficient in my duties as an employee of Golder Ranch Fire District through diligent study and training.

I will regard my employment with Golder Ranch Fire District as a symbol of trust from my State, my Fire District, and the community in which I serve, and act accordingly.

I will constantly strive to obtain these objectives as I serve as an employee of Golder Ranch Fire District.

Employee Name - Printed

Employee Signature

Date

Administering Official - Printed

Administering Official Signature

Date



GOLDER RANCH FIRE DISTRICT

LOYALTY OATH OF OFFICE

I, _____, do solemnly swear (or affirm) that I will support the Constitution of the United States and the Constitution and laws of the State of Arizona, that I will bear true faith and allegiance to the same and defend them against all enemies, foreign and domestic, and that I will faithfully and impartially discharge the duties of the office of _____ according to the best of my ability, so help me God (or so I do affirm).

Employee Name - Printed

Employee Signature

Date

Administering Official - Printed

Administering Official Signature

Date



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Chris Grissom, Assistant Chief of EMS & Fire Response

MTG. DATE: November 19, 2024

SUBJECT: THE CEREMONIAL SWEARING IN OF NEWLY APPOINTED BOARD MEMBERS:
WALLY VETTE, STEVE BRADY AND TOM SHELLENBERGER WITH TERMS
EFFECTIVE DECEMBER 1, 2024, THROUGH DECEMBER 1, 2028

ITEM #: 5B

REQUIRED ACTION: ☒ Discussion Only ☐ Formal Motion ☐ Resolution

RECOMMENDED ACTION: ☐ Approve ☐ Conditional Approval ☐ Deny

SUPPORTED BY: ☐ Staff ☐ Fire Chief ☐ Legal Review

BACKGROUND

The GRFD Governing Board had three seats up for election in 2024. The three incumbents, Steve Brady, Wally Vette and Tom Shellenberger filed their nomination paperwork. No other candidates filed and as a result the election was uncontested. As a special district, uncontested general elections can be canceled. The Pima County Board of Supervisors canceled the election at their September 3, 2024, Board meeting and appointed the three incumbents to the GRFD Governing Board. The Certificate of Clerk is attached as reference.

Pursuant to A.R.S. §38-231 and §38-232 in order to ensure to the statewide application of this section on a uniform basis, each , board, commission, agency and independent office of this state and any of its political subdivisions, and of any county , city, town, municipal corporation, school district and public educational institution, shall completely reproduce this section so that the form of written oath or affirmation required in this section contains all of the provisions of this section for use by all officers and employees of all boards, commissions, agencies and independent offices. The oath must be taken, if elected, at any time after receiving the officer's certificate of election, and at or before commencement of the term of office.

The oaths will be administered to the newly appointed board members by Chairperson Cox Golder. The official oaths were administered and notarized by Board Services Supervisor Ortiz at least 24 hours prior to this meeting.

RECOMMENDED MOTION
No motion needed for this agenda item.

No motion needed for this agenda item.



GOLDER RANCH FIRE DISTRICT

LOYALTY OATH

I, _____, do solemnly swear (or affirm) that I will support the Constitution of the United States and the Constitution and laws of the State of Arizona, that I will bear true faith and allegiance to the same and defend them against all enemies, foreign and domestic, and that I will faithfully and impartially discharge the duties of the office of Golder Ranch Fire District Board Member according to the best of my ability, so help me God (or so I do affirm).

Employee Name - Printed

Employee Signature

Date

Administering Official - Printed

Administering Official Signature

Date

Certificate of Clerk

Board of Supervisors of Pima County, Arizona

State of Arizona

County of Pima ^{ss}

I, Melissa Manriquez, the duly appointed, and qualified, Clerk of the Board of Supervisors of Pima County, Arizona, hereby certify that the following is a true, correct, and compared extract of the minutes of a meeting of the Board of Supervisors held on the 3rd day of September, 2024, and that a quorum was present thereat.

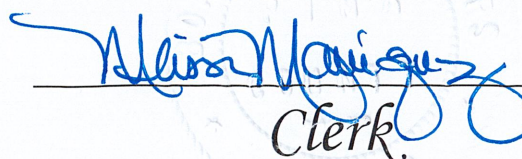
ELECTIONS

Cancellation of Uncontested Fire and Health District Elections

Staff recommends approval of the resignations and appointments put forth by the County and cancellation of the uncontested Fire and Health District elections for the November 5, 2024 General Election.

It was moved by Chair Grijalva, seconded by Supervisor Scott and carried by a 4-0 vote, Supervisor Heinz was absent, to approve the item.

In Witness Whereof, I have hereunto set my hand and affixed the seal of the Board of Supervisors of Pima County, Arizona, this 4th day of September, 2024.


Clerk

2024 General Election Candidates by District

The following fire and health districts have asked that the Board of Supervisors cancel their uncontested election for November 5, 2024 and appoint the candidates listed below.

Arivaca Fire District #23

(2 seats up for election)

NO CANDIDATES

Avra Valley Fire District #8

(2 seats up for election)

Luis Castaneda

Michelle Stark-Goss

Corona De Tucson Fire District #6

(2 seats up for election)

Phillip Karhoff

Jason Wagner

Drexel Heights Fire District #2

(3 seats up for election)

Jim Bertrand

Golder Ranch Fire District #12

(3 seats up for election)

Steve Brady

Wally Vette

Tom Shellenberger

Santa Rita Fire District #3

(3 seats up for election)

Jeffrey Jamieson

Paul Ober

Nancy Schuster

Mount Lemmon Fire District # 13

(2 seats up for election)

John Cusolito

Northwest Fire District #14

(3 seats up for election)

George Carter

Peg Green

Cyndell West

Picture Rocks Fire District #10

(3 seats up for election)

Shirley Putnam

David Seese

Rincon Valley Fire District #15

(2 seats up for election)

Kevin McKinley

2024 General Election Candidates by District

Sabino Vista Fire District #11

(3 seats up for election)

Kelly Kennedy

Lawrence I. Subrin

Sally Weaver

Sonoita/Elgin Fire District #9

(3 seats up for election)

Chris Johnson

Tanque Verde Valley Fire District #4

(2 seats up for election)

NO CANDIDATES

Tanque Verde Valley Fire District #4

(1 seat up for election / 2-year term)

NO CANDIDATES

Three Points Fire District #21

(3 seats up for election)

Wendy Allen-Mattias

Richard Kennedy Sr.

Daniel Tankersley

Tucson Country Club Estates Fire District #7

(3 seats up for election)

Carl Maré

Ken Ramsden

David Ridings

Why Fire District #16

(1 seat up for election)

NO CANDIDATES

Ajo/Lukeville Health District

(3 seats up for election)

Arlene Drester

Irene Maldonado

J. Lynn O'Connor

Ajo/Lukeville Health District

(1 seat up for election/ 2-year term)

NO CANDIDATES

2024 General Election Candidates by District

Candidate	Party	Date Filed	Petition Signatures	E-Qual Signatures	Total Signatures Filed	Signature Requirement
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GOLDER RANCH FIRE DISTRICT

LOYALTY OATH

I, Steve Brady, do solemnly swear (or affirm) that I will support the Constitution of the United States and the Constitution and laws of the State of Arizona, that I will bear true faith and allegiance to the same and defend them against all enemies, foreign and domestic, and that I will faithfully and impartially discharge the duties of the office of Golder Ranch Fire District Board Member according to the best of my ability, so help me God (or so I do affirm).

STEVEN F. BRADY
Employee Name - Printed

Steve Brady
Employee Signature

10/15/24
Date

Shannon Ortiz
Administering Official - Printed

Shannon Ortiz
Administering Official Signature

10-15-24
Date



GOLDER RANCH FIRE DISTRICT

LOYALTY OATH

I, Tom Shellenberger, do solemnly swear (or affirm) that I will support the Constitution of the United States and the Constitution and laws of the State of Arizona, that I will bear true faith and allegiance to the same and defend them against all enemies, foreign and domestic, and that I will faithfully and impartially discharge the duties of the office of Golder Ranch Fire District Board Member according to the best of my ability, so help me God (or so I do affirm).

Tom Shellenberger
Employee Name - Printed


Employee Signature

10/15/24
Date

Shannon Ortiz
Administering Official - Printed


Administering Official Signature

10-15-24
Date



GOLDER RANCH FIRE DISTRICT

LOYALTY OATH

I, Wally Vette, do solemnly swear (or affirm) that I will support the Constitution of the United States and the Constitution and laws of the State of Arizona, that I will bear true faith and allegiance to the same and defend them against all enemies, foreign and domestic, and that I will faithfully and impartially discharge the duties of the office of Golder Ranch Fire District Board Member according to the best of my ability, so help me God (or so I do affirm).

WALLY VETTE
Employee Name - Printed

Wally Vette
Employee Signature

10-15-24
Date

Shannon Ortiz
Administering Official - Printed

Shannon Ortiz
Administering Official Signature

10-15-24
Date



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Shannon Ortiz, Board Services Supervisor

MTG. DATE: November 19, 2024

SUBJECT: APPROVE MINUTES- OCTOBER 15, 2024, REGULAR SESSION

ITEM #: 6A

REQUIRED ACTION: ☐ Discussion Only ☒ Formal Motion ☐ Resolution

RECOMMENDED ACTION: ☒ Approve ☐ Conditional Approval ☐ Deny

SUPPORTED BY: ☒ Staff ☒ Fire Chief ☒ Legal Review

BACKGROUND

In compliance with A.R.S. §38-431.01, approval of:

A. OCTOBER 15, 2024, REGULAR SESSION

RECOMMENDED MOTION

If items remain on consent agenda:

Motion to approve the November 19, 2024, Consent Agenda.

If items are removed from consent agenda:

Motion to approve the October 15, 2024, regular session meeting minutes.

**GOLDER RANCH FIRE DISTRICT
GOVERNING BOARD MEETING
MEETING MINUTES**

**Tuesday, October 15, 2024, 9:00 a.m.
1600 East Hanley Boulevard, Oro Valley, Arizona 85737**

1. CALL TO ORDER/ROLL CALL

Chairperson Cox Golder called the meeting to order on October 15, 2024, at 9:00 a.m.

Members Present: Chairperson Vicki Cox Golder, Vice-Chairperson Wally Vette, Board Member Steve Brady, and Board Member Tom Shellenberger

Members Absent: Board Member Sandra Outlaw

Staff Present: Assistant Chief Cesarek, Assistant Chief Grissom, Assistant Chief Perry, Fire Marshal Akins, Deputy Chief Jarrold, Deputy Chief Hilderbrand, Division Chief Taylor, Local 3832 Vice-President of Benefits Cavaletto, Finance Director Christian, Information Technology Director Rascon, HR Director Delong, Operations Support Supervisor Bravo, Finance Supervisor Sargent, Division Chief North, Battalion Chief Hastings, Captain White, District Attorney Aversa, and Board Services Supervisor Ortiz

2. SALUTE AND PLEDGE OF ALLEGIANCE

All in attendance recited the Pledge of Allegiance.

3. FIRE BOARD REPORTS

Board Member Brady said he visited North Carolina. He could not believe the devastation that they suffered from the hurricane Helene. He thanked the crews from GRFD that were assigned to the area to assist. He thanked all personnel for all they do to help the public.

4. CALL TO THE PUBLIC

There were no public issues presented at this time.



5. PRESENTATIONS

A. PRESENTATION OF ROCKIN' 4 HEROES "COMMUNITY HERO AWARD" TO FIRE CHIEF TOM BRANDHUBER

Michael Quinn, his wife Bonnie, Mary Murphy, and Steve Brokowski from the Rockin' 4 Heroes gave a presentation on behalf of their organization. Mr. Quinn stated July 25, 2020, he and his wife lost their son to a thirteen-year battle with cancer. During that time GRFD responded to calls and assisted him. Out of their appreciation for GRFD's assistance they started the foundation to give back to the community. The organization recognizes Gold Star families, military families who have lost someone in the line of duty. They also recognize first responders. Mr. Quinn explained a scholarship the foundation now offers. They do fundraising throughout the year in addition to the annual concert they hold. He continued to say, every once in a while, someone comes along that does special things. They intended to thank one of those individuals, Chief Tom Brandhuber. On behalf of the community at large, Rockin' 4 Heroes, and the Quinn Family, he presented Chief Brandhuber with the Community Hero Award as a token their appreciation for his 35 plus years of service.

B. PRESENTATION OF CAVALIER RESEARCH STUDY BY MEDICAL DIRECTOR DR. RICE

Dr. Amber Rice, GRFD Medical Director, gave a presentation on a new study, CAVALIER, which GRFD will be participating in. The CAVALIER trial looks at whether giving calcium, vasopressin, or both earlier will increase survival for someone who is injured and bleeding badly. It will apply to patients who have severe injuries that cause large amounts of blood loss. The treatment (Calcium/placebo or Vasopressin/placebo or both) will be given as an IV (into a vein) infusion. The treatment will be given in addition to all usual care. The study will take place in the community, in patients cared for at Banner University Medical Center-Tucson. Patient information will be recorded and carefully monitored for any complications. The CAVALIER trial will be conducted under federal regulations that allow for an exception from informed consent (EFIC). A person can opt-out of the study and in this case they will be provided with a wristband. Dr. Rice provided a QR code to learn more about the study and how people can opt out.

6. CONSENT AGENDA

The consent portion of the agenda is a means of expediting routine matters, such as minutes or previously discussed or budgeted items that must be acted upon by the Board. Any item may be moved to Regular Business for discussion and possible action by any member of the Board.

A. APPROVE MINUTES- SEPTEMBER 9, 2024, SPECIAL SESSION

B. APPROVE MINUTES- SEPTEMBER 17, 2024, REGULAR SESSION

MOTION by Board Member Brady to approve the October 15, 2024, Consent Agenda.

MOTION SECONDED by Board Member Shellenberger

MOTION CARRIED 4/0



7. REPORTS AND CORRESPONDENCE

- A. FIRE CHIEF'S REPORT – Chief Brandhuber presented the Fire Chief's report to the Governing Board. He thanked all personnel for their efforts on the Flood fire, they did an awesome job from beginning to the end.

Captain Cavaletto, who is the Vice President of Benefits for the Union, presented on behalf of President Jones. He said the Union is in the discussion phases of a proposed shift schedule.

- B. COMMUNITY RISK REDUCTION DIVISION'S REPORT - Assistant Chief Perry presented Community Risk Reduction Division's report to the Governing Board. He stated the Mission, Vision, and Values will be presented to the Governing Board at the November meeting.

- C. SUPPORT SERVICES DIVISION'S REPORT -Assistant Chief Cesarek presented the Support Services' report to the Governing Board. He stated his division completed the Request for Proposal (RFP) process to select an architecture firm for the Fleet and Training building improvements. The firm Seever Franks was chosen.

Board Member Brady asked if improvements were going to be made to the old administrative building.

Assistant Chief Cesarek responded some edits were made. One example is Professional Development made the old board room into an impressive training classroom.

- D. EMERGENCY MEDICAL SERVICES & FIRE RESPONSE DIVISION'S REPORT – Assistant Chief Grissom presented the EMS & Fire Response division's report. He recognized Deputy Chief Wilson and Deputy Chief Jarrold who will be graduating from the Chief Executive Officer program.

8. REGULAR BUSINESS

- A. PUBLIC HEARING OF THE PROPOSED 2024 INTERNATIONAL FIRE CODE (IFC) WITH AMENDMENTS PURSUANT TO A.R.S. §48-805.07

OPEN THE PUBLIC HEARING – Chairperson Cox-Golder opened the public hearing for any comments from the public at 9:20 a.m.

There were no public comments made.

CLOSE THE PUBLIC HEARING – Chairperson Cox-Golder closed the public hearing at 9:20 a.m.



- B. DISCUSSION AND POSSIBLE ACTION REGARDING THE APPROVAL OF RESOLUTION NUMBER 2024-0012 ADOPTING THE 2024 INTERNATIONAL FIRE CODE (IFC) WITH LOCAL AMENDMENTS PURSUANT TO A.R.S. §48-805.9

MOTION by Vice-Chairperson Vette to approve Resolution 2024-0012 and adopt the 2024 edition of the International Fire Code with amendments as approved by the Arizona Office of the State Fire Marshal.

MOTION SECONDED by Board Member Shellenberger

MOTION CARRIED 4/0

- C. DISCUSSION AND POSSIBLE ACTION REGARDING THE APPROVAL OF RESOLUTION NUMBER 2024-0013 APPOINTING AUTHORIZED GRFD REPRESENTATIVES WITH THE ARIZONA DEPARTMENT OF EMERGENCY AND MILITARY AFFAIRS (DEMA)

Chief Brandhuber the Arizona Department of Emergency and Military Affairs (DEMA) is requiring the District to appoint authorized alternative representatives with DEMA through a resolution.

MOTION by Board Member Shellenberger to adopt and approve Resolution 2024-0013 appointing Finance Director Dave Christian and Assistant Chief Perry as authorized Golder Ranch Fire District representatives with the Arizona Department of Emergency and Military Affairs.

MOTION SECONDED by Vice-Chairperson Vette

MOTION CARRIED 4/0

- D. DISCUSSION AND POSSIBLE ACTION REGARDING THE APPROVAL OF RESOLUTION 2024-0014 APPROVING AND ACCEPTING THE 2025 GOLDER RANCH FIRE DISTRICT FEE SCHEDULE

MOTION by Vice-Chairperson Vette to approve and adopt Resolution 2024-0014 adopting the 2025 Golder Ranch Fire District fee schedule as presented.

MOTION SECONDED by Board Member Brady

MOTION CARRIED 4/0

- E. DISCUSSION AND POSSIBLE ACTION REGARDING THE GOLDER RANCH FIRE DISTRICT RECONCILIATION AND MONTHLY FINANCIAL REPORT

Finance Director Christian presented the Golder Ranch Fire District reconciliation and monthly financial report. He reviewed the past fiscal year's total revenues and expenditures. For the month-to-date there was a positive 9% variance in net proceeds. For year-to-date there was a -14% variance on property taxes. However, there was only a -3% variance on revenue. He explained overall there was a 0% variance on overall costs so the financials looked good. Director Christian reviewed the treasurer's offices' cash balances from Pima and Pinal Counties. He said accounts receivables were growing in ambulance billing. The total cash collected year-to-date was \$1,001,429. Suppression has been busy with transports. So far, Finance has



billed \$866,000 for wildland however, only \$400,000 has been collected so far. The amount billed was for thirty-one state fires and fifteen federal fires.

MOTION by Vice-Chairperson Vette to approve and accept the Golder Ranch Fire District reconciliation and monthly financial report as presented.

SECONDED by Board Member Shellenberger

MOTION CARRIED 4/0

9. FUTURE AGENDA ITEMS

Vice-Chairperson Vette requested research be done on the need for an additional aerial unit.

Fire Chief Brandhuber said Assistant Chief Cesarek will conduct this research. He added that he will be out of the office the month of November and as such Assistant Chief Grissom will be the acting Fire Chief.

10. CALL TO THE PUBLIC

There were no public issues presented at this time.

11. ADJOURNMENT

MOTION by Board Member Brady to adjourn the meeting at 9:35 a.m.

MOTION SECONDED by Board Member Shellenberger

MOTION CARRIED 4/0

Wally Vette, Vice-Chairperson
Golder Ranch Fire District
s/o





GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Chris Grissom, Assistant Chief of EMS & Fire Response

MTG. DATE: November 19, 2024

SUBJECT: FIRE CHIEF'S REPORT

ITEM #: 7A

REQUIRED ACTION: ☒ Discussion Only ☐ Formal Motion ☐ Resolution

RECOMMENDED ACTION: ☐ Approve ☐ Conditional Approval ☐ Deny

SUPPORTED BY: ☒ Staff ☒ Fire Chief ☐ Legal Review

BACKGROUND

This allows for the fire chief to provide updates to the governing board on the following areas:

- Meetings/Trainings and Events Attended
- Political & Public Safety Interactions
- District Activities
- Personnel
- Commendations/Thank You Cards Received
- Board Services
- Finance
- Human Resources
- Information Technology
- Community/Media Relations

Also, under this agenda item the Local 3832 President will present the Union's report to the Governing Board.

- Leadership Team Report – President Jones

RECOMMENDED MOTION

No motion is necessary for this agenda item.



FIRE CHIEF'S REPORT

Tom Brandhuber

October 2024



Chief's Activities for the Month

- Attended Tucson ER & Hospital 5-year anniversary luncheon
- Attended monthly District Board meeting
- Attended Town of Oro Valley Council meeting
- Attended the Chief Executive Officer Program graduation in Mesa for Deputy Chiefs Wilson and Jarrold along with Assistant Chief Cesarek and Assistant Chief Grissom
- Attended a small work group meeting in Phoenix at the Department of Health Services for continued work on Article 9, ground ambulance transport rules
- Attended quarterly SAEMS meeting serving as the Vice Chair of SAEMS
- Attended Fire Fighter of the Year Awards Dinner at the Elks lodge to recognize Captain Ryan Hoffman
- Attended the National Night out in Oro Valley along with Eng 381. This is one of Oro Valley Police Department's signature events. Over 6000 people attended.
- Participated in the Leadership meeting

- Attended the second annual Make a Wish community breakfast. Paramedic Camden Garcia was the featured speaker, he nailed it!
- Attended the Town of Oro Valley State of the Town luncheon
- Participated in the final 2-day Strategic Planning Session with executive staff, Labor, and Managing for Results
- Participated in the opening of the October Struggle Well program
- Held PEMS meeting while serving as the Chair
- Facilitated monthly Fire Chief Status update meeting
- Held monthly Arizona Ambulance Association Meeting serving as the President
- Held weekly executive leadership team meetings (Deputy Chiefs-Assistant Chiefs-Directors)
- Attended various meetings with personnel.
- Attended various meetings with department heads.

Thank You Correspondence

Dr. Reilly from Village Medical called and thanked the crew who transported a patient of his. He expressed gratitude for the crew and wanted to let their chain-of-command know. The following personnel responded to the call: Captain Adin DeMasi, Engineer Rudy Santacruz, Paramedic Jonathon Hains, Firefighter Brendan Peeler, Paramedic Randy Scholey, and Firefighter Jesus Dorame.

Records of exceptional performance “Green Sheets” were submitted for Inspector Daniel Filener, Inspector Wes Helvig, and Inspector Michael Ross. They are included for review.

Board Services

Records responded to 27 records requests for the month of October. The breakdown is as follows:

Environmental Reports	3
Outstanding Code Violations/Inspection Report	-
Fire Reports	-
Incident Reports	1
Medical Records	23
Other	-

- Records Specialist (RS) Wong attended Mesa Verde Elementary School’s Mini-Muster on Wednesday, October 2nd. It was a blast for RS Wong and the students!
- Golder Ranch Fire District Headquarters celebrated Deb Metzger’s retirement on Thursday, October 3rd. Congratulations, Deb!

- On Thursday, October 10th, RS Wong attended the Leadership meeting to transcribe meeting minutes.
- HR and Board Services had a meeting regarding the use of the OPIQ software while GRFD is transitioning to utilize the program for a uniform process.
- RS Wong submitted GRFD's Essential Records for each division/department to the Secretary of State. Per Arizona Revised Statutes, governmental agencies are required to submit their Essential Records to the Secretary of State every five years. The cited Arizona Revised Statute code for the submission of Essential Records is: ARS §41-151.14 A(4)

A. The head of each state and local agency shall:

4. Once every five years, submit to the director lists of all essential public records in the custody of the agency to the Arizona State Library, Archives & Public Records.

Per the Secretary of State, "Essential Records are Information Technology systems, applications, infrastructure, electronic and hardcopy documents, references, and records needed to support the continued performance of essential functions." They are necessary for the resumption of daily functions and operations of an agency during and after an emergency or records the organization will need access to within 72 hours of less of a disaster. These records are also necessary to protect the health, safety, property, and rights of the residents and the government agency. Essential Records also include those that require massive resources to reconstruct and documentation of the history of communities in the District.

RS Wong thanks all the divisions/departments and their teams for their assistance with this mandatory task. It is greatly appreciated! A confirmation email from the Secretary of State Arizona State Library, Archives & Public Records was received with GRFD's submission and will be filed in their systems.

- Administrative Assistant/Front Desk Coordinator Jordan Manuel started Monday, October 14th. She is being trained on the duties of the front desk including fingerprinting.
- Board Services Supervisor Ortiz wrote the program purpose statement, outputs, demands, efficiencies and program services for Board Services. This will be included in the document compiled by the Strategic Management firm Managing For Results.
- Board Services Supervisor Ortiz prepared the meeting packet for an extensive GRFD PSPRS Local Pension Board meeting on November 11th, 2024. Captain Dean Stevens was re-elected to the board by his fellow GRFD PSPRS personnel and will be re-appointed at the meeting.

Human Resources

HR participated in all regularly scheduled meetings and completed all regular duties.

Additionally, we participated in the following:

Recruitments:

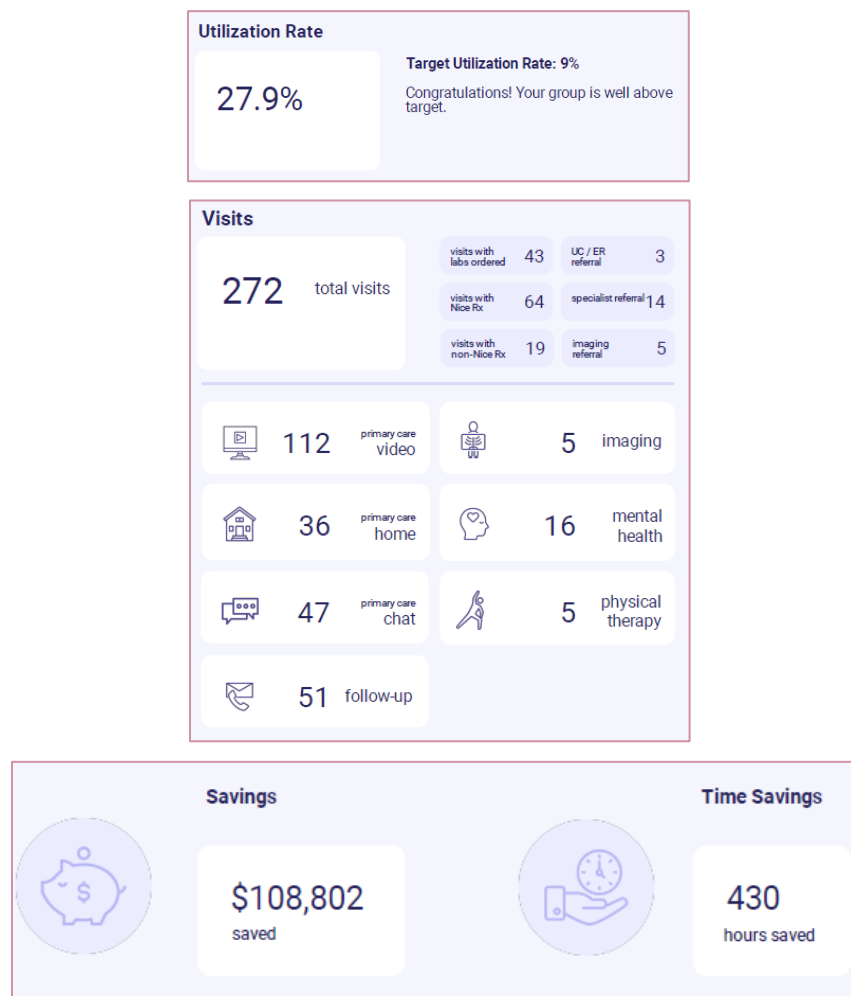
- Fleet Mechanic – backfill - recruitment accepting applications
- Community Resource Technician (CRT) – part-time - recruitment accepting applications
- HR Generalist – backfill - recruitment will open week of 11/11

New Hires: *Congratulations, we're so glad you joined our team!*

- Pre-Billing Specialist – Stacia Crisci

Current HR Trends:

This month, we are featuring the latest quarterly utilization report from Nice Healthcare, covering the period from July to September. This district-funded benefit offers convenient healthcare access to our members and their families. Notably, visits through Nice Healthcare are not processed through our medical insurance with BCBS, contributing to a reduction in annual premium increases. It's important to note that Nice Healthcare is intended to complement, rather than replace, your primary medical insurance plan.



Hanley/HQ offers a dedicated exam room for employees requiring a private space to meet with their Nice Healthcare provider, particularly those who reside outside Nice's standard service area. Employees can reserve this room for their own appointments or those of their family members. Alternatively, appointments can also be scheduled at any of our stations.

HR Team Projects:

- HR continues to collaborate with the Health & Safety and Operations teams to monitor employees who are absent or on light duty due to personal or work-related illnesses or injuries.
 - At present, there are six people on the list, most with a designated light duty assignment.
- Performance Evaluation committee: The committee has paused its activities. The committee will reconvene and proceed once the expected strategic plan is available.
- Policy reviews and updates – *please see policy section of board packet*
 - Krista has embraced her new role and is familiarizing herself with our policies and systems. Expect great things to come!

Employee Recognitions

Congratulations on your Golder anniversary!

Thank you for being such fabulous team members!



Employee Name	Hire Date	Years of Service
MUIRHEAD, JAMES MICHAEL	11/05/1992	32
SMITH, ANDY	11/11/1993	31
DICOCHEA, EDWARD MARTINEZ	11/18/2002	22
BOONE, NICKOLAS	11/19/2008	16
BRAVO, JUAN GABRIEL	11/19/2008	16
CHILDRESS, CHRISTOPHER DANIEL	11/19/2008	16
CESAREK, GRANT DEREK	11/30/2015	9
NEASHAM, SHELLEY ANN	11/14/2022	2
TARBILL, DJ	11/06/2023	1



GOLDER RANCH FIRE DISTRICT

RECORD OF EXCEPTIONAL PERFORMANCE

Employee Name Daniel Filener

Date Prepared 10/21/2024

Division or Section FLS

Classification Fire Inspector I

Initiator of Commendation Druke

Description and Date of Exceptional Performance

Daniel took the time to not only driving to Mesa and teach a food truck class at the Mesa Prevention Seminar but also helped film a food truck inspection video, edited the video, and developed the training.

Email from a Deputy Chief at Sun Sites Fire: "I thoroughly enjoyed the training from your crew yesterday in Mesa. I appreciate you and Golder Ranch Fire District for supporting growth of small agencies."

Fire Marshal from Globe Fire also decided to order the state food truck stickers after listening to the presentation.

First Level Supervisor's Comments

It took a lot of time and effort to put this class and video together. Great Job! Way to step up and be an example.

Second Level Supervisor's Comments

Awesome Job Daniel!! Thank you for stepping up and taking the time to teach at the Mesa Prevention Seminar. Way to make GRFD look awesome!!

Supervisor Signature Brenda Druke

Employee Signature Daniel Filener



GOLDER RANCH FIRE DISTRICT

RECORD OF EXCEPTIONAL PERFORMANCE

Employee Name Wes Helvig

Date Prepared 10/21/2024

Division or Section FLS

Classification Fire Inspector I

Initiator of Commendation White

Description and Date of Exceptional Performance

Wes took the time to not only driving to Mesa and teach a food truck class at the Mesa Prevention Seminar but also helped film a food truck inspection video and developed the training.

Email from a Deputy Chief at Sun Sites Fire: "I thoroughly enjoyed the training from your crew yesterday in Mesa. I appreciate you and Golder Ranch Fire District for supporting growth of small agencies."

Fire Marshal from Globe Fire also decided to order the state food truck stickers after listening to the presentation.

First Level Supervisor's Comments

The video you guys made was great! I was very impressed. Thanks for all the effort put into the class.

Second Level Supervisor's Comments

Awesome Job Wes!! Thank you for stepping up and taking the time to teach at the Mesa Prevention Seminar. Way to make GRFD look awesome!!

Supervisor Signature Brad White

Employee Signature Wes Helvig



GOLDER RANCH FIRE DISTRICT

RECORD OF EXCEPTIONAL PERFORMANCE

Employee Name Michael Ross

Date Prepared 10/21/2024

Division or Section FLS

Classification Fire Inspector II

Initiator of Commendation White

Description and Date of Exceptional Performance

Michael was one of the lead characters in the food truck inspection video filmed by Daniel.

Email from a Deputy Chief at Sun Sites Fire: "I thoroughly enjoyed the training from your crew yesterday in Mesa. I appreciate you and Golder Ranch Fire District for supporting growth of small agencies."

Fire Marshal from Globe Fire also decided to order the state food truck stickers after listening to the presentation.

First Level Supervisor's Comments

The video you guys made was great! I was very impressed. Thanks for all the effort put in to starring in the video.

Second Level Supervisor's Comments

Awesome Job Michael!! Thank you for volunteering for the video. You did a great job. More videos to come.

Supervisor Signature Brad White

Employee Signature Michael Ross



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Eric Perry, Assistant Chief of Community Risk Reduction

MTG. DATE: November 19, 2024

SUBJECT: COMMUNITY RISK REDUCTION ASSISTANT CHIEF'S REPORT

ITEM #: 7B

REQUIRED ACTION: ☒ Discussion Only ☐ Formal Motion ☐ Resolution

RECOMMENDED ACTION: ☐ Approve ☐ Conditional Approval ☐ Deny

SUPPORTED BY: ☒ Staff ☐ Fire Chief ☐ Legal Review

BACKGROUND

This allows for the Support Services Assistant Chief to provide updates to the Governing Board on the following areas:

- Community Education, Engagement, and Risk Reduction
- Finance
- Fire and Life Safety

RECOMMENDED MOTION

No motion is necessary for this agenda item.



ASSISTANT CHIEF'S REPORT

Community Risk Reduction – Eric Perry

November 2024

Assistant Chief's Activities

- We are meeting with primary PSAP directors to discuss 311 implementation and capture of call transfer times.
- IT, GIS, and I met with PSCD IT to discuss building our geographic planning zones into the CAD. This will enable us to monitor our response times accurately on ImageTrend continuum in each of these zones.
- CRR and HR finalized plans for posting the part-time community resource technician position. The goal is to have folks hired, trained, and deployed by January. We will then monitor their effect on emergency response reliability and response times to determine the program's long-term viability. Should the effect be found to be positive, we will explore recommending the addition of permanent positions to next year's labor budget.
- Strategic Planning has again taken up a good portion of time. Managing Results and the Executive Leadership Team met to separate the 19 programs identified into lines of business for future budget structuring to support the strategic plan.
- The TOV Community and Economic Development recognized Fire Marshal Jennifer and team for improving the process for documenting Fire Inspections in the Smartgov site! This improvement limits redundancy and unnecessary work. Way to represent with our community partners!

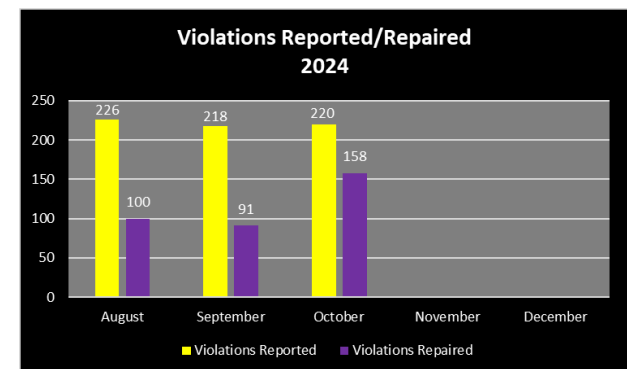
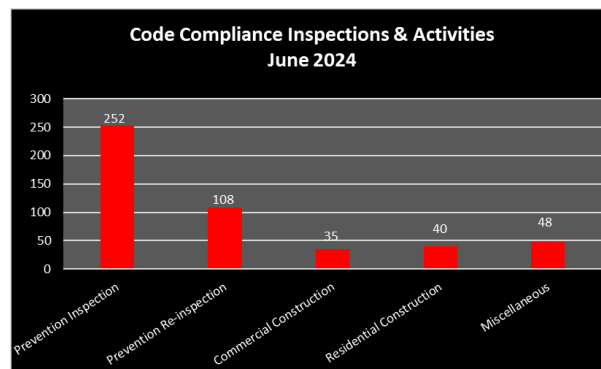
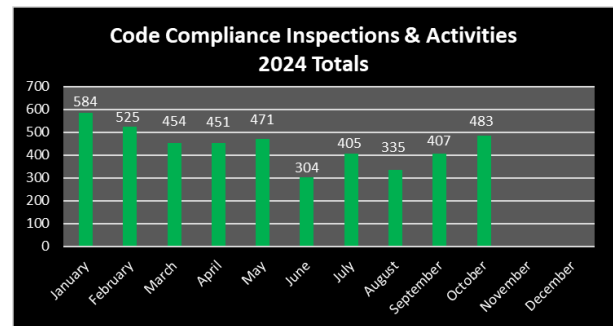
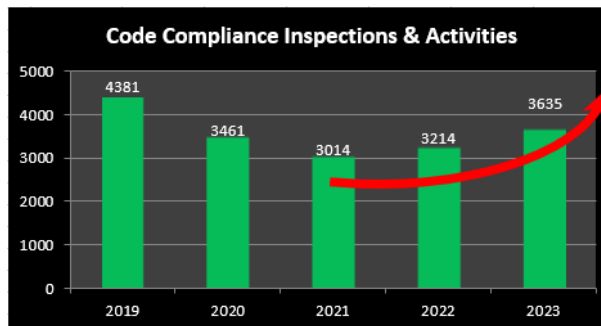
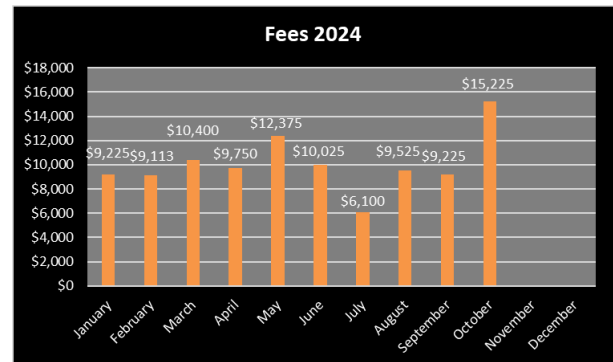
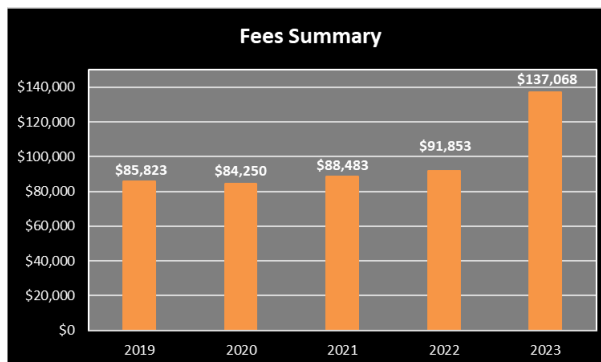
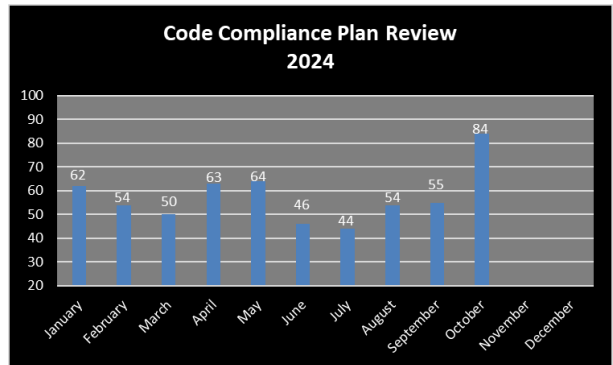
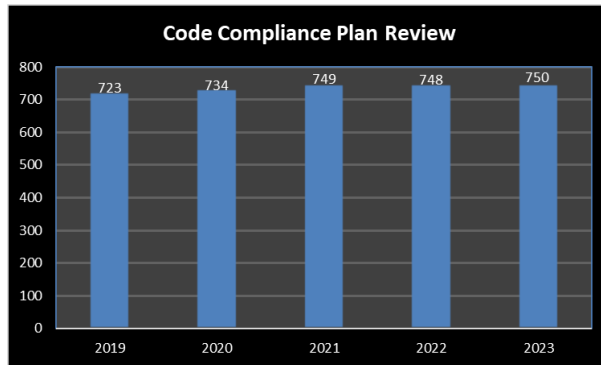
 Community and Economic Development Employee Recognition 	
Date <u>10/30/2024</u>	
This HIGH FIVE recognizes <u>Carrie Rowley (CED), David Laws (CED), Jenn Akins (GRFD)</u>	
for outstanding dedication, service, and exhibiting a supportive attitude in the following category(ies)	
(check all that apply)	
<input checked="" type="checkbox"/> XX	Excellent Quality of Work and Work Habits
<input checked="" type="checkbox"/> XX	Customer Service (Internal/External)
<input checked="" type="checkbox"/> XX	Problem Solving
<input checked="" type="checkbox"/> XX	Leadership and Morale Boosting
Details	<p>Carrie, David, and Jenn, from multi-departments all worked together to improve our portal process with Fire Inspections being documented in SmartGov to help the process be more user friendly.</p> <p>Before this improvement, our Building Inspectors would update the portal on behalf of the Fire Inspectors to input their inspection results, but now with some clerical cleanup of inspection options in the portal and eliminating redundancy and removal of unnecessary line items, now GRFD inspections have been modified to direct users to the GRFD website. This will eliminate unnecessary touches and provide clear direction to our users.</p> <p>Special thanks to Carrie for setting up and follow through system changes with our Town customer portal and website messaging also directing users to request Fire inspections on the GRFD website.</p> <p>Great team win! A big thank you to all involved!</p>
Nominated by: <u>Larry Merrell</u>	
Date <u>10/30/2024</u>	
Keep up the great work!	

Community Education & Risk Reduction



- We attended several Mini Musters at local elementary schools. This is a great way to interact with the community and members from other divisions at Golder Ranch came out to help and make the events engaging and fun.

Fire and Life Safety Services



Commercial Projects Summary

New projects for this month = **Green**

ZONE 1 Stations 378, 372, 373, 370, 374	ZONE 2 Stations 374, 375, 376	ZONE 3 Stations 377	ZONE 4 Stations 379	ZONE 5 Stations 380
Katie Obrien Aesthetics T.I. 63701 E SaddleBrooke	Shell Building 1826 E Innovation Park	Action Behavior Centers T.I. 11835 N Oracle Ste 117	Circle K CO2 3712 W Cortaro Farms	Circle K TI 8780 N Oracle
The Motive Wellness 2530 E Vistoso Commerce	ROCHE Building 1 T.I. 1910 E Innovation Park	TOV Pusch Ridge Golf T.I. 10000 N Oracle	Beautiful Savior Fire Alarm 7570 N Thornydale	Shell Building T.I. 7435 N Oracle
Healthy Skin T.I. 2295 E Vistoso Commerce	ROCHE Building 3 T.I. 1910 E Innovation Park	Surf Thru Car Wash 11595 N Oracle	AMG Medical Aesthetics T.I. 7356 N La Cholla	Shell Building T.I. 7493 N Oracle
Catalina Craft Pizza T.I. 15970 N Oracle Ste 178	Oro Valley Hospital T.I. 1551 E Tangerine	Pain Institute of AZ Surgery 365 E Linda Vista Ste A	Landlord Improvement 7350 N La Cholla	Saffron T.I. 7607 N Oracle
Miraval Storage Bldg 5000 Via Estancia	TOV Community Center T.I. 10555 N La Canada	Pain Institute of AZ Clinic 365 E Linda Vista Ste B	Action Behavior Centers T.I. 3710 W Overton	St. Marks T.I. 1431 W Magee
Urban Wellness T.I. 12985 N Oracle Ste 165	Highland Clubhouse T.I. 10702 N Highlands	La Posada 10930 N First	Fry's T.I. 3770 W Ina	Cipada T.I. 9255 N Oracle
	OV Assisted Living Main 12380 N Vistoso Park	Hilton Epazote T.I. 10000 N Oracle	Sharkey's Cuts For Kids T.I. 3605 W Cortaro Farms Ste 145	Compound Pharmacy T.I. 7225 N Oracle Ste 104
Who Received Project Final Inspection	ROCHE Mobile Dentist 2005 E Innovation Park	Hampton Inn 11655 N Oracle	LJA Engineering T.I. 7458 N La Cholla	TMC One T.I. 7510 N Oracle Ste 100
Thin Blue Line T.I. 1171 W Rancho Vistoso Ste 159	OV Assisted Living Casitas 12380 N Vistoso Park	Linda Vista Office 9645 N Oracle		Title Security T.I. 8500 N Oracle Ste. 100
Sunny Spa T.I. 7883 N Oracle	The Blend T.I. 10335 N La Canada	Complete Canine T.I. 10140 N Oracle		3RD Church T.I. 7312 N Oracle
Extra Space Storage T.I. 9255 N Oracle	Shell Building 1440 W Naranja Bldg 1	Life Storage - Solar 11061 N Oracle	*Inspector for this zone is also assigned to the La Posada project	Pusch Ridge Auto T.I. 8040 N Oracle
Oro Valley Court T.I. 11000 N La Canada	Shell Building 1440 W Naranja Bldg 2			Vantage West T.I. 550 W Magee
Desert Palms PT T.I. 12142 N Rancho Vistoso	Shell Building 1440 W Naranja Bldg 3			Mia Manos Montessori School T.I. 7251 N Meredith
Innovation Dental T.I. 1830 E Innovation Park	Wellsfargo T.I. 550 E Tangerine			Edward Jones T.I. 7435 N Oracle
Handel's Ice Cream T.I. 7315 N Oracle Ste 108				Tucson Cosmetics 1230 W Ina
Oasis Nutrition T.I. 7927 N Oracle				Fred Astaire T.I. 7315 N Oracle Ste 200

Fire Marshal Akins

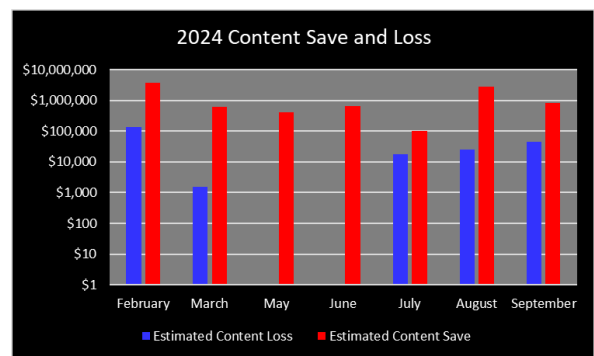
- Attended the Society of Fire Protection Engineers Conference and received 28 hours of required continuing education units
- Attended Strategic Planning with Managing Results Retreat
- Met with Bisbee Fire Department personnel to help with training regarding completing a commercial plan review
- Attended meeting with developers for the Oro Valley Village Center Project
- Attended Oro Valley State of the Town
- Attended re-occurring meetings to include TOV pre-construction/Development Review Committee/Traffic Safety, Joint Fire Investigations, Fire Chief Status, Executive Leadership, GRFD Fire Board, Southern AZ Fire Marshal Association, AZ Fire Marshal Association, and FLS Staff

Education/Committees/Training Activities

- Inspectors Filener and Helvig taught a food truck inspection class at the 5th Annual Mesa Prevention Seminar
- Inspector King/Voetberg attended the Fire Investigation I class hosted by Arizona chapter of International Association of Arson Investigators.
- DFM White/Druke and Inspectors King/Ross/Voetberg/Filener/Helvig attended the Joint Fire Investigation meeting with NWFD, OVPD, MPD, PCSD, and PCAO

GRFD Fire Investigations

Date	Type of Call	Property Use	Estimated Property Loss	Estimated Content Loss	Estimated Property Save	Estimated Content Save
02/04/24	Building Fire	Commercial	\$23,317	\$6,995	\$4,640,013	\$2,324,670
02/06/24	Building Fire	One-Two Family Dwelling	\$14,121	\$2,354	\$456,593	\$233,003
02/13/24	Building Fire	One-Two Family Dwelling	\$16,807	\$672	\$319,331	\$167,397
02/13/24	Building Fire	One-Two Family Dwelling	\$240,226	\$126,807	\$26,736	\$6,674
02/18/24	Building Fire	Commercial	\$10,000	\$1,000	\$2,180,890	\$1,094,445
03/01/24	Building Fire	Multi-Family Dwelling	\$6,000	\$1,200	\$1,208,513	\$606,056
03/22/24	Building Fire	Mobile Home	\$1,250	\$313	\$11,250	\$5,937
05/18/24	Fire, Other	One-Two Family Dwelling	\$5,000	\$0	\$832,000	\$418,000
06/11/24	Building Fire	Multi-Family Dwelling	\$3,372	\$0	\$1,345,510	\$674,441
07/06/24	Building Fire	One-Two Family Dwelling	\$47,796	\$17,923	\$191,182	\$101,566
08/18/24	Building Fire	One-Two Family Dwelling	\$45,000	\$22,570	\$406,403	\$203,132
08/28/24	Building Fire	Commercial	\$0	\$2,703	\$5,406,005	\$2,700,300
09/14/24	Building Fire	Commercial	\$5,000	\$4,135	\$1,433,425	\$715,078
09/25/24	Building Fire	One-Two Family Dwelling	155000	42000	\$180,000	\$125,000
TOTAL			\$572,889	\$228,672	\$18,637,851	\$9,375,699



- On October 1, 2024, a vehicle fire was reported in the Golder Ranch Fire District
 - The area of origin was in the engine compartment
 - This fire is classified as unintentional
- On October 9, 2024, a wildland fire was reported in the Golder Ranch Fire District
 - There were several downed power poles within the area of origin
 - The ignition source was heat generated from power poles
 - The first fuel source was the power poles and surrounding vegetation
 - The cause of this fire is due to the failure of equipment/heat sources
- On October 25, 2024, a commercial fire was reported in Northwest Fire District
 - GRFD assisted with the fire investigation

How can we ensure that a carpenter (or accountant) doesn't accidentally put their finger into the razor-sharp, spinning blade of a table saw? The answer is simple: from personal experience, we can't. Trying to eliminate all errors or to "proceduralize" everything in most modern jobs is impossible. So, the world's most high-reliability teams take a different approach. They adjust their systems not to prevent all failures, but to help them fail safely, then recover quickly, easily, and cheaply. Many modern table saws include a clever safety system. The spinning blade actually senses electrical conductivity. If it senses a highly conductive material like your finger, it slams the spinning blade to a full stop within a few thousandths of a second. It doesn't prevent the error. It prevents that error from disabling you. The result? Instead of a severed finger and a lifetime of regret, you get a small nick and a lesson you will never forget. What's one common, serious error that people often make in your line of work? If it's impractical to eliminate that error, then how could you become more resilient to it? What kind of failsafe would allow you and your peers to make that error with minimal consequences, learn from it, and recover from it quickly, easily, and cheaply?



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Grant Cesarek, Assistant Chief of Support Services

MTG. DATE: November 19, 2024

SUBJECT: SUPPORT SERVICES ASSISTANT CHIEF'S REPORT

ITEM #: 7C

REQUIRED ACTION: ☒ Discussion Only ☐ Formal Motion ☐ Resolution

RECOMMENDED ACTION: ☐ Approve ☐ Conditional Approval ☐ Deny

SUPPORTED BY: ☒ Staff ☒ Fire Chief ☐ Legal Review

BACKGROUND

This allows for the Support Services Assistant Chief to provide updates to the Governing Board on the following areas:

- Assistant Chief's Activities
- Community and Media Relations
- Logistics
- Facilities Maintenance
- Fleet
- IT
- Planning
- Supply

RECOMMENDED MOTION

No motion is necessary for this agenda item.



ASSISTANT CHIEF'S REPORT

October 2024

Grant Cesarek – Assistant Chief Support Services

- Our team did amazing work this month, not only the normal facilities, fleet and supply work, but each area helped with community events that are outside the norm, great job to everyone!
- Attended all meetings as required.
- Great attention applied to the strategic plan, program development and reporting. This effort leads to new budgeting structures and more even keel planning.
- Detailed work with our architects, civil engineering, Arizona State Land Department and the representatives with Arizona Water on the station 378 project. All questions about the easement and right of way are resolved.
- Weekly construction meetings are going well, 378 project is on track.
- Completed the selection of an architect for the renovations at professional development and fleet, proposal is an agenda item in the November meeting.
- Planning for attendance to the OPIQ conference to request some changes to the system for enhanced project management.
- Re-elected to the Foothills Business Park Board (Hanley area) and attended annual meeting to set budgets and improvements for the park.
- Discussions with the team about vehicle purchases, timelines, planning for surplus of vehicles, etc. following the October board meeting. The timeline of vehicle replacements, purchases, lead times, and expiration dates of vehicles is below.

Adam Jarrold – Deputy Chief Support Services

- Facilitated monthly Support Services Family meeting.
- Worked with EMS and Fleet personnel to save an injured owl from the Station 370 Campus and deliver it to a Wildlife Rehabilitation Center on the east side of Tucson.
- Attended Tucson ER & Hospital 5-year anniversary celebration with Captain White and Chiefs Charnoki and Price. Tucson ER is a great facility with dedicated staff that do much for our personnel.
- Gathered logistics items for The October Struggle Well course.
- Attended week two (and graduated!) from Chief Executive Officer Program put on by Arizona Fire Chiefs' Association. Great networking and learning from Chief Officers from all over Arizona.
- Virtually attended SAFFIRE sleep project meeting. GRFD is working with researchers from UA as well as Fire Districts/Departments from across Arizona. Hope to give our people strategies to make what sleep they can get on shift better.

- Assisted with logistics for PACC at the Mobile vet Clinic GRFD hosted at the Golder Ranch Campus.
- Participated in virtual meeting with Raney, North & Charnoki and a representative from HAAS Alert. This is a device that can alert drivers of an approaching emergency vehicle through their in car or phone navigation application.
- Assisted with the Trunk or Treat event put on by our neighbors at the UA Vet School next door to HQ.
- Met with Health and Safety Team and rep from Tucson ER to finalize our new process for bloodborne pathogen exposures. As always, preventative measures and proper PPE are the best way to protect our people, but this process will speed the process of determining if they were exposed to pathogens and start the treatment process earlier than current processes.

Keith Holland – Project Manager

- Returned to work on part-time basis.
- Attended a meeting with the Finance Department and Chief Perry to review the Program Appraisal form.
- Continuing to work on our Annual Compliance Report for CPSE.
- Worked with IT to implement the Hire to Retire application.
- Built a district overview presentation for Chief Wilson and CAAS assessors.
- Final contribution to the Support Services Board Report.

Jeremy North – Division Chief Logistics

- Volunteered at Innovation Academy mini muster
- We held our weekly Facilities Maintenance meetings. Discussed upcoming projects and goals for this fiscal year.
- Released memo for interest in the new engine specification committee.
- Attended monthly Support Services Family meeting.
- Provided logistics items for the week for the October Struggle Well course.
- Assisted with clean-up for PACC at the mobile vet clinic GRFD hosted at the Golder Ranch Campus.
- Participated in virtual meeting with Jarrold, Raney & Charnoki and a representative from HAAS Alert. This system helps alert drivers of emergency vehicle travel.
- Worked with Charlie Raney and Emily Noland on job announcement for Fleet Maintenance Technician. Highlighted the great benefits of the mechanic's position.
- Facilitated meeting with the Health and Safety Divisions from GRFD, NWFD and TFD to formally introduce new staff and discuss current projects and upcoming goals
- Attended monthly Christmas Committee meeting.
- Met with Habitat for Humanity for collection of donated items.



Community and Media Relations

Community and Media Relations

Events:

- 2 Station Tours at
- 1 Station Tour at 377
- 1 Station Tour at 380
- 3 Ride Alongs at Station 380
- 1 Ride Along at Station 379
- Guns and Hoses 2025 Planning Meeting
- Quail Ridge Blood Pressure Testing
- Mesa Verde Mini Muster
- PIO meeting
- Holiday Safety PSA video shoot with Tucson Fire Department and Northwest Fire District
- Strategic Planning Meetings
- Oro Valley State of the Town
- Rockin' 4 Heroes Community Hero award presentation to Fire Chief Tom Brandhuber
- Rockin' 4 Heroes video shoot with Fire Chief Tom Brandhuber
- Make-A-Wish Community Breakfast
- Fire Prevention Week digital campaign
- PACC's mobile medical unit event at Golder Ranch Fire District
- Firefighter of the Year Dinner at Elks Lodge 385
- Flood Fire media coverage across KOLD News, KVOA, and KGUN 9
- KVOA story on 5-car collision at Oracle and Golder Ranch Drive

Community Presence:

- 10 community alerts on Facebook on Flood Fire
- 4 Community alerts on Instagram on Flood Fire
- Incident alert on power outage in SaddleBrooke area
- Incident alert on Oro Valley Police Department and Golder Ranch Fire District responded to a vehicle fire. Southbound lanes of Oracle and Pusch View were affected.
- Incident alert 5-vehicle collision on Oracle and Golder Ranch Dr.
- National Night Out promotion on digital platforms
- Owl rescue at Fleet
- Developed 4 graphics on smoke alarm information for Fire Prevention Week:
 - Stay Alert, Stay Safe
 - Replace smoke alarms when they are 10 years old or if they don't respond when tested
 - Replace smoke alarm batteries every year
 - Fire spreads quickly, you may have less than 2 minutes to escape once the smoke alarm sounds
- Highlighted Firefighter Daily visiting daughter's classroom and providing safety information
- Promotion on Pima Animal Care Center hosting free wellness and spay/neuter services at Golder Ranch Fire District
 - Provided follow up to community stating 250 animals were helped
- Promotion of our CPR classes through highlight of special class attendee Miss Arizona Rodeo 2020
- Highlighted participation in birthday parade for WWII Veteran Mr. George
- Created video of mini muster program for Fire Prevention Week
- Provided community with an update on hiking safety signage at Catalina State Park now at moderate conditions
- Took pictures and shared information to community on high-rise training with Tucson Fire Department and Northwest Fire District
- Highlighted Firefighter of the Year presentation by Elks Lodge 385 to Captain Ryan Hoffman
- Highlighted Walk in Jaxin's shoes, a special school visit to raise awareness about Duchenne Muscular Dystrophy
- Recognized Breast Cancer Awareness Month with 3 social media posts
- Shared information and link to Red Cross donations for Hurricane Helene
- Recognition of HR Supervisor Deb Metzger's retirement
- Now Hiring graphic for Fleet Mechanic
- Recognized Domestic Violence Awareness Month with 3 social media post
- Recognized National First Responders Day
- Public thank you to Erik Hite Foundation for 100 goodie bags dropped off for National First Responders Day
- Trunk or Treat with the University of Arizona College of Veterinary Medicine promotion and community highlight
- Halloween Safety video with Deputy Chief Jeremy Hilderbrand

- 10 social media posts and stories on Halloween safety
- Employee costume highlight
- Station 373 ghost Halloween video shared on our online platforms
- Paramedic Camden Garcia speaking at Make-A-Wish Community Breakfast sharing his story on his own wish and diagnosis of brain tumor at 5 years old

Social Media Metrics

Facebook

- | | |
|------------------|--------|
| • Profile Visits | 8,000 |
| • Posts | 48 |
| • User Reach | 40,032 |

Instagram

- | | |
|------------------|--------|
| • Profile Visits | 1,391 |
| • Content | 70 |
| • User Reach | 89,776 |

Twitter

- | | |
|-------------------|--------|
| • Profile Visits | 124 |
| • Posts Published | 30 |
| • Impressions | 39,100 |



Upcoming Initiatives:

- Rockin' 4 Heroes event
- Holiday safety PSA's will roll out in November
- IMPACT of Southern Arizona 50th anniversary
- AZ Heroes Memorial ribbon cutting ceremony
- 47th year for Golder Ranch Fire District
- New slides and communication opportunities on Dashboard

Facilities Maintenance

Summary of items addressed at district facilities:

- All HVAC units serviced some minor repairs needed and done
- All ice machines serviced some repairs required on unit at 370 done

- All exhaust fans serviced
- Back flow valves at fire stations 379 and 380 tested and repairs done as needed
- Overhead bay door repairs fire station 380
- Roll up door repair Fleet maintenance building
- Water filtration system added to Fleet maintenance break room

Fleet Maintenance

- Jump Start training for the new recruits on ambulance inspections
- Jesus taught a class for task book sign off for ambulance PM
- John taught a class for task book sign off for aerial Ladder PM
- Eddie presented the EVT of the Year award at Sun City FD
- Phil was elected President of Arizona Fire Mechanics Association (AFMA)
- Eddie was reelected as Treasurer of AFMA
- Jacob and Eddie attended Bauer A/C training
- Eddie, Phil and Jesus attended AFMA Class -Turbo, Alternators and Starters

Monthly Vehicle Parts & Labor Cost

Administration	\$2,564.00
EMS	\$14,565.00
Fire	\$30,609.00

Procurement/Fire Supply

- Was on vacation for a better part of October, but Engineer Hansel who is on light duty in Logistics, picked-up a great amount of the slack in assuring station request items got out the door.
- Attended quarterly EMS skills lab; it is amazing how far technology has come and the addition of the Lucas machines is going to be awesome for our EMS service level.
- Performed SCBA mask fit testing at the PSA (Pima College) for 9 students. Some may be future GRFD firefighters someday? It's good to see GRFD's involvement in the college and is a great proving ground for future hires.

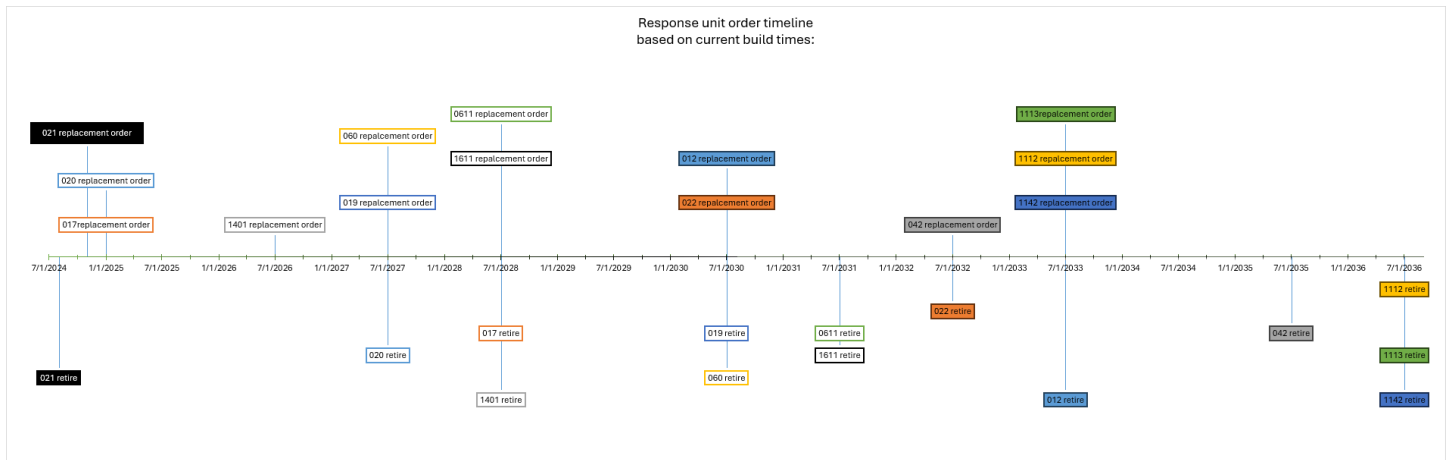
Chris Charnoki – Division Chief Health & Safety

- Attended Tucson ER 5-year anniversary. We received a tour of the facility and really appreciate all they do for us.
- Attended monthly Safety Committee meeting.
- Attended meeting at 1582 to do a meet and greet with new personnel assigned to Health and Safety.

- Participated in virtual meeting with Raney, North & Jarrold and a representative from HAAS Alert. This is a device that can alert drivers of an approaching emergency vehicle through their in car or phone navigation application.
- Virtually attended SAFFIRE sleep project meeting. GRFD is working with researchers from UA as well as Fire Districts/Departments from across Arizona. Hope to give our people strategies to make what sleep they can get on shift better.
- Met with Tucson ER to finalize our new process for bloodborne pathogen exposures.
- Met with EsoGaurd representative on firefighter esophageal cancer DNA testing. Esophageal cancer is on the rise for firefighters. EsoGaurd gave a good presentation. We will have a follow-up meeting on the cost next week.
- Worked with employees assigned Tier 3 status from 1582. Employees were assigned a PFT and given fitness improvement plan.
- Attended virtual meeting with our workers comp insurance provider, Securis. They are seeing a rise in needle stick injuries. Securis talked with each department on the call about what their exposure plan looks like and prevention in this area.

Fleet Planning

- The fleet team has maintained a state of the fleet document for many years, especially with increasing costs of vehicles and apparatus, along with lead times. This document tracks age, mileage, hours, cost per mile, and repair costs.
- The state of the fleet also plans for replacements based on current deployment models and recommendations for NFPA and ISO.
- We are also in direct contact with our leasing manager at Enterprise Leasing. This service assists with selling vehicles, the timing of when to sell what types of vehicles based on market performance, and purchasing through the automotive manufactures.
- Below is a timeline, marched out 10 years showing the date of when letters of intent need to be sent to distributors, anticipated build times, and expected delivery dates. This allows us to build the capital improvement budget to support such purchases.
- We are using “sinking funds” to plan for purchases of apparatus due to rising costs and the desire to stabilize our annual CIP funding. This will provide quality planning for 5 to 7 years out versus reactionary budgeting.



This will be printed larger and available for board member reference at the November 19th meeting.

IT Applications Group Activities/Projects

The GRFD IT Applications group has been working on the following projects:

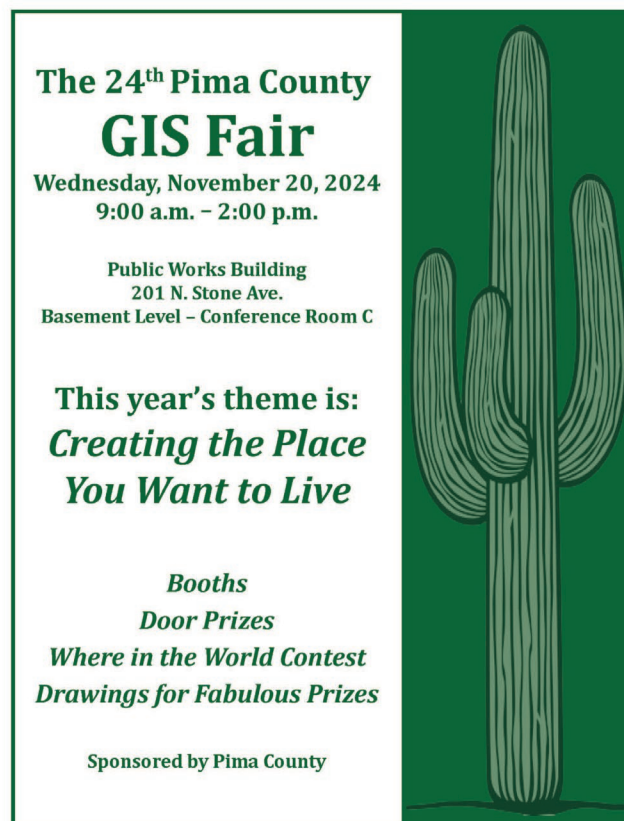
- The application group has been focused on dealing with ongoing tickets, doing regular maintenance, and dealing with documentation on new issues.
- GRFD, TPDF, and AVFD have collaboratively committed to implementing Contexture One as their new Health Information Exchange (HIE) platform. Contexture, a nonprofit organization dedicated to enhancing healthcare, specializes in delivering strategic, technical, and administrative support for efficient data exchange. Serving Arizona and Colorado, Contexture enables the seamless integration of digital health records, allowing healthcare providers to access critical patient information instantly. In addition to facilitating connectivity, Contexture focuses on quality improvement, data analytics, social determinants of health, public health initiatives, and access to advance directives. Its comprehensive services and solutions streamline healthcare delivery, ensure compliance with federal reporting standards, and foster the overall health and wellness of communities.

IT GIS Activities/Projects

Major GIS projects in September were:

- ImageTrend / Continuum – assist with autoaid mappings and primary station data sharing as well as efforts to add our planning zones directly into the dispatch database.
- Request from Finance Supervisor Sargent for demographic data on income in Oro Valey, Catalina, SaddleBrooke, and the remaining areas.

- Several street corrections and additional apartment unit numbers, such as Casas Lindas, were updated for maps on the Mobile Data Computers (MDC) for more accurate routing.
- Collaboration with IT Director Rascon, Deputy Chief Rutherford, and our autoaid partners in implementing the City of Tucson's First Due. First Due combines pre-incident planning, asset inventory, community engagement, and mobile response into a single application for users.
- Updates to the Inspection Zones map for Deputy Fire Marshal White to adjust lines so they do not split new developments.
- Assist Billing Supervisor Massie's report for Medicare's Ground Ambulance Data Collection System (GADCS) which includes calculations and statistics of our FY23-24 response data for GRFD and our autoaid partners.
 - Ongoing
- Worked on preparing a booth for the annual Pima County GIS Fair to be held on November 20 downtown in the Public Works Building; will be showcasing GIS projects at Golder Ranch for the public.
 - Flyer attached
- Assist Community Relations Supervisor Camarillo with the GRFD booth at the Oro Valley State of the Town event.
 - Photo attached





IT Systems Group Activities/Projects

The GRFD IT Systems group has been working on the following projects:

- The Systems group has been focused on dealing with ongoing tickets, doing regular maintenance, and dealing with documentation on new issues.
- GRFD IT has completed automating routine tasks manually performed by IT, HR, and Payroll. We have selected Hire2Retire to assist us with this effort. Hire2Retire will be interfacing with Paycom to extract needed information to provision system access for new hires, update titles, update contact information, process employee changes, and lots more. We are currently working on negotiating the best price while ensuring it meets organizational needs.



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Chris Grissom, Assistant Chief of EMS & Fire Response

MTG. DATE: November 19, 2024

SUBJECT: EMS & FIRE RESPONSE ASSISTANT CHIEF'S REPORT

ITEM #: 7D

REQUIRED ACTION: ☒ Discussion Only ☐ Formal Motion ☐ Resolution

RECOMMENDED ACTION: ☐ Approve ☐ Conditional Approval ☐ Deny

SUPPORTED BY: ☒ Staff ☒ Fire Chief ☐ Legal Review

BACKGROUND

This allows for the operations Assistant Chief to provide updates to the Governing Board on the following areas:

- Emergency Medical Services
- Health and Safety
- Honor Guard/Pipes and Drums
- Operations
- Professional Development
- Project Management
- Special Operations
- Wildland

RECOMMENDED MOTION

No motion is necessary for this agenda item.



ASSISTANT CHIEF'S REPORT

EMS and Fire Response– Chris Grissom

October 2024

EMS

EMS Training

- Crews rotated through the Professional Development classroom for October Skills Labs. These training sessions were the debut of our new iSimulate mannequin package as well as hands-on training with the new LUCAS mechanical compression devices.

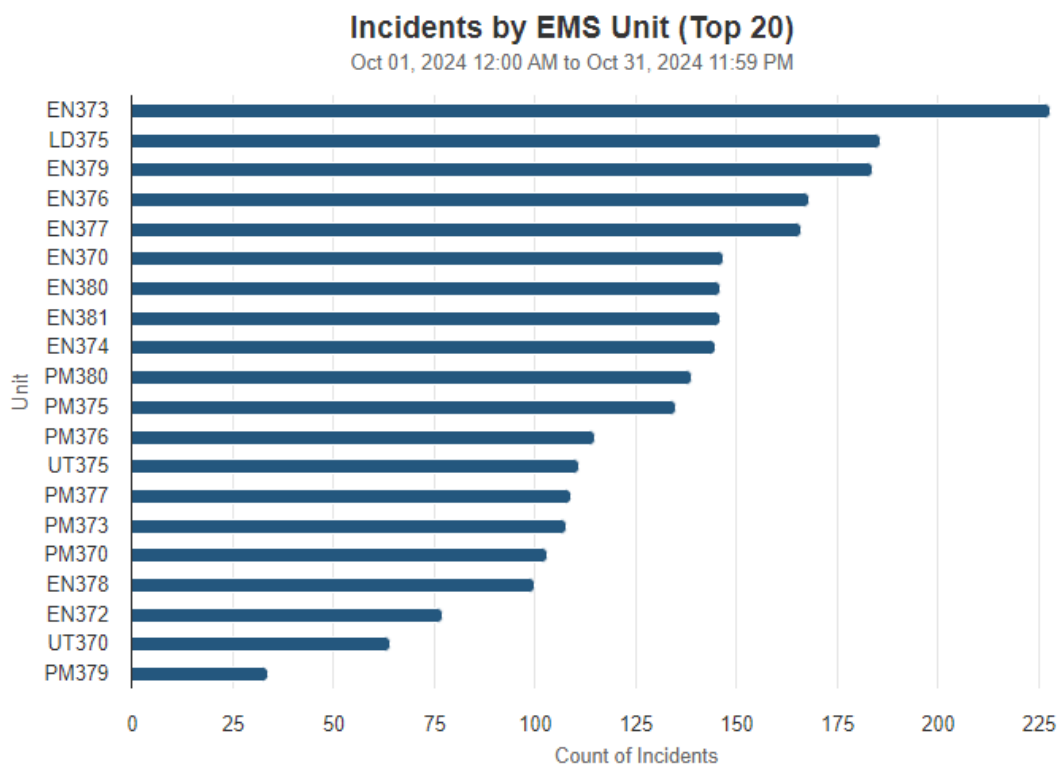


- Crews did an outstanding job during each session's scenarios. Crews also provided great feedback to the EMS Division on their positive experiences.

- Special thank you to Jackie Pellerito from Stryker for attending all sessions to provide valuable education and training on the LUCAS device!
- Congratulations to 380 C shift for their excellent performances at the two scenarios. Captain Daily, Engineer Morse, Paramedics Deadman and Bishop, and Firefighters Selby and Schneider will proudly display the Skills Lab Champions Cup for the next three months.
- Thank you to Paramedic Rajiv Morales-German for putting together an outstanding and educational lab

EMS Team

- Final details and preparations for CAAS site visit on November 4th and 5th.
- LUCAS devices are now on all ambulances and EC truck.
- We received letters of interest from Captains Tobin Johnson, Rene Sanchez, and Adin De Masi for the position of Shift EMS Captain. We will complete interviews and establish an eligibility list in November.
- The division along with medical direction are developing an improved CQI plan that will incorporate Image Trend.
- EMS Captains continue to monitor the Narcotics process and perform the required monthly audits.
- Continued collaboration with all hospital partners and EMS agencies.
- Meetings with Medical Direction group on programs, trainings and Quality Improvement.





Swift Water Class

Courses/Training

- Offering Live Car Fire Training twice a day with many dates into the new year
- Regional High Rise Training
 - Being hosted by Tucson Fire District
 - Golder Ranch Fire District (GRFD) has instructors present every day of the drill
 - GRFD instructors: Dean Stevens, Steve White, Tobin Johnson, Adam Hastings, and Andrew Smith
- Ropes and Swift Water class
 - 1st course ran September 23, 2024-October 3, 2024
 - 2nd course ran October 21, 2024-October 31, 2024
- Pumping and Aerial Operator Course I
 - Hosted entrance interviews
 - Course notifications were made
 - Course will run November 11, 2024 through December 5, 2024
- Pumping and Aerial Operator Course II
 - Hosted entrance interviews

- Course notifications were made
- Course will run January 6, 2025 through January 31, 2025
- Planning for Annual Hazardous Materials Training
- Preparing for Annual OSHA training in 2025
- Planning for upcoming 2025 Fire Officer course



Rope Technician Course

24-01 Probationary Year

- Module I books will be due December 18, 2024
- Module II books will be due February 27, 2025
- Module I and II practical testing will take place March 4-6, 2025

Miscellaneous

- Fire Fusion 2024 will be November 5-7, 2024, in Charleston, South Carolina
 - Sponsoring two field personnel
- FDIC International 2025 will be April 7-12, 2025, in Indianapolis, Indiana
 - Sponsorship memo was published with a due date of November 27, 2024
- Collaborating with Tucson Fire Department on hose bed loads and configurations

Car Seat Program

- Six car seat installations were done in the month of October

Pipes & Drums and Honor Guard

Honor Guard

1. There were no expenditures for the month of October: *Monthly Total: \$0*
2. District credit card and Honor Guard budget is all squared up.

Honor Guard participated in the following events for the month of October:

1. Oct 23rd - "Monthly HG meeting"- (Full team)
2. Oct 25th- "National night out"- (Colby, Steele)
3. Oct 31st - "State of the Town"- (Unger and Miller)

Pipes & Drums

Expenses

No expenses for the month of October.

Events

Pipes and Drums did not have any events for the month of October. Several events are scheduled for November.

Special Operations

The month of October was busy for the special operations team with training and projects.

Training:

In October, the GRFD Special Operations team hosted Ropes Rescue Technician and Swift Water Rescue Technician classes. A total of 20 firefighters participated in the classes, with half being from GRFD and the other half from Tucson Fire Department (TFD). The Rope Rescue Operations Class was a five-day intensive study into high-angle technical ropes rescue. The class, which consisted of many practical exercises, combined skills that will prepare our rescuers to operate in high angle environments through practical exercise. The three-day Swift Water Rescue class was an intensive, hands-on training program that prepared our members for emergency situations in moving water. A huge thanks goes out to Captain Tobin Johnson for leading these classes.

Our GRFD Special Operations members participated in October's monthly Regional Hazmat Drill, which took place at the Port of Tucson Facility. The Full Hazmat exercise consisted of many agencies working closely, to mitigate an emergency spill. The training was a success, with crews and agencies from the region working side by side.

Congrats to Manny Garcia, Joel Antista, Jeff Ketterer, James Gretta, and Dean Stevens for successfully completing the Pima County Regional Hazardous Materials Technician course. The 200-hour Hazmat class is a five-week course that provides advanced training to become an Arizona State certified HazMat technician.

Calls:

The Special operations team did not respond to any Hazardous Materials or Technical Rescue calls in October.

Wildland

Wildland October 2024 Operations Report

Recent Assignments-

1. Flood Fire / in District

First Operational Period: 10/9/2024

Shop #: 2239 (T6), 1530 (UTV), 1935 (T6), Tender (021)

Crew: M. Waldorf , Kyle Rhein , D. Newburn , A. Cameron, J Labas, Sparkman, Alejandro, C. Port, Ringston, Trowbridge.

IC Trainee -B. Labas

2. Hurricane Helene / Weaverville, NC

First Operational Period: 10/11/2024 RTW 11/1/2024

Shop #: Rental (NERV)

Crew: Kroger

3. Hurricane Helene / Ashville, NC

First Operational Period: 10/11/2024 RTW 11/1/2024

Shop #: Rental (NERV)

Crew: Spanarella

Currently Assigned-

- No Resources or equipment assigned out of district.

Recent and Upcoming Training & Events-

10/21-24 & 10/28-10/31 Wildland team members participated in Special Operations Training and became Rope Technician and Swift Water certified

11/7- After Action Review (AAR) with Chief Rutherford, Port, Waldorf, Spanarella

11/1-10 - Team voting for the 2024 firefighter of the year (FFOY)

12/2-3 - GRFD Wildland Team Basic Land Navigation Class

12/11-12 - Team meeting, FF friendly

12/9-10 - S-131 at Northwest Fire District

Jan/Feb - Pack test and wildland refresher

March – Arizona Wildfire and Incident Management Academy (AWIMA)

April - S-211 and S-215

Incident Type Count Report

Date Range: From 10/1/2024 To 10/31/2024

Selected Station(s): 37*, 38*

<u>Incident</u>		
<u>Type</u>	<u>Description</u>	<u>Count</u>
Station: 370		
100 - Fire, other		5 0.28%
121 - Fire in mobile home used as fixed residence		1 0.06%
131 - Passenger vehicle fire		1 0.06%
142 - Brush, or brush and grass mixture fire		1 0.06%
Total - Fires		8 5.59%
3 - Rescue & Emergency Medical Service Incidents		1 0.06%
321 - EMS call, excluding vehicle accident with injury		59 3.27%
322 - Vehicle accident with injuries		3 0.17%
Total - Rescue & Emergency Medical Service Incidents		63 44.06%
541S - Snake Call		27 1.50%
553 - Public service		7 0.39%
Total - Service Call		34 23.78%
611T - Dispatch TEST call		2 0.11%
Total - Good Intent Call		2 1.40%
744 - Detector activation, no fire - unintentional		8 0.44%
Total - Fals Alarm & False Call		8 5.59%
Incident Type is blanks		28 1.55%
Total - incident type left blank		28 19.58%
Total for Station		143 7.93%
Station: 372		
321 - EMS call, excluding vehicle accident with injury		7 0.39%
Total - Rescue & Emergency Medical Service Incidents		7 17.50%
541S - Snake Call		13 0.72%
553 - Public service		12 0.67%
Total - Service Call		25 62.50%
611T - Dispatch TEST call		1 0.06%
Total - Good Intent Call		1 2.50%
744 - Detector activation, no fire - unintentional		2 0.11%
Total - Fals Alarm & False Call		2 5.00%
Incident Type is blanks		5 0.28%
Total - incident type left blank		5 12.50%
Total for Station		40 2.22%
Station: 373		
100 - Fire, other		1 0.06%
Total - Fires		1 0.35%
321 - EMS call, excluding vehicle accident with injury		59 3.27%
322 - Vehicle accident with injuries		3 0.17%
Total - Rescue & Emergency Medical Service Incidents		62 21.68%

Incident

Type	Description	Count	
Station: 373 - (Continued)			
522 - Water or steam leak		2	0.11%
541S - Snake Call		18	1.00%
551 - Assist police or other governmental agency		1	0.06%
553 - Public service		100	5.55%
Total - Service Call		121	42.31%
611T - Dispatch TEST call		1	0.06%
Total - Good Intent Call		1	0.35%
744 - Detector activation, no fire - unintentional		12	0.67%
Total - Fals Alarm & False Call		12	4.20%
Incident Type is blanks		89	4.94%
Total - incident type left blank		89	31.12%
Total for Station		286	15.86%
Station: 374			
111 - Building fire		1	0.06%
Total - Fires		1	0.68%
321 - EMS call, excluding vehicle accident with injury		53	2.94%
322 - Vehicle accident with injuries		1	0.06%
Total - Rescue & Emergency Medical Service Incidents		54	36.73%
541S - Snake Call		28	1.55%
553 - Public service		28	1.55%
Total - Service Call		56	38.10%
611T - Dispatch TEST call		1	0.06%
651 - Smoke scare, odor of smoke		1	0.06%
Total - Good Intent Call		2	1.36%
744 - Detector activation, no fire - unintentional		4	0.22%
Total - Fals Alarm & False Call		4	2.72%
Incident Type is blanks		30	1.66%
Total - incident type left blank		30	20.41%
Total for Station		147	8.15%
Station: 375			
100 - Fire, other		2	0.11%
131 - Passenger vehicle fire		1	0.06%
142 - Brush, or brush and grass mixture fire		1	0.06%
154 - Dumpster or other outside trash receptacle fire		1	0.06%
Total - Fires		5	1.98%
321 - EMS call, excluding vehicle accident with injury		79	4.38%
322 - Vehicle accident with injuries		2	0.11%
Total - Rescue & Emergency Medical Service Incidents		81	32.14%
541S - Snake Call		78	4.33%
553 - Public service		24	1.33%
Total - Service Call		102	40.48%
651 - Smoke scare, odor of smoke		4	0.22%
Total - Good Intent Call		4	1.59%
744 - Detector activation, no fire - unintentional		12	0.67%

Incident

Type	Description	Count	
Station: 375 - (Continued)			
	Total - Fals Alarm & False Call	12	4.76%
Incident Type is blanks		48	2.66%
	Total - incident type left blank	48	19.05%
	Total for Station	252	13.98%
Station: 376			
1 - Fire		1	0.06%
121 - Fire in mobile home used as fixed residence		1	0.06%
	Total - Fires	2	1.24%
321 - EMS call, excluding vehicle accident with injury		45	2.50%
322 - Vehicle accident with injuries		3	0.17%
331 - Lock-in (if lock out , use 511)		1	0.06%
	Total - Rescue & Emergency Medical Service Incidents	49	30.43%
500I - Investigate Fire, Now Out		1	0.06%
541S - Snake Call		56	3.11%
553 - Public service		11	0.61%
	Total - Service Call	68	42.24%
611T - Dispatch TEST call		1	0.06%
651 - Smoke scare, odor of smoke		1	0.06%
	Total - Good Intent Call	2	1.24%
744 - Detector activation, no fire - unintentional		5	0.28%
	Total - Fals Alarm & False Call	5	3.11%
Incident Type is blanks		35	1.94%
	Total - incident type left blank	35	21.74%
	Total for Station	161	8.93%
Station: 377			
100 - Fire, other		2	0.11%
111 - Building fire		2	0.11%
131 - Passenger vehicle fire		2	0.11%
141 - Forest, woods or wildland fire		1	0.06%
	Total - Fires	7	3.65%
321 - EMS call, excluding vehicle accident with injury		83	4.60%
322 - Vehicle accident with injuries		3	0.17%
	Total - Rescue & Emergency Medical Service Incidents	86	44.79%
541S - Snake Call		42	2.33%
553 - Public service		4	0.22%
	Total - Service Call	46	23.96%
651 - Smoke scare, odor of smoke		3	0.17%
	Total - Good Intent Call	3	1.56%
744 - Detector activation, no fire - unintentional		8	0.44%
	Total - Fals Alarm & False Call	8	4.17%
Incident Type is blanks		42	2.33%
	Total - incident type left blank	42	21.88%
	Total for Station	192	10.65%

Station: 378

Incident

Type	Description	Count	
Station: 378 - (Continued)			
100 - Fire, other		2	0.11%
142 - Brush, or brush and grass mixture fire		4	0.22%
Total - Fires		6	5.04%
321 - EMS call, excluding vehicle accident with injury		14	0.78%
322 - Vehicle accident with injuries		3	0.17%
Total - Rescue & Emergency Medical Service Incidents		17	14.29%
541S - Snake Call		32	1.77%
553 - Public service		35	1.94%
Total - Service Call		67	56.30%
611T - Dispatch TEST call		5	0.28%
651 - Smoke scare, odor of smoke		2	0.11%
Total - Good Intent Call		7	5.88%
744 - Detector activation, no fire - unintentional		10	0.55%
Total - Fals Alarm & False Call		10	8.40%
Incident Type is blanks		12	0.67%
Total - incident type left blank		12	10.08%
Total for Station		119	6.60%
Station: 379			
1 - Fire		2	0.11%
100 - Fire, other		3	0.17%
142 - Brush, or brush and grass mixture fire		2	0.11%
Total - Fires		7	3.11%
321 - EMS call, excluding vehicle accident with injury		92	5.10%
322 - Vehicle accident with injuries		3	0.17%
Total - Rescue & Emergency Medical Service Incidents		95	42.22%
541S - Snake Call		62	3.44%
553 - Public service		6	0.33%
Total - Service Call		68	30.22%
651 - Smoke scare, odor of smoke		1	0.06%
Total - Good Intent Call		1	0.44%
744 - Detector activation, no fire - unintentional		5	0.28%
Total - Fals Alarm & False Call		5	2.22%
Incident Type is blanks		49	2.72%
Total - incident type left blank		49	21.78%
Total for Station		225	12.48%
Station: 380			
100 - Fire, other		3	0.17%
111 - Building fire		1	0.06%
Total - Fires		4	1.68%
321 - EMS call, excluding vehicle accident with injury		88	4.88%
322 - Vehicle accident with injuries		3	0.17%
Total - Rescue & Emergency Medical Service Incidents		91	38.24%
411 - Gasoline or other flammable liquid spill		1	0.06%
Total - Hazardous Conditions (No fire)		1	0.42%

Incident

Type	Description	Count	
<u>Station: 380 - (Continued)</u>			
541S - Snake Call		76	4.22%
553 - Public service		5	0.28%
Total - Service Call		81	34.03%
611T - Dispatch TEST call		4	0.22%
651 - Smoke scare, odor of smoke		2	0.11%
Total - Good Intent Call		6	2.52%
744 - Detector activation, no fire - unintentional		5	0.28%
Total - Fals Alarm & False Call		5	2.10%
Incident Type is blanks		50	2.77%
Total - incident type left blank		50	21.01%
Total for Station		238	13.20%
		1,803	100.00%



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Dave Christian, Finance Director

MTG. DATE: November 19, 2024

SUBJECT: REVIEW, DISCUSSION AND/OR ACTION REGARDING THE AUDITORS REPORT
AND DRAFT 2024 ACFR

ITEM #: 8A

REQUIRED ACTION: ☐ Discussion Only ☒ Formal Motion ☒ Resolution

RECOMMENDED ACTION: ☒ Approve ☐ Conditional Approval ☐ Deny

SUPPORTED BY: ☒ Staff ☒ Fire Chief ☐ Legal Review

BACKGROUND

The audit supervisor from Beach Fleishman will present the audit report to the Governing Board as well as the FY 2024 Draft Annual Comprehensive Financial Report (ACFR).

RECOMMENDED MOTION

Motion to accept the Beach Fleishman audit report and draft FY2024 Annual Comprehensive Financial Report as presented.

ARIZONA

GOLDER RANCH

★ FIRE DISTRICT ★



ANNUAL COMPREHENSIVE FINANCIAL REPORT

for the fiscal year ended June 30, 2024

GOLDER RANCH FIRE DISTRICT

Proudly serving the communities of Oro Valley, Catalina and SaddleBrooke



ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the fiscal year ended June 30, 2024

**Golder Ranch Fire District
1600 N. Hanley Blvd.
Oro Valley, AZ 85737
Phone 520-825-9001
Fax 520-825-8043
www.grfdaz.gov**

Prepared by the Finance Department of Golder Ranch Fire District

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Golder Ranch Fire District

Year Ended June 30, 2024

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Golder Ranch Fire District

Year Ended June 30, 2024

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INTRODUCTORY SECTION



GOLDER RANCH FIRE DISTRICT

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

November 19, 2024

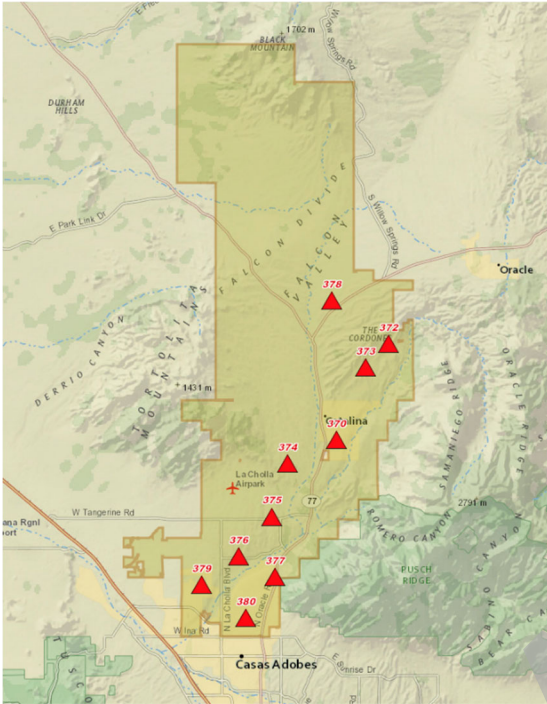
To: Golder Ranch Fire District Board of Directors and Citizens:

The following is the Annual Comprehensive Financial Report (ACFR) of the Golder Ranch Fire District for the fiscal year ending June 30, 2024. This ACFR report is intended to meet and exceed all legal reporting requirements that are borne by this jurisdiction. Furthermore, the responsibility for the completeness, fairness and accuracy of the data presented and all accompanying disclosures rests with the District. To provide a reasonable basis for making these representations, the District's management has established a comprehensive internal control framework that is designed both to protect the District's assets from loss, theft, or misuse; and to compile sufficient reliable information for the preparation of the District's financial statements in conformity with accounting principles generally accepted in the United States of America. Because the cost of internal controls should not outweigh their benefits, the District's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute, assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Arizona Revised Statutes (ARS) 48-253 and 48-805(10) require an annual audit to be performed in accordance to the statutory requirements and in conformance to generally accepted government auditing standards. As such, this fiscal year audit has been performed by independent Certified Public Accountants (CPA) with the Beach Fleischman PLLC accounting firm.

The independent auditor's opinion has been included at the front of the financial section of this report. The Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

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 to 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 \$1.604B one of the largest in the State of Arizona for FY 2025.

The current district fire boundaries are approximately 235 square miles and the ambulance transport boundaries are approximately 409 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 over 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 Saddlebrooke

The District currently own and/or operates ten (10) fire stations, one (1) fleet services facility, one (1) training facility and three (3) administration buildings. Services are rendered by a full-time staff of two hundred and ninety-nine (299) 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, treatment & transport, 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.

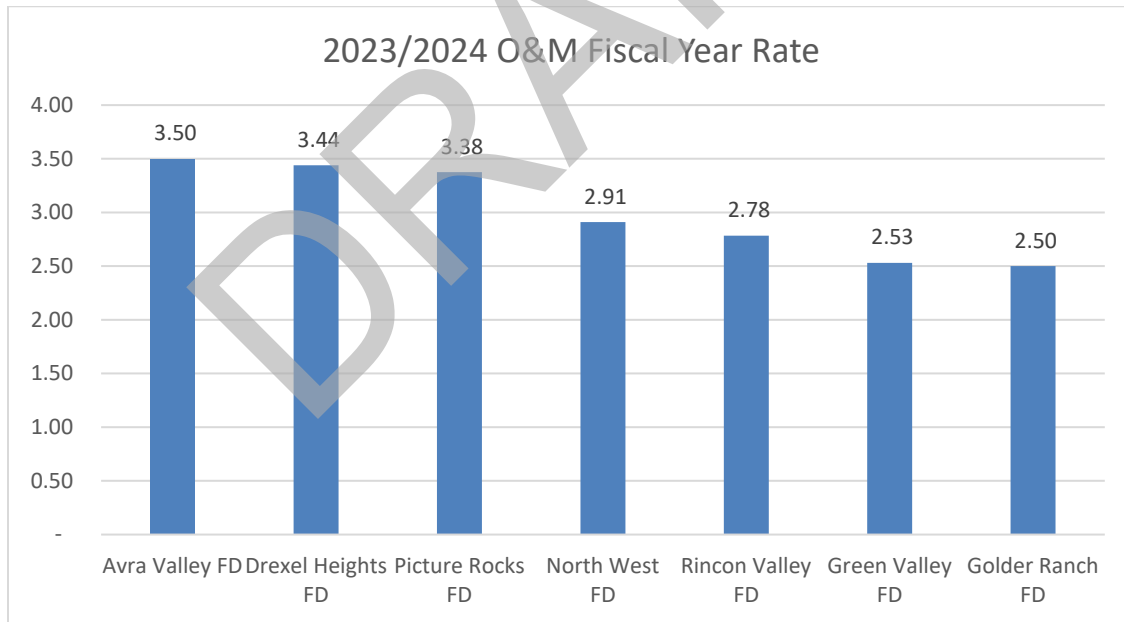
District Budget

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 ended June 30, 2024 the District O&M tax rate was \$2.50 per \$100 of assessed value and is lower than all other comparable Southern Arizona fire districts and well below the State imposed ceiling limit of \$3.75. The District also set ¢14 per \$100 of assessed value to service its general obligation bonds.

For the 2024 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 provided a levy of \$39,780,990.

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 mil rate has historically been at or near the lowest for Southern Arizona. For the 2024 fiscal year, GRFD continues to have the lowest tax rate of the region's largest full-service fire districts and the lowest tax rate of all fire districts providing ambulance transports.



The following flow chart summarizes the FY 2024 budget development.

February, 2023 Five-Year Capital Improvement Plan (CIP) Budget templates made ready for distribution to Chief Officers

February, 2023 Operating budget worksheets made ready for distribution to all assigned department or functional area managers

February, 2023 Preliminary CIP submitted to the Fire Chief for review and approval

March, 2023 Preliminary budget proposals submitted by department or program stakeholders to the Finance Director

March, 2023 Review of budget proposals by the Fire Chief

April, 2023 Final internal budget reviews and approval completed

April, 2023 Regular Meeting: Proposed 2023/24 Budget presented to the Governing Board at their monthly meeting

May, 2023 Study Session: Discussion and Review of Proposed Fiscal Year 2023/24 Budget

May, 2022 Study Session: Approval of the Tentative Fiscal Year 2023/24 Budget

June, 2023 Regular Agenda: Public Hearing on the Fiscal Year 2023/24 budget as tentatively adopted. Budget approved in regular session

Local Economy and Outlook

Arizona Outlook

The baseline outlook for Arizona calls for continued but gradually slowing growth (See Exhibit below). The source of decelerating growth is the ongoing demographic transition driven by the aging of the baby boom generation.

The state labor market gradually loosens as job gains slow from 2.6% in 2023 to 2.2% in 2024 and 2.0% in 2025. Even though growth slows, Arizona is forecast to add jobs significantly faster than the nation. With slower job gains, the unemployment rate is forecast to rise from 3.9% in 2023 to 4.3% in 2025.

	Actual 2023	Forecast		
		2024	2025	2026
Growth Rate				
Nonfarm Jobs	2.6	2.2	2.0	1.8
Personal Income	6.5	5.7	6.0	5.9
Retail Plus Remote Sales	3.4	2.5	4.2	4.4
Population	1.6	1.3	1.3	1.3
Level				
Unempl. Rate	3.9	4.1	4.3	4.4
Housing Permits*	56,196	57,817	52,311	48,289

*Preliminary data for 2023.

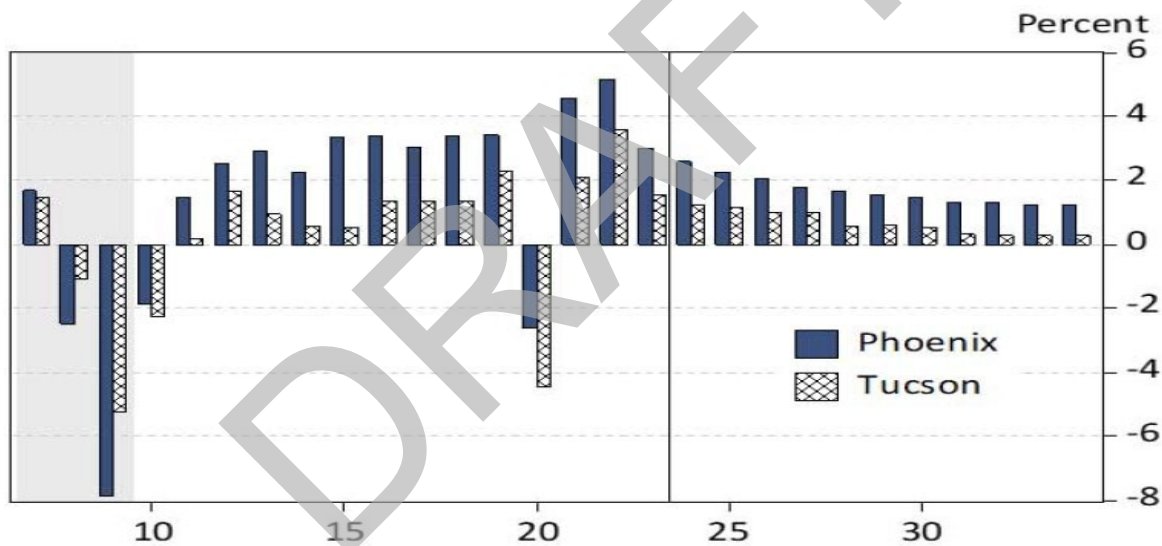
State population growth also declines, from 1.6% in 2023 to 1.3% in 2024 and 2025, driven by a slower pace of net migration. This, in turn, results from lower mobility within the U.S. as relatively high interest rates and reduced housing affordability weigh on preferences for migration.

Personal income growth slowed in 2024 to 5.7%, after strong growth in 2023 of 6.5%. Growth is projected to rebound modestly in 2025 to 6.0%. The pace of retail sales (plus remote retailers) also decelerates in 2024, falling from 3.4% last year to 2.5% in 2024. Sales growth is projected to recover in 2025 to 4.2%.

Housing permit activity has risen in 2024, after declining last year, reflecting increased permit activity for single-family homes. Starting in 2025, permits will gradually drop to a level more consistent with population growth.

The Phoenix MSA drives growth for the state, but even there gains slow during the forecast (Exhibit 4). Job growth drops from 3.0% in 2023, to 2.6% in 2024, and again to 2.2% in 2025. Population growth slows from 1.8% last year to 1.5% in 2024 and 2025.

Exhibit 4: Phoenix and Tucson Job Growth, Annual, Percent



The Tucson MSA experiences a similar slowdown, with job growth dropping from 1.6% in 2023 to 1.2% in 2024 and 2025. Population growth decelerated significantly last year (to 0.7%) and will slow a bit more in 2024 and 2025, to 0.6%

George Hammond, Economic and Business Research Center, The University of Arizona 2024

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. For the Fiscal Year ended June 30, 2024, the CIP was funded at \$2,535,660.

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 mission, vision and values for the District going forward. The Strategic Plan will be updated in fiscal year 2025.

Major Initiatives

EMS

The EMS Division's primary objective in Fiscal Year (FY) 23/24 was to enhance operational efficiencies and optimize workflows for field providers and staff. This encompassed various areas such as ePCR (electronic patient care report), continuing education and training, professional development, recognition of excellence, equipment, and clear expectation of staff roles and responsibilities.

ePCR (electronic patient care reporting)

Due to challenges encountered with our existing provider, the organization explored alternative ePCR documentation platforms. The organization selected Image Trend as our next reporting software program. The EMS Division worked with Billing, IT, Operations and FLS (Fire & Life Safety) to build out the system to meet the emerging needs of our community.

Continuous Education and Training

Monthly EMS training modules were 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.

Training subject matter 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, Continuous Positive Airway Pressure, advanced airway equipment, I-Gel, videoscope, laryngoscope, and ZOLL AutoPulse hands on training and implementation, Trauma with tourniquet, pelvic binder, and wound packing Advanced life support and basic life support airway for Adult and Pediatrics.

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. Conferences attended included Image Trend Conference, SW Regional Trauma Conference, Fire Rescue International Conference, EMS World Conference, Arizona Ambulance Association Conference, and training, education, and certifications through

Recognition of Excellence

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. In addition to recognition for code saves, crews are recognized by the EMS Division and local hospitals for having exemplary treatment times for stroke and myocardial infarction (MI) patients.

Equipment

The EMS Division trialed a new mechanical CPR device; the LUCAS from Stryker. This proved to be the most beneficial option for providers and patients. Through budgeting, the Division was able to purchase (8) devices to be placed in service on frontline medic transports and on board the shift 40-hours a week truck.

EMS staff roles and responsibilities

The division experienced the following staffing changes: New assignments for Division Chief of EMS and EMS Captain. Responsibilities and project focuses were to build, train, and educate members on the new Image Trend software platform, preparation for a recruit academy EMT course, and begin the process for re-accreditation with the Commission on Accreditation of Ambulance Services (CAAS).

Professional Development

Fiscal year 2024 was a successful year, providing required annual training, along with leadership development and promotional opportunities. In addition, the Professional Development Division moved all their administrative offices to a different building, repurposed and refreshed existing spaces to expand our training opportunities and purchased a multitude of fire and rescue props designed to provide basic and advanced training to our personnel.

Some specific fire and rescue training events and equipment purchases we would like to highlight are the following:

Training Events

All activities on the Annual Training Calendar were completed, which ensures our suppression meet district, regional, state, and national minimum standards.

Three Company Readiness Drills were completed, which are large training events all suppression personnel participate in. These training events are designed to ensure individuals are proficient in basic standards and to introduce best practices. The focus areas were Firefighter Survival, High Risk Rescue Situations, and High-Rise Occupancy fires.

The 2024-01 Recruit Training Academy introduced 25 new Firefighters into the organization.

Engineer, Captain, and Battalion Chief promotional processes were completed.

Officer training was completed through Pathfinder Strategies to maintain and enhance a multitude of leadership skills.

Individuals from the Operations and Professional Development Divisions were sponsored to attend various conferences across the state and country to maintain and enhance their current knowledge and skills, while also identifying best practices within all aspects of the fire and emergency services industry.

We continued to support district personnel through the Educational Incentive policy, which provides up to \$5,250 in reimbursement for qualifying expenses.

Equipment Purchased and Projects Completed

The administrative space formally used as a boardroom, was repurposed into a classroom and then refreshed with new interior finishings, audio/visual equipment, and classroom supplies.

A Flashover Tunnel was purchased through Fireblast Global allowing the district to provide training it previously had to complete at other regional training campuses.

An LPG Car Fire Prop was purchased through Fireblast Global allowing the district to provide training it previously had to complete at other regional training campuses.

Funding was secured for the purchase of two additional LPG props in the 2025 fiscal year, again, allowing the district to provide training it previously had to complete at other regional training campuses.

Fire & Life Safety

The Fire and Life Safety (FLS) Division began FY 23-24 with seven full-time staff members and has concluded the year with nine full-time staff members. Supervised by the fire marshal, there are five fire inspectors and two deputy fire marshals who participated in approximately 4,250 inspection activities who receive support from one permit technician. Through education and enforcement over 2,200 findings were addressed which resulted in reducing

hazardous conditions in both public facilities and private residences. FLS staff members have reviewed approximately 690 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 76 fire investigations in FY 23-24. 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 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 community risk reduction points available in the ISO Fire Suppression Rating Schedule, GRFD has achieved 5.08 points. 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. FLS staff are currently in the process of adopting the IFC, 2024 edition.

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 40% of the overall ISO rating. FLS maintains professional relationships with the nine water companies within the boundaries of the fire district. The 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 4,693 hydrants throughout the fire district. All hydrants are tested and inspected on an annual basis.

Health & Safety

The Health and Safety Division continues to enhance our programs to meet to the needs of our personnel, focusing on cancer reduction measures, personnel protection equipment, 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 greatest reduction in risk.

In the fiscal year 2024-25, 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

The Human Resources (HR) Division in FY23/24 consisted of three full-time and one part-time staff members. We play a central role in providing support and resources for the most valuable asset of the district—our 284 members, plus their families.

Recruitment and Onboarding

HR is responsible for recruiting and onboarding new employees, ensuring that the organization attracts and retains top talent. This includes developing job descriptions, conducting interviews, and implementing effective recruitment strategies. This past year HR streamlined the recruitment process by integrating the ability for candidates to record videos interviews, better respecting the candidates time and shortening each recruitment by up to two weeks. This helped to ensure quality candidates remained engaged and time-to-hire improved. This also decreases the cost of recruitments by reducing the number of hours that internal interview panelists spent assessing interviews.

Employee Relations

HR also manages employee relations, ensuring a positive work environment and helping address any issues or conflicts that may arise. We serve as a bridge between employees and management, fostering open communication and a supportive culture. This year HR collaborated with the Fire Chief and Assistant Chiefs to help improve our investigation process. This will allow the District to continue to better meet compliance requirements, while also supporting our culture.

Benefits and Compensation Equity

HR oversees performance management and the compensation program, supporting employees in growing their skills and advancing their careers. This includes coaching on conducting performance appraisals, as well as maintaining and interpreting policies, and implementing strategies for employee retention and satisfaction. One of HR's main goals in managing compensation and benefits is to ensure that employees are fairly rewarded for their contributions.

This year HR, and the Benefits Committee, ensured that we provided employees with savings on their benefit plan premiums to bring them the most robust benefits at reasonable costs. This included finalizing an agreement for a Post Employment Health Plan, administered through Nationwide and providing support to the Local 3832 in implementing a Medical Expense Reimbursement Plan through the IAFF Trust. The two plans will provide support for retirees' future health care needs.

HR provided additional support and benefits for our members who added 13 new additions to their families this past fiscal year. HR supported over 25% of our members with additional medical leave support and coordinated with the Health & Safety division to return members to full duty in a timely and safe manner.

HR worked closely with the PSPRS Local Pension Board to have the Fire and Life Safety uniform members be accepted as PSPRS members moving forward. This change to their pension system will enhance their cancer coverage.

Uniform members receive a comprehensive annual physical. HR collaborated with the Fire Chief and Health & Safety division to invest in our non-uniform members and retirees by offering them annual physicals through the same provider as uniform members use.

With regards to compensation, HR collaborated with Local 3832, the Fire Chief, Finance, and with guidance and support from the GRFD Governing Board, to ensure that our compensation structure leads the comparable market as we moved into FY24/25. With this we increased wages to 98% compared to our comparators with a goal of 101% within the next two fiscal years.

Legal Protection

Moreover, HR ensures the organization complies with labor laws and regulations, reducing the risk of legal issues. Through these efforts, HR contributes significantly to the overall success and sustainability of the organization by aligning the workforce with the district's strategic goals.

IT Department

Overview

The Golder Ranch Fire District Information Technology (GRFDIT) department is dedicated to providing public safety information technology services to the Golder Ranch Fire District (GRFD) and affiliated entities.

Collaboration and Consortia

GRFD is part of a Fire Dispatch Consortium that includes Northwest, Picture Rocks, Avra Valley, Rincon Valley, Mount Lemmon, and Three Points Fire Districts. We also collaborate with the City of Tucson on dispatch-related projects, providing services to surrounding districts.

IT Department Responsibilities

The IT department is responsible for managing all hardware and software issues within the district. This includes overseeing mobile data and related applications. Our servers are predominantly Microsoft Windows-based within an Active Directory environment, with some Linux servers and open-source applications. Most of our clients use Windows, although there are also Apple and Linux users within the district.

Our network infrastructure comprises fiber, Wi-Fi, and microwave connections, with Cisco as the standard vendor for networking equipment. The IT department is tasked with monitoring and maintaining the WAN, LAN, firewalls, internet, intranet, VPN, and Cisco VoIP phone systems. Additionally, we host services for Avra Valley, Three Points Fire, and Rincon Valley Fire Districts.

Major projects completed in 2024

Multi-Factor Authentication (MFA) Implementation

We have recently implemented conditional access policies requiring MFA for users to access O365 applications.

Operative IQ Integration

We are integrating the Operative IQ suite, which includes Inventory Software, Asset Management Software, Controlled Substance Tracking Software, Fleet Maintenance Software, and Service Desk Software. This software is utilized across multiple departments, including EMS, Fleet Logistics, Fire Supply, and IT.

Public Internet Service Improvement

We are enhancing the quality of public internet service and reducing costs by consolidating 10 individual service lines into a single 200MB business-class internet circuit. We are also implementing a Ruckus SmartZone controller virtual appliance to distribute this high-quality internet connection via Wireless Access Points across all Golder Ranch Fire District locations.

Operational Security Enhancements

We have strengthened our operational security by requiring two-factor authentication for privileged accounts.

Disaster Recovery Infrastructure Upgrades

We are upgrading existing hardware and enhancing the disaster recovery infrastructure to better align with industry standards for best practices in data retention, offsite storage, encryption, and immutable backups. This includes implementing backups for data stored in the Microsoft O365 environment.

GIS Analyst Contributions

The IT-GIS analyst has been instrumental in several ongoing projects, including:

District Accreditation Process

Regularly producing quarterly, bi-annual, and yearly performance charts for response times in Fire, TRT, EXT, EMS, Hazmat, and Wildland categories.

Geographic Planning Zone Optimization

Refining Geographic Planning Zones to monitor and optimize district response times.

Wildland Crew Training Applications

Developing training apps using Survey123 and Field Maps to assist with community risk assessments.

Telecommunications Projects

Creating 3D line-of-sight models for telecommunications projects.

Predictive Analysis for Road Planning

Conducting predictive analysis to evaluate how new road locations would impact response times for nearby stations 372 and 373.

Preplan Project for MDT

Continuing to update the Mobile Data Terminal (MDT) with unit numbers, building numbers for apartment and mobile home complexes, and locations of Energy Storage Systems (ESS).

Swift Water Rescue Collaboration

Collaborating 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 integrate 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 2024 GRFD held twelve regular session board meetings. 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. In the past the Board averaged two meetings a year, this fiscal year the board met eight times.

Board Services also oversees records for the District, including records requests, retention, and destruction. Over the past year, Board Services fulfilled 274 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. This past year 37 boxes and 262 plans met their retention period and were destroyed. 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 Peer Support Team, Shark Tank, and Culture Committee.

Community Risk Reduction

Golder Ranch Fire District (GRFD) Community Risk Reduction Division has replaced what was previously known as the Essential Service Division. This division handles Community Risk Reduction and Community Education policy development, program creation, data interpretation, and educational presentations. Currently, the division is led by a Deputy Chief and staffed by a Community Education Supervisor. A Community Educator and several Community Resource Technicians will be added in the upcoming year.

The Community Educator is a bachelor's level educator and will be tasked with developing and presenting fire and life safety educational material to students and residents of the District. Examples of these classes are targeted fall prevention strategies, fire safety programs, classroom presentations, and other risk reduction strategies based on data which is collected and analyzed throughout the year. The Community Educator will continue the stability and consistency for events that was established over the past year by the Community Education Supervisor. The Community Risk Reduction Division continues to partner with Community Relations to create social media messaging that supports a vision of partnership and safety.

Operations

The mission of the Golder Ranch Fire District's Operations Division is to provide efficient, effective, and responsive all-hazard emergency services to the community. This mission is fulfilled through professional development, continuous improvement in service delivery, and a commitment to safeguarding lives, property, and the environment. The Operations Division strives to exceed community expectations by delivering advanced fire suppression, emergency medical services, technical rescue, and disaster response, ensuring preparedness for any emergency.

The Golder Ranch Fire District's Operations Division plays an important role in responding to a variety of incidents that test the district's operational capacity. One example involved a large-scale wildfire near the foothills of SaddleBrooke Ranch, fueled by high winds and dry conditions, which resulted in a multi-agency response. Golder Ranch's Operations Division, in collaboration with neighboring districts and state resources, successfully contained the fire over a period of 36 hours, limiting damage to less than 50 acres and preventing any loss of structures.

During this response, fire crews demonstrated excellent coordination, deploying aerial water drops and creating fire breaks. The EMS teams provided support to affected residents and fire personnel, with several individuals receiving medical evaluations due to smoke inhalation. No major injuries were reported, a testament to the efficiency of the firefighting efforts and preemptive evacuation orders.

In addition to wildfire management, the Operations Division regularly handles a wide range of incidents, including medical emergencies and motor vehicle accidents. Even during high-demand situations, response times consistently remain within the district's performance benchmarks, reflecting the effectiveness of resource deployment and strategic planning.

These incidents highlight the district's capability to manage multiple simultaneous emergencies and highlight the importance of ongoing training, personnel development, and investment in equipment. The Operations Division remains committed to delivering high-quality services, ensuring the safety and well-being of the community.

Fleet Maintenance

Our fleet services division maintains and repairs to over 100 frontline fire support, staff vehicles, utility vehicles, and trailers. This past year we added four new motor pool vehicles to the fleet for Facilities, Training, Assistant Chief, and shared pool. We also took delivery of a new Type 3 Wildland Brush Truck and put it in service this spring. After the retirement of the Fleet Supervisor in April. The Lead technician was promoted to Fleet Supervisor and one of our Tech III's was then promoted to Lead Technician. Which in turn created a need for an additional Fleet Maintenance Technician, which currently has not been filled. To move towards the goal of making Fleet a "stand alone shop" where 90% or more repairs are performed in house. We increased the technicians training from the previous year.

Capital Improvement

The 2024 fiscal year saw the completion of the new District headquarters located at 1600 E Hanley Blvd in Oro Valley, AZ. The new Fire HQ facility was purchased and renovated utilizing bond proceeds from the 2020 and 2022 bond sales.



The New Fire HQ

Ongoing capital projects utilizing bond proceeds include the construction of a new fire station located in Saddlebrook Ranch (Station 378) as well as concrete and security enhancements throughout the District. Renovations were completed at the former administration building on Golder Ranch Dr. making it more functional for the

Professional Development division, Emergency Medical Services and Support Services leadership. These renovations included new flooring, paint, and redesign of the board room to a classroom with state-of-the-art audio visual for course instruction.



Future site of Station 378

New equipment and apparatus were also procured in 2024, including a new Type 3 engine, training props, and a technical rescue equipment trailer.

Awards & Acknowledgment

Awards

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its annual comprehensive financial report for the fiscal year ended June 30, 2023. In order to be awarded this certificate, the District published an easily readable and efficiently organized annual comprehensive financial report. This report satisfied both accounting principles generally accepted in the United States of America and applicable legal requirements.

This certificate is valid for a period of one year only. We believe that this current annual comprehensive financial report continues to meet the programs' requirements and we will be submitting it to GFOA to determine its eligibility for the fiscal year 2023-24.

Additionally, the District received the Distinguished Budget Presentation Award also issued by the GFOA for the fiscal year 2023 budget. This was the first year that the District received this award and will be submitting all future budgets for this highly coveted recognition.



Acknowledgements

A sincere gratitude is extended to the personnel of the Finance Division and the members of the Golder Ranch Fire District who contributed to this report. We are also deeply appreciative of the support extended to us by the Board of Directors and the citizens of this District.

Respectfully Submitted,

Thomas Brandhuber
Fire Chief

Dave Christian, CPA
Finance Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Golder Ranch Fire District
Arizona**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morill

Executive Director/CEO



GOLDER RANCH FIRE DISTRICT

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

LIST OF ELECTED AND APPOINTED OFFICIALS

BOARD OF DIRECTORS:

		<u>Term Expires</u>
Chairperson	Vicki Cox Golder	November 2026
Vice Chair	Wally Vette	November 2024
Clerk	Sandra Outlaw	November 2026
Board Member	Steve Brady	November 2024
Board Member	Tom Shellenberger	November 2024

Administrative Offices:

1600 N. Hanley Blvd.
Oro Valley, AZ 85737

Registered Agent: Tom

Brandhuber
Fire Chief

Legal Counsel:

Leonard & Felker, P.L.C.
7440 N. Oracle Rd, Bldg 2
Tucson, AZ 85704

DRAFT

FINANCIAL SECTION

Independent Auditors' Report

Governing Board and Management
Golder Ranch Fire District
Oro Valley, Arizona

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Golder Ranch Fire District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Golder Ranch Fire District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Golder Ranch Fire District, as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Golder Ranch Fire District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Golder Ranch Fire District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Golder Ranch Fire District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Golder Ranch Fire District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and the pension and other post employment benefit (OPEB) plan information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Golder Ranch Fire District's basic financial statements. The other supplementary information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information as listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated , on our consideration of Golder Ranch Fire District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Golder Ranch Fire District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Golder Ranch Fire District's internal control over financial reporting and compliance.

Tucson, Arizona

Management's Discussion and Analysis (MD&A)
(Required Supplementary Information)



GOLDER RANCH FIRE DISTRICT

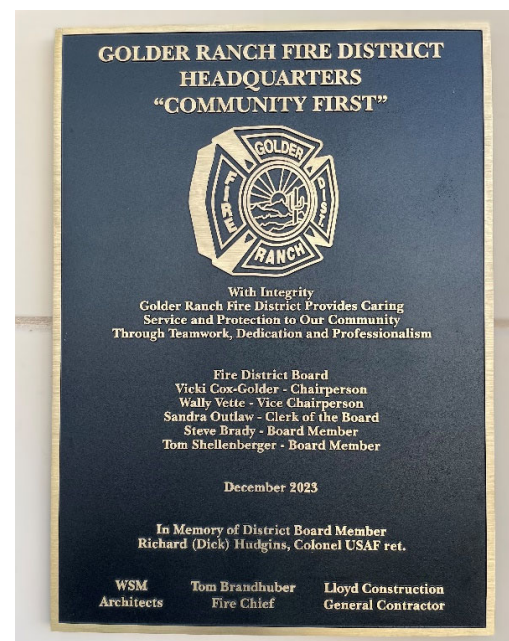
Meeting the emerging needs of the community through teamwork, dedication, and professionalism

MANAGEMENT DISCUSSION & ANALYSIS

As management of the Golder Ranch Fire District (the District), we offer readers of these financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2024. This discussion and analysis is intended to be an easily readable breakdown of the District's financial activities based on currently known facts, decisions and conditions. Readers are encouraged to consider the information presented here in conjunction with the financial statements as a whole, which will follow this narrative.

Financial Highlights

- At the close of the fiscal year ended June 30, 2024, the District had a combined ending fund balance of \$34,602,094, a decrease of \$316,334 from the 2023 fiscal year end. The entire fund balance is legally restricted or committed by the District Board of Directors.
- Fiscal 2024 saw the completion and dedication of the new administrative headquarters located at 1600 E Hanley Blvd in Oro Valley as well as ground breaking on a new fire station in the Saddlebrooke Ranch community.
- Additions to the fleet during fiscal 2024 included the purchase of a new Type 3 brush truck.



Overview of the Financial Statements

This annual report consists of two parts: management's discussion and analysis (this section) and the basic financial statements. The basic financial statements include The *Statement of Net Position* and the *Statement of Activities* (on pages 36 and 37) these statements provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements start on page 38. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds individually.

The Statement of Net Position and the Statement of Activities- Government Wide

One of the most important questions asked about the District's finances is, "Is the District as a whole better or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All the current year's revenues and expenses are considered regardless of when cash is received or paid.

The *Statement of Net Position* and *Statement of Activities* report the District's net position and changes in them. You can think of the District's **net position** — the difference between assets and liabilities—as one way to measure the District's financial health, or financial position. Over time changes in the District's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the District's property tax base, access to non-property tax revenues, age of the District's existing infrastructure, etc., to fully understand the overall financial health of the District.

In the *Statement of Net Position* and the *Statement of Activities*, the District presents total Governmental activities. All of the District's basic services are reported in these two reports.

Fund Financial Statements

The fund financial statements (pages 38 - 41) provide detailed information about the General Fund and Debt Service Fund specifically. All of the District's basic services are reported in the General Fund, which focuses on how money flows into and out of those funds and the balances left at year-end that are available. The fund is reported using an accounting method called modified accrual accounting. This method measures cash and all other financial assets that can be readily converted to cash. The General Fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship (or differences) between governmental activities (reported in the *Statement of Net Position* and the *Statement of Activities*) and governmental funds in a reconciliation included with the financial statements.

The District adopts an annual appropriated budget for the various funds. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The Notes to the financial statements begin on page 42.

Government Wide Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. The District's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$15,102,022 at the close of FY2024 which is an increase of \$2,792,609 from the previous 2023 fiscal year.

The largest portion of the District's net Position is its investment in capital assets (ie: land, buildings, equipment and fleet) net of debt. The District has monies held by a paying agent

(Pima County Treasurer) that is legally restricted to service the bond obligations owed by the District. The rest of the District's cash are available to meet the ongoing operational needs of the District.

The following table presents a summary of the District's net position at the years ended June 30th 2023 and 2024 respectively.

	Governmental Activities			
	As of June 30, 2024		As of June 30, 2023	
ASSETS				
Current and Other Assets	22,516,050		20,358,395	
Capital Assets	39,213,237		35,752,804	
Cash, Investments restricted	15,111,815		17,209,145	
Total Assets	\$ 76,841,102		\$ 73,320,344	
Deferred Outflows of Resources	16,591,066		13,749,105	
LIABILITIES				
Current Liabilities	9,207,656		8,341,504	
Non-Current Liabilities	66,550,820		63,439,571	
Total Liabilities	\$ 75,758,476		\$ 71,781,075	
Deferred Inflows of Resources	2,571,670		2,978,961	
NET POSITION				
Net Investment in Capital Assets	15,794,974	105%	14,410,911	117%
Restricted for debt service	605,650	4%	471,013	4%
Restricted for pension	493,080	3%	385,761	3%
Unrestricted	(1,791,682)	-12%	(2,958,272)	-24%
Total Net Position	\$ 15,102,022	100%	\$ 12,309,413	100%

Total Assets increased from fiscal year 2024 due to a significant investment in long term capital projects.

Governmental Activities

Governmental activities increased the District's net position by \$2,792,609. The biggest factor of this change was due to increase in ambulance transport revenue, property taxes and grants.

Revenues from property taxes increased by \$3.4M as a result of an increase in the requested property tax mil rate. State shared revenues were derived from a statewide proposition passed in FY 2021 that provided a sales tax benefiting public safety organizations.

The costs of all governmental activities for the year ended June 30, 2024 was \$48,765,151. Property and Fire District Assistance Taxes provided \$40,471,605 or 78% of total revenues. Fees for ambulance transports and wild land billing amounted to \$5,943,000 or 12% of total revenues.

Changes in Net Position	Governmental Activities	
	2024	2023
Revenues:		
Program Revenues		
Charges for Services	\$ 5,943,000 12%	\$ 5,596,593 12%
Operating grants and contributions	3,204,900 6%	2,401,324 5%
General Revenues:		
Property taxes	40,471,605 78%	37,054,744 79%
State shared rev.	683,777 1%	616,389 1%
Investment income (loss)	1,195,946 2%	974,466 2%
Miscellaneous	58,532 0%	234,412 1%
TOTAL REVENUES	\$ 51,557,760	\$ 46,877,928
Expenditures/expenses:		
Public Safety	\$ 47,190,243	\$ 42,600,871
Interest on long-term debt	1,574,908	1,406,787
TOTAL EXPENSES	\$ 48,765,151	\$ 44,007,658
 Change in Net Assets	 \$ 2,792,609	 \$ 2,870,270
Net Position - July 1	12,309,413	9,439,143
Net Position - June 30	\$ 15,102,022	\$ 12,309,413

Financial Analysis of the Districts Funds

As the District completed the year, it reported a combined fund balance of \$34,602,094 (as presented in the report on page 38), which is an decrease from the FY 2023 balance of \$316,334. The General Fund increased by \$2,016,362 while the Debt Services fund increased by \$134,637 and the multiyear capital improvement plan decreased by \$2,467,333 due to the completion of capital projects.

Golder Ranch Fire District Governmental Funds - Fund Balances

MAJOR FUNDS	2024		2023	
	Amount	%	Amount	%
General Fund	24,200,178	70%	22,183,815	64%
Debt Service Fund	605,650	2%	471,013	1%
Capital Projects Fund	9,796,266	28%	12,263,600	35%
Total Fund Balance	34,602,094	100%	34,918,428	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 one capital lease. The General Fund increased primarily because of increases in the tax rate and better-than-expected proceeds from interest revenues as well as savings from not having election costs in November 2023.

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 fund has 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.

General Fund Budgetary Highlights

Pursuant to ASRS 48-805, the District adopts an annual budget for the General Fund and sets a levy for the Debt Service Fund. This budget is used to determine the funding requirements for The District. The following report shows results of the budget to actual comparison for fiscal 2024.

Golder Ranch FD Gov Funds - Gen Fund Actual to Budget FY 2024

	<u>Actuals</u>	<u>Budget</u>	<u>Variance</u>
REVENUES			
Property Taxes	38,526,415	36,012,580	2,513,835
Intergovernmental	3,204,900	-	3,204,900
Charges for Services	6,068,534	5,563,053	505,481
Investment Income	660,646	176,152	484,494
Other Rev & Financing Sources	742,309	1,760,010	(1,017,701)
Total Revenues & Financing Sources	49,202,804	43,511,795	5,691,009
EXPENSES			
Public Safety	42,228,344	39,885,113	(2,343,231)
Capital Outlay	3,754,377	-	(3,754,377)
Debt Service	3,238,370	3,326,682	88,312
Bond Issuance	-	-	-
Contingency	-	300,000	300,000
Total expenses	49,221,091	43,511,795	(5,709,296)
Other financing sources (net)			
Issuance of lease obligations	1,988,950	-	(1,988,950)
Proceeds from sale of capital assets	45,700	-	(45,700)
Total other financing sources (uses)	2,034,650	-	(2,034,650)
CHANGES IN FUND BALANCE			
Increase (Decrease) in Fund Balance	2,016,363	-	2,016,363
Beginning Fund Balance	22,183,815	22,183,815	-
Ending Fund Balance	24,200,178	22,183,815	2,016,363

Capital Position

At the end of FY 2024 the District had \$63,132,062 invested in land, buildings, apparatus, vehicles and equipment before consideration of accumulated depreciation. Land is held in the District's books at cost or in the case of donated land, at fair market value as determined by the donor. All buildings and rolling stock are held on the books at cost.

Golder Ranch FD Capital Assets as of June 30,

<u>Governmental Type Activities</u>	<u>2024</u>	<u>2023</u>
Land not depreciated	5,599,320	7,621,445
Buildings and improvements	33,767,655	28,709,463
Vehicles, Apparatus & Equipment	24,304,282	21,526,158
Accumulated Depreciation	(24,458,020)	(22,104,262)
Net Capital Assets	39,213,237	35,752,804

Major capital projects for 2024 have already been mentioned in this analysis. The District's capitalization threshold is \$5,000. Through careful planning and monitoring of the District's capital asset replacement schedule, the District has determined an annual funding requirement that will provide for the timely replacement of major apparatus and equipment. The Capital Projects funding requirement for the fiscal year of 2024 was \$2,535,660.

Additional information regarding capital assets can be found in the Notes to the Financial Statements on page 55.

Long-Term Liabilities

At the end of fiscal 2024, the District had total debt outstanding of \$57,871,682, a decrease of \$1,722,006 from the end of fiscal 2023.

<u>Governmental Type Activities</u>	Outstanding Debt as of June 30,		
	<u>2024</u>	<u>2023</u>	<u>Change</u>
COP Bonds	23,955,000	25,590,000	(1,635,000)
General Obligation Bonds	23,459,000	24,572,000	(1,113,000)
Unamortized Bond Premium	3,611,209	3,785,609	(174,400)
Leases Payable	1,884,869	18,165	1,866,704
Financed Purchases	4,961,604	5,627,914	(666,310)
Total Obligations	57,871,682	59,593,688	(1,722,006)

Additional information regarding the long and short term District obligations can be found in the notes to the Financials Statements on pages 56 through 59.

ASSESSED VALUES

Fiscal 2024 saw an increase of 6% in the limited net assessed value of property district wide. The O&M Mil rate was increased by 4 cents or 2% which resulted in an increase in the Levy of 8%.

<u>Governmental Type Activities</u>			
	<u>2024</u>	<u>2023</u>	<u>% Change</u>
GRFD NAV	1,603,757,269	1,509,929,565	6%
LEVY	40,735,435	37,748,239	8%
O&M MIL RATE	2.54	2.50	2%

This financial report is designed to provide our citizens, taxpayers, customers, bond holders and creditors with a general overview of the District's finances and to comply with the District's fiduciary responsibility. If you have questions about this report or need additional financial information, contact the Finance Director at (520) 825-9001 located at 1600 N Hanley Blvd. Oro Valley, AZ 85739.

Basic Financial Statements

Golder Ranch Fire District

Statement of Net Position

June 30, 2024

	Governmental activities
Assets	
Current assets:	
Cash and investments	\$ 21,136,452
Property taxes receivable	299,058
Accounts receivable, net	694,740
Due from governmental entities	385,800
Total current assets	<u>22,516,050</u>
Noncurrent assets:	
Net pension/OPEB assets	493,080
Cash and investments, restricted	14,618,735
Capital assets, non-depreciable	5,599,320
Capital assets, depreciable (net)	33,613,917
Total noncurrent assets	<u>54,325,052</u>
Total assets	<u>76,841,102</u>
Deferred outflows of resources	
Deferred outflows related to pensions/OPEB	16,591,066
Total deferred outflows of resources	<u>16,591,066</u>
Liabilities	
Current liabilities:	
Accounts payable	969,107
Accrued payroll and related benefits	777,563
Claims payable	404,549
Accrued interest	86,979
Compensated absences payable	3,384,000
Bonds, notes, and leases payable	3,585,458
Total current liabilities	<u>9,207,656</u>
Noncurrent liabilities:	
Compensated absences payable	1,450,042
Bonds, notes, and leases payable	54,286,224
Net pension/OPEB liabilities	10,814,554
Total noncurrent liabilities	<u>66,550,820</u>
Total liabilities	<u>75,758,476</u>
Deferred inflows of resources	
Deferred inflows related to pensions/OPEB	2,571,670
Total deferred inflows of resources	<u>2,571,670</u>
Net position	
Net investment in capital assets	15,794,974
Restricted - debt service	605,650
Restricted - pension	493,080
Unrestricted	(1,791,682)
Total net position	<u>\$ 15,102,022</u>

See notes to financial statements.

Golder Ranch Fire District

Statement of Activities

Year Ended June 30, 2024

Functions/programs:	Expenses	Program revenues		Net (expense)
		Charges for services	Operating grants and contributions	revenue and changes in net position
				Governmental activities
Governmental activities:				
Public safety - emergency services	\$ 38,349,023	\$ 5,943,000	\$ 3,204,900	\$ (29,201,123)
Public safety - administration	8,841,220	-	-	(8,841,220)
Interest on long-term debt	<u>1,574,908</u>	<u>-</u>	<u>-</u>	<u>(1,574,908)</u>
Total governmental activities	<u>\$ 48,765,151</u>	<u>\$ 5,943,000</u>	<u>\$ 3,204,900</u>	<u>\$ (39,617,251)</u>
General revenues:				
Property taxes				\$ 40,471,605
State shared tax revenues				683,777
Investment income				1,195,946
Miscellaneous				<u>58,532</u>
Total general revenues				<u>42,409,860</u>
Changes in net position				2,792,609
Net position, beginning of year				<u>12,309,413</u>
Net position, end of year				<u>\$ 15,102,022</u>

See notes to financial statements.

Golder Ranch Fire District

Balance Sheet - Governmental Funds

June 30, 2024

	General	Debt service	Capital projects	Total governmental funds
Assets:				
Cash and investments	\$ 20,536,651	\$ 599,801	\$ -	\$ 21,136,452
Property taxes receivable	283,722	15,336	-	299,058
Accounts receivable, net	694,740	-	-	694,740
Due from governmental entities	385,800	-	-	385,800
Due from other funds	702,153	-	-	702,153
Cash and investments, restricted	<u>3,842,916</u>	<u>-</u>	<u>10,775,819</u>	<u>14,618,735</u>
Total assets	<u><u>\$ 26,445,982</u></u>	<u><u>\$ 615,137</u></u>	<u><u>\$ 10,775,819</u></u>	<u><u>\$ 37,836,938</u></u>
Liabilities:				
Accounts payable	\$ 691,707	\$ -	\$ 277,400	\$ 969,107
Accrued payroll and related benefits	777,563	-	-	777,563
Claims payable	404,549	-	-	404,549
Accrued interest	86,979	-	-	86,979
Due to other funds	<u>-</u>	<u>-</u>	<u>702,153</u>	<u>702,153</u>
Total liabilities	<u>1,960,798</u>	<u>-</u>	<u>979,553</u>	<u>2,940,351</u>
Deferred inflows of resources:				
Unavailable revenue - property taxes	152,305	9,487	-	161,792
Unavailable revenue - ambulance	<u>132,701</u>	<u>-</u>	<u>-</u>	<u>132,701</u>
Total deferred inflows of resources	<u>285,006</u>	<u>9,487</u>	<u>-</u>	<u>294,493</u>
Fund balances:				
Restricted	3,842,916	605,650	9,796,266	14,244,832
Committed	16,265,015	-	-	16,265,015
Unassigned	<u>4,092,247</u>	<u>-</u>	<u>-</u>	<u>4,092,247</u>
Total fund balances	<u>24,200,178</u>	<u>605,650</u>	<u>9,796,266</u>	<u>34,602,094</u>
Total liabilities, deferred inflows of resources and fund balances	<u><u>\$ 26,445,982</u></u>	<u><u>\$ 615,137</u></u>	<u><u>\$ 10,775,819</u></u>	<u><u>\$ 37,836,938</u></u>

Golder Ranch Fire District

Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position

June 30, 2024

Total fund balances - governmental funds	\$ 34,602,094
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	39,213,237
Some receivables are not available to pay for current period expenditures and, therefore, are reported as deferred inflows in the funds.	294,493
Net pension/OPEB assets held in trust for future benefits are not available for District operations and, therefore, are not reported in the funds.	493,080
Noncurrent liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Compensated absences payable	(4,834,042)
Bonds payable	(23,459,000)
Certificates of participation	(23,955,000)
Financed purchases	(4,961,604)
Leases payable	(1,884,869)
Unamortized premium	(3,611,209)
Net pension/OPEB liabilities	(10,814,554)
Deferred outflows and inflows of resources related to pensions/OPEB are applicable to future reporting periods and, therefore, are not reported in the funds:	
Deferred outflows of resources related to pensions/OPEB	16,591,066
Deferred inflows of resources related to pensions/OPEB	<u>(2,571,670)</u>
Net position of governmental activities	<u>\$ 15,102,022</u>

Golder Ranch Fire District

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds

Year Ended June 30, 2024

	General	Debt service	Capital projects	Total governmental funds
Revenues:				
Property taxes	\$ 38,526,415	\$ 2,111,565	\$ -	\$ 40,637,980
State shared tax revenues	683,777	-	-	683,777
Intergovernmental	3,204,900	-	-	3,204,900
Charges for services	6,068,534	-	-	6,068,534
Investment income	660,646	55,812	479,488	1,195,946
Miscellaneous	58,532	-	-	58,532
Total revenues	<u>49,202,804</u>	<u>2,167,377</u>	<u>479,488</u>	<u>51,849,669</u>
Expenditures:				
Public safety:				
Emergency services	34,316,749	-	7,942	34,324,691
Administration	7,911,595	-	-	7,911,595
Capital outlay	3,754,377	-	2,938,880	6,693,257
Debt service:				
Principal	2,423,556	1,113,000	-	3,536,556
Interest	814,814	919,740	-	1,734,554
Total expenditures	<u>49,221,091</u>	<u>2,032,740</u>	<u>2,946,822</u>	<u>54,200,653</u>
Revenues over (under) expenditures	<u>(18,287)</u>	<u>134,637</u>	<u>(2,467,334)</u>	<u>(2,350,984)</u>
Other financing sources:				
Lease agreements	1,988,950	-	-	1,988,950
Proceeds from sale of capital assets	45,700	-	-	45,700
Total other financing sources	<u>2,034,650</u>	<u>-</u>	<u>-</u>	<u>2,034,650</u>
Net change in fund balances	2,016,363	134,637	(2,467,334)	(316,334)
Fund balances, beginning of year	<u>22,183,815</u>	<u>471,013</u>	<u>12,263,600</u>	<u>34,918,428</u>
Fund balances, end of year	<u>\$ 24,200,178</u>	<u>\$ 605,650</u>	<u>\$ 9,796,266</u>	<u>\$ 34,602,094</u>

See notes to financial statements.

Golder Ranch Fire District

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds to the Statement of Activities

Year Ended June 30, 2024

Net change in fund balances - governmental funds	\$ (316,334)
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Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those capital assets is allocated over their estimated useful lives as depreciation and amortization expense. In the current period, these amounts are:

Capital outlay	6,182,359
Depreciation/amortization expense	(2,563,627)
Gain on sale of capital assets	(112,599)
Proceeds from sale of capital assets	(45,700)

Certain revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(291,909)
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District pension/OPEB contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the statement of net position because the reported net pension/OPEB liability is measured a year before the District's report date. Pension/OPEB expense, which is the change in the net pension/OPEB liability adjusted for changes in deferred outflows and inflows of resources related to pensions/OPEB, is reported in the statement of activities.

Pension/OPEB contributions	2,883,413
Pension/OPEB expense	(4,437,202)

Certain expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Compensated absences	(213,044)
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Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces noncurrent liabilities in the statement of net position. In the current year, the amount consists of:

Principal paid	3,536,556
Amortization of deferred bond items	(14,754)
Amortization of premium	174,400
Leases issued	<u>(1,988,950)</u>

Change in net position of governmental activities	<u>\$ 2,792,609</u>
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Golder Ranch Fire District

Notes to Financial Statements

Year Ended June 30, 2024

1. Description of organization and summary of significant accounting policies:

The accounting policies of Golder Ranch Fire District (the District) conform to accounting principles generally accepted in the United States of America (GAAP) applicable to governmental units as promulgated by the Governmental Accounting Standards Board (GASB).

Reporting entity:

Established in 1977, Golder Ranch Fire District is an Arizona Special Taxing District operating under Arizona Revised Statutes Title 48, Chapter 5. The District provides a range of fire protection and emergency services, emergency medical services, ambulance transport and community assistance to the residents of unincorporated Pima and Pinal Counties, Town of Oro Valley and the communities of Catalina and SaddleBrooke.

The power and authority given to the District is vested in a Board of Directors, each member being elected for a four-year term. The Board of Directors has the statutory authority to adopt and modify the budget, levy taxes, control all assets, including facilities and properties, authorize borrowing or long-term debt issuances, sign contracts and develop the service programs to be provided. The responsibility and accountability over all funds and fiscal matters are vested in the Board of Directors. The District is responsible for its debts and is entitled to surpluses. No separate agency receives a financial benefit from nor imposes a financial burden on the District.

The Board of Directors appoints the Fire Chief of the District. The activities under the purview of the Fire Chief are within the scope of the reporting entity and the Fire Chief is accountable to the Board of Directors for the activities being managed. The District is the primary, special purpose government responsible for all fire protection within its service areas. As a result, all significant activities have been included in the government-wide financial statements. The District's financial statements represent those of a stand-alone government, as there are no discretely or blended component units.

Government-wide and fund financial statements:

The basic financial statements include both government-wide financial statements and fund financial statements. The government-wide financial statements report information on all of the governmental activities of the District. Eliminating entries have been posted to minimize the double counting of internal activities. Governmental activities are financed primarily through property taxes and ambulance transport revenues. The government-wide financial statements include a statement of net position and a statement of activities.

The statement of activities presents a comparison between direct expenses of the public safety program of the District and program revenues. Direct expenses are those that are specifically associated with the public safety function and, therefore, are clearly identifiable to that function. Program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Property taxes, investment earnings, insurance refunds, and other items that are not classified as program revenues, are presented as general revenues.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

1. Description of organization and summary of significant accounting policies (continued):

Measurement focus, basis of accounting and financial statement presentation:

The government-wide financial statements are reported using the economic resources measurement focus, whereby all assets and liabilities are included in the statement of net position. The increases and decreases in the net position are presented in the government-wide statement of activities. These statements are reported on the accrual basis of accounting, whereby revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.

The governmental fund financial statements are accounted for using a current financial resources measurement focus, whereby only current assets and current liabilities generally are included in the balance sheet, and the statement of revenues, expenditures and changes in fund balances present increases and decreases in those net current assets. These funds use the modified accrual basis of accounting whereby revenues are recorded only when susceptible to accrual (both measurable and available). "Measurable" means that the amount of the transaction can be determined. "Available" is defined as being collectible within the current period or soon enough thereafter (60 days) to be used to liquidate liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures including lease liabilities, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt, acquisitions under lease contracts, and subscription-based information technology arrangements are reported as other financing sources.

Real and personal property taxes are levied on or before the third Monday in August that become due and payable in two equal installments. The first installment is due on the first day in October and becomes delinquent after the first business day of November. The second installment is due on the first day of March of the next year and becomes delinquent after the first business day of May. The county attaches a lien on real and personal property on the first day of January preceding assessment and levy. All property taxes are billed and collected by the Pima and Pinal County Treasurers. In the governmental fund financial statements, property taxes are reflected as revenues in the fiscal period for which they were levied, provided they are due, or past due and receivable within the current period, and collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period (60 days). Otherwise they are reported as deferred inflows of resources.

Intergovernmental revenues are recognized as revenues when all eligibility requirements are met. There are, however, essentially two types of intergovernmental revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the District; therefore, all eligibility requirements are determined to be met when the underlying expenditures are recorded. In the other, monies are virtually unrestricted as to the purpose of the expenditure and are usually revocable only for failing to comply with prescribed requirements; therefore, all eligibility requirements are determined to be met at the time of receipt or earlier if the susceptible to accrual criteria are met.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

1. Description of organization and summary of significant accounting policies (continued):

Measurement focus, basis of accounting and financial statement presentation (continued):

The District reports the following major governmental funds:

The General Fund is the primary operating fund of the District. It accounts for all financial resources of the District, except those required to be accounted for in another fund, either legally or by Board direction. The principal revenue source is property taxes. Primary expenditures are for public safety.

The Debt Service Fund accounts for repayment of general obligation debt. The principal revenue source is property taxes, while primary expenditures are for principal and interest debt service payments.

The Capital Projects Fund accounts for financial resources that are restricted, committed or assigned for the acquisition or construction of major capital assets. Bond proceeds restricted for the acquisition or construction of major capital assets are included in this fund.

Estimates:

The preparation of the basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenses during the reporting period. Management evaluates its estimates and assumptions on an ongoing basis. Actual results could differ from those estimates and assumptions.

Cash and investments:

The District considers cash on hand, demand deposits and short-term highly liquid investments with a maturity of three months or less, when purchased, to be cash and cash equivalents. Investments maintained in the Pima and Pinal County Investment Pools, are carried at cost, which approximates fair value, and are classified as a cash equivalents. Fair value of the investments in these pools is the same as the value of the pool shares.

Investment income is comprised primarily of interest earnings.

Cash and investments, restricted:

Certain proceeds of the District's long-term debt are classified as restricted assets on the statement of net position because they are maintained in separate bank accounts and their use is limited to the acquisition and construction of capital assets, and to reduce the Public Safety Personnel Retirement System unfunded liability.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

1. Description of organization and summary of significant accounting policies (continued):

Cash and investments, restricted (continued):

A Section 115 Pension Trust account was established in a prior year to account and accumulate resources for public safety pension obligations. Funds have been placed in an irrevocable trust, as allowed by Section 115 of the Internal Revenue Code of 1986. The District plans to utilize the balance in the trust and future investment earnings for current and future public safety pension obligations. The balance in the trust account is included with restricted cash and investments in the general fund.

Fair value measurements:

Fair value is defined as the price to sell an asset between market participants in an orderly exchange in the principal or most advantageous market for that asset. The fair value for the commingled funds and qualifying alternative investments is determined based on the investment's net asset value as a practical expedient. Considerable judgment is required in interpreting market data used to develop the estimates of fair value. Accordingly, the estimates presented in the financial statements are not necessarily indicative of the amounts that could be realized in a current market exchange. The use of different market assumptions and estimation methodologies may have a material effect on the estimated fair value.

Receivables:

All accounts and property tax receivables are shown net of any allowance for uncollectible accounts. Real and personal property taxes are levied upon all taxable property within the District and become liens against the property on the first day of January preceding assessment and levy. Federal and state grants and contracts are recorded as intergovernmental receivables and revenues when the related expenditures are incurred.

Revenue from emergency medical and transportation services are recognized as charges for services. These charges for services are reported at their estimated net realizable amounts from patients, third-party payers, and others for services rendered, including estimated retroactive adjustments under reimbursement allowances with third-party payers, provisions for bad debt and uncompensated care. The allowance for doubtful accounts, including contractual adjustments, at June 30, 2024 is approximately \$1,010,549. Amounts not collected by the District within 60 days subsequent to June 30, 2024 are recorded as deferred inflows of resources in the fund financial statements.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

1. Description of organization and summary of significant accounting policies (continued):

Deferred outflows and inflows of resources:

In addition to assets, the statement of financial position includes a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has three items that qualify for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position, and deferred amounts related to pension and OPEB. The deferred charge on refunding resulted from the difference between the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred amounts related to pension and OPEB relate differences between estimated and actual investment earnings, changes in actuarial assumptions, and other pension and OPEB related changes.

In addition to liabilities, the statement of financial position includes a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has three items that qualify for reporting in this category. Unavailable revenue is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues primarily from the following sources: property taxes, ambulance charges, and intergovernmental. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In the government-wide financial statements the District reports deferred amounts related to pension and OPEB.

Prepaid items:

Payments to vendors for services that will benefit future accounting periods are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of purchase and an expenditure/expense is reported in the year in which services are consumed.

Capital assets:

Capital assets are stated at cost or estimated historical cost. Donated capital assets are recorded at acquisition value at the date of donation. Normal maintenance and repairs are charged to expense as incurred. Major additions, improvements and replacements are capitalized. Gains or losses from sales or retirements of capital assets are included in the results of operations.

Capital assets include land, buildings, improvements, equipment, and other tangible assets costing over \$5,000 and that have initial useful lives extending beyond a single reporting period.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

1. Description of organization and summary of significant accounting policies (continued):

Capital assets (continued):

Depreciation/amortization is computed on assets in service, using the straight-line method over their estimated useful lives:

Land and construction in progress	Not depreciated
Buildings and improvements	5 to 40 years
Vehicles, furniture and equipment	5 to 18 years
Intangible right-to-use assets:	
Vehicles and equipment	5 years

Intangible right-to-use assets are amortized over the shorter of the lease term or the useful life of the underlying asset.

Compensated absences:

It is the District's policy to permit employees to accumulate earned but unused paid time off. A liability is reported for paid time off that the District will pay upon termination or retirement. None of the liability for compensated absences is expected to be liquidated with expendable available financial resources. Accordingly, compensated absences are accrued as a liability only in the government-wide financial statements. The General Fund has typically been used to liquidate the liability for compensated absences in prior years.

Leases:

The District is a lessee for noncancelable leases of vehicles and equipment. The District recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The District recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the District determines the discount rate it uses to discount the expected lease payments to present value, the lease term, and the lease payments. The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancelable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

1. Description of organization and summary of significant accounting policies (continued):

Leases (continued):

The District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Long-term debt:

In the government-wide financial statements, long-term debt, lease liabilities, and other long-term obligations are reported as liabilities on the statement of net position. Bond premiums and discounts, are amortized over the life of the bonds using the straight-line method. Deferred amounts on refunding result from the difference between the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Postemployment benefits:

For purposes of measuring the net pension and other postemployment benefits (OPEB) liabilities or assets, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, and pension and OPEB expense, information about the plans' fiduciary net position and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The plans' investments are reported at fair value.

Interfund activity:

Flows of cash from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers between governmental funds are eliminated in the Statement of Activities. Interfund transfers in the fund financial statements are reported as other financing sources (uses) in governmental funds.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

1. Description of organization and summary of significant accounting policies (continued):

Fund balance:

The District's fund balance is divided into five classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

- **Nonspendable** – The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.
- **Restricted** – The restricted fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the District to assess, levy, charge, or otherwise mandates payment of resources and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the District can be compelled by an external party – such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.
- **Committed** – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by the Board of Directors. Those committed amounts cannot be used for any other purpose unless the Board of Directors removes or changes the specified use by taking the same type of formal action it employed to previously commit those accounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process by resolution of the Board of Directors. Constraints imposed on the use of committed amounts are imposed by the Board of Directors through formal action, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
- **Assigned** – Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes, but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by the Board of Directors or a District official delegated that authority by District Charter, through a formal board action.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

1. Description of organization and summary of significant accounting policies (continued):

Fund balance (continued):

- Unassigned – Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned. The District applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available.

The Board has established the following reserve funds:

- Emergency Reserve – By Board resolution, the District maintains 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). Any usage of Emergency Reserves must be appropriated or ratified by the Board of Directors, through formal Board resolution.
- Operating Reserve – By Board resolution, the District maintains 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. Any use of the Operating Reserve funds must be approved by the Board of Directors and include a repayment plan that projects to restore the Operating Reserve to the twenty percent (20%) level within two fiscal years following the fiscal year in which the event occurred.
- Budget Stabilization Reserve – By Board resolution, the District maintains 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. Any use of the Budget Stabilization Reserve funds must be approved by the Board of Directors and include a repayment plan, based on a multi-year financial projection, that plans to restore the Budget Stabilization Reserve to the ten percent (10%) level within the three fiscal years following the fiscal year in which the event occurred.
- Contingency Reserve – By Board resolution, the District maintains an additional General Fund “Contingency Reserve.” The Contingency Reserve is intended to be a resource that will help the District effectively manage the innate risks of the public pension funding, particularly market return risk and actuarial risk, and help maintain a well-funded Plan for the duration of the COP bonds. A portion of the reserve is placed in restricted accounts.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

1. Description of organization and summary of significant accounting policies (continued):

Fund balance (continued):

The Board authorized the Fire Chief to assign amounts for specific purposes pursuant to the fund balance policy adopted by resolution. When expenditures are incurred for purposes for which both restricted and unrestricted funds balances are available, the District considers restricted amounts to be used first, then unrestricted. When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, they are considered to be spent in the following order: committed, assigned and then unassigned.

The table below provides detail of the major components of the District's fund balance classifications at June 30, 2024.

	<u>General fund</u>	<u>Debt service fund</u>	<u>Capital projects fund</u>
Fund balances:			
Restricted:			
Debt service	\$ -	\$ 605,650	\$ -
Bond construction projects	-	-	9,796,266
Future pension obligations	3,842,916	-	-
Committed:			
Emergency reserve	4,026,983	-	-
Operating reserve	8,053,965	-	-
Budget stabilization reserve	4,026,983	-	-
Contingency reserve	157,084	-	-
Unassigned	<u>4,092,247</u>	<u>-</u>	<u>-</u>
	<u>\$ 24,200,178</u>	<u>\$ 605,650</u>	<u>\$ 9,796,266</u>

Net position:

Net position represents the difference between assets, liabilities and deferred outflows/inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

In the government-wide fund financial statements, the District applies restricted resources first when outlays are incurred for purposes for which either restricted or unrestricted amounts are available.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

1. Description of organization and summary of significant accounting policies (continued):

Budgetary information:

The District budgets all funds in accordance with the requirements of state law. All funds are budgeted on the modified accrual basis of accounting. The Governing body adopts the original budget by resolution prior to the beginning of the fiscal year of the District. The Board resolution authorizing budgeted expenditures for each fund sets the level by which actual expenditures should not be exceeded. Total labor, goods, services and other expenditures for the funds are the levels of control established by the budget resolution. The detailed budget document is required to contain specific detailed information for the above mentioned expenditures. Budgeted expenditures lapse at June 30 and may not be carried over to subsequent years.

2. Cash and investments:

The District maintains a cash and investment pool that is available for use by all funds. Each fund's portion of this pool is displayed on the statement of net position as part of cash and investments. Cash and investments are comprised of the following at June 30, 2024:

Deposits:

Operating accounts	\$ 5,129,881
Bond proceeds, restricted for capital purchases	1,762,989
Petty cash	350

Investments:

Pima County Treasurer investment pool	15,984,998
Pima County Treasurer investment pool - bond proceeds, restricted for capital purchases	9,012,830
Section 115 pension trust pool, restricted for pension	3,842,916
Pinal County Treasurer investment pool	<u>21,223</u>
	<u>\$ 35,755,187</u>

The Arizona Revised Statutes authorize the District to invest public monies in the State or County Treasurer's investment pool; interest-bearing savings accounts, certificates of deposit and repurchase agreements in eligible depositories; bonds or other obligations of the United States government that are guaranteed as to principal and interest by the United States government; and bonds of the State of Arizona's counties, cities, towns, school districts and special districts as specified by statute.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

2. Cash and investments (continued):

Deposits:

Custodial credit risk is the risk that in the event of bank failure, the District's deposits may not be returned. Arizona Revised Statutes require collateral for demand deposits, certificates of deposit and repurchase agreements at 101 percent of all deposits not covered by federal depository insurance. At June 30, 2024, deposits with financial institutions have a book value of \$6,893,220 and a bank balance of \$7,137,410. The difference of \$244,190 represents deposits in transit, outstanding checks, and other reconciling items at June 30, 2024. At June 30, 2024, the District's deposits were insured or covered by collateral held by the pledging financial institution in the District's name.

Investments:

The District invests funds in two County Local Government Investment Pools. No oversight is provided for the investment pools, nor does the structure of the pools provide for shares. The balance reported is fully liquid and available upon demand. Participation in the investment pools is involuntary. Participants in the pools are not required to categorize the value of shares in accordance with the fair value hierarchy.

The District's investments at June 30, 2024 were as follows:

	<u>Rating</u>	<u>Rating agency</u>	<u>Average maturities</u>	<u>Amount</u>
Local Government investment pools	Unrated	Not applicable	270 days	\$ 25,019,051
Section 115 pension trust	Unrated	Not applicable	270 days	\$ 3,842,916

The fair value of the investment pool is discussed in note 3.

Interest rate risk - Interest rate risk is the risk that changes in interest rates will adversely affect an investment's fair value. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit risk - The District has no investment policy that would further limit its investment choices. As of June 30, 2024, the District's investment in the County Treasurer investment pools did not receive a credit rating from a national rating agency.

Custodial credit risk - The District's investment in the County Treasurers' investment pools represents a proportionate interest in the pools' portfolio; however, the District's portion is not identified with specific investments and is not subject to custodial credit risk.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

3. Fair value:

The District measures and categorizes its investments using fair value measurement guidelines established by GAAP. These guidelines establish a three-tier hierarchy of inputs to valuation techniques used to measure fair value, as follows:

Level 1 - Inputs are unadjusted quoted prices for identical assets or liabilities in active markets that the District has the ability to access.

Level 2 - Inputs, other than quoted market prices included within Level 1, are observable, either directly or indirectly.

Level 3 - Inputs are unobservable and significant to the fair value measurement.

Other investments at fair value - Investments for which fair value is measured at net asset value per share (or its equivalent). Due to the inherent uncertainty of these estimates, these values may differ materially from the values that would have been used had a ready market for these investments existed.

At June 30, 2024, the fair value of investments measured on a recurring basis is as follows:

	<u>Fair value</u>	<u>Other investments at fair value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
External investment pools:					
Local Government investment pools	\$ 25,019,051	\$ 25,019,051	\$ -	\$ -	\$ -
Section 115 pension trust	<u>3,842,916</u>	<u>3,842,916</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 28,861,967</u>	<u>\$ 28,861,967</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The fair value of a participant's portion in the Pima County Treasurer's investment pool and the Pinal County Treasurer's investment pool approximates the value of that participant's pool shares and the participant's shares are not identified with specific investments. The investment pools are not registered with the Securities and Exchange Commission as an investment company and there is no regulatory oversight of their operations. There are no unfunded commitments or redemption restrictions related to these investments.

The Pima County Treasurer's investment pool invests primarily in the State Treasurer's Local Government Investment Pool, corporate bonds, U.S. Treasury notes, and agency bonds.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

4. Capital assets:

Capital asset activity for the year ended June 30, 2024 was as follows:

	Beginning balance	Increases	Decreases	Ending balance
Capital assets, not depreciated:				
Land	\$ 4,090,229	\$ -	\$ -	\$ 4,090,229
Construction in progress	<u>3,531,216</u>	<u>2,814,962</u>	<u>(4,837,087)</u>	<u>1,509,091</u>
Total capital assets, not depreciated	<u>7,621,445</u>	<u>2,814,962</u>	<u>(4,837,087)</u>	<u>5,599,320</u>
Capital assets, depreciated:				
Buildings and improvements	28,709,463	5,058,192	-	33,767,655
Vehicles, furniture and equipment	21,435,166	1,157,342	(313,507)	22,279,001
Intangible right-to-use vehicles and equipment	<u>90,992</u>	<u>1,988,950</u>	<u>(54,661)</u>	<u>2,025,281</u>
Total capital assets, depreciated	<u>50,235,621</u>	<u>8,204,484</u>	<u>(368,168)</u>	<u>58,071,937</u>
Less accumulated depreciation for:				
Buildings and improvements	(9,491,561)	(1,002,088)	-	(10,493,649)
Vehicles, furniture and equipment	(12,539,410)	(1,424,590)	155,208	(13,808,792)
Less accumulated amortization for right-to-use assets	<u>(73,291)</u>	<u>(136,949)</u>	<u>54,661</u>	<u>(155,579)</u>
Total accumulated depreciation and amortization	<u>(22,104,262)</u>	<u>(2,563,627)</u>	<u>209,869</u>	<u>(24,458,020)</u>
Total capital assets, depreciated, net	<u>28,131,359</u>	<u>5,640,857</u>	<u>(158,299)</u>	<u>33,613,917</u>
Total capital assets, net	<u>\$ 35,752,804</u>	<u>\$ 8,455,819</u>	<u>\$ (4,995,386)</u>	<u>\$ 39,213,237</u>

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

5. Changes in noncurrent liabilities:

A summary of the changes in noncurrent liabilities for the year ended June 30, 2024 was as follows:

	Beginning balance	Additions	Reductions	Ending balance	Due within one year
Bonds, notes, and leases:					
Series 2015 GO Bonds	\$ 640,000	\$ -	\$ (640,000)	\$ -	\$ -
Series 2016 GO Bonds	1,152,000	-	(373,000)	779,000	384,000
Series 2020 GO Bonds	6,900,000	-	-	6,900,000	235,000
Series 2021 GO Bonds	12,880,000	-	-	12,880,000	110,000
Series 2022 GO Bonds	3,000,000	-	(100,000)	2,900,000	300,000
Certificates of participation	25,590,000	-	(1,635,000)	23,955,000	1,645,000
Financed purchases	5,627,914	-	(666,310)	4,961,604	734,142
Leases payable	18,165	1,988,950	(122,246)	1,884,869	177,316
Unamortized premium	3,785,609	-	(174,400)	3,611,209	-
Total bonds, notes, and leases payable	59,593,688	1,988,950	(3,710,956)	57,871,682	3,585,458
Net pension liability	5,887,633	4,924,265	-	10,811,898	-
Net OPEB liability	1,807	849	-	2,656	-
Compensated absences payable	4,620,998	3,337,903	(3,124,859)	4,834,042	3,384,000
	<u>\$ 70,104,126</u>	<u>\$ 10,251,967</u>	<u>\$ (6,835,815)</u>	<u>\$ 73,520,278</u>	<u>\$ 6,969,458</u>

6. General obligation bonds:

Series 2015 and Series 2016:

General obligation bonds are direct obligations and pledge the full faith and credit of the District. The District has outstanding general obligation bonds payable from a \$5,310,000 refunded issuance of callable 10-year bonds dated January 22, 2015 with interest rates of 2.05% and a \$2,932,000 refunded issuance of callable 10-year bonds dated December 28, 2016 with interest rates of 2.25%.

Series 2020, 2021, and 2022:

The District, pursuant to a special bond election, received voter approval to issue up to \$26,600,000 in general obligation debt to finance various capital improvements and to pay off capital leasing obligations.

The 2020 General Obligation Bonds were issued by the District in the amount of \$6,900,000. The interest rate ranges from 3% - 4% and the bonds mature July 1, 2044. The bonds were issued with a premium of \$1,241,088 that is being amortized over the life of the debt.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

6. General obligation bonds (continued):

Series 2020, 2021, and 2022 (continued):

The 2021 General Obligation Bonds were issued by the District in the amount of \$12,880,000. The interest rate ranges from 4% - 5% and the bonds mature July 1, 2045. The bonds were issued with a premium of \$3,008,637 that is being amortized over the life of the debt.

The 2022 General Obligation Bonds were issued by the District in the amount of \$3,000,000. The interest rate is 2.61% and the bonds mature July 1, 2034.

Principal and interest on all long-term debt is paid semi-annually. The bonds are repaid from general fund secondary property taxes and used to fund construction projects, purchase capital equipment and fire apparatus.

Annual debt service requirements to maturity for the general obligation bonds are as follows:

Year ending June 30,	Principal	Interest	Total
2025	\$ 1,029,000	\$ 895,618	\$ 1,924,618
2026	1,060,000	866,598	1,926,598
2027	1,090,000	836,869	1,926,869
2028	1,120,000	796,954	1,916,954
2029	1,105,000	755,550	1,860,550
2030 - 2034	5,145,000	3,188,582	8,333,582
2035 - 2039	5,185,000	2,183,200	7,368,200
2040 - 2044	6,305,000	1,061,000	7,366,000
2045 - 2049	<u>1,420,000</u>	<u>56,800</u>	<u>1,476,800</u>
	<u>\$ 23,459,000</u>	<u>\$ 10,641,171</u>	<u>\$ 34,100,171</u>

7. Certificates of Participation:

During 2021, the District issued Certificates of Participation (COPs) in the amount of \$28,000,000, which are debt instruments representing a fractional share of the District's interest in a tax-exempt lease marketed to investors. The District used the proceeds from the COPs to reduce the District's unfunded pension liability with Public Safety Personnel Retirement System (PSPRS) and to fund a Contingency Reserve fund. The District's lease payments to the trustee repay the COPs. The lease payments are payable in semi-annual installments of principal and interest, with interest rates ranging from .357% to 2.91%. Ownership of the underlying assets transfer to the District at the end of the contract. The COPs are secured by the leased assets and mature July 1, 2037.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

7. Certificates of Participation (continued):

Future principal and interest payments are as follows:

Year ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 1,645,000	\$ 538,945	\$ 2,183,945
2026	1,665,000	520,916	2,185,916
2027	1,685,000	500,169	2,185,169
2028	1,710,000	473,328	2,183,328
2029	1,740,000	441,813	2,181,813
2030 - 2034	9,320,000	1,599,529	10,919,529
2035 - 2039	6,190,000	358,657	6,548,657
	<u>\$ 23,955,000</u>	<u>\$ 4,433,357</u>	<u>\$ 28,388,357</u>

8. Financed purchases:

The District has acquired various equipment and vehicles under contract agreements at a total purchase price of \$7,247,739. The following schedule details debt service requirements to maturity of the District's financed purchases at June 30, 2024.

Year ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 734,142	\$ 172,835	\$ 906,977
2026	736,142	145,796	881,938
2027	737,142	118,715	855,857
2028	740,142	91,612	831,754
2029	685,142	64,454	749,596
2030 - 2034	1,160,894	64,150	1,225,044
2035 - 2039	168,000	5,376	173,376
	<u>\$ 4,961,604</u>	<u>\$ 662,938</u>	<u>\$ 5,624,542</u>

9. Leases payable:

The District has acquired various vehicles and equipment under the provisions of various lease agreements. The total amount of lease assets and the related accumulated amortization are as follows:

Total intangible right-to-use assets	\$ 2,025,281
Less accumulated amortization	<u>155,579</u>
Carrying value	<u>\$ 1,869,702</u>

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

8. Leases payable (continued):

The following schedule details minimum lease payments to maturity for the District's lease payable at June 30, 2024.

Year ending June 30,	Principal	Interest	Total
2025	\$ 177,316	\$ 76,245	\$ 253,561
2026	181,972	68,644	250,616
2027	184,021	60,797	244,818
2028	185,978	53,044	239,022
2029	193,980	45,042	239,022
2030 - 2034	961,602	94,080	1,055,682
	<u>\$ 1,884,869</u>	<u>\$ 397,852</u>	<u>\$ 2,282,721</u>

10. Risk management:

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all such risks of loss, including workers' compensation and employees' health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

The District has established a self-insured health care program for employees, employees' spouses, and their dependents. Payments are made to Blue Cross and Blue Shield for 100 percent of services and have a maximum of \$1,000 per enrolled person on a contract year basis. During the year ended June 30, 2024, the District General Fund paid claims in the amount of \$2,458,156. All claims handling procedures are performed by a third-party claims administrator. The District purchased reinsurance that limits exposure of any single claim to \$75,000.

The District limits its exposure through specific and aggregate stop-loss coverage. All claims handling procedures are performed by a third-party claims administrator. Reported unpaid claims, have been accrued as a liability based upon monthly claims summary reports. These claims are expected to be fully paid within one year of the financial statement date.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

10. Risk management (continued):

Changes in the balances of claims payable during the past two years are as follows:

	Claims payable beginning of year	Current year claims and changes in estimates	Claims payments	Claims payable at end of year
2023 - 2024	\$ 365,787	\$ 2,496,918	\$ (2,458,156)	\$ 404,549
2022 - 2023	365,787	2,418,270	(2,418,270)	365,787

11. Commitments and contingencies:

Intergovernmental agreements:

The District is party to a variety of intergovernmental agreements entered into in the ordinary course of business pursuant to which it may be obligated to provide services outside of its geographic boundaries and/or receive assistance from other parties. As part of these agreements, the District is obligated to indemnify other parties for certain liabilities that arise out of, or relate to, the subject matter of the agreements.

Legal:

From time to time, the District may be party to certain pending or threatened lawsuits arising out of or incident to the ordinary course of business for which it carries general liability and other insurance coverages. In the opinion of management and based upon consultation with legal counsel, resolution of any pending or threatened lawsuits will not have a material adverse effect on the District's financial statements.

12. Pension and other postemployment benefits:

The District contributes to the Arizona State Retirement System (ASRS) and the Public Safety Personnel Retirement System (PSPRS). These plans are component units of the State of Arizona.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

12. Pension and other postemployment benefits (continued):

At June 30, 2024, the District reported on the Statement Net Position and Statement of Activities the following aggregate amounts related to pensions and other postemployment benefits (OPEB) for all plans to which it contributes:

	Net pension/ OPEB liability	Net pension/ OPEB asset	Deferred outflows of resources	Deferred inflows of resources	Pension/ OPEB expense
Pension plans:					
ASRS	\$ 3,289,688	\$ -	\$ 516,961	\$ 247,404	\$ 342,489
PSPRS - Tier 1 & 2	7,522,210	-	14,999,336	1,789,151	3,958,300
PSPRS - Tier 3 Risk Pool	<u>-</u>	<u>(134,297)</u>	<u>912,881</u>	<u>124,812</u>	<u>144,333</u>
Total pension plans	<u>\$ 10,811,898</u>	<u>\$ (134,297)</u>	<u>\$ 16,429,178</u>	<u>\$ 2,161,367</u>	<u>\$ 4,445,122</u>
OPEB plans:					
ASRS - health insurance premium benefit	\$ -	\$ (109,227)	\$ 10,547	\$ 49,053	\$ (12,592)
ASRS - long-term disability	2,656	-	8,445	7,007	2,666
PSPRS - Tier 1 & 2	-	(219,478)	135,659	348,454	10,400
PSPRS - Tier 3 Risk Pool	<u>-</u>	<u>(30,078)</u>	<u>7,237</u>	<u>5,789</u>	<u>(8,394)</u>
Total OPEB plans	<u>\$ 2,656</u>	<u>\$ (358,783)</u>	<u>\$ 161,888</u>	<u>\$ 410,303</u>	<u>\$ (7,920)</u>

The District's accrued payroll and related benefits includes approximately \$203,000 of outstanding pension and OPEB contribution amounts payable to the plan for the year ended June 30, 2024.

The District reported \$2,883,413 of pension and OPEB contributions as expenditures in the governmental funds related to all plans to which it contributes.

Arizona State Retirement System (ASRS):

Plan description - District employees not covered by the other pension plan described below participate in the Arizona State Retirement System (ASRS). The ASRS administers a cost-sharing multiple-employer defined benefit pension plan, a cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plan, and a cost-sharing multiple-employer defined benefit long-term disability (OPEB) plan. The Arizona State Retirement System Board governs the ASRS according to the provisions of A.R.S. Title 38, Chapter 5, Articles 2 and 2.1. The ASRS issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on its website at www.azasrs.gov.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

12. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

Benefits provided - The ASRS provides retirement, health insurance premium supplement, long-term disability, and survivor benefits. State statute establishes benefit terms. Retirement benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

	Initial membership date:	
	Before July 1, 2011	On or after July 1, 2011
Years of service and age required to receive benefit	Sum of years and age equals 80 10 years age 62 5 years age 50* any years age 65	30 years age 55 25 years age 60 10 years age 62 5 years age 50* any years age 65
Final average salary is based on	Highest 36 consecutive months of last 120 months	Highest 60 consecutive months of last 120 months
Benefit percent per year of service	2.1% to 2.3%	2.1% to 2.3%
* with actuarially reduced benefits		

Retirement benefits for members who joined the ASRS prior to September 13, 2013 are subject to automatic cost-of-living adjustments based on excess investment earnings. Members with a membership date on or after September 13, 2013 are not eligible for cost-of-living adjustments. Survivor benefits are payable upon a member's death. For retired members, the retirement benefit option chosen determines the survivor benefit. For all other members, the beneficiary is entitled to the member's account balance that includes the member's contributions and employer's contributions, plus interest earned.

Health insurance premium benefits are available to retired and disabled members with five years of credited service. The benefits are payable only with respect to allowable health insurance premiums for which the member is responsible. For members with 10 or more years of service, benefits range from \$100 per month to \$260 per month depending on the age of the member and dependents. For members with five to nine years of service, the benefits are the same dollar amounts as above multiplied by a vesting fraction based on completed years of service.

Active members are eligible for a monthly long-term disability benefit equal to two-thirds of monthly earnings. Members receiving benefits continue to earn service credit up to their normal retirement dates. Members with long-term disability commencement dates after June 30, 1999 are limited to 30 years of service or the service on record as of the effective disability date, if their service is greater than 30 years.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

12. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

Contributions - In accordance with State statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2024, statute required active ASRS members to contribute at the actuarially determined rate of 12.29% (12.14% for retirement and 0.15% for long-term disability) of the members' annual covered payroll, and statute required the District to contribute at the actuarially determined rate of 12.29% (12.03% for retirement, 0.11% for health insurance premium benefit, and 0.15% for long-term disability) of the active members' annual covered payroll.

The District's contributions for the year ended June 30, 2024 were as follows:

	<u>Contributions</u>
Pension	\$ 367,518
Health insurance premium	3,361
Long-term disability	4,583

The District's net pension and OPEB liabilities, and related contributions, are paid by the same funds as the employee's salary, with the largest component coming from the General Fund.

Pension and OPEB assets/liabilities - At June 30, 2024, the District reported the following asset and liabilities for its proportionate share of the ASRS' net pension/OPEB asset or liability.

	<u>Net pension/OPEB (asset) liability</u>
Pension	\$ 3,289,688
Health insurance premium benefit	(109,227)
Long-term disability	2,656

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

12. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

The net asset and net liabilities were measured as of June 30, 2023. The total liability used to calculate the net asset or net liability was determined using update procedures to roll forward the total liability from an actuarial valuation as of June 30, 2022, to the measurement date of June 30, 2023. The District's proportion of the net asset or net liability was based on the District's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2023. The District's proportion measured as of June 30, 2023, and the change in proportions measured as of June 30, 2022, were:

	<u>Proportion</u>	<u>Increase (decrease)</u>
Pension	0.02033 %	0.00074
Health insurance premium benefit	0.02023 %	0.00063
Long-term disability	0.02027 %	0.00070

Pension/OPEB expense - For the year ended June 30, 2024, the District recognized pension and OPEB expense for ASRS as follows:

	<u>Expense</u>
Pension	\$ 342,489
Health insurance premium benefit	(12,592)
Long-term disability	2,666

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

12. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

Deferred outflows/inflows of resources - At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension		Health insurance premium benefit		Long-term disability	
	Deferred outflows of resources	Deferred inflows of resources	Deferred outflows of resources	Deferred inflows of resources	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	\$ 74,334	\$ -	\$ 4,609	\$ 40,734	\$ 2,398	\$ 1,495
Net difference between projected and actual earnings on pension plan investments	-	116,392	-	4,798	-	213
Changes in assumptions	-	-	-	2,174	701	3,866
Changes in proportion and differences between employer contributions and proportionate share of contributions	75,109	131,012	2,577	1,347	763	1,433
Contributions subsequent to the measurement date	<u>367,518</u>	<u>-</u>	<u>3,361</u>	<u>-</u>	<u>4,583</u>	<u>-</u>
	<u>\$ 516,961</u>	<u>\$ 247,404</u>	<u>\$ 10,547</u>	<u>\$ 49,053</u>	<u>\$ 8,445</u>	<u>\$ 7,007</u>

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

12. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

The amounts reported as deferred outflows of resources related to ASRS pensions and OPEB resulting from District contributions subsequent to the measurement date will be recognized as an increase of the net asset and a reduction of the net liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be recognized as expenses as follows:

Year ending <u>June 30,</u>	<u>Pension</u>	<u>Health insurance premium benefit</u>	<u>Long-term disability</u>
2025	\$ (106,053)	\$ (17,804)	\$ (326)
2026	(102,880)	(19,632)	(764)
2027	125,436	(2,142)	(72)
2028	(14,464)	(2,526)	(914)
2029	-	237	(805)
Thereafter	-	-	(264)
	<u>\$ (97,961)</u>	<u>\$ (41,867)</u>	<u>\$ (3,145)</u>

Actuarial assumptions - The significant actuarial assumptions used to measure the total pension/OPEB liability are as follows:

Actuarial valuation date	June 30, 2022
Actuarial roll forward date	June 30, 2023
Actuarial cost method	Entry age normal
Investment rate of return	7.0%
Projected salary increases	2.9% - 8.4% for pensions/not applicable for OPEB
Inflation	2.3%
Permanent benefit increase	Included for pensions/not applicable for OPEB
Mortality rates	2017 SRA Scale U-MP for pension and health insurance premium benefit
Recovery rates	2012 GLDT for long-term disability
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2020.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

12. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

The long-term expected rate of return on ASRS pension plan investments was determined to be 7.0% using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage.

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-term expected geometric real rate of return
Equity	44 %	3.50 %
Fixed income - credit	23 %	5.90 %
Fixed income - interest rate sensitive	6 %	1.50 %
Private equity	10 %	6.70 %
Real estate	17 %	5.90 %
	<u>100 %</u>	

Discount rate— At June 30, 2023, the discount rate used to measure the ASRS total pension/OPEB liability was 7.0%. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board's funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension/OPEB liability.

Sensitivity of the District's proportionate share of the ASRS net pension/OPEB (asset) liability to changes in the discount rate - The following table presents the District's proportionate share of the net pension/OPEB (asset) liability calculated using the discount rate of 7.0%, as well as what the District's proportionate share of the net pension/OPEB (asset) liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.0%) or 1 percentage point higher (8.0%) than the current rate:

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

12. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

	1% decrease (6.0%)	Current discount rate (7.0%)	1% increase (8.0%)
Net pension liability	\$ 4,927,469	\$ 3,289,688	\$ 1,924,068
Net health insurance premium liability (asset)	\$ (76,345)	\$ (109,227)	\$ (137,170)
Net long-term disability liability	\$ 3,884	\$ 2,656	\$ 1,448

Pension plan fiduciary net position - Detailed information about the pension plan's fiduciary net position is available in the separately issued ASRS financial report.

Public Safety Personnel Retirement System (PSPRS):

Plan description - District employees who are regularly assigned hazardous duty participate in the Public Safety Personnel Retirement System (PSPRS) or employees who became members on or after July 1, 2017, may participate in the Public Safety Personnel Defined Contribution Retirement Plan (PSPDCRP). The PSPRS administers agent and cost-sharing multiple-employer defined benefit pension plans and agent and cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plans. A nine-member board known as the Board of Trustees and the participating local boards govern the PSPRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 4. Employees who were PSPRS members before July 1, 2017, participate in the agent plans, and those who became PSPRS members on or after July 1, 2017, participate in the cost-sharing plans (PSPRS Tier 3 Risk Pool).

The PSPRS issues a publicly available financial report that include financial statements and required supplementary information. The report is available on the PSPRS website at www.psprs.com.

Benefits provided - The PSPRS provides retirement, health insurance premium supplement, disability, and survivor benefits. State statute establishes benefit terms. Certain retirement, disability, and survivor benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

12. Pension and other postemployment benefits (continued):

Public Safety Personnel Retirement System (PSPRS) (continued):

	Initial membership date:		
	Tier 1	Tier 2	Tier 3
	Before January 1, 2012	On or after January 1, 2012 and before July 1, 2017	On or after July 1, 2017
Years of service and age required to receive benefit	20 years of service, any age 15 years of service, age 62	25 years of service or 15 years of credited service, age 52.5	15 years of credited service, age 52.5*; 15 or more years of service, age 55
Final average salary is based on	Highest 36 consecutive months of last 20 years	Highest 60 consecutive months of last 20 years	Highest 60 consecutive months of last 15 years
Benefit percent:			
Normal retirement	50% less 2.0% for each year of credited service less than 20 years OR plus 2.0% to 2.5% for each year of credited service over 20 years, not to exceed 80%	1.5% to 2.5% per year of credited service, not to exceed 80%	
Accidental disability retirement	50% or normal retirement, whichever is greater		
Catastrophic disability retirement	90% for the first 60 months then reduced to either 62.5% or normal retirement, whichever is greater		
Ordinary disability retirement	Normal retirement calculated with actual years of credited service or 20 years of credited service, whichever is greater, multiplied by years of credited service (not to exceed 20 years) divided by 20		
Survivor benefit:			
Retired members	80% to 100% of retired member's pension benefit		
Active member	80% to 100% of accidental disability retirement benefit or 100% of average monthly compensation if death was the result of injuries received on the job		

* with actuarially reduced benefits

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

12. Pension and other postemployment benefits (continued):

Public Safety Personnel Retirement System (PSPRS) (continued):

Retirement and survivor benefits are subject to automatic cost-of-living adjustments based on inflation. PSPRS also provides temporary disability benefits of 50 percent of the member's compensation for up to 12 months.

Health insurance premium benefits are available to retired or disabled members with 5 years of credited service. The benefits are payable only with respect to allowable health insurance premiums for which the member is responsible. Benefits range from \$100 per month to \$260 per month depending on the age of the member and dependents.

Employees covered by benefit terms - At June 30, 2024, the following employees were covered by the agent plans' benefit terms:

	<u>Pension</u>	<u>Health</u>
Inactive employees or beneficiaries currently receiving benefits	42	42
Inactive employees entitled to but not yet receiving benefits	28	14
Active employees	<u>158</u>	<u>158</u>
	<u>228</u>	<u>214</u>

Contributions - State statutes establish the pension contribution requirements for active PSPRS employees. In accordance with State statutes, annual actuarial valuations determine employer contribution requirements for PSPRS pension and health insurance premium benefits. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. Contribution rates are a percentage of active members' annual covered payroll. Contribution rates for the year ended June 30, 2024 are indicated below:

	<u>Tier 1 & 2</u>	<u>Tier 3</u>
Active members - pension	7.65%	9.94 %
District:		
Pension	13.87 %	9.44 %
Health insurance	0.42 %	0.12 %
Legacy cost - Tiers 1 & 2 unfunded liabilities	- %	0.29 %

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

12. Pension and other postemployment benefits (continued):

Public Safety Personnel Retirement System (PSPRS) (continued):

In addition, the District is required to contribute at the actuarially determined rate of 8.00% of annual covered payroll of retired members who worked for the District in positions that an employee who contributes to the PSPRS would typically fill and of employees participating in the PSPRS Tier 3 Risk Pool and PSPDCRP members in addition to the District's required contributions to the PSPRS Tier 3 Risk Pool and PSPDCRP.

The District's contributions to the pension and OPEB plans for the year ended June 30, 2024 were:

	<u>Tier 1 & 2</u>	<u>Tier 3</u>
Pension	\$ 2,025,198	\$ 416,294
Health insurance	61,325	5,134

The District's pension and OPEB contributions are paid by the same funds as the employee's salary, with the largest component coming from the general fund.

PSPRS agent multiple-employer plans (Tier 1 & 2):

Liability - At June 30, 2024, the District reported net pension liability of \$7,522,210 and a net OPEB (asset) liability of \$(219,478). The net assets and net liabilities were measured as of June 30, 2023, and the total liability used to calculate the net asset or liability was determined by an actuarial valuation as of that date.

Actuarial assumptions - The significant actuarial assumptions used to measure the total pension/OPEB liability are as follows:

Actuarial valuation date	June 30, 2023
Actuarial cost method	Entry age normal
Investment rate of return	7.2%
Wage inflation	3.0% - 6.25% for pensions/not applicable for OPEB
Price inflation	2.5% for pensions/not applicable for OPEB
Cost-of-living adjustment	1.85% for pensions/not applicable for OPEB
Mortality rates	PubS-2010 tables
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2021.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

12. Pension and other postemployment benefits (continued):

Public Safety Personnel Retirement System (PSPRS) (continued):

PSPRS agent multiple-employer plans (Tier 1 & 2) (continued):

The long-term expected rate of return on PSPRS plan investments was determined to be 7.2% using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class.

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term expected geometric real rate of return</u>
U.S. public equity	24 %	3.98 %
International public equity	16 %	4.49 %
Global private equity	20 %	7.28 %
Other assets (capital appreciation)	7 %	4.49 %
Core bonds	6 %	1.90 %
Private credit	20 %	6.19 %
Diversifying strategies	5 %	3.68 %
Cash - Mellon	2 %	0.69 %
	<u>100 %</u>	

Discount rate - At June 30, 2023, the discount rate used to measure the total pension/OPEB liability was 7.20%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between the actuarially determined contribution rate and the member rate. Based on those assumptions, the plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension/OPEB liability.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

12. Pension and other postemployment benefits (continued):

Public Safety Personnel Retirement System (PSPRS) (continued):

PSPRS agent multiple-employer plans (Tier 1 & 2) (continued):

Changes in the net pension liability -

	Total pension liability (a)	Plan fiduciary net position (b)	Net pension liability (a) - (b)
Balances at June 30, 2023	\$ 91,945,157	\$ 89,255,047	\$ 2,690,110
Changes for the year:			
Service cost	3,028,405	-	3,028,405
Interest on the total pension liability	6,713,244	-	6,713,244
Differences between expected and actual experience in the measurement of the pension liability	5,306,560	-	5,306,560
Contributions - employer	-	1,962,420	(1,962,420)
Contributions - employee	-	1,518,745	(1,518,745)
Net investment income	-	6,879,759	(6,879,759)
Benefit payments, including refunds of employee contributions	(3,468,123)	(3,468,123)	-
Administrative expense	-	(45,724)	45,724
Tier 1 & 2 Adjustment	-	(93,990)	93,990
Other changes	-	(5,101)	5,101
Net changes	11,580,086	6,747,986	4,832,100
Balances at June 30, 2024	\$ 103,525,243	\$ 96,003,033	\$ 7,522,210

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

12. Pension and other postemployment benefits (continued):

Public Safety Personnel Retirement System (PSPRS) (continued):

PSPRS agent multiple-employer plans (Tier 1 & 2) (continued):

Changes in the net OPEB liability -

	Total OPEB liability (a)	Plan fiduciary net position (b)	Net OPEB liability (asset) (a) - (b)
	<u> </u>	<u> </u>	<u> </u>
Balances at June 30, 2023	\$ 1,484,275	\$ 1,666,054	\$ (181,779)
Changes for the year:			
Service cost	59,912	-	59,912
Interest on the total OPEB liability	110,162	-	110,162
Differences between expected and actual experience in the measurement of the OPEB liability	(42,690)	-	(42,690)
Contributions - employer	-	40,125	(40,125)
Net investment income	-	125,845	(125,845)
Benefit payments, including refunds of employee contributions	(28,319)	(28,319)	-
Administrative expense	-	(887)	887
Net changes	<u>99,065</u>	<u>136,764</u>	<u>(37,699)</u>
Balances at June 30, 2024	<u>\$ 1,583,340</u>	<u>\$ 1,802,818</u>	<u>\$ (219,478)</u>

Sensitivity of the District's net pension/OPEB (asset) liability to changes in the discount rate - The following table presents the District's net pension/OPEB (assets) liabilities calculated using the discount rate of 7.2%, as well as what the District's net pension/OPEB (asset) liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.2%) or 1 percentage point higher (8.2%) than the current rate:

	1% decrease (6.2%)	Current discount rate (7.2%)	1% increase (8.2%)
	<u> </u>	<u> </u>	<u> </u>
District's net pension liability	\$ 24,529,628	\$ 7,522,210	\$ (6,115,637)
District's net OPEB (asset) liability	\$ (7,797)	\$ (219,478)	\$ (396,059)

Plan fiduciary net position - Detailed information about the plans' fiduciary net position is available in the separately issued PSPRS financial report. This report is available on the PSPRS website at www.psprs.com.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

12. Pension and other postemployment benefits (continued):

Public Safety Personnel Retirement System (PSPRS) (continued):

PSPRS agent multiple-employer plans (Tier 1 & 2) (continued):

Expense - For the year ended June 30, 2024, the District recognized the following as pension and OPEB expense:

	<u>Expense</u>
Pension	\$ 3,958,300
Health insurance	10,400

Deferred outflows/inflows of resources - At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	<u>Pension</u>		<u>Health</u>	
	<u>Deferred outflows of resources</u>	<u>Deferred inflows of resources</u>	<u>Deferred outflows of resources</u>	<u>Deferred inflows of resources</u>
Differences between expected and actual experience	\$ 8,498,417	\$ 1,789,151	\$ 477	\$ 323,811
Changes in assumptions	2,798,157	-	52,589	24,643
Net difference between projected and actual earnings on plan investments	1,677,564	-	21,268	-
Contributions subsequent to the measurement date	<u>2,025,198</u>	<u>-</u>	<u>61,325</u>	<u>-</u>
	<u>\$ 14,999,336</u>	<u>\$ 1,789,151</u>	<u>\$ 135,659</u>	<u>\$ 348,454</u>

The amounts reported as deferred outflows of resources related to pensions and OPEB resulting from District contributions subsequent to the measurement date will be recognized as an increase in the net asset or a reduction of the net liability in the year ending June 30, 2025.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

12. Pension and other postemployment benefits (continued):

Public Safety Personnel Retirement System (PSPRS) (continued):

PSPRS agent multiple-employer plans (Tier 1 & 2) (continued):

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be recognized as expenses as follows:

Year ending <u>June 30,</u>	Pension	Health
2025	\$ 1,841,974	\$ (46,307)
2026	1,176,907	(61,837)
2027	3,280,404	(8,857)
2028	1,156,472	(47,268)
2029	1,111,624	(32,842)
Thereafter	<u>2,617,606</u>	<u>(77,009)</u>
	<u>\$ 11,184,987</u>	<u>\$ (274,120)</u>

PSPRS cost-sharing multiple-employer plans (Tier 3 Risk Pool):

Pension and OPEB assets/liabilities - At June 30, 2024, the District reported the following asset and liabilities for its proportionate share of the PSPRS Tier 3 Risk Pool net pension/OPEB asset or liability.

	Net pension/OPEB (asset) liability
Pension	\$ (134,297)
Health insurance premium benefit	(30,078)

The net asset and net liabilities were measured as of June 30, 2023. The total liability used to calculate the net asset or net liability was determined using update procedures to roll forward the total liability from an actuarial valuation as of June 30, 2022, to the measurement date of June 30, 2023.

The District's proportion of the net asset or net liability was based on the District's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2023. The District's proportion measured as of June 30, 2023, and the change in proportions measured as of June 30, 2022, were:

	Proportion	Increase (decrease)
Pension	1.60313 %	0.16875
Health insurance premium benefit	1.60396 %	0.16801

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

12. Pension and other postemployment benefits (continued):

Public Safety Personnel Retirement System (PSPRS) (continued):

PSPRS cost-sharing multiple-employer plans (Tier 3 Risk Pool) (continued):

Pension/OPEB expense - For the year ended June 30, 2024, the District recognized pension and OPEB expense for PSPRS Tier 3 Risk Pool as follows:

	Expense
Pension	\$ 144,333
Health insurance premium benefit	(8,394)

Deferred outflows/inflows of resources - At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension		Health insurance premium benefit	
	Deferred outflows of resources	Deferred inflows of resources	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	\$ 488,816	\$ -	\$ 1,429	\$ 1,496
Net difference between projected and actual earnings on pension plan investments	-	5,664	-	314
Changes in assumptions	941	19,593	460	4
Changes in proportion and differences between employer contributions and proportionate share of contributions	6,830	99,555	214	3,975
Contributions subsequent to the measurement date	416,294	-	5,134	-
	<u>\$ 912,881</u>	<u>\$ 124,812</u>	<u>\$ 7,237</u>	<u>\$ 5,789</u>

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

12. Pension and other postemployment benefits (continued):

Public Safety Personnel Retirement System (PSPRS) (continued):

PSPRS cost-sharing multiple-employer plans (Tier 3 Risk Pool) (continued):

The amounts reported as deferred outflows of resources related to PSPRS Tier 3 Risk Pool pensions and OPEB resulting from District contributions subsequent to the measurement date will be recognized as an increase of the net asset and a reduction of the net liability in the year ending June 30, 2025.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions and OPEB will be recognized as expenses as follows:

Year ending <u>June 30,</u>	<u>Pension</u>	Health insurance premium benefit
2025	\$ 31,370	\$ (553)
2026	29,098	(634)
2027	55,586	305
2028	31,717	(449)
2029	38,359	(254)
Thereafter	<u>185,648</u>	<u>(2,100)</u>
	<u>\$ 371,778</u>	<u>\$ (3,685)</u>

Actuarial assumptions - The significant actuarial assumptions used to measure the total pension/OPEB liability are as follows:

Valuation (measurement) date	June 30, 2023
Actuarial cost method	Entry age normal
Investment rate of return	7.0%
Projected salary increases	2.75% - 15% for pensions/not applicable for OPEB
Price inflation	2.5% for pensions/not applicable for OPEB
Future benefit increases	1.85% for pensions/not applicable for OPEB
Mortality rates	PubS-2010 tables

Actuarial assumptions used were based on the results of an actuarial experience study for the 5-year period ended June 30, 2021.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

12. Pension and other postemployment benefits (continued):

Public Safety Personnel Retirement System (PSPRS) (continued):

PSPRS cost-sharing multiple-employer plans (Tier 3 Risk Pool) (continued):

The long-term expected rate of return on PSPRS Tier 3 Risk Pool pension plan investments was determined to be 7% using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage.

The target allocation and best estimates of geometric real rates of return for each major asset class are consistent with the allocations disclosed for the PSPRS agent multiple-employer plans (Tier 1 & 2).

Discount rate - The discount rate used to measure the PSPRS Tier 3 Risk Pool total pension/OPEB liability was 7%. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension/OPEB liability.

Sensitivity of the District's proportionate share of the PSPRS Tier 3 Risk Pool net pension/OPEB (asset) liability to changes in the discount rate - The following table presents the District's proportionate share of the net pension/OPEB (asset) liability calculated using the discount rate of 7.0%, as well as what the District's proportionate share of the net pension/OPEB (asset) liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.0%) or 1 percentage point higher (8.0%) than the current rate:

	1% decrease (6.0%)	Current discount rate (7.0%)	1% increase (8.0%)
Net pension liability (asset)	\$ 342,498	\$ (134,297)	\$ (490,286)
Net health insurance premium liability (asset)	\$ (24,094)	\$ (30,078)	\$ (34,842)

PSPDCRP plan:

District employees who are regularly assigned hazardous duty and are not members of PSPRS participate in the PSPDCRP. The PSPDCRP is a defined contribution pension plan. The PSPRS Board of Trustees governs the PSPDCRP according to the provisions of A.R.S. Title 38, Chapter 5, Article 4.1. Benefit terms, including contribution requirements, are established by State statute.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2024

12. Pension and other postemployment benefits (continued):

Public Safety Personnel Retirement System (PSPRS) (continued):

PSPDCRP plan (continued):

For the year ended June 30, 2024, active PSPDCRP members were required by statute to contribute at least 9 percent of the members' annual covered payroll, and the District was required by statute to contribute 9 percent of active members' annual covered payroll to an individual employee account. Employees are immediately vested in their own contributions and the earnings on those contributions. Employees vest in a portion of the District's contributions each year as set forth in statute. The plan retains nonvested District contributions when forfeited because of employment terminations.

DRAFT

Required Supplementary Information

Golder Ranch Fire District

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual - General Fund

Year Ended June 30, 2024

	Budgeted amounts			Variance with final budget over (under)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 38,548,240	\$ 38,548,240	\$ 38,526,415	\$ (21,825)
State shared tax revenue	800,000	800,000	683,777	(116,223)
Intergovernmental	900,000	900,000	3,204,900	2,304,900
Charges for services	5,623,063	5,623,063	6,068,534	445,471
Investment income	176,152	176,152	660,646	484,494
Miscellaneous	-	-	58,532	58,532
Total revenues	<u>46,047,455</u>	<u>46,047,455</u>	<u>49,202,804</u>	<u>3,155,349</u>
Expenditures:				
Public safety:				
Emergency services	33,768,565	33,768,565	34,316,749	548,184
Administration	6,416,548	6,416,548	7,911,595	1,495,047
Capital outlay	-	-	3,754,377	3,754,377
Debt service:				
Principal	2,582,896	2,582,896	2,423,556	(159,340)
Interest	743,786	743,786	814,814	71,028
Total expenditures	<u>43,511,795</u>	<u>43,511,795</u>	<u>49,221,091</u>	<u>5,709,296</u>
Revenues over (under) expenditures	<u>2,535,660</u>	<u>2,535,660</u>	<u>(18,287)</u>	<u>(2,553,947)</u>
Other financing sources (uses):				
Transfers out	(2,535,660)	(2,535,660)	-	2,535,660
Lease agreements	-	-	1,988,950	1,988,950
Proceeds from sale of capital assets	-	-	45,700	45,700
Total other financing sources (uses)	<u>(2,535,660)</u>	<u>(2,535,660)</u>	<u>2,034,650</u>	<u>4,570,310</u>
Change in fund balance	-	-	2,016,363	2,016,363
Fund balance, beginning of year	<u>22,183,815</u>	<u>22,183,815</u>	<u>22,183,815</u>	-
Fund balance, end of year	<u>\$ 22,183,815</u>	<u>\$ 22,183,815</u>	<u>\$ 24,200,178</u>	<u>\$ 2,016,363</u>

Golder Ranch Fire District

Schedule of the District's Proportionate Share of the Net Pension Liability - Cost Sharing Plan (ASRS)

Year Ended June 30, 2024

Reporting date (Measurement date)	2024 (2023)	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
District's proportion of the net pension liability	0.020 %	0.020 %	0.022 %	0.022 %	0.023 %	0.022 %	0.020 %	0.018 %	0.017 %	0.015 %
District's proportionate share of the net pension liability	\$ 3,289,688	\$ 3,197,523	\$ 2,934,063	\$ 3,829,161	\$ 3,356,953	\$ 3,129,590	\$ 3,067,318	\$ 2,871,485	\$ 2,625,582	\$ 2,319,839
District's covered payroll	\$ 2,672,666	\$ 2,278,810	\$ 2,521,399	\$ 2,337,951	\$ 2,345,241	\$ 2,394,661	\$ 1,921,633	\$ 166,230	\$ 1,552,663	\$ 1,518,869
District's proportionate share of the net pension liability as a percentage of its covered payroll	123 %	140 %	116 %	164 %	143 %	131 %	160 %	172 %	169 %	153 %
Plan fiduciary net position as a percentage of total pension liability	75 %	74 %	79 %	69 %	73 %	73 %	70 %	67 %	68 %	69 %

See accompanying notes to required supplementary information.

Golder Ranch Fire District

Schedule of Changes in Net Pension Liability and Related Ratios - Agent Retirement Plan (PSPRS)

Year Ended June 30, 2024

Reporting date (Measurement date)	2024 (2023)	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
Total pension liability										
Service cost	\$ 3,028,405	\$ 3,180,496	\$ 2,977,424	\$ 2,998,212	\$ 3,287,055	\$ 3,033,033	\$ 2,463,426	\$ 1,893,767	\$ 1,665,435	\$ 1,631,075
Interest	6,713,244	6,373,461	5,789,150	5,128,762	4,693,500	4,179,191	3,531,633	2,926,935	2,662,254	2,320,648
Benefit changes	-	-	-	-	-	-	338,676	4,530,962	-	53,327
Difference between expected and actual experience	5,306,560	(1,681,014)	1,549,363	2,845,080	(525,159)	(619,413)	2,862,034	(589,166)	(320,149)	29,015
Assumption changes	-	1,388,711	-	-	1,477,194	-	1,124,342	1,944,844	-	1,270,274
Benefit payments, including refunds of employee contributions	(3,468,123)	(2,887,370)	(2,142,124)	(1,667,602)	(1,957,201)	(869,270)	(1,566,333)	(812,716)	(687,217)	(1,252,497)
Net change in total pension liability	11,580,086	6,374,284	8,173,813	9,304,452	6,975,389	5,723,541	8,753,778	9,894,626	3,320,323	4,051,842
Total pension liability, beginning	91,945,157	85,570,873	77,397,060	68,092,608	61,117,219	55,393,678	46,639,900	36,745,274	33,424,951	29,373,109
Total pension liability, ending (a)	\$ 103,525,243	\$ 91,945,157	\$ 85,570,873	\$ 77,397,060	\$ 68,092,608	\$ 61,117,219	\$ 55,393,678	\$ 46,639,900	\$ 36,745,274	\$ 33,424,951
Plan fiduciary net position										
Contributions - employer	\$ 1,962,420	\$ 26,825,686	\$ 3,747,569	\$ 3,320,145	\$ 3,844,207	\$ 3,929,939	\$ 2,446,935	\$ 1,857,235	\$ 1,462,125	\$ 1,320,493
Contributions - employee	1,518,745	1,339,073	1,436,667	1,280,952	1,381,209	1,287,889	1,428,130	1,168,274	1,043,183	892,042
Pension plan net investment income	6,879,759	(3,683,500)	14,445,803	615,150	2,289,859	2,538,757	3,640,691	162,509	916,962	2,861,697
Benefit payments, including refunds of employee contributions	(3,468,123)	(2,887,370)	(2,142,124)	(1,667,602)	(1,957,201)	(869,270)	(1,566,333)	(812,716)	(687,217)	(1,252,497)
Hall/Parker settlement	-	-	-	-	-	(1,622,681)	-	-	-	-
Administrative expense	(45,724)	(66,184)	(67,238)	(50,159)	(40,787)	(39,340)	(33,014)	(23,784)	(22,759)	(23,047)
Tier 1&2 adjustment	(93,990)	-	-	-	-	-	-	-	-	-
Other	(5,101)	-	-	-	357	7,424	676,374	136,088	(18,717)	54,389
Net change in fiduciary net position	6,747,986	21,527,705	17,420,677	3,498,486	5,517,644	5,232,718	6,592,783	2,487,606	2,693,577	3,853,077
Plan fiduciary net position, beginning	89,255,047	67,693,693	50,273,016	46,774,527	41,282,624	36,049,906	29,457,123	26,969,517	24,275,940	20,422,863
Adjustment to beginning of year	-	33,649	-	3	(25,741)	-	-	-	-	-
Plan fiduciary net position, ending (b)	\$ 96,003,033	\$ 89,255,047	\$ 67,693,693	\$ 50,273,016	\$ 46,774,527	\$ 41,282,624	\$ 36,049,906	\$ 29,457,123	\$ 26,969,517	\$ 24,275,940
Net pension liability (asset), ending (a) - (b)	\$ 7,522,210	\$ 2,690,110	\$ 17,877,180	\$ 27,124,044	\$ 21,318,081	\$ 19,834,595	\$ 19,343,772	\$ 17,182,777	\$ 9,775,757	\$ 9,149,011
Plan fiduciary net position as a percentage of total pension liability	92.73 %	97.07 %	79.11 %	64.95 %	68.69 %	67.55 %	65.08 %	63.16 %	73.40 %	72.63 %
Covered valuation payroll	\$ 14,269,964	\$ 13,316,535	\$ 14,327,018	\$ 13,615,505	\$ 13,570,844	\$ 13,813,062	\$ 9,669,855	\$ 9,616,923	\$ 7,834,709	\$ 7,044,295
Net pension liability as a percentage of covered valuation payroll	52.71 %	20.20 %	124.78 %	199.21 %	157.09 %	143.59 %	200.04 %	178.67 %	124.77 %	129.88 %

See accompanying notes to required supplementary information.

Golder Ranch Fire District

Schedule of the District's Proportionate Share of the Net Pension/OPEB Liability - Cost Sharing Plan (PSPRS Tier 3 Risk Pool)

Year Ended June 30, 2024

(schedule to be built prospectively from 2019; 2018 - 2015 information not available)

PSPRS Tier 3 Risk Pool - Pension

Reporting date (Measurement date)	2024 (2023)	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
District's proportion of the net pension liability	1.603 %	1.434 %	1.233 %	1.316 %	1.055 %	0.171 %	- %	- %	- %	- %
District's proportionate share of the net pension liability (asset)	\$ (134,297)	\$ (77,543)	\$ (114,155)	\$ 4,620	\$ (15,148)	\$ 337	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 2,551,101	\$ 2,301,672	\$ 968,088	\$ 429,370	\$ 14,900	\$ -	\$ -	\$ -	\$ -	\$ -
District's proportionate share of the net pension liability as a percentage of its covered payroll	(5.3)%	(3.4)%	(11.8)%	1.1 %	(101.7)%	- %	- %	- %	- %	- %
Plan fiduciary net position as a percentage of total pension liability	108 %	108 %	122 %	99 %	118 %	89 %	- %	- %	- %	- %

NOTE: The pension and OPEB schedules in the required supplementary information are intended to show information for ten years, and additional information will be displayed as it becomes available.

Golder Ranch Fire District

Schedule of Pension Contributions

Year Ended June 30, 2024

ASRS - Pension

Reporting fiscal year	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 367,518	\$ 316,279	\$ 279,783	\$ 292,510	\$ 267,474	\$ 262,397	\$ 261,018	\$ 207,152	\$ 180,786	\$ 169,085
Contributions in relation to the contractually required contribution	<u>367,518</u>	<u>316,279</u>	<u>279,783</u>	<u>292,510</u>	<u>267,474</u>	<u>262,397</u>	<u>261,018</u>	<u>207,152</u>	<u>180,786</u>	<u>169,085</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 3,073,445	\$ 2,672,666	\$ 2,278,810	\$ 2,521,399	\$ 2,337,951	\$ 2,345,241	\$ 2,394,661	\$ 1,921,633	\$ 1,666,230	\$ 1,552,663
Contributions as a percentage of covered payroll	11.96 %	11.83 %	12.28 %	11.60 %	11.44 %	11.19 %	10.90 %	10.78 %	10.85 %	10.89 %

PSPRS - Pension

Reporting fiscal year	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 2,025,198	\$ 1,932,266	\$ 26,874,431	\$ 3,745,277	\$ 3,399,372	\$ 3,972,703	\$ 3,240,966	\$ 1,669,984	\$ 1,600,256	\$ 1,239,451
Contributions in relation to the actuarially determined contribution	<u>2,025,198</u>	<u>1,932,266</u>	<u>26,874,431</u>	<u>3,745,277</u>	<u>3,399,372</u>	<u>3,972,703</u>	<u>3,240,966</u>	<u>1,669,984</u>	<u>1,600,256</u>	<u>1,239,451</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 14,818,180	\$ 14,269,964	\$ 13,316,535	\$ 14,327,018	\$ 13,615,505	\$ 13,570,844	\$ 13,813,062	\$ 9,669,855	\$ 9,616,923	\$ 7,834,709
Contributions as a percentage of covered payroll	13.67 %	13.54 %	201.81 %	23.06 %	22.10 %	26.40 %	23.46 %	17.27 %	16.64 %	15.82 %

PSPRS Tier 3 Risk Pool - Pension

Reporting fiscal year	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Statutorily determined contribution	\$ 416,294	\$ 250,263	\$ 208,301	\$ 87,612	\$ 38,858	\$ 1,347	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the actuarially determined contribution	<u>416,294</u>	<u>250,263</u>	<u>208,301</u>	<u>87,612</u>	<u>38,858</u>	<u>1,347</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 4,409,894	\$ 2,551,101	\$ 2,301,672	\$ 968,088	\$ 429,370	\$ 14,900	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	9.44 %	9.81 %	9.05 %	9.05 %	9.05 %	9.04 %	- %	- %	- %	- %

NOTE: The pension and OPEB schedules in the required supplementary information are intended to show information for ten years, and additional information will be displayed as it becomes available.

Golder Ranch Fire District

Schedule of Changes in Net OPEB Liability and Related Ratios - Agent Retirement Plan (PSPRS)

Year Ended June 30, 2024

(schedule to be built prospectively from 2018; 2017 - 2015 information not available)

Reporting date (Measurement date)	2024 (2023)	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
Total OPEB liability										
Service cost	\$ 59,912	\$ 63,117	\$ 61,817	\$ 63,176	\$ 45,641	\$ 44,258	\$ 35,780	\$ -	\$ -	\$ -
Interest on total OPEB liability	110,162	99,768	94,355	88,993	97,498	91,047	90,698	-	-	-
Benefit changes	-	-	-	-	-	-	16,830	-	-	-
Difference between expected and actual experience	(42,690)	(23,387)	(62,450)	(46,866)	(275,940)	(55,773)	(39,217)	-	-	-
Assumption changes	-	55,144	-	-	14,537	-	(68,340)	-	-	-
Benefit payments	(28,319)	(27,866)	(13,893)	(14,126)	(14,276)	(17,485)	(20,376)	-	-	-
Net change in total OPEB liability	99,065	166,776	79,829	91,177	(132,540)	62,047	15,375	-	-	-
Total OPEB liability, beginning	1,484,275	1,317,499	1,237,670	1,146,493	1,279,033	1,216,986	1,201,611	-	-	-
Total OPEB liability, ending (a)	\$ 1,583,340	\$ 1,484,275	\$ 1,317,499	\$ 1,237,670	\$ 1,146,493	\$ 1,279,033	\$ 1,216,986	\$ -	\$ -	\$ -
Plan fiduciary net position										
Contributions - employer	\$ 40,125	\$ 43,099	\$ 55,775	\$ 52,626	\$ 47,374	\$ 38,459	\$ 39,810	\$ -	\$ -	\$ -
Contributions - employee	-	-	-	-	-	-	-	-	-	-
Net investment income	125,845	(67,457)	362,488	15,941	62,584	73,472	109,600	-	-	-
Benefit payments	(28,319)	(27,866)	(13,893)	(14,126)	(14,276)	(17,485)	(20,376)	-	-	-
Administrative expenses	(887)	(1,201)	(1,491)	(1,296)	(1,080)	(1,118)	(970)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Net change in fiduciary net position	136,764	(53,425)	402,879	53,145	94,602	93,328	128,064	-	-	-
Plan fiduciary net position, beginning	1,666,054	1,719,479	1,316,600	1,263,455	1,143,112	1,049,784	921,720	-	-	-
Adjustment to beginning of year	-	-	-	-	25,741	-	-	-	-	-
Plan fiduciary net position, ending (b)	\$ 1,802,818	\$ 1,666,054	\$ 1,719,479	\$ 1,316,600	\$ 1,263,455	\$ 1,143,112	\$ 1,049,784	\$ -	\$ -	\$ -
Net OPEB liability (asset), ending (a) - (b)	\$ (219,478)	\$ (181,779)	\$ (401,980)	\$ (78,930)	\$ (116,962)	\$ 135,921	\$ 167,202	\$ -	\$ -	\$ -
Plan fiduciary net position as a percentage of total OPEB liability	113.86 %	112.25 %	130.51 %	106.38 %	110.20 %	89.37 %	86.26 %	- %	- %	- %
Covered valuation payroll	\$ 14,269,964	\$ 13,316,535	\$ 14,327,018	\$ 13,615,505	\$ 13,570,844	\$ 13,813,062	\$ 9,669,855	\$ -	\$ -	\$ -
Net OPEB liability as a percentage of covered valuation payroll	(1.54)%	(1.37)%	(2.81)%	(0.58)%	(0.86)%	0.98 %	1.73 %	- %	- %	- %

NOTE: The pension and OPEB schedules in the required supplementary information are intended to show information for ten years, and additional information will be displayed as it becomes available.

Golder Ranch Fire District

Schedule of the District's Proportionate Share of the Net OPEB Liability - Cost Sharing Plan (ASRS)

Year Ended June 30, 2024

(schedule to be built prospectively from 2018; 2017 - 2015 information not available)

ASRS Health insurance premium benefit

Reporting date (Measurement date)	2024 (2023)	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
District's proportion of the net OPEB (asset)	0.020 %	0.020 %	0.022 %	0.022 %	0.023 %	0.023 %	0.020 %	- %	- %	- %
District's proportionate share of the net OPEB (asset)	\$ (109,227)	\$ (109,387)	\$ (109,281)	\$ (15,604)	\$ (6,533)	\$ (8,235)	\$ (10,877)	\$ -	\$ -	\$ -
District's covered payroll	\$ 2,672,666	\$ 2,278,810	\$ 2,521,399	\$ 2,337,951	\$ 2,345,241	\$ 2,394,661	\$ 1,921,633	\$ -	\$ -	\$ -
District's proportionate share of the net OPEB (asset) as a percentage of its covered payroll	(4.09)%	(4.80)%	(4.33)%	(0.67)%	(0.28)%	(0.34)%	(0.57)%	- %	- %	- %
Plan fiduciary net position as a percentage of total OPEB (asset)	134 %	138 %	130 %	104 %	102 %	102 %	104 %	- %	- %	- %

ASRS Long-term disability

Reporting date (Measurement date)	2024 (2023)	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
District's proportion of the net OPEB liability	0.020 %	0.020 %	0.022 %	0.022 %	0.023 %	0.022 %	0.020 %	- %	- %	- %
District's proportionate share of the net OPEB liability	\$ 2,656	\$ 1,807	\$ 4,616	\$ 16,705	\$ 15,263	\$ 11,751	\$ 7,166	\$ -	\$ -	\$ -
District's covered payroll	\$ 2,672,666	\$ 2,278,810	\$ 2,521,399	\$ 2,337,951	\$ 2,345,241	\$ 2,394,661	\$ 1,921,633	\$ -	\$ -	\$ -
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	0.10 %	0.08 %	0.18 %	0.71 %	0.65 %	0.49 %	0.37 %	- %	- %	- %
Plan fiduciary net position as a percentage of total OPEB liability	94 %	95 %	90 %	68 %	73 %	78 %	84 %	- %	- %	- %

See accompanying notes to required supplementary information.

Golder Ranch Fire District

Schedule of OPEB Contributions

Year Ended June 30, 2024

(schedule to be built prospectively from 2018; 2017 - 2015 information not available)

ASRS Health insurance premium benefit

Reporting fiscal year	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 3,361	\$ 2,919	\$ 4,892	\$ 9,792	\$ 11,446	\$ 10,796	\$ 10,537	\$ -	\$ -	\$ -
Contributions in relation to the actuarially determined contribution	<u>3,361</u>	<u>2,919</u>	<u>4,892</u>	<u>9,792</u>	<u>11,446</u>	<u>10,796</u>	<u>10,537</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 3,073,445	\$ 2,672,666	\$ 2,278,810	\$ 2,521,399	\$ 2,337,951	\$ 2,345,241	\$ 2,394,661	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	0.11 %	0.11 %	0.21 %	0.39 %	0.49 %	0.46 %	0.44 %	- %	- %	- %

ASRS Long-term disability

Reporting fiscal year	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contribution	\$ 4,583	\$ 3,715	\$ 4,426	\$ 4,520	\$ 3,972	\$ 3,756	\$ 3,831	\$ -	\$ -	\$ -
Contributions in relation to the actuarially determined contribution	<u>4,583</u>	<u>3,715</u>	<u>4,426</u>	<u>4,520</u>	<u>3,972</u>	<u>3,756</u>	<u>3,831</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 3,073,445	\$ 2,672,666	\$ 2,278,810	\$ 2,521,399	\$ 2,337,951	\$ 2,345,241	\$ 2,394,661	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	0.15 %	0.14 %	0.19 %	0.18 %	0.17 %	0.16 %	0.16 %	- %	- %	- %

PSPRS Health insurance premium benefit

Actuarially determined contribution	\$ 61,325	\$ 41,586	\$ 23,265	\$ 58,803	\$ 56,090	\$ 52,657	\$ 58,168	\$ -	\$ -	\$ -
Contributions in relation to the actuarially determined contribution	<u>61,325</u>	<u>41,586</u>	<u>23,265</u>	<u>58,803</u>	<u>56,090</u>	<u>52,657</u>	<u>58,168</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered payroll	\$ 14,818,180	\$ 14,269,964	\$ 13,968,225	\$ 16,244,333	\$ 13,615,505	\$ 13,570,844	\$ 13,813,062	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	0.41 %	0.29 %	0.17 %	0.36 %	0.36 %	0.34 %	0.42 %	- %	- %	- %

NOTE: The pension and OPEB schedules in the required supplementary information are intended to show information for ten years, and additional information will be displayed as it becomes available.

Golder Ranch Fire District

Notes to Required Supplementary Information

Year Ended June 30, 2024

1. Budgetary basis of accounting:

The adopted budget of the District is prepared on a basis consistent with accounting principles generally accepted in the United States of America.

2. Pension and OPEB plan schedules:

Actuarially determined contribution rates:

Actuarial determined contribution rates for PSPRS are calculated as of June 30 two years prior to the end of the fiscal year in which contributions are made. The actuarial methods and assumptions used to establish the contribution requirements are as follows:

Actuarial cost method	Entry age normal
Amortization method	Level percent-of-pay, closed
Remaining amortization period as of the 2022 actuarial valuation	15 years
Asset valuation method	7-year smoothed fair value; 80%/120% corridor

Actuarial assumptions:

Investment rate of return	In the 2022 actuarial valuation, the investment rate of return was decreased from 7.3% to 7.2%. In the 2019 actuarial valuation, the investment rate of return was decreased from 7.4% to 7.3%. In the 2017 actuarial valuation, the investment rate of return was decreased from 7.5% to 7.4%. In the 2016 actuarial valuation, the investment rate of return was decreased from 7.85% to 7.5%. In the 2013 actuarial valuation, the investment rate of return was decreased from 8.0% to 7.85%.
Salary increase	In the 2017 actuarial valuation, projected salary increases were decreased from 4.0% - 8.0% to 3.5% - 7.5%. In the 2014 actuarial valuation, projected salary increases were decreased from 4.5% - 8.5% to 4.0% - 8.0%. In the 2013 actuarial valuation, projected salary increases were decreased from 5.0% - 9.0% to 4.5% - 8.5%.

Golder Ranch Fire District

Notes to Required Supplementary Information (continued)

Year Ended June 30, 2024

2. Pension and OPEB plan schedules (continued):

Actuarially determined contribution rates (continued):

Wage growth	In the 2022 actuarial valuation, wage growth was changed from 3.5% to a range of 3.0% - 6.25%. In the 2017 actuarial valuation, wage growth was decreased from 4% to 3.5%. In the 2014 actuarial valuation, wage growth was decreased from 4.5% to 4.0%. In the 2013 actuarial valuation, wage growth was decreased from 5.0% to 4.5%.
Retirement age	Experience-based table of rates that is specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period July 1, 2006 - June 30, 2011.
Mortality	In the 2019 actuarial valuation, changed to PubS-2010 tables. In the 2017 actuarial valuation, changed to RP-2014 tables, with 75% of MP-2016 fully generational projection scales. RP-2000 mortality table (adjusted by 105% for both males and females).

Factors that affect trends:

Arizona courts have ruled that provisions of a 2011 law that changed the mechanism for funding permanent pension benefit increases and increased employee pension contribution rates were unconstitutional or a breach of contract because those provisions apply to individuals who were members as of the law's effective date. As a result, the PSPRS changed benefit terms to reflect the prior mechanism for funding permanent benefit increases for those members and revised actuarial assumptions to explicitly value future permanent benefit increases. PSPRS also reduced those members' employee contribution rates. These changes are reflected in the plans' pension liabilities for fiscal year 2015 (measurement date 2014) for members who were retired as of the law's effective date and fiscal year 2018 (measurement date 2017) for members who retired or will retire after the law's effective date. These changes also increased the PSPRS-required pension contributions beginning in fiscal year 2016 for members who were retired as of the law's effective date. These changes increased the PSPRS-required contributions beginning in fiscal year 2019 for members who retired or will retire after the law's effective date. Also, the District refunded excess employee contributions to PSPRS members. PSPRS allowed the District to reduce its actual employer contributions for the refund amounts. As a result, the District's pension contributions were less than the actuarially or statutorily determined contributions for 2018 and 2019.

**Combining and Individual Fund Financial
Statements and Schedules**

Golder Ranch Fire District

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual - Debt Service

Year Ended June 30, 2024

	<u>Budgeted amounts</u> Original & Final	<u>Actual</u>	<u>Variance with final budget over (under)</u>
Revenues:			
Property taxes	\$ 2,113,941	\$ 2,111,565	\$ (2,376)
Investment income	<u>-</u>	<u>55,812</u>	<u>55,812</u>
Total revenues	<u>2,113,941</u>	<u>2,167,377</u>	<u>53,436</u>
Expenditures:			
Public safety:			
Debt service:			
Principal	1,113,000	1,113,000	-
Interest	<u>919,740</u>	<u>919,740</u>	<u>-</u>
Total expenditures	<u>2,032,740</u>	<u>2,032,740</u>	<u>-</u>
Net change in fund balance	81,201	134,637	53,436
Fund balance, beginning of year	<u>471,013</u>	<u>471,013</u>	<u>-</u>
Fund balance, end of year	<u>\$ 552,214</u>	<u>\$ 605,650</u>	<u>\$ 53,436</u>

Golder Ranch Fire District

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual - Capital Projects Fund

Year Ended June 30, 2024

	<u>Budgeted amounts</u> Original & Final	<u>Actual</u>	<u>Variance with final budget over(under)</u>
Revenues:			
Investment income	\$ -	\$ 479,488	\$ 479,488
Total revenues	<u>-</u>	<u>479,488</u>	<u>479,488</u>
Expenditures:			
Public safety:			
Emergency services	-	7,942	7,942
Capital outlay	<u>2,500,810</u>	<u>2,938,880</u>	<u>438,070</u>
Total expenditures	<u>2,500,810</u>	<u>2,946,822</u>	<u>446,012</u>
Revenues under expenditures	(2,500,810)	(2,467,334)	33,476
Other financing sources:			
Transfers in	<u>2,535,660</u>	-	<u>(2,535,660)</u>
Total other financing sources	<u>2,535,660</u>	<u>-</u>	<u>(2,535,660)</u>
Net change in fund balance	34,850	(2,467,334)	(2,502,184)
Fund balance, beginning of year	<u>12,263,600</u>	<u>12,263,600</u>	<u>-</u>
Fund balance, end of year	<u>\$ 12,298,450</u>	<u>\$ 9,796,266</u>	<u>\$ (2,502,184)</u>

DRAFT

STATISTICAL SECTION

Statistical Section

The statistical section presents financial statement trends as well as detailed financial and operational information not available elsewhere in the report. The statistical section is intended to enhance the reader's understanding of the information presented in the financial statements, notes to the financial statements, and other supplementary information presented in this report. The statistical section is comprised of the five categories of statistical information presented below.

Financial Trends

These schedules contain trend information to help the reader understand how the District's financial performance and financial activities have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the factors affecting the District's ability to generate revenue.

Debt Capacity

These schedules present information to help the reader evaluate the District's current levels of outstanding debt as well as assess the District's ability to make debt payments and/or issue additional debt in the future.

Demographic and Economic Information

These schedules present various demographic and economic indicators to help the reader understand the environment in which the District's financial activities take place and to help make comparisons with other school districts.

Operating Information

These schedules contain information about the District's operations and various resources to help the reader draw conclusions as to how the District's financial information relates to the services provided by the District.

Note: Due to cost considerations for the accumulation of data, the District has elected to present less than ten years of data, or data from less than nine years prior, for certain statistical schedules. This information will be accumulated and reported each year until the complete ten years of data is presented.

Due to the consolidation with another fire district in fiscal year 2018, amounts reported reflect the consolidated operations accordingly. Balances prior to fiscal year 2018 have not been restated to include the operations of the other fire district.

Golder Ranch Fire District

Net Position by Component

(Accrual Basis)

	Fiscal year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Net investments in capital assets	\$ 15,794,974	\$ 14,410,911	\$ 14,282,862	\$ 13,191,964	\$ 13,453,568	\$ 12,172,501	\$ 11,489,341	\$ 9,236,846	\$ 7,672,389	\$ 7,191,068
Restricted	1,098,730	4,313,929	3,975,320	298,140	465,973	387,052	393,625	311,946	352,779	954,221
Unrestricted	<u>(1,791,682)</u>	<u>(6,415,427)</u>	<u>(8,819,039)</u>	<u>(8,064,461)</u>	<u>(7,261,130)</u>	<u>(4,880,045)</u>	<u>(6,331,545)</u>	<u>(11,938,989)</u>	<u>(4,523,981)</u>	<u>(3,981,422)</u>
Total primary government net position	<u>\$ 15,102,022</u>	<u>\$ 12,309,413</u>	<u>\$ 9,439,143</u>	<u>\$ 5,425,643</u>	<u>\$ 6,658,411</u>	<u>\$ 7,679,508</u>	<u>\$ 5,551,421</u>	<u>\$ (2,390,197)</u>	<u>\$ 3,501,187</u>	<u>\$ 4,163,867</u>

Source: District financial records.

Note: The decrease in net position in fiscal year 2015 is due to the implementation of the pension standards.

Golder Ranch Fire District

Changes in Net Position

(Accrual Basis)

	Fiscal year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Expenses										
Governmental activities:										
Public Safety-Fire Protection	\$ 47,190,243	\$ 42,600,871	\$ 35,716,401	\$ 39,252,475	\$ 36,952,273	\$ 33,648,043	\$ 28,086,591	\$ 28,391,504	\$ 21,837,480	\$ 18,460,962
Interest on long-term debt	1,574,908	1,406,787	1,340,682	671,347	274,914	345,221	407,258	383,790	309,662	412,387
Total primary government expenses	<u>48,765,151</u>	<u>44,007,658</u>	<u>37,057,083</u>	<u>39,923,822</u>	<u>37,227,187</u>	<u>33,993,264</u>	<u>28,493,849</u>	<u>28,775,294</u>	<u>22,147,142</u>	<u>18,873,349</u>
Program revenues:										
Governmental activities:										
Charges for services	5,943,000	5,596,593	5,708,715	5,436,525	4,750,885	5,240,197	4,479,411	3,759,813	3,314,268	3,295,320
Operating grants & contributions	<u>3,204,900</u>	<u>2,401,324</u>	<u>35,715</u>	<u>215,236</u>	<u>624,167</u>	<u>952,998</u>	<u>321,564</u>	<u>625,157</u>	<u>506,456</u>	<u>315,056</u>
Total primary government revenues	<u>9,147,900</u>	<u>7,997,917</u>	<u>5,744,430</u>	<u>5,651,761</u>	<u>5,375,052</u>	<u>6,193,195</u>	<u>4,800,975</u>	<u>4,384,970</u>	<u>3,820,724</u>	<u>3,610,376</u>
Total primary government net expenses	<u>(39,617,251)</u>	<u>(36,009,741)</u>	<u>(31,312,653)</u>	<u>(34,272,061)</u>	<u>(31,852,135)</u>	<u>(27,800,069)</u>	<u>(23,692,874)</u>	<u>(24,390,324)</u>	<u>(18,326,418)</u>	<u>(15,262,973)</u>
General revenues & other changes in net position										
Property taxes	40,471,605	37,054,744	34,970,177	32,572,287	30,560,207	29,195,901	27,061,849	18,247,838	17,424,433	17,022,813
State shared taxes	683,777	616,389	585,747	-	-	-	-	-	-	-
Investment income	1,195,946	974,466	(292,141)	133,813	209,986	178,250	64,706	40,069	37,175	28,328
Miscellaneous	<u>58,532</u>	<u>234,412</u>	<u>62,370</u>	<u>333,193</u>	<u>60,845</u>	<u>125,129</u>	<u>89,435</u>	<u>211,033</u>	<u>202,130</u>	<u>40,841</u>
Total primary government	<u>42,409,860</u>	<u>38,880,011</u>	<u>35,326,153</u>	<u>33,039,293</u>	<u>30,831,038</u>	<u>29,499,280</u>	<u>27,215,990</u>	<u>18,498,940</u>	<u>17,663,738</u>	<u>17,091,982</u>
Change in net position										
Total primary government	<u>\$ 2,792,609</u>	<u>\$ 2,870,270</u>	<u>\$ 4,013,500</u>	<u>\$ (1,232,768)</u>	<u>\$ (1,021,097)</u>	<u>\$ 1,699,211</u>	<u>\$ 3,523,116</u>	<u>\$ (5,891,384)</u>	<u>\$ (662,680)</u>	<u>\$ 1,829,009</u>

Source: District financial records.

Golder Ranch Fire District

Fund Balances - Governmental Funds

(Modified Accrual Basis)

	Fiscal year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General fund										
Restricted	\$ 3,842,916	\$ 3,842,916	\$ 3,603,625	\$ 27,529,838	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed	16,265,015	14,992,103	14,008,756	15,154,624	11,244,200	9,404,028	7,793,404	6,767,528	6,950,492	6,553,262
Assigned	-	-	-	-	-	-	-	-	-	461,157
Unassigned	4,092,247	3,348,796	724,696	(1,823,644)	871,619	2,027,715	2,217,191	-	80,635	-
Total general fund	<u>\$ 24,200,178</u>	<u>\$ 22,183,815</u>	<u>\$ 18,337,077</u>	<u>\$ 40,860,818</u>	<u>\$ 12,115,819</u>	<u>\$ 11,431,743</u>	<u>\$ 10,010,595</u>	<u>\$ 6,767,528</u>	<u>\$ 7,031,127</u>	<u>\$ 7,014,419</u>
All other governmental funds										
Restricted	\$ 10,401,916	\$ 12,734,613	\$ 14,641,146	\$ 16,197,208	\$ 2,625,091	\$ 387,052	\$ 356,913	\$ 275,964	\$ 316,071	\$ 937,297
Unassigned	-	-	-	-	-	(320,295)	(1,332,040)	(1,171,373)	(601,718)	-
Total all other governmental funds	<u>\$ 10,401,916</u>	<u>\$ 12,734,613</u>	<u>\$ 14,641,146</u>	<u>\$ 16,197,208</u>	<u>\$ 2,625,091</u>	<u>\$ 66,757</u>	<u>\$ (975,127)</u>	<u>\$ (895,409)</u>	<u>\$ (285,647)</u>	<u>\$ 937,297</u>

Source: District financial records.

Golder Ranch Fire District

Changes in Fund Balances - Governmental Funds and Debt Service Ratio

(Modified Accrual Basis)

	Fiscal year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Revenues:										
Property taxes	\$ 40,637,980	\$ 37,320,337	\$ 34,957,909	\$ 32,679,063	\$ 30,478,853	\$ 29,218,457	\$ 27,099,046	\$ 18,262,016	\$ 17,138,081	\$ 17,156,974
State shared revenue	683,777	616,389	585,747	-	-	-	-	-	-	-
Investment income (loss)	1,195,946	974,466	(292,141)	133,813	209,986	178,250	64,706	40,069	37,175	28,328
Charges for services	6,068,534	5,171,894	4,963,014	4,551,145	4,319,159	4,160,970	4,479,411	3,759,813	3,314,268	3,295,320
Intergovernmental	3,204,900	2,840,440	660,311	970,587	1,141,226	1,955,126	407,221	454,266	526,090	329,620
Miscellaneous	58,532	234,412	62,370	333,193	60,845	125,129	89,435	211,033	202,130	40,841
Total revenues	<u>51,849,669</u>	<u>47,157,938</u>	<u>40,937,210</u>	<u>38,667,801</u>	<u>36,210,069</u>	<u>35,637,932</u>	<u>32,139,819</u>	<u>22,727,197</u>	<u>21,217,744</u>	<u>20,851,083</u>
Expenditures:										
Current:										
Public Safety	42,236,286	37,358,101	57,996,122	34,939,530	31,907,084	30,537,720	28,999,791	21,546,721	19,008,691	17,261,181
Capital outlay	6,693,257	7,353,437	6,372,105	4,291,522	2,012,260	788,328	1,528,255	1,475,740	2,453,770	471,978
Debt service:										
Principal	3,536,556	2,885,945	2,382,153	1,533,116	6,726,313	1,961,099	1,685,938	1,229,192	1,030,778	912,827
Interest	1,734,554	1,566,437	1,562,857	696,593	272,959	330,471	392,508	310,512	294,912	397,637
Debt issuance cost	-	-	67,500	648,561	190,131	-	-	55,690	-	82,496
Payment to the escrow agent	-	-	-	-	-	-	-	-	-	200,000
Total expenditures	<u>54,200,653</u>	<u>49,163,920</u>	<u>68,380,737</u>	<u>42,109,322</u>	<u>41,108,747</u>	<u>33,617,618</u>	<u>32,606,492</u>	<u>24,617,855</u>	<u>22,788,151</u>	<u>19,326,119</u>
Excess (deficiency) of revenues	<u>(2,350,984)</u>	<u>(2,005,982)</u>	<u>(27,443,527)</u>	<u>(3,441,521)</u>	<u>(4,898,678)</u>	<u>2,020,314</u>	<u>(466,673)</u>	<u>(1,890,658)</u>	<u>(1,570,407)</u>	<u>1,524,964</u>
Other financing sources (uses):										
Issuance of debt	-	3,874,175	3,000,000	42,750,000	6,900,000	-	1,013,268	3,825,825	364,171	5,310,000
Premiums on debt issuance	-	-	-	3,008,637	1,241,088	-	-	-	-	-
Payment to escrow agent	-	-	-	-	-	-	-	(2,808,528)	-	(5,227,504)
Proceeds from sale of capital assets	45,700	72,012	363,724	-	-	13,842	-	-	-	349,900
Total other financing sources	<u>45,700</u>	<u>3,946,187</u>	<u>3,363,724</u>	<u>45,758,637</u>	<u>8,141,088</u>	<u>13,842</u>	<u>1,013,268</u>	<u>1,017,297</u>	<u>364,171</u>	<u>432,396</u>
Net change in fund balance	<u>\$ (2,305,284)</u>	<u>\$ 1,940,205</u>	<u>\$ (24,079,803)</u>	<u>\$ 42,317,116</u>	<u>\$ 3,242,410</u>	<u>\$ 2,034,156</u>	<u>\$ 546,595</u>	<u>\$ (873,361)</u>	<u>\$ (1,206,236)</u>	<u>\$ 1,957,360</u>
Debt service as a percentage of noncapital expenditures	<u>10.98 %</u>	<u>10.43 %</u>	<u>6.36 %</u>	<u>5.83 %</u>	<u>17.89 %</u>	<u>6.48 %</u>	<u>6.66 %</u>	<u>6.75 %</u>	<u>6.21 %</u>	<u>8.45 %</u>

Source: District financial records.

Golder Ranch Fire District

Assessed and Estimated Full Cash Value of Taxable Property

(Last Ten Fiscal Years)

Fiscal year	Full cash assessed valuation (actual value)	Total limited assessed valuation (AV)	Total Exemptions	Personal property	Real property	Net limited assessed valuation (NAV)	NAV as a percent of AV	Mil rate
2015	7,353,451,941	832,900,767	65,448,195	19,674,351	747,778,221	767,452,572	92 %	2.04
2016	7,462,920,408	836,047,970	64,474,173	17,730,345	753,843,452	771,573,797	92 %	2.07
2017	7,846,369,226	865,169,007	61,708,968	16,867,752	786,592,287	803,460,039	93 %	2.09
2018	11,114,698,106	1,194,562,191	81,675,905	41,371,077	1,071,515,209	1,112,886,286	93 %	2.29
2019	11,199,397,485	1,240,416,009	76,966,123	44,193,799	1,119,256,087	1,163,449,886	94 %	2.35
2020	10,675,464,787	1,297,655,239	77,257,891	44,469,435	1,175,927,913	1,220,397,348	94 %	2.35
2021	11,349,042,012	1,371,578,958	81,922,170	37,536,288	1,248,669,381	1,289,656,788	94 %	2.35
2022	13,842,489,860	1,445,853,793	82,272,788	48,264,311	1,315,413,606	1,363,977,917	94 %	2.37
2023	13,192,645,085	1,503,791,073	80,239,818	49,449,419	1,374,101,836	1,423,551,255	95 %	2.43
2024	14,752,606,802	1,592,415,057	82,485,495	54,151,338	1,455,778,228	1,509,929,560	95 %	2.50

Source: State and County Abstract of the Assessment Roll, Arizona Department of Revenue, PTOC Levy Limit worksheet, District financial records

Golder Ranch Fire District

Net Limited Assessed Property Value by Property Classification

(Last ten fiscal years)

<u>Fiscal year</u>	<u>Commercial, industrial, utilities, and mines</u>	<u>Agricultural and vacant</u>	<u>Residential (owner occupied)</u>	<u>Residential (rental)</u>	<u>Historical property</u>	<u>Total net limited assessed valuation</u>
2015	-	-	-	-	-	-
2016	-	-	-	-	-	-
2017	100,742,378	42,944,448	489,834,086	169,936,295	2,832	803,460,039
2018	103,622,758	44,115,550	787,949,002	177,196,004	2,972	1,112,886,286
2019	158,911,806	52,899,821	713,040,044	238,595,094	3,121	1,163,449,886
2020	159,624,123	53,471,517	760,516,608	246,781,823	3,277	1,220,397,348
2021	159,030,684	56,077,041	798,118,284	276,427,368	3,411	1,289,656,788
2022	190,939,726	59,120,822	1,011,847,969	101,768,783	566	1,363,677,866
2023	170,931,365	53,326,518	1,115,738,288	83,551,288	3,794	1,423,551,253
2024	175,073,804	49,378,948	1,199,908,481	85,564,349	3,984	1,509,929,566

NOTE: Increase in Net Limited Assessed Property Value for fiscal year 2018/19 is mostly attributable to the consolidation of the District and Mountain Vista Fire District of Pima County, Arizona.

NOTE: Information prior to fiscal year 2017 was not available.

Source: State and County Abstract of the Assessment Roll, Arizona Department of Revenue.

Golder Ranch Fire District

Direct and Overlapping Property Tax Rates (per \$100 of assessed value)

(Last Ten Fiscal Years)

Fiscal year	Golder Ranch Fire District - Secondary	Golder Ranch Fire District - Debt Service	Amphitheater Unified School District #10	Pima Community College	Pima County	Pinal County
2015	2.04	0.14	3.97	1.33	4.28	4.06
2016	2.07	0.13	3.60	1.30	4.39	3.87
2017	2.09	0.13	5.49	1.38	4.29	3.87
2018	2.29	0.10	5.63	1.40	4.07	3.87
2019	2.35	0.09	5.45	1.38	4.58	3.79
2020	2.35	0.09	5.45	1.60	4.54	3.79
2021	2.35	0.11	4.21	1.33	4.78	3.69
2022	2.37	0.11	5.10	1.34	5.62	3.69
2023	2.43	0.14	5.01	1.28	5.10	3.56
2024	2.50	0.12	3.03	1.39	3.54	3.56

Source: Property Tax Rates and Assessed Values, Arizona Tax Research Foundation.

Golder Ranch Fire District
Principal Property Taxpayers

FY 2024 and FY 2015

Taxpayer	Fiscal year					
	2024			2015		
	Limited net assessed value	Rank	Percent of District's net limited assessed valuation	Net full cash assessed value	Rank	Percent of District's net full cash assessed valuation
Oro Valley Hospital	8,964,309	1	0.6 %	10,385,671	1	1.4 %
Oro Valley Market Place	8,805,776	2	0.6 %	5,257,481	3	0.7 %
Roche	5,378,366	3	0.4 %	3,991,460	6	0.5 %
Splendido	4,270,873	4	0.3 %	5,240,941	4	0.7 %
Honeywell	3,914,939	5	0.3 %	4,923,082	5	0.6 %
Desert Point	3,617,409	6	0.2 %	2,052,077	8	- %
Miraval Resort	3,075,639	7	0.2 %	3,779,034	7	0.5 %
El Conquistador Resort	2,013,433	8	0.1 %	-	-	- %
Encantada Steam Pump Ranch	1,874,258	9	0.1 %	-	-	- %
HSL La Reserve Villas	1,608,115	10	0.1 %	-	-	- %
Sonofi	-	-	- %	5,300,000	2	0.7 %
HDP Northwest	-	-	- %	1,593,152	9	0.2 %
Target Corp	-	-	- %	1,506,736	10	0.2 %
Total	1,509,929,560			767,452,572		

Source: Pima/Pinal County Assessor's website

Golder Ranch Fire District

Property Tax Levies and Collections

(Accrual Basis)
(Last Ten Fiscal Years)

Fiscal year	Operating property tax levy	Tax roll corrections	Property tax levy (adjusted)	Collected within the fiscal year of the levy		Collections in subsequent years	Total collections to date	
				Amount	% of levy		Amount	% of levy
2015	16,733,540	(463)	16,733,077	16,398,624	98.0 %	333,905	16,732,529	100.0 %
2016	16,974,606	(2,021)	16,972,585	16,577,634	97.7 %	393,910	16,971,544	100.0 %
2017	17,836,813	(17,345)	17,819,468	17,588,080	98.7 %	231,348	17,819,428	100.0 %
2018	26,519,024	(139,668)	26,379,356	26,251,961	99.5 %	122,155	26,374,116	100.0 %
2019	28,415,178	(9,679)	28,405,499	27,638,023	97.3 %	759,946	28,397,969	100.0 %
2020	29,728,895	(4,483)	29,724,412	29,343,391	98.7 %	381,021	29,724,412	100.0 %
2021	31,725,557	(2,141)	31,723,416	30,605,303	96.5 %	1,113,756	31,719,059	100.0 %
2022	34,228,315	(151)	34,228,164	33,974,854	99.3 %	248,516	34,223,370	100.0 %
2023	36,585,269	(203)	36,585,066	36,103,405	98.7 %	465,168	36,568,573	100.0 %
2024	37,748,240	-	37,748,240	36,103,405	95.6 %	-	36,103,405	95.6 %

Source: Pima and Pinal County Treasurer reports

Golder Ranch Fire District

Computation of Legal Debt Margin

(Last Ten Fiscal Years)

	Fiscal year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Net assessed value	1,509,929,560	1,423,551,255	1,363,677,866	1,289,656,788	1,220,397,348	1,163,449,886	1,112,886,286	803,460,039	771,573,797	767,452,572
Debt limit rate (Article IX, Sect 8)	6 %	6 %	6 %	6 %	6 %	6 %	6 %	6 %	6 %	6 %
Debt limit	90,595,774	85,413,075	81,820,672	77,379,407	73,223,841	69,806,993	66,773,177	48,207,602	46,294,428	46,047,154
Less bond and lease obligations	<u>(57,871,682)</u>	<u>(59,593,688)</u>	<u>(58,779,858)</u>	<u>(58,196,896)</u>	<u>(12,845,604)</u>	<u>(12,671,916)</u>	<u>(14,633,015)</u>	<u>(9,359,804)</u>	<u>(10,280,171)</u>	<u>(10,854,778)</u>
Additional debt capacity	<u>32,724,092</u>	<u>25,819,387</u>	<u>23,040,814</u>	<u>19,182,511</u>	<u>60,378,237</u>	<u>57,135,077</u>	<u>52,140,162</u>	<u>38,847,798</u>	<u>36,014,257</u>	<u>35,192,376</u>
Debt capacity as a percent of total debt limit	63.9 %	69.8 %	71.8 %	75.2 %	17.5 %	18.2 %	21.9 %	19.4 %	22.2 %	23.6 %

Source: State and County Abstract of the Assessment Roll and District financial records

Golder Ranch Fire District

Direct and Overlapping Governmental Activities Debt

Jurisdiction	**Net direct debt outstanding at June 30, 2023	Percentage applicable to District (based on 2023 NAV)	Amount applicable to District
Pima County*	270,453,000	11.86 %	32,065,557
Amphitheater Unified School District No. 10	76,275,000	41.38 %	31,562,595
Town of Oro Valley	44,820,593	100.00 %	44,820,593
Pinal County	285,957,000	7.91 %	<u>22,621,612</u>
Subtotal, overlapping debt			131,070,357
Direct:			
Golder Ranch Fire District			<u>57,871,682</u>
Total direct and overlapping debt			<u><u>188,942,039</u></u>

Source: Pinal and Pima County ACFR, Town of Oro Valley ACFR, June 30, 2023 and District financial records.

*Excludes improvement Districts

** Outstanding debt as of June 30, 2023 is the most recent information available. Includes all long-term debt instruments of the governmental activities, including bonds, notes, certificates of participation, loans and capital leases.

Golder Ranch Fire District

Outstanding Debt by Type

(Last Ten Fiscal Years)

Fiscal year	General obligation bonds						Leases/ financed purchases/ certificates of participation	Total outstanding debt		
	General obligation bonds	Debt service monies available	Net bonded debt	Ratio to assessed value	Per capita	Percentage of personal income		Total	Per capita	Percentage of personal income
2015	9,165,000	1,575,872	7,589,128	1.0 %	125.07	0.3 %	1,659,778	10,824,778	178.40	0.5 %
2016	8,520,000	1,206,827	7,313,173	0.9 %	118.93	0.3 %	1,760,171	10,280,171	167.19	0.5 %
2017	7,044,000	271,779	6,772,221	0.8 %	83.73	0.2 %	2,315,804	9,359,804	115.73	0.3 %
2018	6,448,000	354,352	6,093,648	0.5 %	75.18	0.2 %	8,185,015	14,633,015	180.53	0.5 %
2019	5,558,000	383,694	5,174,306	0.4 %	63.67	0.2 %	7,113,916	12,671,916	155.93	0.4 %
2020	12,773,293	460,404	12,312,889	1.0 %	147.30	0.4 %	1,300,604	14,073,897	168.37	0.4 %
2021	27,627,409	292,030	27,335,379	2.1 %	313.51	0.8 %	30,569,487	58,196,896	667.46	1.8 %
2022	29,502,009	360,944	29,141,065	2.1 %	293.65	0.8 %	29,277,849	58,779,858	592.31	1.6 %
2023	28,357,609	449,626	27,907,983	2.0 %	276.11	0.7 %	31,236,079	59,593,688	589.60	1.6 %
2024	27,070,209	599,801	26,470,408	1.8 %	256.37	0.6 %	30,801,473	57,871,682	560.51	1.4 %

Golder Ranch Fire District

Demographic and Economic Statistics

(Last Ten Fiscal Years)

Fiscal year	Population	Personal income	Per capita personal income	Unemployment rate - Pima Countywide
2015	60,678	2,203,830,393	36,320	5.1 %
2016	61,489	2,120,493,144	34,486	5.3 %
2017	80,879	2,886,217,504	35,686	4.4 %
2018	81,056	2,893,501,243	35,698	4.4 %
2019	81,267	2,894,978,243	35,623	4.4 %
2020	83,591	3,141,079,624	37,577	10.6 %
2021	87,191	3,307,759,756	37,937	6.5 %
2022	99,238	3,654,858,034	36,829	4.0 %
2023	101,074	3,737,439,606	36,977	4.4 %
2024	103,249	4,224,070,326	40,911	3.9 %

Source: Pima County Association of Governments, University of Arizona

Golder Ranch Fire District

Demographic and Economic Statistics

Census year								
2024					2011			
Community	Population	Percentage of population >65 years of age	Land area (square miles)	Persons / square miles	Population	Percentage of population >65 years of age	Land area (square miles)	Persons / square miles
Saddlebrooke	13,634	70.8 %	48.50	281.1	9,950	75.2 %	48.50	328.2
Catalina	7,710	27.7 %	14.10	546.8	7,569	26.1 %	14.10	536.4
Town of Oro Valley	48,631	34.6 %	34.99	1,389.9	43,070	32.7 %	34.99	1,154.4
Other	33,274	15.2 %	145.81	228.2	900	16.4 %	145.81	6.0
	<u>103,249</u>		<u>243.40</u>	<u>424.2</u>	<u>61,489</u>		<u>243.40</u>	<u>252.6</u>

Golder Ranch Fire District

Principal Employers

FY 2024 and FY 2015

Employer	Fiscal year					
	2024			2015		
	Employees	Rank	Percent of total employment	Employees	Rank	Percent of total employment
Roche Tissue Diagnostics	1,800	1	4 %	1,500	1	10 %
Oro Valley Hospital	500	2	1 %	533	2	4 %
Simpleview	470	3	1 %	-	-	- %
Town of Oro Valley	449	4	1 %	433	5	3 %
Amphi Schools	439	5	1 %	477	3	3 %
Miraval Resorts	374	6	1 %	374	6	3 %
Walmart	338	7	1 %	346	7	2 %
Hilton El Conquistador Resort	294	8	1 %	475	4	3 %
Splendido	200	9	- %	175	9	1 %
Fry's Food Stores	182	10	- %	243	8	2 %
*Total estimated employee population	43,055		11 %	14,590		31 %

Source: OroValleyAZ.gov, Pima County Association of Governments, Miraval Resorts HR, Arizona Daily Star and Town of Oro Valley FY2020 ACFR

*based on an assumed 40.17% of total population

Golder Ranch Fire District

Full-Time Equivalent District Employees by Function

(Last Ten Fiscal Years)

	Fiscal year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Fire and rescue	230	230	203	209	204	224	220	154	140	135
Administrative and support	69	61	57	59	57	40	41	37	37	31
Total	299	291	260	268	261	264	261	191	177	166

Source: District records.

Golder Ranch Fire District

Operating Indicators by Function

(Last Ten Fiscal Years)

Function	Fiscal year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Public safety										
Emergency medical service calls	11,174	11,116	11,029	9,749	9,078	8,729	9,031	6,694	6,324	5,997
Fire responses	163	137	146	166	193	216	229	181	186	159
Other responses (including hazardous condition, public service)	7,261	6,853	6,579	5,852	6,122	6,751	5,894	4,575	4,651	4,309
Miscellaneous - including good intent	<u>1,412</u>	<u>1,349</u>	<u>1,219</u>	<u>1,146</u>	<u>1,112</u>	<u>1,055</u>	<u>1,055</u>	<u>807</u>	<u>766</u>	<u>719</u>
Total	<u>20,010</u>	<u>19,455</u>	<u>18,973</u>	<u>16,913</u>	<u>16,505</u>	<u>16,751</u>	<u>16,209</u>	<u>12,257</u>	<u>11,927</u>	<u>11,184</u>

Source: District records.

Golder Ranch Fire District

Capital Assets by Function

(Last Ten Fiscal Years)

Function	Fiscal year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Public safety										
Number of Stations	10	10	10	10	10	10	10	7	7	7
Equipment:										
Aerial/Truck/Platform	3	3	4	4	4	4	4	3	2	2
Brush Rig	7	6	8	7	6	6	5	4	4	3
Passenger Vehicles	51	51	41	42	38	38	37	26	24	20
Medic Unit	12	12	14	14	14	13	12	11	10	9
Mobile Command Unit	-	-	1	1	1	1	1	1	1	1
Pumper/Engine	19	19	17	16	15	15	15	11	10	9
Rehab Unit	1	1	1	1	1	1	1	1	1	1
Mass Casualty/MMRS	1	1	1	1	1	1	1	1	1	1
Technical Rescue	1	1	1	1	1	1	1	1	1	1
Water Tender	5	6	6	6	6	6	6	3	3	3
Total rolling stock	100	99	95	94	87	86	83	62	57	50

Source: District records.

GOLDER RANCH FIRE DISTRICT

SINGLE AUDIT REPORTS

YEAR ENDED JUNE 30, 2024

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GOLDER RANCH FIRE DISTRICT

SINGLE AUDIT REPORTS

YEAR ENDED JUNE 30, 2024

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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS* AND
REPORT ON COMPLIANCE WITH STATE OF ARIZONA REGULATORY REQUIREMENTS**

Governing Board and Management
Golder Ranch Fire District
Oro Valley, Arizona

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Golder Ranch Fire District (the District), as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated .

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Report on Compliance with State of Arizona Regulatory Requirements

In connection with our audit, nothing contrary came to our attention that caused us to believe that Golder Ranch Fire District incurred any debt or liability in excess of taxes levied and to be collected and the monies actually available and unencumbered at that time in the District's general fund, except for those liabilities as prescribed in Arizona Revised Statutes section 48-805, subsection B, paragraphs 2 and 3 and sections 48-806 and 48-807, or that the District failed to comply with Arizona Revised Statutes section 48-805.02, subsection F. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. This report is supplemental reporting as required by Arizona statutes intended solely for the information and use of management and the members of the Arizona State Legislature and is not intended to be and should not be used by anyone other than these specified parties.

Tucson, Arizona

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM,
ON INTERNAL CONTROL OVER COMPLIANCE, AND ON THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Governing Board and Management
Golder Ranch Fire District
Oro Valley, Arizona

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Golder Ranch Fire District's (the District) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a deficiency in internal control over compliance that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2024-001 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, the report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities and each major fund of the District, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated , which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Tucson, Arizona

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GOLDER RANCH FIRE DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2024

<u>Federal Grant/Pass-Through Grantor/ Program or Cluster Title</u>	<u>Federal Assistance Listing Number (ALN)</u>	<u>Pass-through entity identifying number</u>	<u>Passed through to subrecipients</u>	<u>Federal expenditures</u>
<u>U.S. Department of Homeland Security</u>				
Assistance to Firefighters Grant Direct Program	97.044		1,892,755	2,213,914
Staffing for Adequate Fire and Emergency Response Direct Program	97.083		-	672,167
Total U.S. Department of Homeland Security			<u>1,892,755</u>	<u>2,886,081</u>
Total expenditures of federal awards			<u>\$ 1,892,755</u>	<u>\$ 2,886,081</u>

GOLDER RANCH FIRE DISTRICT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

YEAR ENDED JUNE 30, 2024

1. Basis of presentation:

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Golder Ranch Fire District (the District) under programs of the federal government for the year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of Golder Ranch Fire District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

2. Summary of significant accounting policies:

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the *Uniform Guidance*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Indirect cost rate:

The District has elected to use the ten percent de minimis indirect cost rate as allowed under the Uniform Guidance.

4. Federal Assistance Listing Numbers (ALN):

The program titles and ALN, or federal identification numbers, were obtained from the federal or pass-through grantor or the update to the *Catalog of Federal Domestic Assistance*.

GOLDER RANCH FIRE DISTRICT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED JUNE 30, 2024

SUMMARY OF AUDITORS' RESULTS

Financial Statements

The auditors' report expressed unmodified opinions on whether the financial statements of Golder Ranch Fire District were prepared in accordance with accounting principles generally accepted in the United States of America.

Internal control over financial reporting:

Material weakness(es) identified? ☐ Yes ☒ No
Significant deficiency(ies) identified? ☐ Yes ☒ None reported

Noncompliance material to financial statements noted? ☐ Yes ☒ No

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified? ☐ Yes ☒ No
Significant deficiency(ies) identified? ☒ Yes ☐ None reported

The auditors' report on compliance for the major federal awards program of Golder Ranch Fire District expressed an unmodified opinion on its major program.

Audit findings that are required to be reported in accordance with 2 CFR 200.516(a) are reported in the Schedule.

Identification of major federal program:

ALN 97.044 Assistance to Firefighters Grant

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as a low-risk auditee? ☐ Yes ☒ No

GOLDER RANCH FIRE DISTRICT

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)**

YEAR ENDED JUNE 30, 2024

FINDINGS - FINANCIAL STATEMENT AUDIT

None.

DRAFT

GOLDER RANCH FIRE DISTRICT

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(CONTINUED)**

YEAR ENDED JUNE 30, 2024

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

2024-001 **Assistance Listing Number and Title:** Assistance to Firefighters Grant, ALN 97.044
Federal Agency: U.S. Department of Homeland Security
Federal Award Numbers: EMW-2021-FG-05499
Grant period: September 22, 2022 - September 21, 2024

Criteria:

Procurement - The District is required to maintain a written policy for procurement under a federal award. The policies should refer to 2 CFR Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Condition:

The District was adequately procuring items under the Uniform Guidance, however, certain language required by 2 CFR Part 200 was not included in the District's written policies.

Cause:

Implementation of compliance with Federal requirements was incomplete.

Effect:

The District does not have adequate written policies and procedures.

Context:

Procurement is direct and material to the grant purchases.

Questioned costs:

None

Repeat Finding:

No

Recommendation:

We recommend the District implement changes to their procurement policies so they contain all the requirements of 2 CFR Part 200.

Views of responsible officials of the auditee:

Management is working on improving the documentation of their procurement policies, and will ensure any updated policies are in line with the requirements of 2 CFR Part 200.

GOLDER RANCH FIRE DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED JUNE 30, 2024

None.

DRAFT



2024 AUDIT RESULTS

A Presentation to the Governing Board

Audit Results

- Unmodified opinion on financial statements
- Single Audit
 - Unmodified opinion on the major program
- Required communications
- Summary of financial information
- Consideration of internal control
- Annual Comprehensive Financial Report

Required Communications

- Accounting policies
- Estimates
- Disclosures are neutral, consistent & clear
- Sensitive disclosures
- No significant disagreements with management
- Compliance with ARS 48-805.02, subsection G
- Adjustments

Audit Adjustments Summary

Description	Assets and Deferred Outflows of Resources	Liabilities and Deferred Inflows of Resources	Net Assets/Fund Balance	Revenue	Expenses/ Expenditures
Pre-audit balances	<u>\$ 35,721,347</u>	<u>\$ 1,536,941</u>	<u>\$ 34,184,406</u>	<u>\$ 54,033,257</u>	<u>\$ 52,550,696</u>
Client provided entries:					
Auditor adjusting entries:					
To roll modified accrual fund balance	4,232,043	2,012,415	2,216,583	-	(3,045)
To adjust accounts receivables and revenue	(2,435,225)	-	-	(2,435,225)	-
To adjust deferred inflows	-	(291,909)	-	291,909	-
To adjust payables and other expenses	318,773	(192,734)	-	5,428	(506,079)
To adjust accrued payroll	-	170,131	-	-	170,131
Lease related adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,988,950</u>	<u>1,988,950</u>
Total adjustments	2,115,591	1,697,903	2,216,583	(148,938)	1,649,957
Net asset effect	<u>-</u>	<u>-</u>	<u>(1,798,895)</u>	<u>-</u>	<u>-</u>
Audited balances	<u>\$ 37,836,938</u>	<u>\$ 3,234,844</u>	<u>\$ 34,602,094</u>	<u>\$ 53,884,319</u>	<u>\$ 54,200,653</u>

Adjustments to Full Accrual for financial statement presentation:

Prepared by Auditor	<u>56,297,384</u>	<u>75,797,456</u>	<u>(22,609,015)</u>	<u>(2,326,559)</u>	<u>(5,435,502)</u>
Total Adjustments	56,297,384	75,797,456	(22,609,015)	(2,326,559)	(5,435,502)
Net Position Effect	<u>-</u>	<u>-</u>	<u>(3,108,943)</u>	<u>-</u>	<u>-</u>
Audited Government-wide Balances	<u>\$ 94,134,322</u>	<u>\$ 79,032,300</u>	<u>\$ 15,102,022</u>	<u>\$ 51,557,760</u>	<u>\$ 48,765,151</u>

Uncorrected Audit Adjustments

Summary

Description	Assets and Deferred Outflows of Resources	Liabilities and Deferred Inflows of Resources	Net Assets/Fund Balance	Revenue	Expenses/ Expenditures
Prior year turnaround effect			\$ (402,290)	\$ 357,359	\$ (44,931)
Current year:					
To record grant revenue in the correct year.	-	-	156,581	(156,581)	-
	-	-	-	-	-
Current year effect	-	-	156,581	(156,581)	-
Total adjustments	-	-	(245,709)	200,778	(44,931)
Income effect	-	-	245,709	-	-
Totals	\$ -	\$ -	\$ -	\$ 200,778	\$ (44,931)

Financial Highlights - Statements of Financial Position

	2024	2023	2022
Current assets	\$ 22,516,050	\$ 20,358,395	\$ 16,935,721
Noncurrent assets	54,325,052	52,961,949	50,349,363
Deferred outflows	<u>16,591,066</u>	<u>13,749,105</u>	<u>35,975,136</u>
Total assets and deferred outflows	\$ <u>93,432,168</u>	\$ <u>87,069,449</u>	\$ <u>103,260,220</u>
Current liabilities	\$ 9,207,656	\$ 8,341,504	\$ 7,075,234
Net pension/OPEB liability	10,814,554	5,889,440	20,815,859
Other noncurrent liabilities	55,736,266	57,550,131	57,071,188
Deferred inflows	<u>2,571,670</u>	<u>2,978,961</u>	<u>8,858,796</u>
Net position:			
Unrestricted net position	(1,791,682)	(6,415,427)	(8,819,039)
Net investment in capital assets	15,794,974	14,410,911	14,282,862
Restricted net position	<u>1,098,730</u>	<u>4,313,929</u>	<u>3,975,320</u>
	15,102,022	12,309,413	9,439,143
Total liabilities, deferred inflows and net position	\$ <u>93,432,168</u>	\$ <u>87,069,449</u>	\$ <u>103,260,220</u>

Financial Highlights - Statement of Net Position

	2024	2023	2022
Property tax revenue	\$ 40,471,605	\$ 37,054,744	\$ 34,970,177
Charges for services	5,943,000	5,596,593	5,708,715
Grants	3,204,900	2,401,324	35,715
State shared tax revenue	683,777	616,389	585,747
Investment earning	1,195,946	974,466	(292,141)
Other revenue	<u>58,532</u>	<u>234,412</u>	<u>62,370</u>
Total revenues	<u>51,557,760</u>	<u>46,877,928</u>	<u>41,070,583</u>
Operating expenses	44,327,949	39,801,137	33,765,376
Pension expense	<u>4,437,202</u>	<u>4,206,521</u>	<u>3,291,707</u>
Total expenses	<u>48,765,151</u>	<u>44,007,658</u>	<u>37,057,083</u>
Increase (decrease) in net position	\$ <u><u>2,792,609</u></u>	\$ <u><u>2,870,270</u></u>	\$ <u><u>4,013,500</u></u>

Financial Highlights - Statements of Cash Flows

	2024	2023	2022
Change in net position	\$ <u>2,792,609</u>	\$ <u>2,870,270</u>	\$ <u>4,013,500</u>
Net cash provided by (used in):			
Operating activities	11,792,991	6,572,048	7,995,243
Purchases of capital assets	(6,182,359)	(6,481,684)	(6,304,536)
Proceeds from the sale of capital assets	45,700	72,012	363,724
Principal paid on outstanding debt	(3,536,556)	(2,885,945)	(2,382,153)
Interest paid on outstanding debt	(1,734,554)	(1,566,437)	(1,562,857)
PSPRS contribution	-	-	(24,931,000)
Proceeds from general obligation bonds	-	-	3,000,000
Proceeds from lease-purchase agreements	-	3,874,175	-
Proceeds from lease agreements	<u>1,988,950</u>	<u>-</u>	<u>-</u>
Net increase in cash	2,374,172	(415,831)	(23,821,579)
Beginning cash	<u>33,381,015</u>	<u>33,796,846</u>	<u>57,618,425</u>
Ending cash	\$ <u>35,755,187</u>	\$ <u>33,381,015</u>	\$ <u>33,796,846</u>

Internal Controls

- Internal Controls – designed to safeguard assets and prevent or detect losses
- Segregation of Duties – a fundamental concept in internal controls, involves having multiple individuals involved in a process
 - The size of the District limits segregation of duties
 - Oversight role of the Governing Board is a key component of the District's internal controls in fulfilling the Board's fiduciary responsibility

Recommendations

- Internal control over major federal programs
 - Certain language required by 2 CFR Part 200 was not included in the District's written policies for procurement

Annual Comprehensive Financial Report (ACFR)

- Introductory Section
 - Letter of Transmittal
 - GFOA Certification
- Financial Section
 - Auditors' report
 - Management's Discussion & Analysis
 - Financial Statements
 - Required Supplementary Information
- Statistical Section
 - Financial Trends
 - Revenue Capacity
 - Debt Capacity
 - Demographic and Economic Info
 - Operating Info

November 19, 2024

Governing Board
Golder Ranch Fire District
1600 E. Hanley Blvd
Oro Valley, Arizona 85737

We have audited the financial statements of the governmental activities and each major fund of Golder Ranch Fire District for the year ended June 30, 2024, and expect to issue our report thereon dated November 19, 2024. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 12, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Golder Ranch Fire District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by Golder Ranch Fire District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the contractual allowance and bad debt calculation for ambulance receivables is based on prior experience and management's assessment of collectability of specific accounts.

Management records pension/OPEB expense, deferred inflows/outflows, and net pension/OPEB liability (asset) based on the estimates prepared by third-party actuaries.

We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule 'Summary of Uncorrected Audit Adjustments' summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. The attached schedule 'Adjusting Journal Entries' summarizes the misstatements detected as a result of audit procedures and corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to Golder Ranch Fire District’s financial statements or a determination of the type of auditors’ opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Golder Ranch Fire District’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management’s discussion and analysis, budgetary comparison information, and the pension plan and other postemployment benefit plan information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on individual fund statements and schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the other information, consisting of the introductory section and statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it. We have obtained the other information included in annual reports and read the information for consistency with the financial statements. We noted no material inconsistencies between the other information and the audited financial statements.

We included a paragraph in our report required by *Government Auditing Standards* on compliance with regulatory requirements in connection with the audited financial statements. Our report expressed negative assurance about the District's compliance with the provisions of the Arizona Revised Statutes section 48-805.02, subsection G based on the procedures done in our audit of the financial statement.

Restriction on Use

This information is intended solely for the information and use of the Governing Board and management of Golder Ranch Fire District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

BeachFleischman PLLC

SUMMARY OF UNCORRECTED AUDIT ADJUSTMENTS
6/30/2024

Description	Debit (Credit) in category				
	Assets and Deferred Outflows of Resources	Liabilities and Deferred Inflows of Resources	Net Position/Fund Balance	Revenue	Expenses/ Expenditures
Prior year turnaround effect	\$ -	\$ -	\$ 402,290	\$ (357,359)	\$ (44,931)
Current year:					
To record grant revenue in the correct year.	-	-	(156,581)	156,581	-
	-	-	-	-	-
Current year effect	-	-	(156,581)	156,581	-
Total adjustments	-	-	245,709	(200,778)	(44,931)
Income effect	-	-	(245,709)	-	-
Totals	\$ -	\$ -	\$ -	\$ (200,778)	\$ (44,931)

There are no misstatements of disclosures, including qualitative and quantitative disclosures, that entered into our evaluation of whether uncorrected accumulated misstatements are material, individually or in the aggregate, in relation to specific accounts and disclosures and to the financial statements as a whole.

Golder Ranch Fire District
Year End: June 30, 2024
Adjusting journal entries - Modified Accrual
Date: 7/1/2023 To 6/30/2024
AJE-2

Filed by	Prepared by	Reviewed by
	ACF 9/18/2024	LH 10/1/2024
Reviewed by	Reviewed by	

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
1	6/30/2024	Pima Cnty Debt	1015 GF	J-1		325.00		
1	6/30/2024	Pima Cnty Debt	1015 CP	J-1	325.00			
1	6/30/2024	Cash-JP Morgan	1030 GF	J-1	41,236.00			
1	6/30/2024	Cash-JP Morgan	1030 DS	J-1	63.66			
1	6/30/2024	Cash-JP Morgan	1030 CP	J-1		41,300.00		
1	6/30/2024	Contingency Res	1036 GF	J-1		157,083.00		
1	6/30/2024	Ambulance receivable	1150 GF	J-1	1,809,712.00			
1	6/30/2024	Intergovernmental receivable	1160 GF	J-1	22,282.00			
1	6/30/2024	Intergovernmental receivable - grants	1180 GF	J-1	2,311,370.00			
1	6/30/2024	Ambulance allowance	1199 GF	J-1		1,085,827.00		
1	6/30/2024	Due from other funds	1200 GF	J-1	320,359.00			
1	6/30/2024	Property tax receivable	1250 GF	J-1	700,278.00			
1	6/30/2024	Property tax receivable	1250 DS	J-1	35,968.00			
1	6/30/2024	Land	1900 GF	J-1	274,984.00			
1	6/30/2024	W/H PSPRS	2005 GF	J-1		57,961.00		
1	6/30/2024	W/H ASRS	2006 GF	J-1		22,359.00		
1	6/30/2024	Claims payable	2090 GF	J-1		365,787.00		
1	6/30/2024	Accounts Payabl	2100 GF	J-1				
1	6/30/2024	Accounts Payabl	2100 CP	J-1		318,711.00		
1	6/30/2024	Unavailable revenue - property taxes	2250 GF	J-1		313,586.00		
1	6/30/2024	Unavailable revenue - property taxes	2250 DS	J-1		14,581.00		
1	6/30/2024	Unavailable revenue - wildland	2252 GF	J-1				
1	6/30/2024	Unavailable revenue - ambulance	2254 GF	J-1		258,235.00		
1	6/30/2024	Accrued wages and benefits	2300 GF	J-1		329,165.00		
1	6/30/2024	Due to / Due Fr	2400 GF	J-1	125.00			
1	6/30/2024	Due to / Due Fr	2400 DS	J-1		63.66		
1	6/30/2024	Due to / Due Fr	2400 CP	J-1		320,620.00		
1	6/30/2024	Accrued interest payable	2450 GF	J-1		11,471.00		
1	6/30/2024	Fund Balance	3000 GF	J-1		2,875,502.00		
1	6/30/2024	Fund Balance	3000 DS	J-1		21,387.00		
1	6/30/2024	Fund Balance	3000 CP	J-1	680,306.00			
1	6/30/2024	Misc. Expense	8018 GF	J-1		3,045.00		
		Entry to roll modified accrual fund balance.					Recurring	
2	6/30/2024	Cash - Bond CIP	1018 GF	A-1	1,100,000.00			
2	6/30/2024	Cash - Bond CIP	1018 CP	A-1		1,100,000.00		
2	6/30/2024	Cash-JP BND CIP	1032 GF	A-1		1,100,000.00		
2	6/30/2024	Cash-JP BND CIP	1032 CP	A-1	1,100,000.00			
		To remove miscoded journal entry. Bond proceeds should have gone into the cash account/ENG						
3	6/30/2024	Intergovernmental receivable	1160 GF	B-1	101,818.00			
3	6/30/2024	Wild Land Reven	4380 GF	B-1		101,818.00		
		To adjust wild land receivable at year end.						
4	6/30/2024	Intergovernmental receivable - grants	1180 GF	X-1		2,311,370.00		
4	6/30/2024	Grant Revenue	4400 GF	X-1	2,311,370.00			
		To adjust revenue and receivable for the ARPA grant. /lh						
5	6/30/2024	Accrued wages and benefits	2300 GF	H-3		170,131.00		
5	6/30/2024	Salaries & Wage	5101 GF	H-3	170,131.00			
		To adjust accrued payroll liability at year end/ENG						
6	6/30/2024	Ambulance receivable	1150 GF	B-6		125,463.00		
6	6/30/2024	Ambulance Fees	4325 GF	B-6	125,463.00			
		To adjust ambulance AR at year end.						
7	6/30/2024	Due from other funds	1200 GF	H-4	318,711.00			
7	6/30/2024	Accounts Payabl	2100 CP	H-4	318,711.00			
7	6/30/2024	Due to / Due Fr	2400 CP	H-4		318,711.00		

Golder Ranch Fire District

Year End: June 30, 2024

Adjusting journal entries - Modified Accrual

Date: 7/1/2023 To 6/30/2024

AJE-2-1

Filed by	Prepared by ACF 9/18/2024	Reviewed by LH 10/1/2024
Reviewed by	Reviewed by	

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
7	6/30/2024	Capital Spend	9911 GF	H-4		318,711.00		
		To adjust A/P to actual/ENG						
8	6/30/2024	W/H PSPRS	2005 GF	H-9		47,013.00		
8	6/30/2024	Psrs	5110 GF	H-9	47,013.00			
		To adjust accrued PSPRS/ENG						
9	6/30/2024	Ambulance allowance	1199 GF	B-10	75,278.00			
9	6/30/2024	Ambulance Fees	4325 GF	B-10		75,278.00		
		To adjust allowance at 6/30.						
10	6/30/2024	Accrued Expense	2001 GF	I-1	354,079.00			
10	6/30/2024	Accrued interest payable	2450 GF	I-1		75,508.00		
10	6/30/2024	Princ PNC 1087	9001 GF	I-1		278,571.00		
		To reverse principal lease payments that were wrongly accrued/ENG						
11	6/30/2024	Intergovernmental receivable - grants	1180 GF	X-1	261,700.00			
11	6/30/2024	Grant Revenue	4400 GF	X-1		261,700.00		
		To record receivable for SAFER grant revenue. /lh						
12	6/30/2024	Grant expenditures	6003 GF	E-5	2,069,946.00			
12	6/30/2024	Capital Spend	9911 GF	E-5		2,069,946.00		
		To reclassify grant expense out of capital expenditures.						
13	6/30/2024	Leases originated	4568 GF	E-6		1,988,950.00		
13	6/30/2024	Copier Lease Ag	9010 GF	E-6	112,279.00			
13	6/30/2024	Capital Spend	9911 GF	E-6		160,294.00		
13	6/30/2024	Capital outlay - right of use assets	9912 GF	E-6	1,988,950.00			
13	6/30/2024	Lease Interest expense	9920 GF	E-6	48,015.00			
		To record leases originated during the year in accordance with GASB 87, and to reclassify lease expenses for FS presentation. /lh						
14	6/30/2024	Claims payable	2090 GF	H-4		38,762.00		
14	6/30/2024	Health Insuranc	5113 GF	H-4	38,762.00			
		To accrue BCBS invoice.						
15	6/30/2024	Property tax receivable	1250 GF	B-4		416,556.00		
15	6/30/2024	Property tax receivable	1250 DS	B-4		20,632.00		
15	6/30/2024	Pima County Pro	4010 GF	B-4	416,556.00			
15	6/30/2024	Pima County Pro	4010 DS	B-4	20,632.00			
		To adjust property tax receivable at year end.						
16	6/30/2024	W/H PSPRS	2005 GF	H-6	111,376.46			
16	6/30/2024	W/H 15 / 58	2035 GF	H-6		111,376.46		
		To reclass PSPRS remittances out of account 2035.						
17	6/30/2024	Unavailable revenue - property taxes	2250 GF	B-12	161,281.00			
17	6/30/2024	Unavailable revenue - property taxes	2250 DS	B-12	5,094.00			
17	6/30/2024	Unavailable revenue - wildland	2252 GF	B-12				
17	6/30/2024	Unavailable revenue - ambulance	2254 GF	B-12	125,534.00			
17	6/30/2024	Pima County Pro	4010 GF	B-12		161,281.00		

Filed by	Prepared by ACF 9/18/2024	Reviewed by LH 10/1/2024
Reviewed by	Reviewed by	

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
17	6/30/2024	Pima County Pro	4010 DS	B-12		5,094.00		
17	6/30/2024	Ambulance Fees	4325 GF	B-12		125,534.00		
17	6/30/2024	Wild Land Reven	4380 GF	B-12				
Receivables not available to pay for current period expenditures are deferred in the funds.								
18	6/30/2024	Permit Fee Reve	4310 CP	TB-8		5,427.95		
18	6/30/2024	Pc And Printer	6509 CP	TB-8	5,427.95			
To reclassify immaterial debit balance in revenue to expense for FS presentation (client does not need to record). /lh								
					17,585,136.07	17,585,136.07		

Net Income (Loss) 2,792,608.98



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Grant Cesarek, Assistant Chief of Support Services

MTG. DATE: November 19, 2024

SUBJECT: REVIEW, DISCUSSION AND/OR ACTION REGARDING AMENDED POLICY 212-
PROCUREMENT, PURCHASING, AND VENDOR PAYMENT

ITEM #: 8B

REQUIRED ACTION: ☐ Discussion Only ☒ Formal Motion ☐ Resolution

RECOMMENDED ACTION: ☒ Approve ☐ Conditional Approval ☐ Deny

SUPPORTED BY: ☒ Staff ☒ Fire Chief ☒ Legal Review

BACKGROUND

During the FY 23/24 Audit performed by Beach Fleischman there was an issue reported within the audit report. The issue pertains to a technicality that under our Procurement, Purchasing, and Vendor Payment policy there was not specific language stating the District is required to maintain a written policy for procurement under a federal award. There were no findings in our actual handling of the grant. To correct this, Policy 212 Procurement, Purchasing, and Vendor Payment has been modified with the following addition:

212.15 PROCUREMENT COMPLIANCE WITH 2 CFR PART 200

When utilizing Federally sourced revenues (grants, loans, or other awards), the District shall comply in all respects to the procurement requirements identified under the 2 CFR part 200, uniform administrative requirements, cost principles, and audit requirements for Federal awards. All purchases using federally sourced grant monies will be conducted in conformity to [2 CFR section 200.318 - 200.327](#).

RECOMMENDED MOTION

Motion to approve amended Policy 212-Procurement, Purchasing and Vendor Payment.

Procurement, Purchasing and Vendor Payment (PPVP Policy)

212.1 PURPOSE AND SCOPE

The purpose of this policy is to provide guidelines for the purchasing and procurement of goods and services, while providing effective controls over the disbursement of the District's limited financial resources.

This policy applies to all employees, within the guidelines listed below.

212.2 POLICY

The intent of the Golder Ranch Fire District (GRFD) Procurement, Purchasing and Vendor Payment Policy or (PPVP Policy) is to allow for efficient payment to our vendors and service providers while providing effective controls over the disbursement of the District's limited financial resources. Sound fiscal policy begins with a comprehensive playbook by which all employees operate and thoroughly understand. The policy seeks to create a standard document that will provide clear and definitive guidance on how purchases of goods and services are to be made by whom, as well as how those purchases are to be paid for.

212.3 PURCHASING GUIDELINES

Pursuant to ARS 48-805.02 the GRFD Governing Board annually adopts the official budget for the upcoming fiscal year. It is Management's responsibility to ensure that the District does not exceed, without due process, the limits of that budget. Therefore, the Board approved operating budget becomes the overarching and highest level, but by no means, only approval necessary for expenditure to be made. Routine expenditures for utilities are the only expenditures that simply require the annual Board approved budget for payment authorization. All other expenditures, including payroll, require some level of approval by Management for payment to be authorized. The larger the expenditure, the higher the level of Management required for approval, with all expenditures requiring some level of Management approval for payment to be made. In addition to Management's approval, proper coding is also required for payment to be processed.

212.4 REVIEW

The Finance Director shall ensure that a review of purchasing and procurement activities is conducted annually to determine compliance with any applicable federal, state, and local laws, rules, and requirements.

Golder Ranch Fire District

Policy Manual

Procurement, Purchasing and Vendor Payment (PPVP Policy)

212.5 PURCHASE ORDERS

Purchase Orders (POs) are the primary PPVP control documents used. POs are created and stored electronically in the District's inventory management software, Operative IQ. All POs completed electronically shall include an invoice uploaded as an attachment with the vendor name, address, proper budget coding, as outlined in 212.6 of this policy, and total invoice dollar amount. All POs shall be electronically approved and submitted via email to accounts payable for payment processing.

212.6 BUDGET/GL ACCOUNT NUMBERS

The budget or GL account numbers designate the department and expense description approved in the budget. The Board approved budget consists of detailed estimated expenditures for each fiscal year. Purchases will be allocated to GL accounts that have an approved budgetary spending limit. If a purchase must be made that is not specifically budgeted for, such purchase is coded to the account that most closely matches the description of the purchase. Budget managers shall be responsible to mitigate any negative variance as created from an unbudgeted purchase. Any use of contingency funds to pay for unbudgeted purchases is at the sole discretion and approval of the Fire Chief.

212.7 CREDIT CARD PURCHASES

Employees issued a District credit card are done for business purposes of the District. All charges made on GRFD credit cards are reviewed by the appropriate chain of command. Credit card statements are public record.

Reconciliation of credit card purchases shall be completed by the credit card holder via the online platform provided by the credit card company. Receipts for credit card purchases shall be uploaded to the system and correct Budget and GL account numbers documented in the system. A PO is only required for a credit card purchase if the purchase amount exceeds the authorized approval limit of the cardholder or if the receipt is missing or unable to be uploaded to the online platform. The reporting cycle for credit card charges is from the 27th of the month through the 26th of the following month. The coding, review and backup of each credit card charge is due by the last day of the month.

212.8 PURCHASES ON ACCOUNT

Purchases made to GRFD approved purchasing accounts, such as local hardware or automotive stores, shall require a receipt of the purchase submitted to the Logistics Division Chief responsible for reconciling such accounts. Suppression personnel making purchases on account shall not exceed \$25.00 and are only approved for items that are not available through the logistics division. A legible signature from the employee making the purchase shall be on the receipt. A PO shall be completed utilizing the monthly invoice as received from the vendor and any necessary supporting receipts added as attachments to the PO for payment processing as outlined above.

Golder Ranch Fire District

Policy Manual

Procurement, Purchasing and Vendor Payment (PPVP Policy)

212.9 APPROVAL LIMITS

Authorized GRFD Credit Card Holder or Captain -- \$2,500

Battalion Chief -- \$5,000

Fire Supply & Procurement -- \$15,000

Fleet Services Manager -- \$15,000

IT Services Manager -- \$15,000

Division Chief --\$20,000

Deputy Chief or Division Directors-- \$35,000

Assistant Chief -- \$50,000

Fire Chief -- \$100,000

Fire Board -- All expenditures from "Contingency" greater than \$100,000

The Fire Chief is authorized to execute the budget as approved by the Fire Board; this may include approval of purchase orders for budgeted expenses that exceed \$100,000 for the purpose of timely payment processing.

212.10 REQUEST FOR PROPOSAL (RFP)

Every effort shall be made to find the best value for all purchases. A Request for Proposal (RFP) process shall be initiated for any purchases of goods or services that exceed \$5,000, and where more than one qualified vendor is available. Bids for such goods or services shall be received electronically from at least three vendors and selection of bids based on the best value.

Purchases made through vendors approved on State contract, Mohave, Sourcewell, Amazon or other approved purchasing agreements shall not require an RFP process prior to purchasing goods or services.

212.11 VENDOR PAYMENT

Payments to vendors will always be made by Check, Cash, ACH Debit, Wire Transfer or District issued Credit Card. Vendor payments can be made by a GRFD employee using an employee's personal funds; however, proper approval must be obtained prior to the transaction or the GRFD employee may not be reimbursed. Vendor payments made with a district-issued credit card are covered in section 212.7 of this policy. If a vendor requests payment by bank draft, the request must be approved by a GRFD Chief Officer.

212.12 VALID INVOICE

Valid Invoices shall include all the following:

- (a) Payee Information: Name and address
- (b) Invoice number or some unique transactional identification
- (c) Description of service or item being invoiced
- (d) The total amount to be paid

Golder Ranch Fire District

Policy Manual

Procurement, Purchasing and Vendor Payment (PPVP Policy)

Upon the GRFD Accounting department receiving an approved purchase order electronically through OPIQ, with a valid invoice as an attachment, the particulars are entered into the accounting software as an account payable. A W9 shall be required as supporting documentation on the approved PO for all new vendors.

Once the vendor payment has been processed in the GRFD Accounting software, then the payment along with all necessary backup (invoices PO, W9) are uploaded to a secure file server for review by a Board Member. Once a Board Member has approved the batch for payment, the Finance Director (or designee) will release the AP batch for payment directly from GRFD's banking institution.

212.13 CHECK REQUESTS

A category of vendor payments that falls outside of the general rule is the check request. Essentially this is a request for a check to be drafted prior to the GRFD Accounting Department is in receipt of the necessary valid invoice or a check that is drafted outside of the usual check run. These check requests should be treated as an exception and only to be used for unusual circumstances. Approval for a check request must be made by a Chief Officer or by the Finance Director. If a check request is approved, then a valid PO is completed electronically, submitted to accounts payable and a check will be immediately drafted. Proper endorsements must be obtained by the Fire Chief and a Board Member or Finance Director, and the check can then be tendered. A valid receipt for payment or an invoice must be attached to the PO electronically.

212.14 ACH DEBITS & WIRE TRANSFERS

These are payments made on-line (via ACH Debit). ACH Debit or Wire Transfer payments should only be used when other means are unavailable. A PO is required for ACH or Wire Transfers to maintain an electronic record of the supporting documentation. Supporting documentation may include an invoice, electronic image of a payment portal or the request for payment and include the ACH Debit or Wire Transfer receipt or confirmation of payment.

Procurement, Purchasing, and Vendor Payment (PPVP)

212.1 PURPOSE AND SCOPE

The purpose of this policy is to provide guidelines for the purchasing and procurement of goods and services, while providing effective controls over the disbursement of the Districts limited financial resources.

This policy applies to all employees, within the guidelines listed below.

212.2 POLICY

The intent of the Golder Ranch Fire District (GRFD) Procurement, Purchasing, and Vendor Payment Policy or (PPVP Policy) is to ensure efficient payment to our vendors and service providers while providing effective controls over the disbursement of the Districts limited financial resources. The policy is a definitive guide for who makes purchases of goods and services and how purchases should be paid.

212.3 PURCHASING GUIDELINES

Pursuant to ASRS 48-805.02 the GRFD Governing Board annually adopts the official budget for the upcoming fiscal year. It is management's responsibility to ensure that the District does not exceed, without due process, the limits of that budget. The Board approved operating budget is the highest level of approval, but other approvals are required for the purchase(s) to be made. Routine expenses for utilities are the only purchases that require the annual Board approved budget for payment authorization. All other expenditures, including payroll, require some level of approval by management for payment to be authorized. The larger the expenditure, the higher the level of management approval required. In addition to management's approval, proper coding is also required for payment to be processed. Only employees with specific budgetary spending authority are authorized to approve a purchase from the department they report to. For example, only the Human Resources Director or higher can authorize purchases from the Human Resources budget.

212.4 REVIEW

The Finance Director annually reviews purchasing and procurement activities to determine compliance with any applicable Federal, state, and local laws, rules, and requirements.

212.5 PURCHASE ORDERS

Purchase Orders (PO's) are one of the primary PPVP control documents used by GRFD. PO's are created and stored electronically in the Districts inventory management software, Operative IQ (Op IQ). All PO's completed electronically shall include an invoice uploaded as an attachment with the vendors name, address, proper coding, and total invoice dollar amount approved. All PO's shall be electronically approved and submitted via email, through the inventory management software, to accounts payable for payment processing.

Golder Ranch Fire District

Policy Manual

Procurement, Purchasing, and Vendor Payment (PPVP)

212.6 BUDGET/GL ACCOUNT NUMBERS

The budget and GL account numbers GRFD has adopted, designate the department and expense description. The Board approved budget includes most of the projected costs for the fiscal year. GRFD is statutorily required to spend in total no more than what the Board approved budget has allocated for. Purchases will be allocated to GL accounts that have an approved budgetary spending limit. However, if a purchase must be made that is not specifically budgeted for, then it is imperative that the purchase is coded to the account that most accurately reflects the description of the purchase. Allocations must be designated so that financial reports reflect accurately when the Finance department supervisor presents to management, the Board of Directors, and external customers to accurately represent costs. Future budgets are established from the previous years allocated budget expenditures. Costs must be allocated with an accurate GL account description, as they are essential in forecasting accurate future budgets.

If an unbudgeted purchase must be made, this will create a negative balance to the budget for that GL account. It will be the department supervisors responsibility to offset this cost, by spending less in another budget account to allocate for the overage in the GL account containing the negative balance. If this is not possible, then the Fire Chief must approve the use of contingency funds to pay for the unbudgeted purchase.

212.7 CREDIT CARD PURCHASES

All charges made on your GRFD credit card are to be done ethically and solely for business purposes. These expenditures are reviewed by the GRFD Board, the Chief Officers, Finance department, and are accessible to the public.

Reconciliation of credit card purchases shall be completed via the online platform provided by the credit card company. Receipts for credit card purchases shall be uploaded to the system and the correct budget and GL account numbers documented in the system. A PO is only required for a credit card purchase if the purchase amount exceeds the authorized approval limit of the cardholder, the receipt is missing, or unable to be uploaded to the online platform. The reporting cycle for the credit card charges is from the 26th of the current month through the 27th of the following month. The coding, review, and backup of each credit card charge is due by the last day of the current month.

212.8 PURCHASES ON ACCOUNT

Purchases made to the GRFD approved in house purchasing accounts, such as local hardware, or automotive stores, shall require a receipt of the purchase submitted to the Logistics Division Chief responsible for reconciling such accounts. A PO shall be completed utilizing the monthly invoice and the individual payment for purchasing account invoices shall be completed via PO processing as outlined above.

212.9 APPROVAL LIMITS

Authorized GRFD Credit Card Holder or Captain -- \$2,500

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Procurement, Purchasing, and Vendor Payment (PPVP)

Battalion Chief -- \$5,000

Fire Supply & Procurement -- \$10,000

Supervisors -- \$15,000

Division Chief --\$20,000

Deputy Chief -- \$30,000

Director -- \$30,000

Assistant Chief -- \$50,000

Fire Chief -- \$100,000

Fire Board -- all expenditures from "Contingency" greater than \$100,000

The Fire Chief is authorized to execute the budget as approved by the Fire Board, this may include approval of purchases above his approval limit.

212.10 REQUEST FOR PROPOSAL (RFP)

Before a large dollar purchase of a good or service can be made, and there is more than one vendor available to provide that good or service, a request for proposal (RFP) must be submitted to three or more qualified vendors. If the purchase is for a small but recurring amount, then an RFP process should be completed at least once every fiscal year. If the purchase is for a small, non-recurring transaction, then no RFP's would be necessary. However, it is imperative that every reasonable effort should be made to find the very best price available before purchasing goods or services. A one-time purchase of a good or service in excess of \$2,500 would be considered a "large dollar purchase" and fall within the RFP requirements.

Another exception to the RFP are purchases made under the state or purchasing contracts. GRFD is a member of Mohave, Amazon Business, and Sourcewell agreements, since the State of Arizona has already negotiated a pre-set price for goods and services purchased under these purchasing agreements, purchases from these contracts would not require RFP's.

212.11 VENDOR PAYMENT

Payments to vendors will always be made by check, cash, ACH debit, wire transfer, or District issued credit card. A GRFD employee may not be reimbursed for any personal expenses submitted to the vendor, unless prior authorization from your chain of command has been obtained. Vendor payments made with a District issued credit card are covered in section 212.7 of this policy. If a vendor requests payment by bank draft, the request must be approved by a GRFD Chief Officer.

Before a vendor payment can be processed, the GRFD Accounting department must receive: a valid purchase order and/or an unpaid valid invoice.

Golder Ranch Fire District

Policy Manual

Procurement, Purchasing, and Vendor Payment (PPVP)

212.12 VALID INVOICE

Valid invoices shall include all the following:

- (a) Payee information: name and address
- (b) Invoice number or some unique transactional identification
- (c) Description of the item(s) purchased or service provided
- (d) The total amount to be paid

As a general rule, once the GRFD Accounting department is in receipt of these two documents, then the PO is attached to the invoice and the invoice particulars are entered into Operative IQ as an accounts payable. The invoice and PO are then filed as "entered" and will await the next regular bi-weekly check run.

As soon as a properly approved PO is transmitted to the Finance department, processing the payment will begin. A properly approved PO, an attached invoice, and if the vendor is new, a current W-9 all must be present on the Operative IQ platform. Once the vendor payment has been processed in the GRFD Accounting software, then the payment along with all necessary backup (PO, invoices, and W-9) are uploaded to a secure file server for review by a Board Member. Once the Board Member has approved the invoice for payment, the Finance Director (or designee) will release the accounts payable invoice for payment from GRFD's banking institution.

212.13 CHECK REQUESTS

A category of vendor payments that falls outside of the general rule is a check request. This is a request for a check to be drafted before the GRFD Accounting department is in receipt of the necessary valid invoice or a check that is drafted outside of the usual pay cycle. These check requests are an exception and should only be used for unusual circumstances. Approval for a check request must be made by a Chief Officer or by the Finance supervisor. If a check request is approved, then a valid PO will be completed electronically, submitted to accounts payable, and a check will be drafted immediately. Proper endorsements must be obtained by the Fire Chief and a Board Member or Finance Director, and then the check can be tendered. A valid receipt for payment or an invoice must be attached to the PO electronically.

212.14 ACH DEBITS & WIRE TRANSFERS

The final category of vendor payments is the ACH debit or wire transfer. These are payments made online (via ACH debit) and the written authorization and support documentation will be reviewed and approved. Approval must be made in writing or stamped by a Chief Officer or designee, and Finance supervisor level. Vendor payments made via ACH debit, or wire transfers, should only be used if no other options are available.

212.15 PROCUREMENT COMPLIANCE WITH 2 CFR PART 200

When utilizing Federally sourced revenues (grants, loans, or other awards), the District shall comply in all respects to the procurement requirements identified under the 2 CFR part

Golder Ranch Fire District

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Procurement, Purchasing, and Vendor Payment (PPVP)

200, uniform administrative requirements, cost principles, and audit requirements for Federal awards. All purchases using federally sourced grant monies will be conducted in conformity to [2 CFR section 200.318 - 200.327](#).



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Eric Perry, Assistant Chief

MTG. DATE: November 19, 2024

SUBJECT: REVIEW, DISCUSSION AND/OR ACTION REGARDING THE PROPOSAL OF THE
UPDATED MISSION, VISION, VALUES, AND MOTTO

ITEM #: 8C

REQUIRED ACTION: ☐ Discussion Only ☒ Formal Motion ☐ Resolution

RECOMMENDED ACTION: ☒ Approve ☐ Conditional Approval ☐ Deny

SUPPORTED BY: ☒ Staff ☒ Fire Chief ☐ Legal Review

BACKGROUND

Earlier this year, the district contracted with the Advanced Strategy Center to conduct an organizational identity review, including mission, vision, values, and motto, to ensure these are relevant to the current and future operational landscape. A committee representing multiple divisions, ranks, and positions across the organization reviewed the internal and external feedback from the sessions conducted by the Advanced Strategy Center. The following mission, vision, values, and motto are recommended based on that broad internal and external feedback.

RECOMMENDED MOTION

Move to approve the recommended, updated Golder Ranch Fire District Mission, Vision, Values, and Motto as presented.

Recommended Changes

The mission of the GRFD is:

- To provide community stability through compassionate service

The vision of the GRFD is:

- To be progressive and innovative Public Safety leaders

The GRFD serves with PRIDE:

- **Professionalism** – is achieved through consistently demonstrating accountability, upholding high standards, and fostering a respectful, ethical, and productive work environment.
- **Respect** – is achieved through recognizing and embracing individual differences, and actively promoting diversity as a source of strength.
- **Integrity** – is achieved through consistently making the right decisions, even when faced with challenges or adversity.
- **Dependability** – is achieved through consistently delivering capable, proactive service and meeting commitments with reliability.
- **Excellence** – is achieved through actively pursuing continuous improvement, engaging in ongoing training, and striving for the best outcomes in every situation.

The motto of the GRFD is:

- Community First



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: IT Director Herman Rascon

MTG. DATE: November 19, 2024

SUBJECT: REVIEW, DISCUSSION AND/OR ACTION REGARDING THE AMENDMENT TO THE
CURRENT IMAGETREND CONTRACT

ITEM #: 8D

REQUIRED ACTION: ☐ Discussion Only ☒ Formal Motion ☐ Resolution

RECOMMENDED ACTION: ☒ Approve ☐ Conditional Approval ☐ Deny

SUPPORTED BY: ☒ Staff ☒ Fire Chief ☒ Legal Review

BACKGROUND

ImageTrend is the District's new EPCR (Electronic Patient Care Record) and Records Management System. As with any new system, there is a learning curve on modifying and adapting both the EPCR and records system to meet the needs of the District. This contract provides for one hour per week of a programmer/troubleshooting to work individually with a member of IT to implement changes from the EMS division and Operations division. The amendment allows the District to cancel it within the first three months if staff do not find value in the service. Payment for the contract for this fiscal year will come out of the approved FY 2024/2025 Budget from reallocation of budget funds split between IT-EMS and Operations. Moving forward, if personnel decide to continue this option, it will be included in the annual FY proposed budgets.

RECOMMENDED MOTION

Motion to approve the amendment to the current ImageTrend contract.

SOFTWARE OR SERVICES AGREEMENT AMENDMENT

Contract Details			
Original Contract Number ("Original Contract")	00007839.0	Amendment Contract Number	00010115.0

This Agreement (hereinafter referred to as this "Agreement") is made as of the date executed by the last of the parties named below:

BETWEEN: **ImageTrend, LLC**, Minnesota corporation (hereinafter "ImageTrend")

AND: **Golder Ranch Fire District** (hereinafter "Client").

The Client and ImageTrend mutually agree to the following changes to the Original Contract between Golder Ranch Fire District and ImageTrend, LLC.

1. The purpose of this Amendment is for Client to modify the Original Contract and Client's existing product orders and/or add new product items as outlined below in the Price Sheet attachment.
2. This Amendment is coterminous with the Original Contract. The Original Contract's term remains the same. All other terms and conditions remain the same.

IN WITNESS WHEREOF: the undersigned parties, each having authority to bind their respective organizations, hereby agree.

Client Golder Ranch Fire District	ImageTrend
Signature: _____	Signature: _____
Print Name: Vicki Cox Golder	Print Name: _____
Title: Chairperson	Title: _____
Date: 11/19/2024	Date: _____

PRICE SHEET AND WORK ORDER ATTACHMENT

The prices below are based on the following SaaS transaction volumes, as provided by Client:
19,000 Incidents annually

Recurring Fees

Description	SKU	Unit Price	Qty	Extended Amount
Account Advisement Services Level 1	ELT.006.003.011	\$20,800.00	1	\$20,800.00

Total Recurring Fees: \$20,800.00

TOTAL YEAR 1: \$20,800.00

Send Invoices To:

Tony Rutherford
trutherford@grfdaz.gov
3885 East Golder Ranch Drive #1
Tucson, AZ 85739

Payment Terms:

1. "Recurring Fees" are annual fees which recur each year. Recurring Fees in the amount of \$5,200.00 will be due upon contract signature. The remaining Recurring Fees in the amount of \$15,600.00 are due 90 days after contract signature, unless written cancellation is received within the first 90 days of contract signature.
2. Recurring Fees for Year 2 and beyond shall be invoiced one year from contract signature and annually thereafter.
3. Recurring Fees will escalate in price annually by 7% in Year 2 and each year thereafter.
4. ImageTrend may temporarily suspend performance (e.g. cease to provide access, hosting, support) due to Client's breach of contract provided Client shall have 30 days to cure such breach before ImageTrend may suspend performance.
5. ImageTrend may charge to Client a late fee of 1.5% per month, or the highest rate allowed under the law, whichever is lower, on any overdue amounts. Client also agrees ImageTrend may charge to Client all reasonable costs and expenses of collection, including attorneys' fees where, in ImageTrend's discretion, payments are consistently deficient or late.
6. All Annual SaaS Fees are based upon anticipated transaction volumes (as provided by Client) and are subject to an annual usage audit. ImageTrend reserves the right to increase fees in accordance with increased transaction volume per the Unit Price listed in the tables above.
7. ImageTrend will not be responsible for third-party fees related to this Agreement unless specifically outlined by this Agreement.



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Grant Cesarek, Assistant Chief of Support Services

MTG. DATE: November 19, 2024

SUBJECT: REVIEW, DISCUSSION AND APPROVAL REGARDING THE ARCHITECTURAL AGREEMENT FOR RENOVATIONS OF PROFESSIONAL DEVELOPMENT AND FLEET BUILDINGS

ITEM #: 8E

REQUIRED ACTION: ☐ Discussion Only ☒ Formal Motion ☐ Resolution

RECOMMENDED ACTION: ☒ Approve ☐ Conditional Approval ☐ Deny

SUPPORTED BY: ☒ Staff ☒ Fire Chief ☒ Legal Review

BACKGROUND

The current bond package provides funding to complete renovations to the professional development and fleet buildings. In order to complete the work, the District must select an architectural firm to complete a conceptual and schematic design, design development drawings, and construction documentation. The logistics team completed a request for proposals, three were received. Upon review of the proposals, Seaver Franks Architects Inc. was selected.

The supporting document is their proposal, staff is requesting approval of the agreement with a signature approving from the board chair. This approval will allow staff to initiate meetings with the architect to start the design. The design shall include the renovations to the two buildings mentioned and a master plan for the best use of the acreage on the entire Golder Ranch Drive campus.

RECOMMENDED MOTION

Motion to approve and accept the architectural agreement from Seaver Franks Architects Inc. as presented for renovations of professional development and fleet buildings.



Nov. 5, 2024

Board Chair Vicki Cox- Golder
Golder Ranch Fire District
1600 E. Hanely Blvd.
Tucson, AZ. 85737

**RE: GOLDER RANCH FIRE DISTRICT PROFESSIONAL DEVELOPEMNT & FLEET
MAINTENANCE SHOP TENANT IMPROVEMENTS- 3845 & 3895 E. GOLDER RANCH
DRIVE, PIMA COUNTY, AZ.**

Dear Vicki,

Thanks again for the opportunity to work with you on this upcoming project. Per our discussion and the RFP, this letter will serve as our proposal and agreement to provide the professional architectural services that you have requested for the above referenced project. We are pleased to have the opportunity to continue working with you and assure you of our best professional effort as we complete your work.

The Scope of Project as defined by this proposal will be the basis for quoting our professional fees. If the scope of this project is modified substantially, there will be a commensurate adjustment in the agreed upon fee.

SCOPE OF PROJECT

Per our recent conversation, our understanding of the project scope is as follows:

GENERAL PROJECT DESCRIPTION

Per the attached exhibit and our understanding of the Scope of Services requested in the RFP provided, SFA will provide master planning/ conceptual design, schematic design, design development, construction documents & construction administration services for the remodel of the Professional Development and Fleet Maintenance buildings located at 3845 & 3895 E. Golder Ranch Drive.

SCOPE OF SERVICES

The following professional services will be provided by Seaver Franks Architects Inc., A.I.A. (SFA). Please note that at this time, we are assuming that this project will not be phased. Once the master plan phase is complete, we can re-evaluate our approach to phasing if required:

BASIC SERVICES

1. Master Planning/ Conceptual Design

Based upon the RFP and our discussion, Seaver Franks Architects will provide conceptual design/ master planning services to the improvements noted. Services will include the following:

- Attend meetings with you and your team to further refine building program provided in the RFP and site walk thru.
- Update the building program identifying the site as well as building functions and requirements, including special adjacencies and sizes. We will also assist in identifying the various components needed for phasing of the project if required.
- Provide a site plan/ floor plan scope exhibit showing the proposed locations of the elements identified in the building program, parking and pedestrian areas, including phasing. Please note that a site survey will need to be provided in order to complete the site/ floor plan.
- SFA will meet with you and your team as necessary in order to revise the site/ floor plan exhibit as required to meet your program requirements.

2. Schematic Design

Based on the conceptual design work completed in the previous phase noted above, Seaver Franks Architects SFA will further develop the design concept, with our consultant team input, for your review and approval. Included in this phase of work will be a presentation floor plan.

3. Design Development Drawings

Once SFA obtains approval for the schematic design, SFA will begin the preparation of design development drawings. The design development drawings will include floor plans with all equipment noted, reflected ceiling plan showing all ceiling materials, any required exterior elevations showing all materials and building sections as required showing the relationships between the space, ceiling and building structure.

4. Construction Documentation

Upon approval of the design development package, Seaver Franks Architects will prepare final building construction documents, including drawings and specifications. Comprehensive documents will include architectural and all normal, structural mechanical, plumbing, electrical engineering services. Civil engineering and Landscape Architecture services are also provided in the scope of this proposal. Interior Design services may be added to the scope of this proposal if required.

Geotechnical and survey services shall be provided by the Owner. We can coordinate this effort as required.

We will coordinate all revisions/ comments provided by Pima County in order to secure a building permit.

5. Construction Administration Services

Construction Administration Services shall include the following:

- Attend weekly contractor led construction meetings.
- Provide construction observation services as deemed necessary to verify that the project is being constructed in accordance with plans and specifications. This includes all sub-consultants.
- Respond to all contractor requests for information (RFI's)
- Issue Architect's Supplemental Instructions (ASI's) and review change orders as required.
- Review and approve shop drawings in accordance with drawings and specifications.
- Upon substantial completion, perform a final inspection and prepare a punch list of items to be corrected. Issue certificate of substantial completion.
- Follow up as necessary to ensure all punch list items are completed or corrected.

6. Civil Engineering & Landscape Architecture/ Development Plan

SFA's Civil Engineer and Landscape Architect shall provide the following services:

- Provide all required Civil Engineering and Landscape Architecture design services as required based on the final master Plan design.

PROJECT SCHEDULE

Upon approval of this proposal, we will schedule a start date to begin our master plan effort. The following is our estimated schedule of tasks to be completed. Please note that we can adjust these durations as required based on phasing requirements and review times needed by your team.

MASTER PLANNING/ CONCEPTUAL DESIGN

- | | |
|---|--------|
| • Finalizing & Approval of Proposal | 1 week |
| • Program Refinement (meeting with you and your team) | 1 week |

• Program Review (meeting with you and your team)	1 week
• Program Revisions (meeting with you and your team)	1 week
• Prepare Initial Draft of Master Plan	2 weeks
• Master Plan Review (meeting with you and your team)	1 week
• Prepare Revised Draft of Master Plan	1 week
• Master Plan Review (meeting with you and your team)	1 week
• Prepare/ Publish Final Draft of Master Plan	1 week
SCHEMATIC DESIGN	
• Preparation of Schematic Design Package	3 weeks
• Schematic Design Package Owner review and approval	1 week
DESIGN DEVELOPMENT	
• Preparation of Design Development Package	3 weeks
• Design Development Package Owner review and approval	1 week
CONSTRUCTION DOCUMENTATION	
• Preparation of Construction Document Package	12 weeks
• Schematic Design Package Owner review and approval	1 week
PERMITTING	
• Submittal/ 1 st review of Construction Document Package to Pima County	5 weeks
• SFA Comment response	1 week
• Submittal/ 2 nd review of Construction Document Package to Pima County	4 weeks
• SFA Comment response	1 week
• Permit approval/ construction start	1 week
Total estimated schedule from start of project to permit approval/ construction start	43 weeks

Please note that we plan on running any development plan updates parallel with the above schedule.

PROFESSIONAL FEES

Based upon the Scope of Services outlined above, the foregoing professional services will be provided for the following fees.

Master Planning/ Conceptual Design	Hourly with an estimated upset maximum fee of \$8,000.00
Schematic Design	Estimated Fixed Fee of \$5,670.00- \$9,450.00*
Design Development	Estimated Fixed Fee of \$12,150.00- \$20,250.00*
Construction Documentation	Estimated Fixed Fee of \$53,460.00- \$89,100.00*
Construction Administration	Estimated Fixed Fee of \$9,720.00- \$16,200.00*
Civil Engineering & Landscape Architecture/ Development Plan	Estimated fixed fee of \$35,000.00*

TOTAL HOULRY FEE ESTIMATE	\$8,000.00
TOTAL FIXED FEE ESTIMATE (incl. Civil & Landscape design services)	\$116,000- \$170,000*

The above fees are valid for 12 months from the date of acceptance. Any work begun after this date shall be renegotiated by both parties to a mutually agreeable amount.

*Please note these fees are based on a construction budget of \$2,700,000.00. We are anticipating our fee to be between 3% and 5% of the overall construction budget (civil and landscape services are broken out separately from this percentage). No phasing (multiple construction document packages) is included in the fee. Once the Master Planning/ Conceptual Design phase is complete, we will revisit the fee structure and adjust accordingly after the full project scope is established.

ADDITIONAL SERVICES

Additional Services including but not limited to the following are not provided under the terms of this agreement, however, will be provided at your request or concurrence.

1. Changes to the client approved concepts or plans requiring re-drawing the design, plans, or specifications.
2. Any services not included in or in excess of the SCOPE OF PROJECT/ SCOPE OF SERVICES.
3. Items included in the REIMBURSABLE EXPENSES section of this proposal.

HOURLY SERVICES

All services provided on an hourly basis will be billed at the following rates:

SEAVER FRANKS ARCHITECTS:

Principal	\$225.00/hour
Sr. Project Architect	\$150.00/hour
Project Architect	\$125.00/hour
Project Manager	\$110.00/hour
BIM Modeler	\$105.00/hour
Project Coordinator	\$105.00/hour
Draftsman	\$95.00/hour
Clerical / Permit Expeditor	\$75.00/hour
Intern	\$55.00/ hour

TERMS & CONDITIONS

Please see the attached terms and conditions.

Vicki, we are very interested in working with you on this project and are pleased to submit this proposal to you. Please let me know if the working relationship described above is acceptable to you. If it is, please sign and return a copy for my file along with a retainer check for \$7,000.00.

Sincerely,
SEAVER FRANKS ARCHITECTS, INC., A.I.A.



Richard W. Huch
Senior Project Architect

TERMS AND CONDITIONS

PAYMENT DUE

Services will be billed monthly as the work progresses. Invoices are due and payable upon receipt.

INTEREST

Amounts unpaid Thirty (30) days after the invoice date shall bear interest at the rate of 1.50% monthly. Payment thereafter shall first be applied to accrued interest and then to unpaid principal.

LIMITATION OF LIABILITY

In recognition of the relative risks, rewards and benefits of the project to both the Client and SFA, the risks have been allocated so that the Client agrees that, to the fullest extent permitted by law, SFA's total liability to the Client, for any and all injuries, claims, losses, expenses, damages or claim expenses arising out of this agreement, from any cause or causes, shall not exceed the total amount of \$50,000 or 5 times the amount of SFA's fee (whichever is less). It is intended that this limitation apply to any and all liability or cause of action however alleged or arising unless otherwise prohibited by law.

REIMBURSABLE EXPENSES

Reimbursable expenses shall mean expenses reasonably incurred by SEAVER FRANKS ARCHITECTS, INC. in performing the Scope of Services outlined previously. Reimbursable expenses may include:

- Transportation, out of town expenses, and local mileage
- Long distance telephone calls, postage (including commercial overnight carriers), and courier costs for local deliveries
- Fees paid to secure approval of building design (including permit expediting) and governmental authorities having jurisdiction over the project
- Reproductions (both in- and out-of-house printing), models, renderings, and photography

These expenses shall be billed monthly at a multiple of one point one five (1.15) times the amount billed to the Architect for such services.

ADDITIONAL SERVICES

Additional Services including but not limited to the following are not provided under the terms of this agreement, however, will be provided at your request or concurrence.

1. Changes to the approved concepts or plans requiring revision or re-drawing of the design, plans, or specifications.
2. Any services not included in or in excess of the SCOPE OF SERVICES.
3. Items included in the REIMBURSABLE EXPENSES section of this proposal.

OWNERSHIP OF INSTRUMENTS OF SERVICE

All original reports, plans, specifications, computer files, field data, notes and other documents and instruments prepared by Seaver Franks Architects as instruments of service shall remain the property of Seaver Franks Architects. Client shall have copies of all documents included as instruments of service. Seaver Franks Architects shall retain all common law, statutory and other reserved rights, including, without limitation, the copyright thereto. The Client agrees to the fullest extent permitted by law, to indemnify and hold harmless Seaver Franks Architects from any damages, liabilities or costs, including reasonable attorneys' fees and cost of defense, arising out of the use or modification by the Client to any reports, plans, specifications or other construction documents prepared by Seaver Franks Architects if such use or modification has not been explicitly approved in writing by Seaver Franks Architects and its sub-consultants. This indemnification provision shall survive the termination of this Agreement.

CHANGED/UNKNOWN CONDITIONS

If, during the term of this Agreement, circumstances or conditions that were not originally contemplated by or known to Seaver Franks are revealed, to the extent that they affect the scope of services, compensation, schedule, allocation of risks or other material terms of this Agreement, Seaver Franks may call for renegotiation of appropriate portions of this Agreement. Seaver Franks shall notify the Client of the changed conditions necessitating

renegotiation and Seaver Franks and client shall promptly and in good faith enter into renegotiation of this Agreement to address the changed conditions. If terms cannot be agreed to, the parties agree that either party has the absolute right to terminate this Agreement in accordance with the Termination provision hereof.

DELAYS

The Client agrees that Seaver Franks is not responsible for damages arising directly or indirectly from any delays for cause beyond Seaver Franks' control. For purposes of this Agreement such causes include but are not limited to, strikes or other labor disputes, severe weather disruption or other natural disasters or acts of God; fires, riots, wars or other emergencies; failure of any government agency to act in timely manner, failure of performance by the Client or the Client's contractors or consultants; discovery of any hazardous substances or differing site conditions.

In addition, if the delays resulting from any such causes increase the cost or time required by Seaver Franks to perform its services in an orderly and efficient manner Seaver Franks shall be entitled to a reasonable adjustment in schedule and compensation.

ENTIRE AGREEMENT

This Agreement is the entire Agreement between Seaver Franks and Client. It supersedes all prior communications, understandings and agreements, whether oral or written.

STANDARD OF CARE

In providing services under this Agreement, Seaver Franks shall perform in a manner consistent with that degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances at the same time and in the same or similar locality.

SUSPENSION OF SERVICES

If the Client fails to make payment within 60 days, action represents breach of contract. All services will be suspended until payment in full has been received. Seaver Franks Architects shall have no liability whatsoever to the Client for any costs or damages as a result of such suspension caused by any breach of this Agreement by the Client. Upon payment in full by the Client, Seaver Franks Architects shall resume services under this Agreement, and the time schedule and compensation shall be equitably adjusted to compensate for the period of suspension plus any other reasonable time and expense necessary for Seaver Franks Architects to resume performance.

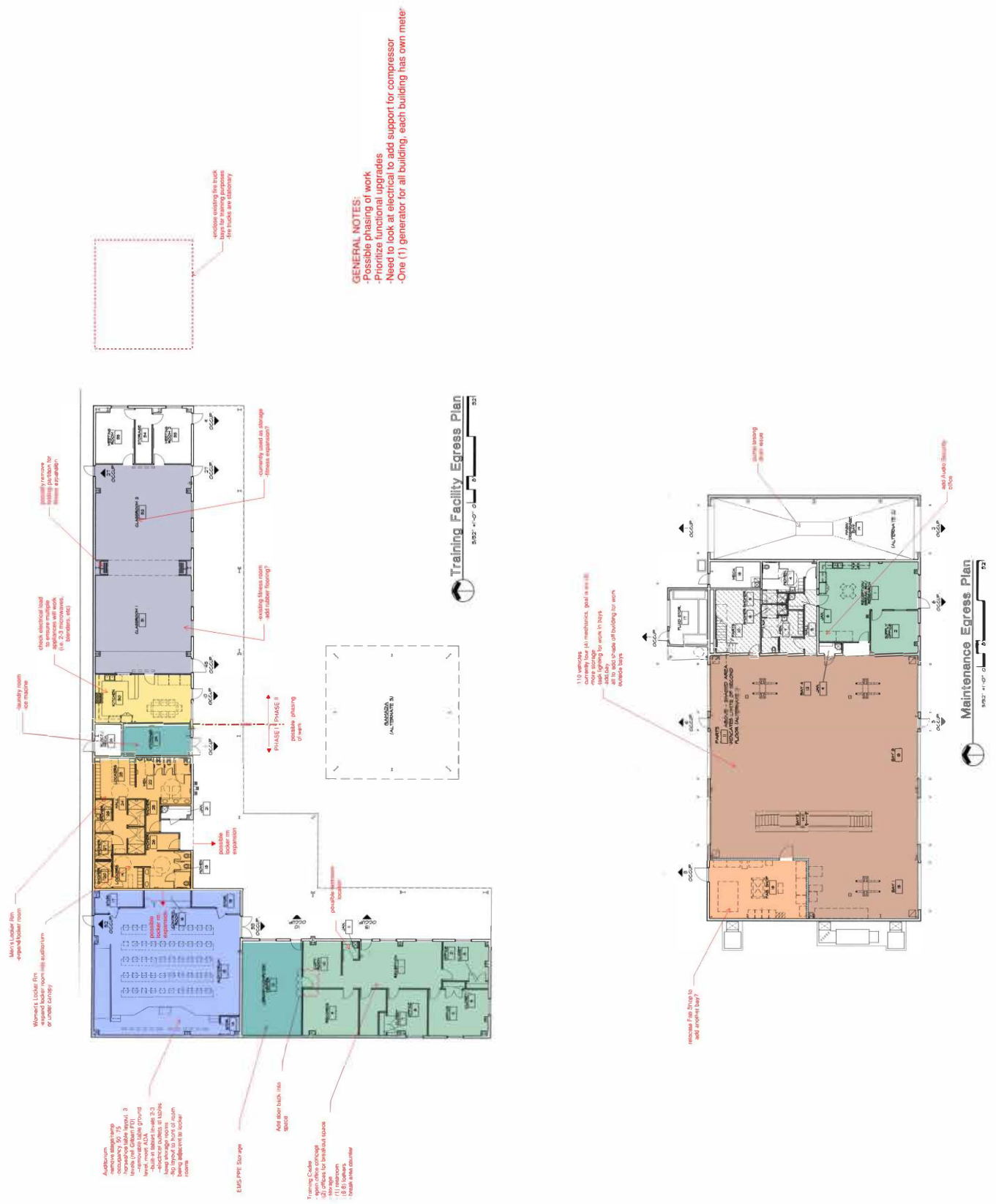
TERMINATION OF SERVICES

If the Client fails to make payment to Seaver Franks Architects in accordance with payment terms herein, this shall constitute a material breach of this Agreement and shall be cause for termination of this Agreement by Seaver Franks Architects.

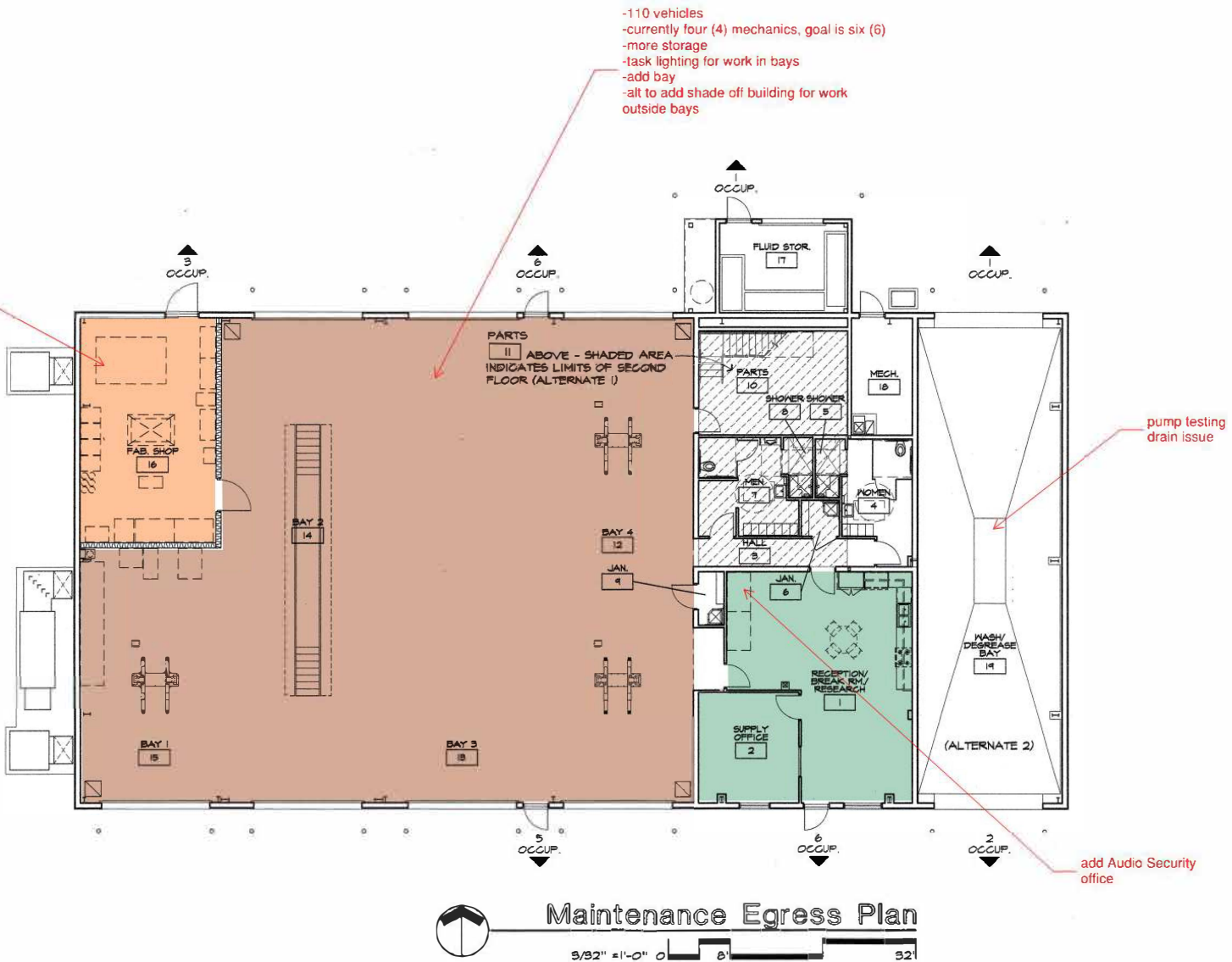
This agreement is accepted this 19th day of November, 2024

By: _____
Board Chair Vicki Cox- Golder
Golder Ranch Fire District

c. Michael Franks, President









GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Jeremy North, Division Chief of Support Services

MTG. DATE: November 19, 2024

SUBJECT: REVIEW, DISCUSSION AND POSSIBLE ACTION REGARDING THE ADOPTION OF RESOLUTION 2024-0015 TO DECLARE DISTRICT ITEMS AS SURPLUS AND DIRECTION TO STAFF TO ADD DECLARED SURPLUS ITEMS TO A PUBLIC AUCTION SITE OR SELL TO A NEIGHBORING OR MUTUAL AID FIRE DISTRICT/DEPARTMENT

ITEM #: 8F

REQUIRED ACTION: ☐ Discussion Only ☒ Formal Motion ☒ Resolution

RECOMMENDED ACTION: ☒ Approve ☐ Conditional Approval ☐ Deny

SUPPORTED BY: ☒ Staff ☒ Fire Chief ☒ Legal Review

BACKGROUND

The Golder Ranch Fire District has accumulated item(s) that we no longer use or need. The attached document(s) provides details of item(s) the district is seeking to surplus through public auction or sale of to a neighboring or local fire department or district. This agenda item(s) purpose is to request approval to classify the item(s) as surplus and to place them on a public surplus auction site and or approve direct sale.

RECOMMENDED MOTION

Motion to adopt Resolution 2024-0015 to declare district items as surplus and direction to staff to add declared surplus items to a public auction site or sell to a neighboring or mutual aid fire district or department.



GOLDER RANCH FIRE DISTRICT

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

Chief Tom Brandhuber

RESOLUTION NO. 2024-0015

A RESOLUTION OF THE GOVERNING BOARD OF THE GOLDER RANCH FIRE DISTRICT DECLARING THE LISTED ITEM AS SURPLUS AND DIRECTION TO STAFF TO DISPOSE OF THE DECLARED SURPLUS ITEM IN SUCH A WAY THAT BEST MEETS THE NEEDS OF THE DISTRICT

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 is the owner of the list of District property as described in Exhibit A, attached to this document, as surplus to the needs of the District; and

WHEREAS, the Golder Ranch Fire District has determined that the items listed in Exhibit A are no longer of any value to the District, do not serve a useful function and are not required for the continued effective operation of the District.

NOW, THEREFORE, BE IT RESOLVED; the Governing Board of the Golder Ranch Fire District declares the item listed on Exhibit A, attached to this resolution, as surplus property and is no longer of need to the District; and

BE IT FURTHER RESOLVED that the Golder Ranch Fire District Governing Board directs staff to dispose of such declared items in a way that best meets the needs of the District in accordance with state statutes.



GOLDER RANCH FIRE DISTRICT

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

Chief Tom Brandhuber

ADOPTED AND APPROVED on this 19th day of November 2024, at a duly noticed public meeting of the Golder Ranch Fire District Governing Board.

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

ATTEST:

Sandra Outlaw
Clerk of the Governing Board
of the Golder Ranch Fire District

Exhibit A

Portable A/C Unit





GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Dave Christian, Finance Director

MTG. DATE: November 19, 2024

SUBJECT: DISCUSSION AND POSSIBLE ACTION REGARDING THE GOLDER RANCH FIRE DISTRICT RECONCILIATION AND MONTHLY FINANCIAL REPORT

ITEM #: 8G

REQUIRED ACTION: ☐ Discussion Only ☒ Formal Motion ☐ Resolution

RECOMMENDED ACTION: ☒ Approve ☐ Conditional Approval ☐ Deny

SUPPORTED BY: ☒ Staff ☒ Fire Chief ☐ Legal Review

BACKGROUND

Presented are the monthly financial reports and cash reconciliation.

RECOMMENDED MOTION

Motion to approve and accept the Golder Ranch Fire District reconciliation and monthly financial report as presented.

Golder Ranch Fire District
Summary Budget Comparison - SUMMARY BUDGET TO ACTUAL **BOARD PACKET**
From 10/1/2024 Through 10/31/2024

Account Code	Account Title	Current Period Actual	Current Period Budget	Current Period Budget Variance - Original	YTD Actual	YTD Budget	YTD Budget Variance - Original
5000	Labor/Benefits/Employee Development	2,973,410.46	3,087,040.09	113,629.63	12,983,613.72	12,436,298.27	(547,315.45)
6000	Supplies/Consumables	55,385.14	156,436.00	101,050.86	387,381.42	625,994.00	238,612.58
6500	Vehicle / Equipment Expense	25,223.44	103,891.00	78,667.56	212,380.62	411,064.00	198,683.38
6750	Utilities / Communications	48,588.80	44,227.00	(4,361.80)	189,053.11	176,908.00	(12,145.11)
7000	Professional Services	107,025.60	140,593.00	33,567.40	509,773.58	585,172.00	75,398.42
7500	Dues/Subscriptions/Maint. Fees	28,983.01	77,997.00	49,013.99	462,570.99	311,538.00	(151,032.99)
7750	Insurance	0.00	0.00	0.00	122,478.48	117,600.00	(4,878.48)
8000	Repairs / Maintenance	23,236.71	62,520.00	39,283.29	184,970.63	253,830.00	68,859.37
9000	Debt Service	1,079.83	21.00	(1,058.83)	118,484.63	102,098.00	(16,386.63)
9500	Capital Outlay	151,130.39	196,554.00	45,423.61	484,730.50	866,216.00	381,485.50
Report Difference		(3,414,063.38)	(3,869,279.09)	455,215.71	(15,655,437.68)	(15,886,718.27)	231,280.59



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Shannon Ortiz, Board Services Supervisor

MTG. DATE: November 19, 2024

SUBJECT: FUTURE AGENDA ITEMS

ITEM #: 9

REQUIRED ACTION: ☒ Discussion Only ☐ Formal Motion ☐ Resolution

RECOMMENDED ACTION: ☐ Approve ☐ Conditional Approval ☐ Deny

SUPPORTED BY: ☒ Staff ☒ Fire Chief ☐ Legal Review

BACKGROUND

This agenda item allows an individual Governing Board member to recommend item(s) to go on future agendas.

Pursuant to A.R.S. §38-431.2(H), the Board will not discuss the items(s) at this time because it would be a violation of the Open Meeting Laws and no voting action will be taken on the recommended item.

RECOMMENDED MOTION

No motion is necessary for this agenda item.



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Shannon Ortiz, Board Services Supervisor

MTG. DATE: November 19, 2024

SUBJECT: Call to the Public

ITEM #: 10

REQUIRED ACTION: ☒ Discussion Only ☐ Formal Motion ☐ Resolution

RECOMMENDED ACTION: ☐ Approve ☐ Conditional Approval ☐ Deny

SUPPORTED BY: ☒ Staff ☒ Fire Chief ☐ Legal Review

BACKGROUND

This is the time for the public to comment. Members of the Board may not discuss items that are not on the agenda. The Board is not permitted to discuss or take action on any item raised in the Call to the Public, which are not on the agenda due to restrictions of the Open Meeting Law; however, individual members of the Board are permitted to respond to criticism directed to them. Otherwise, the Board may direct staff to review the matter or that the matter be placed on a future agenda.

RECOMMENDED MOTION

No motion is necessary for this agenda item.