

**GOLDER RANCH FIRE DISTRICT
GOVERNING BOARD MEETING
PUBLIC NOTICE AND AGENDA
Tuesday, November 18, 2025, 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 18, 2025**. The meeting will be held in 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 is 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 items 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 A CERTIFICATE OF COMMENDATION TO PATRIK VLADYKA FOR HIS LIFE SAVING ACTIONS

B. PRESENTATION OF PERSONNEL

- YEARS OF SERVICE
 - GRANT CESAREK, ASSISTANT CHIEF OF SUPPORT SERVICES- 10 YEARS
- PROMOTION
 - DANIEL FILENER, FIRE INSPECTOR II
- NEW HIRE
 - MICHELLE CHAVEZ, ADMINISTRATIVE ASSISTANT
Loyalty and behavioral oaths will be administered.



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 21, 2025, 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 & RISK REDUCTION
 - FINANCE
 - FIRE PREVENTION

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

- UPDATES ON THE FOLLOWING AREAS:
 - STRATEGIC COMMUNICATIONS
 - FACILITIES MAINTENANCE
 - FLEET
 - HEALTH & SAFETY
 - TECHNOLOGY
 - PLANNING
 - LOGISTICS
 - SUPPLY

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

- UPDATES ON THE FOLLOWING AREAS:
 - EMERGENCY MEDICAL SERVICES/OPERATIONS
 - 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 BEACH FLEISCHMAN AND THE DRAFT ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR) FOR FISCAL YEAR ENDING JUNE 30, 2025
- B. DISCUSSION AND POSSIBLE ACTION REGARDING THE APPROVAL OF BOTH THE MASTER AGREEMENT AND SERVICES AGREEMENT FOR THE STANDARD FAMILY AND MEDICAL LEAVE ACT (FMLA) ABSENCE MANAGEMENT SERVICE
- C. DISCUSSION AND POSSIBLE ACTION REGARDING THE 2025 PROGRAM APPRAISAL SUMMARY FINDINGS
- D. 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 16, 2025

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 11/12/2025 by 5:00 p.m.





GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Tom Brandhuber, Fire Chief

MTG. DATE: November 18, 2025

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: Tom Brandhuber, Fire Chief

MTG. DATE: November 18, 2025

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: Jeremy Hilderbrand, EMS

MTG. DATE: November 18, 2025

SUBJECT: PRESENTATION OF CERTIFICATE OF COMMENDATION TO PATRIK VLADYKA FOR
HIS LIFE SAVING ACTIONS

ITEM #: 5A

REQUIRED ACTION: ☒ Discussion Only ☐ Formal Motion ☐ Resolution

RECOMMENDED ACTION: ☐ Approve ☐ Conditional Approval ☐ Deny

SUPPORTED BY: ☐ Staff ☐ Fire Chief ☐ Legal Review

BACKGROUND

On August 30th at approximately 6:00PM, EN374, PM375 and EC377 were dispatched to a cardiac arrest on East Rancho Vistoso Blvd. When crews arrived, they found Patrik conducting high-quality chest compressions on a patient who was experiencing a serious cardiac event. The crew used trauma sheers to cut around Patrik's hands while he continued to perform chest compressions and when appropriate FF Holzhauer seamlessly transitioned into the role of providing high-quality compressions. After two rounds of chest compressions, the patient regained a pulse.

Patrik was not on scene when the emergency occurred, he had downloaded the Pulsepoint app and chose to be notified if CPR was needed close by. Pulsepoint is a free app that has the ability to notify users of emergency medical situations, like cardiac arrest, that are nearby their location. On August 30th, Patrik was notified of such an event, rushed to the incident, and rendered life-saving aid which resulted in saving a person's life.

RECOMMENDED MOTION

Presentation item only.

CERTIFICATE *of Commendation*

PROUDLY PRESENTED TO

Patrik Vladyka

In recognition of your prompt and courageous response to a medical emergency notification. Your swift action and readiness to assist someone in need of CPR exemplify commitment, compassion, and community service.



TOM BRANDHUBER
FIRE CHIEF

JEREMY HILDERBRAND
EMS & PROFESSIONAL
DEVELOPMENT
DEPUTY CHIEF



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Tom Brandhuber, Fire Chief

MTG. DATE: November 18, 2025

SUBJECT: PRESENTATION OF PERSONNEL

ITEM #: 5B

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
 - Grant Cesarek, Assistant Chief of Support Services-10 years
- PROMOTION
 - Daniel Filener, Inspector II
- NEW HIRE
 - Michelle Chavez, Administrative AssistantLoyalty and behavioral oaths will be administered.

RECOMMENDED MOTION

No motion required for this agenda item.

EMPLOYEE RECOGNITION

Employee Name: Grant Cesarek

Date of Hire: November 2015

Current Position: Assistant Chief of Support Services

Reason for Recognition: 10 years

Prepared by: Tom Brandhuber, Fire Chief

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



GRFD/CAREER HISTORY:

- Started his fire service at RMFD in 1998
- Became a Paramedic in 2001
- Promoted to Captain in 2008
- Hired by GRFD in 2015 as the Battalion Chief of Health and Safety
- 2017 moved to Division Chief of EMS, did a little bit of work there.
- 2021, promoted to Deputy Chief of Health and Life Safety Services, then later that year moved to Deputy Chief of Logistics.
- 2023 promoted to Assistant Chief of Support Services.

PROFESSIONAL ACCOMPLISHMENTS/ACHIEVEMENTS:

Bachelor's Degree in Public Safety Administration

Chief Executive Officer Program

Executive Fire Officer National Fire Academy

Designated Narrator for Graduations and other District events

One of the Master of Ceremonies for the Fiesta De Los Bomberos dinner

Grant and his team are responsible for Headquarters/Station 378/ The new Logistics facility and the future remodel to Fleet and Professional development.

PERSONAL OR SPECIAL NOTES OF INTEREST:

Married to an incredible lady Pam for 25 years. She is a nurse at Banner in the Pediatric ICU

Has two children

Mia is a Junior at Utah Tech University on Golf Scholarship

Chase a senior at Catalina Foothills High School, one of the top junior golfers in the State, will attend Utah Tech University on a golf scholarship

Love to Hustle Golf and take money from unsuspecting people

Will always provide unsolicited golf tips to anyone

Knows everybody and his Family refers to him as the Mayor

EMPLOYEE RECOGNITION

Employee Name: Daniel Filener

Date of Hire: April 4, 2022

Current Position: Fire Inspector II

Reason for Recognition: Promotion

Prepared by: Brenda Druke

Date of Board Meeting: 11/18/2025



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:

Prior to working with GRFD, Daniel worked at AMR, Jack Furrier Tire, and Honeywell. Daniel began his career at GRFD as a Fire Inspector Apprentice in April, 2022 . In September, 2023, he was promoted to Fire Inspector I after passing the ICC Fire Inspector I test and completing his Fire Inspector I taskbook. On October 22nd, Daniel passed the ICC Fire Inspector 2 test and completed his Fire Inspector II, Plan Reviewer I, and Fire Investigator taskbooks, which were a pre-requisite to being promoted to Fire Inspector II. He is on the rotation as Fire Investigator and has investigated over 33 fires (with one car fire investigation going to court and pleading out because of Daniel's excellent investigation and reporting skills). He was the "go-to" for food truck inspections and taught a food truck inspection class in Mesa last year. He has made many informational Prevention videos that have been distributed to various entities including operations.

- PROFESSIONAL ACCOMPLISHMENTS/ACHIEVEMENTS:

- Completed Fire Investigator 1-4 (Formerly known as Arson 1-4) May 2024
- Passed the AZ State Fire Inspector 1 class August of 2022
- Passed the AZ State Fire Inspector 2 class September 2022
- Obtained Fire Instructor 1 certification July 2025
- HazMat Inspector class at NFA May 2023
- Plan Review for Fire and Life Safety class at NFA August 2025
- Served as CPR/First aid Instructor
- Attended the NFA 2 day Youth Firesetting Interview and Educational Intervention Strategies class in October, 2025 held in Scottsdale
- Completed the NFA 2-day Residential Sprinkler Plan Review Class earlier this month held at GRFD

- PERSONAL OR SPECIAL NOTES OF INTEREST:

Daniel has been married to his beautiful wife Emily since 2019. They have three dogs a terrier, husky, and a golden retriever. In his free time Daniel enjoys fixing up his home, working on his vehicles or spending time with family. He can play five different instruments – drums, bass, electric and acoustic guitar, piano and a mean kazoo. Kids at heart, he and Emily like to travel on Disney cruises or visit Disneyland. Their next trip is in March, 2026 where they will go on another Disney cruise. He likes riding his motorcycle, an Indian Scout when he gets the chance.

Daniel is a “punny” guy, who’s puns are almost Muscarella level! His jolly laugh and sense of humor is something we all look forward to coming to work to every day. Daniel is an important and valued member of the Prevention team. We can rely on him to do the right thing even when it is the hardest thing to do. Congratulations, Daniel on your promotion to Fire Inspector 2!

EMPLOYEE RECOGNITION

Employee Name: Michelle Chavez

Date of Hire: 10/20/25

Current Position: Administrative Assistant

Reason for Recognition: New Employee

Prepared by: November 18 2025

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:**

Not applicable, new employee

- **PROFESSIONAL ACCOMPLISHMENTS/ACHIEVEMENTS:**

U.S. Airforce for 5 years stationed at Davis Monthan
Worked as Emergency Manager for the State of Texas
Certified EMT

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

From Midland Texas
Has lived in Tucson for 9 years





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: Shannon Ortiz, Board Services Supervisor

MTG. DATE: November 18, 2025

SUBJECT: APPROVE MINUTES- OCTOBER 21, 2025, 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 21, 2025, REGULAR SESSION MEETING MINUTES

RECOMMENDED MOTION

If items remains on consent agenda:

Motion to approve the November 18, 2025, Consent Agenda.

If item is removed from consent agenda: State the motion for the item that was removed from consent agenda after discussion has taken place:

Motion to approve the October 21, 2025, regular session meeting minutes.

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

Tuesday, October 21, 2025, 9:00 a.m.

1600 East Hanley Boulevard, Oro Valley, Arizona 85737

1. CALL TO ORDER/ROLL CALL

Members Present: Chairperson Cox Golder, Board Clerk Sandra Outlaw, Board Member Steve Brady, and Board Member Tom Shellenberger

Members Absent: Vice-Chairperson Wally Vette (excused absence)

Staff Present: Fire Chief Tom Brandhuber, Assistant Chief Grissom, Assistant Chief Perry, Assistant Chief Cesarek, Deputy Chief Hilderbrand, Deputy Chief Jarrold, Fire Marshal Akins, Deputy Chief Wilson, Finance Director Christian, IT Director Rascon, HR Director Delong, and Board Services Supervisor Ortiz

2. SALUTE AND PLEDGE OF ALLEGIANCE

Those in attendance said the pledge of allegiance.

3. FIRE BOARD REPORTS

Board Member Brady thanked Community Outreach Supervisor Dan Habinek for his presentation at Clairridge. Board Member Brady said he received several comments on what a great job Dan did.

4. CALL TO THE PUBLIC

There were no public issues presented at this time.

Chief Brandhuber commented there had been three line-of-duty deaths in the state of Arizona in the past month: Mesa Fire Engineer Paul Shupe, Timber Mesa Firefighter Glenn Collins, Flagstaff Fire Department Deputy Chief Jerry Bills. He asked for a moment of silence to recognize them.

5. PRESENTATIONS

A. PRESENTATION OF PERSONNEL

- RETIREMENT
 - WILL SEELEY, BATTALION CHIEF



- YEARS OF SERVICE
 - DAVE CHRISTIAN, FINANCE DIRECTOR- 15 YEARS
 - HERMAN RASCON, TECHNOLOGY DIRECTOR- 15 YEARS
- PROMOTION
 - DAVID SARGENTI, PARAMEDIC
- NEW HIRES
 - SAM HENSON, MEDIA SPECIALIST
 - GUY PERKINS, SYSTEMS SPECIALIST

Loyalty and behavioral oaths will be administered.

Assistant Chief Grissom recognized Battalion Chief Will Seeley for his service to Golder Ranch Fire District (GRFD).

Assistant Chief Perry presented Finance Director Dave Christian for his fifteen years of service to GRFD.

Assistant Chief Cesarek presented Technology Director Herman Rascon for his fifteen years of service to GRFD.

Battalion Chief Hastings recognized David Sargenti for his promotion to Paramedic.

Community and Media Relations Supervisor Camarillo introduced Sam Henson as the new Media Specialist for GRFD.

Technology Supervisor Martinez introduced Guy Perkins as the new Systems Specialist for GRFD.

Chairperson Cox Golder administered the behavioral and loyalty oaths to the new employees.

The Governing Board took a brief recess at 9:29 a.m.

The Governing Board reconvened at 9:33 a.m.

6. CONSENT AGENDA

A. APPROVE MINUTES- SEPTEMBER 16, 2025, REGULAR SESSION

B. APPROVE AND ADOPT THE BASIC ORDERING AGREEMENT WITH THE FEDERAL BUREAU OF INVESTIGATION (FBI) TO CONTINUE LEASING THE COMMUNICATION HARDWARE SPACE AT THE GRFD STATION 370 LOCATION



- C. APPROVE AND ADOPT RESOLUTION 2025-0010 TO DECLARE ITEMS AS SURPLUS AND DIRECTION TO STAFF TO SELL OR PROVIDE ITEMS TO NEIGHBORING FIRE DISTRICTS OR EDUCATIONAL INSTITUTIONS

MOTION by Board Member Shellenberger to approve the October 21, 2025, Consent Agenda

MOTION SECONDED by Board Member Outlaw

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 the crews for all their help with the funerals for the recent line-of-duty deaths in the past month. He thanked Captain Mike Thomas for assisting with all three funerals on behalf of the Local Assistant State Team (LAST).

Chairperson Cox Golder reiterated to thank Captain Thomas.

Paramedic Ward attended the Board meeting on behalf of President Jones who could not attend due to a meeting. Paramedic Ward said the North Tucson Firefighter's Association (NTFFA) has stayed busy in the community assisting local charities. They are preparing for the local Shop With A Firefighter event, they are helping Northwest Fire District with their Thanksgiving food box community program, and they will be participating in the Rockin' 4 Heroes event next month.

Cox Golder commented she saw a code in the calls report that she had not seen before: 444- power line down. She asked what the District does for a call like this.

Chief Brandhuber responded when a power line is down, crews secure the area, and make sure people do not go near the lines. Crews ensure the scene remains safe until the power company is on-scene.

- B. COMMUNITY RISK REDUCTION DIVISION'S REPORT - Assistant Chief Perry presented Community Risk Reduction's division report to the Governing Board. He congratulated Fire Marshal Jenn Akins for achieving her CPSE Fire Marshal Designation. Chief Perry noted the Deputy Chief's rotations will be effective the following week. He publicly thanked Chief Jeremy Hilderbrand for building a foundation for the Community Risk Reduction Division.

Board Member Shellenberger noted the District was speaking with Supervisor McClure about 3-1-1. He asked what the purpose of the discussion was.

Assistant Chief Perry replied he plans on meeting with Supervisor McClure to discuss infrastructure for 311.



Chief Brandhuber explained the purpose of rotating the Deputy Chiefs is to build the bench strength and to ensure the District is producing people that can step up to the next leadership position. Next year the Assistant Chief's will be rotated so they can get broad depth and be prepared for any changes that arise.

Board Member Shellenberger asked if the numbers for snake and alarm responses listed in the calls total report included the Community Response Technician responses (CRTs).

Assistant Chief Grissom responded no, the count total report only includes responses from crews.

Assistant Chief Perry stated the call totals for CRTs is included in the Community Risk Reduction report.

- C. SUPPORT SERVICES DIVISION'S REPORT - Assistant Chief Cesarek presented the Support Services' division report to the Governing Board. He said the Support Services team is doing a great job completing the remaining capital improvement projects for the year. Assistant Chief Cesarek highlighted and thanked Deputy Chief Adam Jarrold for his work for Support Services.

Chairperson Cox Golder noted a section in the Support Services Division report. She saw a section that mentioned vehicles on order. She asked how many vehicles were on order.

Assistant Chief Cesarek replied six vehicles are on order from Enterprise for the vehicle pool. He added his division also has a letter of intent for a ladder truck, a letter of intent for an engine, and they are working on a letter of intent for a Type 3, this would be a vehicle replacement for the Wildland division. All of the vehicles are in the capital improvement plan and have been approved by the Board.

Chairperson Cox Golder asked what the status of the Quasar building was.

Assistant Chief Cesarek responded the utilities have been turned on, they are working on setting up the warehouse space so his team can move the correct items in there. His team is going to be methodical on what is moved into the building so there is an inventory list of the items.

- D. EMERGENCY MEDICAL SERVICES & FIRE RESPONSE DIVISION'S REPORT – Assistant Chief Grissom presented the EMS & Fire Response's division report to the Governing Board. He announced his division will be losing Deputy Chief Mark Wilson and Deputy Chief Tony Rutherford. He thanked them for the great jobs they did and commented he knows they will do a great job in their new positions. Assistant Chief Grissom mentioned in light of the great work the Professional Development team did with the help of Human Resources (HR), the District is on schedule to hold an academy in January. In addition, there are twenty candidates that will be testing for



the position of fire captain. Twenty passed the written test and will be moving forward to the assessment center. He acknowledged seven members that assisted Timber Mesa with coverage for their team members to attend the funeral of one of their own. One ambulance and one engine company helped with coverage for 48 hours. He said it was nice to see GRFD's people helping not only its own community but the statewide community.

Chairperson Cox Golder noted a section in the Fire and EMS Response report where it mentioned instances where non-reserve ambulances were zero. She asked what the District does in these instances.

Assistant Chief Grissom replied the District relies on its auto-aid partners when the non-reserve ambulances are zero.

Chairperson Cox Golder asked about the District's cardiac rate survival of 21%.

Assistant Chief Grissom responded this is incredibly high compared to national standards. He said crews receive challenge coins on a regular basis because of the outstanding job they do with cardiac arrest code saves. He said this was extremely high compared to national standards.

Board Member Shellenberger asked if other districts helped Timber Mesa with coverage.

Assistant Chief Grissom answered several agencies assisted with coverage. It was a statewide mutual aid request and multiple agencies assisted with the request.

8. REGULAR BUSINESS

A. DISCUSSION AND POSSIBLE ACTION REGARDING THE CIGNA ADMINISTRATIVE SERVICES AGREEMENT FOR HEALTH INSURANCE

Chief Brandhuber explained the contract has been reviewed by the attorney. The District is happy with the service provided so far. HR has been working with Crest and Cigna to ensure the transition was as seamless as possible. Chief Brandhuber wanted to highlight one of the reasons the District chose Cigna was the money they committed to the healthcare membership. Extra funding was given to employees who participate in Health Savings Accounts (HSA's). The District has been operating as if there is a contract. The contract has been going back and forth between the two legal departments.

Chairperson Cox Golder asked if moving to Cigna saved the District money.

Chief Brandhuber replied that it did.



MOTION by Board Clerk Outlaw to approve the Cigna Administrative Services Agreement as presented.

MOTION SECONDED by Board Member Shellenberger

MOTION CARRIED 4/0

B. DISCUSSION AND POSSIBLE ACTION REGARDING THE COMPLETION OF RENOVATIONS TO THE TRAINING AND FLEET BUILDINGS AS PART OF THE VOTER APPROVED BOND PACKAGE

Chief Brandhuber explained the proposal is strategic and looks at future growth for Fleet Maintenance for the next ten years.

Assistant Chief Cesarek explained he would present the last two projects budgeted with the bond funding. He showed plans from the architect Seever Franks. Assistant Chief Cesarek stated there is \$4.2 million remaining in the bond account.

Assistant Chief Cesarek explained the conceptual plans for the training building which included seating for sixty-five people in the auditorium, two levels of raised fixed seating, electrical and ethernet connectivity, updated audio/visual, locker room expansion, instructor/cadre area and offices.

Chairperson Cox Golder asked how much was remaining in the bond fund.

Finance Director Christian answered there is \$4.6 million remaining in the bond fund. There is still money that is allocated to Station 378, the remaining balance would be \$4.2 million. The remaining amount would be used for this project and any supplemental funds the Board approves.

Chairperson Cox Golder said she is so happy to see these type of improvements are being made.

Assistant Chief Cesarek said the buildings were completed in 2005 and the organization has changed since then. The improvements will address the needs that have come from the changes.

He explained the conceptual plans for the fleet maintenance expansion which include a 3,500 square foot addition, three half bays added to the north of the building, relocating the fabrication shop to provide four full bays on the south side, an expanded mezzanine to provide space for two offices and a new conference room, upgraded lighting, heating and cooling, air compressor, and oil distribution.

Assistant Chief Cesarek explained the board's approval was sought for a project total not to exceed \$5.7 million, which would include the \$4.2 million in the bond account and \$1.5 from the unassigned reserve funds. He explained the next steps would be to work with engineering and seek ways to save on costs. The numbers were based on a high-level quote.



Chief Brandhuber clarified the District currently has \$3.5 in the unassigned reserve. Staff is requesting \$1.5 from the unassigned reserve fund. Leadership is asking the Board for the authority to proceed. The goal is not to spend the \$1.5 million but to get the best quality product for Fleet.

Board Member Brady asked what the dimensions were for the north addition.

Assistant Chief Cesarek replied they are sure they can get apparatus in and out of the bay without any issues.

Board Member Brady stated that was his concern.

MOTION by Board Member Shellenberger to approve staff to proceed with the renovations of the GRFD training and fleet buildings as part of the 2019 bond project utilizing the remaining balance of the bond account and unassigned reserve funds not to exceed a total project cost of \$5.7 million.

MOTION SECONDED by Board Member Brady

MOTION CARRIED 4/0

Chief Brandhuber thanked the Board for their support and for taking care of GRFD personnel.

Chairperson Cox Golder thanked him and said she was glad to see staff were preparing for the future.

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

Finance Director Christian presented the GRFD reconciliation and monthly financial report. He said the District is a quarter of the way through fiscal year 2026. To-date the District has received \$5.5 million in property taxes, this is 6% favorable. Interest revenue is 9% favorable. This line item will see a decline because interest rates have fallen and because in fiscal year 2020 and fiscal year 2021 the Pima County Treasurer over-issued more than a million dollars. So, they are in the process of reclaiming these funds from all political subdivisions. GRFD's share is about \$30,000.

Chairperson Cox Golder clarified this is a withholding process rather than writing a check.

Finance Director Christian confirmed she was correct.

Director Christian explained wildland revenue continues to be received, and ambulance revenue is favorable at 16%. Crews are averaging about twenty transports a day. He said the District was 1% favorable in costs. There were some line items that had deficits due to timing, however, the District was \$43,750



favorable in expenses. He stated \$2.9 million was added to cash, the District is at a point where it is adding to its cash. For year-to-date the District appears to be strong with 16% favorable in the revenue. Director Christian said the District has a total of \$23 million all cash total with both Pima and Pinal Counties Treasurer's Office and Chase Bank. He went on to explain; ambulance revenue is very strong. There were almost 600 transports in the month of September. This averages to about 20 transports a day. Director Christian said for the 2025 season crews have responded to 18 state wildland fires and 18 federal fires. For year-to-date \$800,000 has been collected. He believed that it would reach \$1 million dollars.

MOTION by Board Member Outlaw to approve and accept the Golder Ranch Fire District reconciliation and monthly financial report as presented.

MOTION SECONDED by Board Member Shellenberger

MOTION CARRIED 4/0

9. FUTURE AGENDA ITEMS

The next regularly scheduled meeting will be November 18, 2025

10. CALL TO THE PUBLIC

Chief Brandhuber announced the annual pancake breakfast will be the morning of December 20th and the annual Union Holiday Party will be the evening of December 20th.

11. ADJOURNMENT

MOTION by Chairperson Cox Golder to adjourn the meeting at 10:19 a.m.

MOTION SECONDED by Board Clerk Outlaw

MOTION CARRIED 4/0

Sandra Outlaw, Clerk of the Board
Golder Ranch Fire District





GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Tom Brandhuber, Fire Chief

MTG. DATE: November 18, 2025

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
- Human Resources

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 2025

Fire Chief's Activities



- Attended monthly District Governing Board meeting
- Attended the GRFD's Culture Club meeting for annual awards preparation
- Attended Southern Arizona Make-A-Wish Council meeting
- Attended American Ambulance Association workshop on changes to Medicaid and other trending topics in EMS
- Attended the Mesa firefighter line-of-duty death (LODD) funeral service along with Engine 381
- Attended the Flag Gifting Ceremony to a Gold Star family that lives in Oro Valley with the Mayor of Oro Valley and members of Oro Valley Town Council, Pima County Chairman Rex Scott, and the members of the Golder Ranch Fire District Honor Guard
- Attended the Elks lodge dinner for firefighter of the year TJ Steele, along with his wife, Battalion Chief Goodrich, and Community and Media Relations Supervisor Lydia Camarillo
- Participated in the parade to honor Mr. George with Ladder 380 and Community Educator Tiffany Massie
- Attended the Siblings Reunion Picnic with Eng 381, Community Educator Tiffany Massie, and Northwest Fire District (NWFD) and Rural Metro Fire Department (RMFD) units

- Attended the Chief Executive Officer Program week two with Deputy Chief Hilderbrand and Battalion Chief Price
- Held weekly executive leadership team meetings (Deputy Chiefs-Assistant Chiefs-Directors)
- Held monthly Fire Chief Status update meeting
- Various meetings with personnel
- Participated in multiple statewide stakeholders' meetings to address future Certificate of Necessity (CON) statutory changes, extreme heat, and its effect on responders
- Participated with Engineer Gary Schobel in a video interview for the Cancer Survivor Network
- Participated in Leadership meeting with Local 3832 and Executive Staff
- Participated in GRFD Supervisors training workshop
- Participated in multiple meetings to choose organization to conduct salary survey of the District
- Participated in planning meeting for Grand Opening of Station 378
- Hosted a table for Make a Wish breakfast, with Board Chair Vicki Cox-Golder, Oro Valley Council Member Mary Murphy, Oro Valley Hospital CEO Cody Barnhart, Assistant Chief Grant Cesarek, Assistant Chief Chris Grissom and Local 3832 Treasurer/Secretary Ryan Ward
- Met with President Jones

Thank You Correspondence/Commendations

- A thank you letter was received from the Town of Oro Valley Police Chief Kara Riley for those who participated in the Town's National Night out. The staff that participated included: Battalion Chief Steve White, Captain Ryan Hoffman, Captain Brandon Daily, Engineer Tony Citro, Firefighter Adrian Dominguez, Paramedic Molly Kolt, and Community Education Supervisor Dan Habinek.
- Copper Creek Parent Teacher Organization sent a thank you card for the following personnel who participated in 'Hawk Walk': Captain Ryan Hoffman, Engineer Anthony Citro, Firefighter Adrian Dominguez, Paramedic Andrew Bryce, and Community Education Supervisor Dan Habinek.
- Timber Mesa Medical and Fire District sent a thank you card thanking GRFD for its support during the loss of two of their personnel
- Dan Habinek received a thank you from a CPR class participant:

Board Services

Board Services Supervisor- Shannon Ortiz

Results:

100 % of records requests fulfilled within a statutory time frame (23/23)

The average number of records requests received and responded to in a month is twenty-two. State statute requires agencies to respond in 'a timely manner'. GRFD responds to records requests faster than most agencies. Please see the explanation below describing GRFD's records request process.

100% of board reports published on time (1 out of 1)

Public meeting law requires a meeting agenda be published at least twenty-four hours before the meeting. GRFD’s practice is to publish the agenda at least a week prior to the meeting as a general courtesy. The board packet is sent to the Governing Board a week prior to the meeting to allow the Board enough time to review the packet and ask staff any questions, prior to the meeting. Staff members are always available to the Board if you have any questions.

Outputs:

1 Governing Board meeting supported for the month of October.
The Golder Ranch Fire District meets regularly once a month. However, special sessions are held for budget study sessions, strategic planning sessions, etc.

Records responded to 23 records requests for the month of October.

The breakdown is as follows:

Environmental Reports	3
Outstanding Code Violations/Inspection Report	1
Fire Reports	-
Incident Reports	2
Medical Records	16
Other	1

Two-hundred and twenty-four fingerprint appointments were conducted in the month of October.

Demands:

Board Services anticipates twelve regular session and two special session GRFD Governing Board meetings based on the number of meetings held in the past.
Board Services anticipates 15 records requests to be received a month for a twelve-month period for a total of 180 anticipated records requests for 2025.
Board Services anticipates 30 boxes of records will be destroyed in 2025.

Records Request Overview

The Golder Ranch Fire District (GRFD) receives a variety of records requests, most commonly for medical and billing records. Requestors generally fall into several categories: patients, law firms, government agencies such as Adult Protective Services, Department of Child Safety, Arizona Department of Health and Human Services and agencies such as the Donor Network of Arizona.

Patients typically request their records to share with their healthcare providers. Law firms request records in connection with legal proceedings, while agencies such as Adult Protective Services (APS) and the Arizona Department of Child Safety (DCS) do so for investigative purposes. The Medical Examiner’s Office requests records to assist in determining causes of death, and the Donor Network of Arizona requests records when a patient who was an organ donor passes away.

State and federal laws dictate the documentation required for record release. Patients requesting their own records must provide a copy of a government-issued photo ID. Third-party requestors, such as family members, must provide identification and applicable legal documentation—such as a Durable Medical Power of Attorney for minors or a death certificate when the patient is deceased. Law firms must

submit a court-ordered subpoena or a HIPAA authorization form with a notarized patient signature, or alternatively, a copy of the patient's photo ID.

As of June 25, 2024, per the Office for Civil Rights' updated interpretation of 45 CFR, law enforcement agencies must also provide a legally binding document, such as a subpoena, summons, or warrant, when requesting medical records. Government agencies—including prosecutors' offices, Adult Protective Services, Department of Child Services, the Department of Health and Human Services, and medical examiners—must submit requests on official agency letterhead. The Donor Network of Arizona provides authorization and verification forms confirming consent for organ donation.

Records Processing Efficiency

The Golder Ranch Fire District (GRFD) strives to process medical records requests as promptly as possible. Unlike many agencies that rely on external legal review, GRFD's Records Division is trained in the Safe Harbor Method of redaction, allowing staff to complete this step internally while maintaining full compliance with privacy regulations. This process helps reduce turnaround time, and in most cases, medical record requests are completed within the same day or within 24 hours.

Board Services recently updated the organizational chart. This document is constantly changing, we will do our best to keep it up-to-date. It is included for reference. Board Services recently exchanged org charts and phone lists with Northwest Fire District so each agency can have the others as a reference.

Board Services attended Mini Musters at Wilson K-8 and Harelson Elementary schools.

Tuesday, October 28th, Human Resources (HR) hosted a Halloween Bash that was spooktacular! Thank you to the HR team for all the planning!

On Wednesday, October 29th, GRFD and the U of A's College of Veterinary Medicine had a Meet and Treat event. It was a great success.



Human Resources

Allison Delong, HR Director

Recruitments:

- Professional Development Captain Process - Congratulations to Captain Jeremy Rinder
- Captain Promotion Process – scheduling final interviews with candidates
- Recruit Firefighter – scheduling final interviews with candidates
- Facilities Maintenance Tech – scheduling final interviews with candidates
- Wildland Team Selection Process – in process, partnering with Wildland Team
- Wildland IC Process – upcoming

HR Program Metrics for Strategic Plan and Budget: 1/1/2025 – 10/31/2025

The below metrics are calendar year to date. The methodology of gathering and reporting may adjust as we work to determine the value, validity, and feasibility.

<u>CATEGORY</u>	<u>METRIC DESCRIPTION</u>	<u>YTD</u>	<u>GOAL/REFERENCE</u>
RESULTS	Retention Rate	95%	85%
	% of employees compensated at 101% of the comparable market	100%	100%
	% of surveyed respondents are satisfied with the service received from Human Resources	TBD	85%
	% of surveyed respondents that report they are satisfied with the benefits package	TBD	85%
OUTPUTS	# of medical leave cases handled	48	35
	# employee internal and external recruitments conducted	20	10
	# of candidate applications reviewed	1,005	750
	# of light duty assignments coordinated	14	TBD
	# of workers comp cases in process/processed	39	TBD
	# of Personnel Action Forms processed	457	TBD
	# of qualifying events administered	69	TBD
	# of new hires oriented	26	14
	# of spark hire video interviews reviewed	453	TBD
	# employee benefits plans administered	29	29
	# of policies reviewed	18	TBD
	# of job descriptions reviewed and updated	17	TBD
DEMANDS	# medical leave cases expected to be requested	40	TBD
	# employee recruitments expected to be requested	13	TBD
	# of workers comp cases expected to be requested	50	TBD
	# of Personnel Action Forms expected to be required	480	TBD
	# of policies expected to be reviewed	24	TBD
EFFICIENCIES	\$ program expenditures per GRFD employee	TBD	TBD

IMPLEMENTATION PROJECTS:

Document Locator:

- This project is still in process. We have access to the program and have begun building out workflows, retention rules, and organization needed to fit the needs of the District.

FMLA Vendor:

- We are in the final stages of the FMLA implementation project with The Standard. We are excited to share with all Golder personnel and start utilizing the system.

Policies:

- Policies/Procedures under review by Executive Leadership Team/Leadership:
- SOPs related to apparatus and vehicle driving, incidents, and requirements were combined into one procedure, 400 Apparatus Driving. Currently being reviewed by Labor.
- Social Media (policy 712) – drafted in coordination with CMR Supervisor Camarillo
- Military Leave (policy 1040) - policy under review for necessary updates
- Procurement (policy 212) – policy under review by Executive Leadership Team.
- Electric Vehicle/Hybrid Vehicle Fires (policy 919) – drafted by DV Rutherford, under ELT and Labor review
- Apparatus/Vehicle Backing (policy 906) – draft revised to include maneuvering by policy coordinator, under review by labor.
- Donations Policy – being drafted by Finance Supervisor
- Program Appraisals (Policy 232) – under review for revisions by SMEs.
- Strategic Business Plan Maintenance (Policy 234) – under review by SMEs.
- Recruitment and Selection (Policy 1000) – drafted and under review with FC and ACs
- Performance Evaluations (Policy 1001) – drafted and under review with FC and ACs
- Probationary Period (Policy 1122) – under review
- Part-Time Employee Paid Sick Time (Policy 1056) – Annual review and updates by Policy coordinator.
- Policy Manual (Policy 102) – Reviewed by ELT, approved and reissued.
- Extra Duty, Overtime, and On Call (Policy 1010) – Reviewed by ELT, approved and reissued.
- EE Leave – Paid and Unpaid (Policy 1045) – Reviewed by ELT, approved, and reissued.
- Intranet Policies Archived – 5101 Reference to Gov't Regulations, 2201 Flags, 2216 Community Service Workers

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	33
SMITH, ANDY	11/11/1993	32
DICOCHEA, EDWARD MARTINEZ	11/18/2002	23
BOONE, NICKOLAS	11/19/2008	17
BRAVO, JUAN GABRIEL	11/19/2008	17
CHILDRESS, CHRISTOPHER DANIEL	11/19/2008	17
CESAREK, GRANT DEREK	11/30/2015	10
NEASHAM, SHELLEY ANN	11/14/2022	3
TARBILL, DJ	11/06/2023	2
CRISCI, STACIA RENEE	11/11/2024	1



ORO VALLEY POLICE DEPARTMENT

KARA M. RILEY
CHIEF OF POLICE



October 29, 2025

Greetings Community Partners!

On behalf of the Oro Valley Police Department, we would like to extend our heartfelt gratitude for your generous support and participation in this year's **National Night Out** (NNO) event. Your contributions — whether through resources, time, or presence — played an essential role in making the evening a tremendous success.

NNO is an annual community-building event that promotes police-community partnerships; it is a reflection of the strong relationships and shared commitment we have built with our regional partners. Your willingness to come together with us demonstrates the power of collaboration in serving and strengthening our surrounding communities.

Your partnership allowed this event to be our most attended event ever, with an estimated over 7,000 attendees. While it only occurs once a year, our connection with you extends far beyond that one evening. **Our agency is proud to stand alongside you year-round**, ready to support and work together toward the common goal of safer, more connected neighborhoods.

On behalf of the men and women of the OVPD and the entire Town of Oro Valley, thank you again for your partnership, dedication, and community spirit. We look forward to continuing our collaboration and building upon the success we have achieved together. We hope to see you next year!

With sincere appreciation,

Kara M. Riley
Chief of Police



Dear Dan & Team,

Oro Valley & Copper Creek are
the luckiest to have each of
you & GRFD in our community.
Thank you for continuing to make
Hawk Walk magical! It is a core
childhood memory. ♡, COPPER CREEK
P.T.O.

TIMBER MESA



FIRE AND MEDICAL DISTRICT

LAURA
DELA CRUZ

Patty Krause

Trinity Savage

Danniel
alvarez

Brynn
Barth

Alissa
O'Dell

Tiffany
Thompson

Taylor
Baker

Emily Baker

Clarissa
Goodman

Bri Irwin

Kristin
Finkel

On behalf of the Timber Mesa Fire and Medical District Auxiliary,
we extend our heartfelt gratitude to you.

Your generosity in providing firefighters and equipment allowed us
to continue serving our community while our department honored
two of our own.

Your support during this time of need was a true blessing. We are
deeply grateful for your partnership, compassion, and willingness
to stand with us.

With appreciation,
Timber Mesa Fire and Medical District Auxiliary

SEP 29



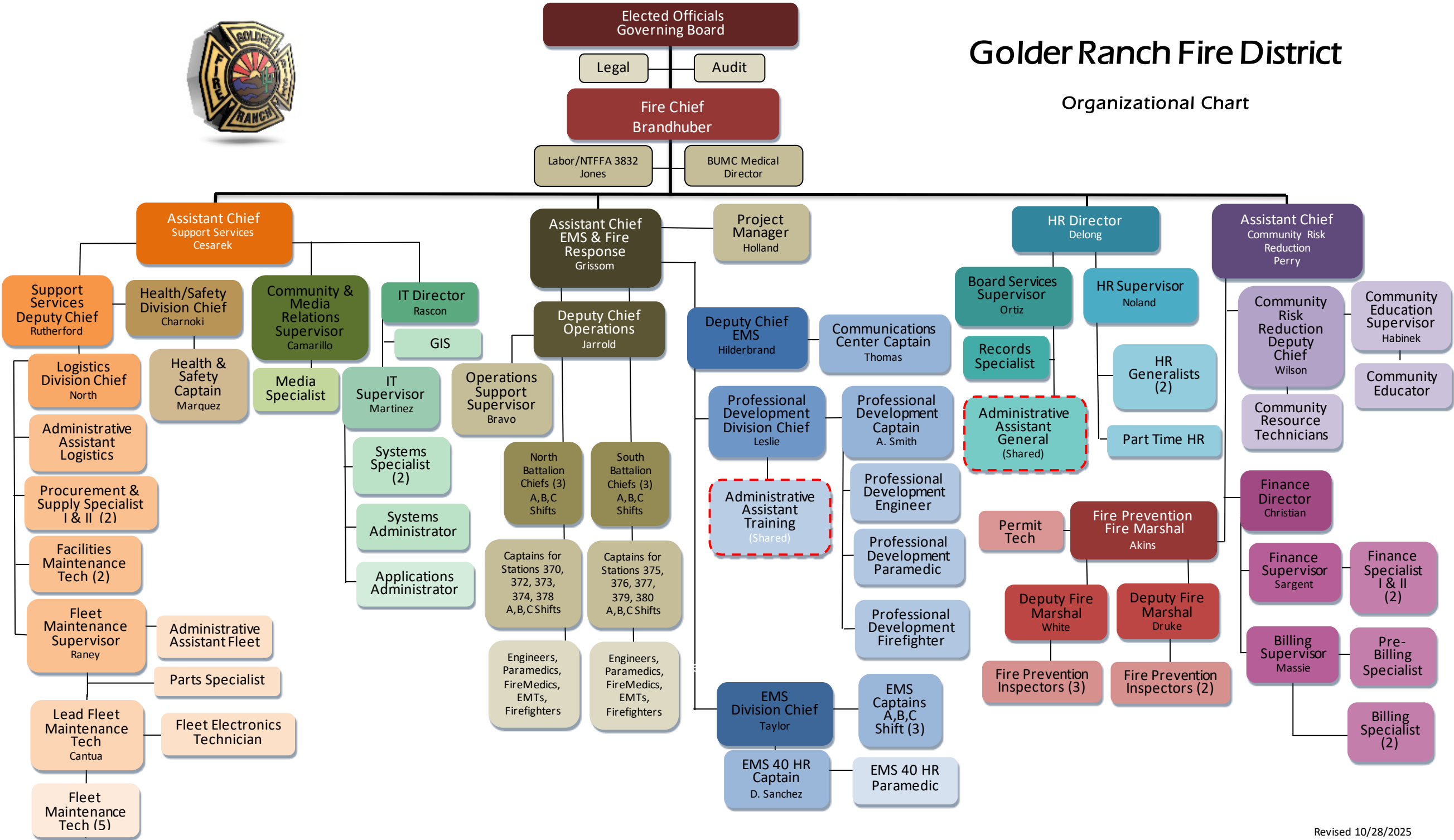
Amber Folkman  (She/Her) • 9:26 pm

Hi Dan! Thanks so much for your community support and allowing my husband and I to get CPR Certified. You are forever appreciated!



Golder Ranch Fire District

Organizational Chart



INCIDENT TYPE CODE & DESCRIPTION	TOTALS	PERCENT
STATION #: Station 370		
300 - Rescue, EMS incident, other	15	0.81%
321 - EMS call, excluding vehicle accident with injury	70	3.77%
322 - Motor vehicle accident with injuries	1	0.05%
331 - Lock-in (if lock out , use 511)	1	0.05%
440 - Electrical wiring/equipment problem, other	1	0.05%
541 - Animal problem	19	1.02%
541S - Snake Call	21	1.13%
542 - Animal rescue	1	0.05%
550 - Public service assistance, other	2	0.11%
552 - Police matter	1	0.05%
553SI - Smoke Detector Install	5	0.27%
553SM - smoke detector maint	29	1.56%
600 - Good intent call, other	1	0.05%
611 - Dispatched and cancelled en route	4	0.22%
622 - No incident found on arrival at dispatch address	3	0.16%
700 - False alarm or false call, other	2	0.11%
	Total: 176	Total: 9.47%
STATION #: Station 372		
321 - EMS call, excluding vehicle accident with injury	11	0.59%
541 - Animal problem	6	0.32%
541S - Snake Call	5	0.27%
553SI - Smoke Detector Install	3	0.16%
553SM - smoke detector maint	9	0.48%
736 - CO detector activation due to malfunction	1	0.05%
	Total: 35	Total: 1.88%
STATION #: Station 373		
113 - Cooking fire, confined to container	1	0.05%
321 - EMS call, excluding vehicle accident with injury	158	8.50%
511 - Lock-out	1	0.05%
541 - Animal problem	26	1.40%
541S - Snake Call	9	0.48%
550 - Public service assistance, other	2	0.11%
553SI - Smoke Detector Install	10	0.54%
553SM - smoke detector maint	49	2.64%
611 - Dispatched and cancelled en route	2	0.11%
622 - No incident found on arrival at dispatch address	9	0.48%
653 - Smoke from barbecue, tar kettle	1	0.05%
736 - CO detector activation due to malfunction	3	0.16%
745 - Alarm system activation, no fire - unintentional	1	0.05%
	Total: 272	Total: 14.64%
STATION #: Station 374		
321 - EMS call, excluding vehicle accident with injury	87	4.68%
500 - Service call, other	2	0.11%
541 - Animal problem	21	1.13%
541S - Snake Call	29	1.56%
550 - Public service assistance, other	3	0.16%
553SI - Smoke Detector Install	1	0.05%
553SM - smoke detector maint	15	0.81%
611 - Dispatched and cancelled en route	4	0.22%
622 - No incident found on arrival at dispatch address	7	0.38%
700 - False alarm or false call, other	1	0.05%
735 - Alarm system sounded due to malfunction	1	0.05%
736 - CO detector activation due to malfunction	1	0.05%

INCIDENT TYPE CODE & DESCRIPTION	TOTALS	PERCENT
	Total: 172	Total: 9.26%
STATION #: Station 375		
320 - Emergency medical service, other	1	0.05%
321 - EMS call, excluding vehicle accident with injury	91	4.90%
322 - Motor vehicle accident with injuries	1	0.05%
324 - Motor vehicle accident with no injuries.	2	0.11%
331 - Lock-in (if lock out , use 511)	1	0.05%
411 - Gasoline or other flammable liquid spill	1	0.05%
440 - Electrical wiring/equipment problem, other	1	0.05%
511 - Lock-out	2	0.11%
541 - Animal problem	56	3.01%
541S - Snake Call	67	3.61%
550 - Public service assistance, other	3	0.16%
553SI - Smoke Detector Install	7	0.38%
553SM - smoke detector maint	27	1.45%
600 - Good intent call, other	1	0.05%
611 - Dispatched and cancelled en route	5	0.27%
611C - Dispatched and cancelled on scene	2	0.11%
622 - No incident found on arrival at dispatch address	6	0.32%
700 - False alarm or false call, other	2	0.11%
	Total: 276	Total: 14.85%
STATION #: Station 376		
321 - EMS call, excluding vehicle accident with injury	81	4.36%
324 - Motor vehicle accident with no injuries.	1	0.05%
422 - Chemical spill or leak	1	0.05%
440 - Electrical wiring/equipment problem, other	1	0.05%
510 - Person in distress, other	1	0.05%
541 - Animal problem	24	1.29%
541S - Snake Call	25	1.35%
550 - Public service assistance, other	1	0.05%
551 - Assist police or other governmental agency	1	0.05%
553SI - Smoke Detector Install	2	0.11%
553SM - smoke detector maint	8	0.43%
611 - Dispatched and cancelled en route	2	0.11%
622 - No incident found on arrival at dispatch address	2	0.11%
700 - False alarm or false call, other	1	0.05%
746 - Carbon monoxide detector activation, no CO	1	0.05%
	Total: 152	Total: 8.18%
STATION #: Station 377		
	0	0.00%
131 - Passenger vehicle fire	1	0.05%
300 - Rescue, EMS incident, other	3	0.16%
311 - Medical assist, assist EMS crew	1	0.05%
321 - EMS call, excluding vehicle accident with injury	122	6.57%
322 - Motor vehicle accident with injuries	1	0.05%
331 - Lock-in (if lock out , use 511)	1	0.05%
412 - Gas leak (natural gas or LPG)	1	0.05%
500 - Service call, other	1	0.05%
511 - Lock-out	1	0.05%
541 - Animal problem	41	2.21%
541S - Snake Call	14	0.75%
550 - Public service assistance, other	4	0.22%
553 - Public service	1	0.05%
553SI - Smoke Detector Install	1	0.05%
553SM - smoke detector maint	6	0.32%

INCIDENT TYPE CODE & DESCRIPTION	TOTALS	PERCENT
600 - Good intent call, other	2	0.11%
611 - Dispatched and cancelled en route	6	0.32%
622 - No incident found on arrival at dispatch address	6	0.32%
700 - False alarm or false call, other	2	0.11%
735 - Alarm system sounded due to malfunction	2	0.11%
	Total: 217	Total: 11.68%
STATION #: Station 378		
321 - EMS call, excluding vehicle accident with injury	24	1.29%
322 - Motor vehicle accident with injuries	1	0.05%
511 - Lock-out	1	0.05%
541 - Animal problem	12	0.65%
541S - Snake Call	6	0.32%
550 - Public service assistance, other	2	0.11%
553SI - Smoke Detector Install	1	0.05%
553SM - smoke detector maint	15	0.81%
611 - Dispatched and cancelled en route	1	0.05%
611T - Dispatch test call	1	0.05%
736 - CO detector activation due to malfunction	1	0.05%
746 - Carbon monoxide detector activation, no CO	1	0.05%
	Total: 66	Total: 3.55%
STATION #: Station 379		
311 - Medical assist, assist EMS crew	1	0.05%
320 - Emergency medical service, other	1	0.05%
321 - EMS call, excluding vehicle accident with injury	123	6.62%
324 - Motor vehicle accident with no injuries.	3	0.16%
500 - Service call, other	1	0.05%
541 - Animal problem	36	1.94%
541B - Bee Swarm	2	0.11%
541S - Snake Call	33	1.78%
551 - Assist police or other governmental agency	1	0.05%
553SI - Smoke Detector Install	2	0.11%
553SM - smoke detector maint	9	0.48%
611 - Dispatched and cancelled en route	7	0.38%
611C - Dispatched and cancelled on scene	2	0.11%
611E - EMS: Dispatched and cancelled en route	1	0.05%
622 - No incident found on arrival at dispatch address	6	0.32%
700 - False alarm or false call, other	3	0.16%
733 - Smoke detector activation due to malfunction	2	0.11%
736 - CO detector activation due to malfunction	1	0.05%
743 - Smoke detector activation, no fire - unintentional	2	0.11%
	Total: 236	Total: 12.70%
STATION #: Station 380		
	0	0.00%
118 - Trash or rubbish fire, contained	1	0.05%
132 - Road freight or transport vehicle fire	1	0.05%
150 - Outside rubbish fire, other	1	0.05%
320 - Emergency medical service, other	2	0.11%
321 - EMS call, excluding vehicle accident with injury	153	8.23%
322 - Motor vehicle accident with injuries	4	0.22%
324 - Motor vehicle accident with no injuries.	5	0.27%
331 - Lock-in (if lock out , use 511)	1	0.05%
412 - Gas leak (natural gas or LPG)	1	0.05%
511 - Lock-out	1	0.05%
531 - Smoke or odor removal	1	0.05%
541 - Animal problem	35	1.88%

INCIDENT TYPE CODE & DESCRIPTION	TOTALS	PERCENT
541S - Snake Call	28	1.51%
553SM - smoke detector maint	1	0.05%
600 - Good intent call, other	1	0.05%
611 - Dispatched and cancelled en route	8	0.43%
622 - No incident found on arrival at dispatch address	5	0.27%
700 - False alarm or false call, other	6	0.32%
735 - Alarm system sounded due to malfunction	1	0.05%
	Total: 256	Total: 13.78%
	Total: 1,858	Total: 100.00%



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Eric Perry, Assistant Chief of Community Risk Reduction

MTG. DATE: November 18, 2025

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 Prevention

RECOMMENDED MOTION

No motion is necessary for this agenda item.



COMMUNITY RISK REDUCTION DIVISION REPORT

Assistant Chief Eric Perry

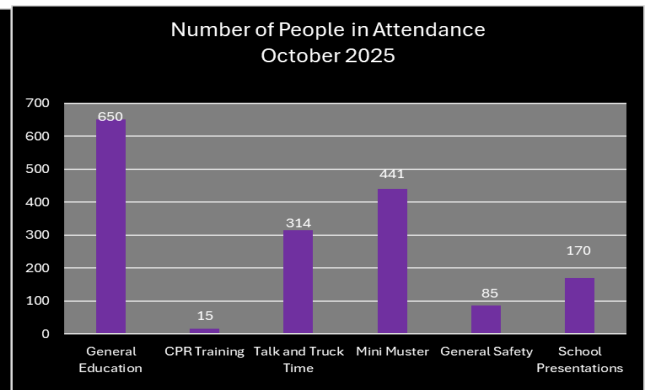
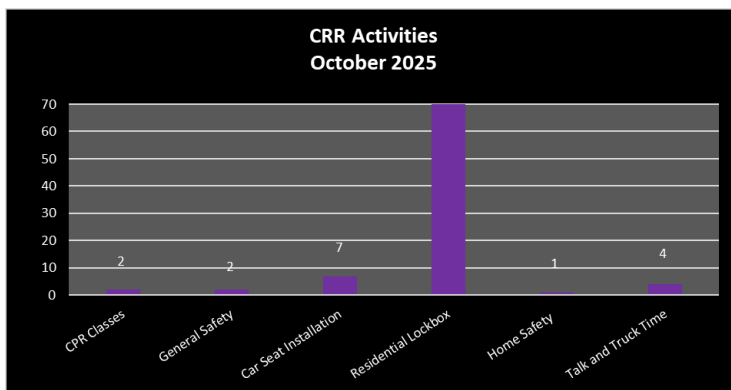
October 2025

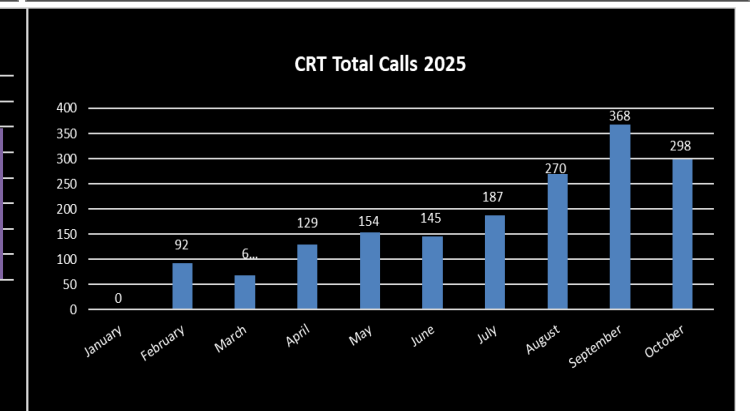
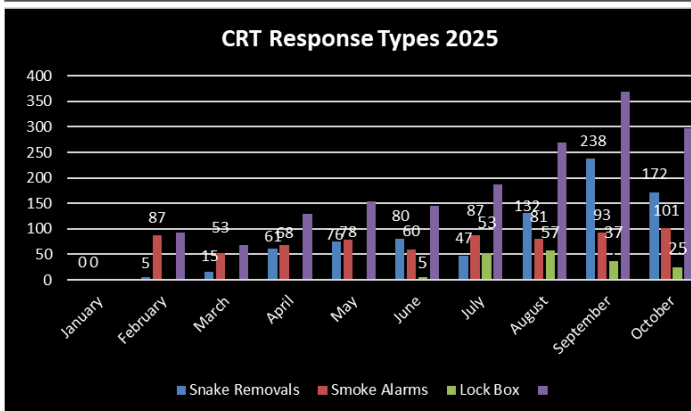
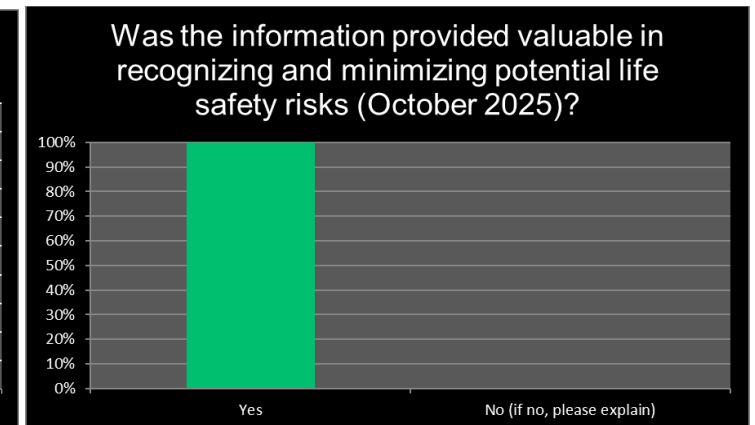
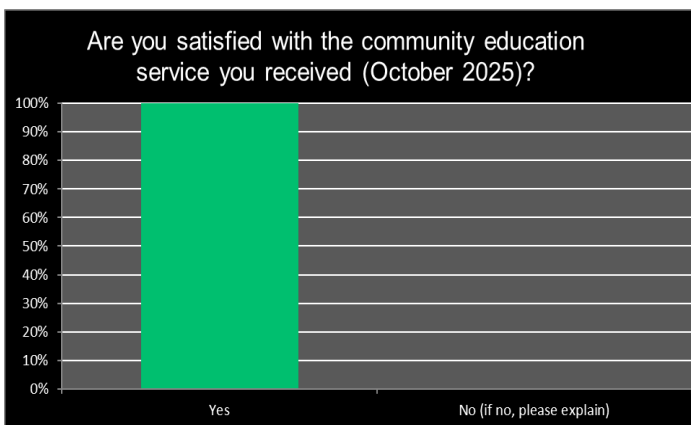
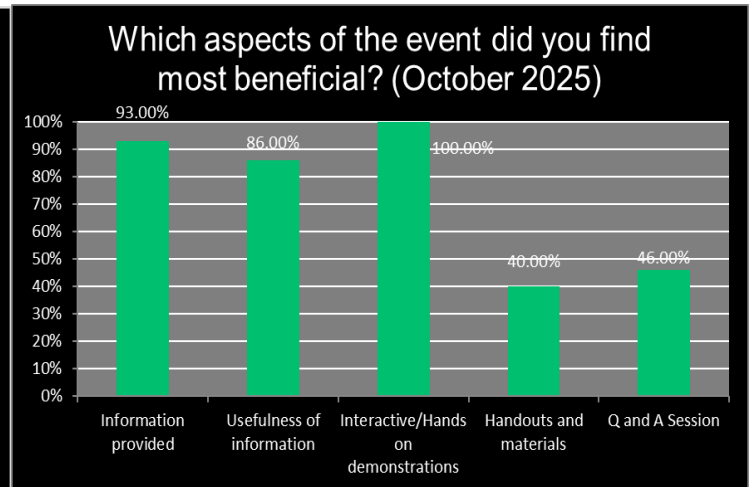
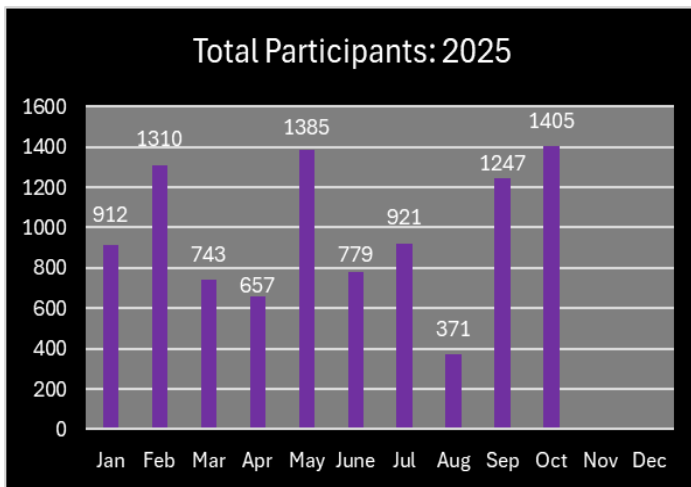
Assistant Chief's Activities

- Continuing to finalize work on the internal and external surveys related to customer and employee satisfaction to establish baseline measures for multiple strategic results
- I am excited to have Deputy Chief Wilson in place for CRR. I know that he will continue to grow and build from the foundation that Chief Hilderbrand put in place.
- Community Education has pretty much wrapped up mini-muster season. They have worked extremely hard to make these fun and educational events for the children. Thank you to both Comm. Education Supervisor Dan Habinek and Community Educator Tiffany Massie for their work, dedication, and enthusiasm! Thank you also to all the crews and Admin personnel that made these a success!
- Legislative impacts to our revenue upcoming –
 - In the last legislative session, a measure was passed to double the business personal property (BPP) tax exemption by almost double from \$270K to \$500K. This new exemption amount will take effect for the upcoming Fiscal year of 2027.
 - In addition, due to legislation passed several years ago, the assessment ratios for business class codes are also reducing by ½% per year. This means the ration will be 15.5% for FY2027 down from 16%.
 - Total Potential Revenue Loss Estimate:
 - \$1.2 million for FY2027

Community Education, Engagement & Risk Reduction

Deputy Chief of Community Risk Reduction – Mark Wilson





- Community Education members, along with several on duty crews and off duty staff members hosted 7 Mini Muster events at 7 different elementary schools in our district. Everyone had a great time and did an amazing job.
- All of our Community Resource Technicians are now mentored and now free to work as a primary member on one of the CRT units.

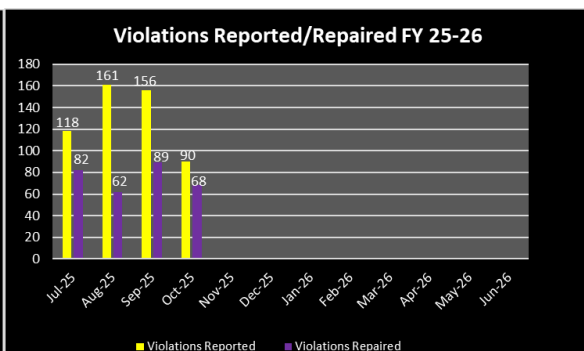
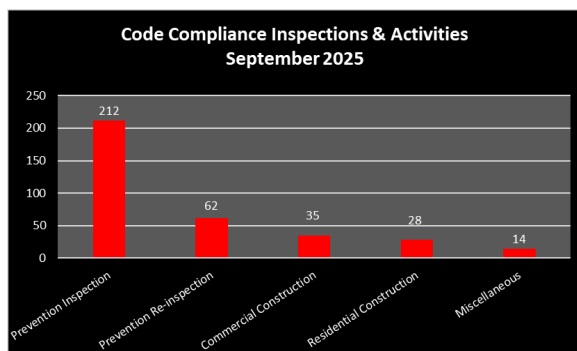
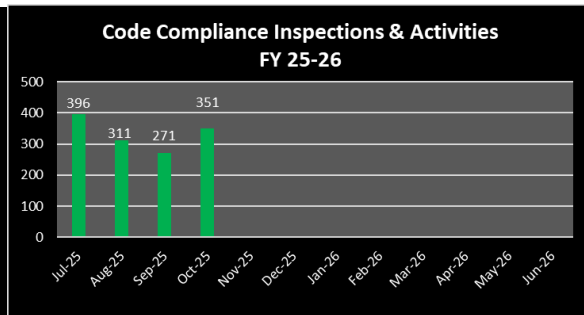
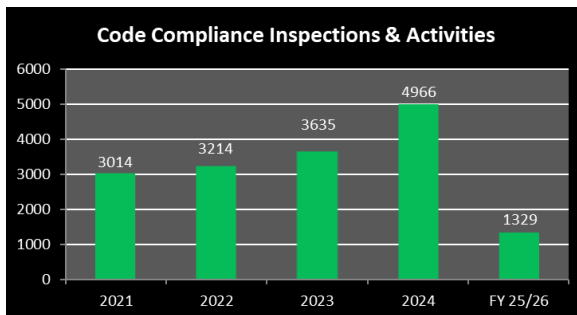
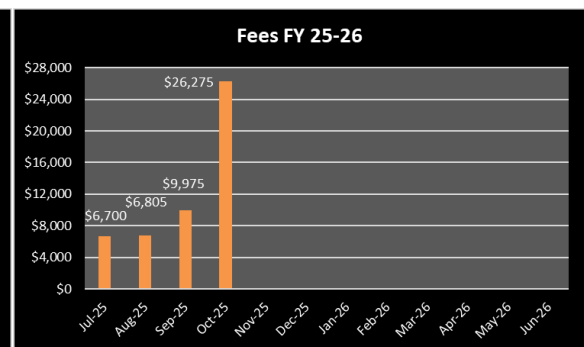
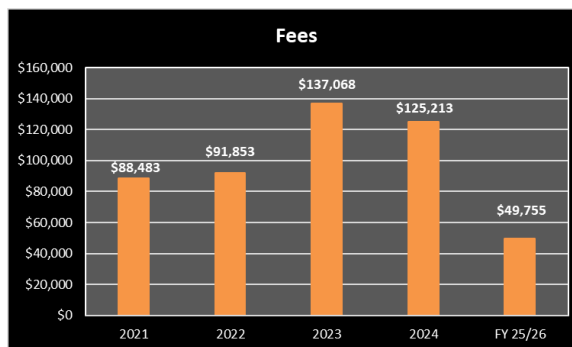
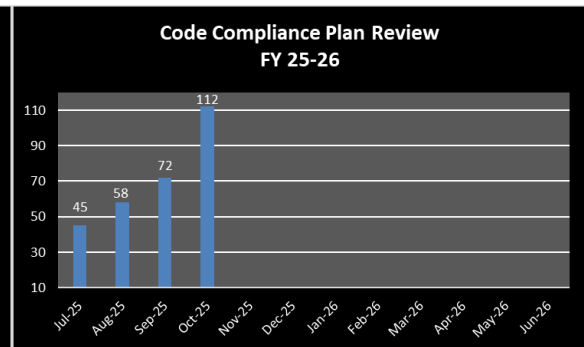
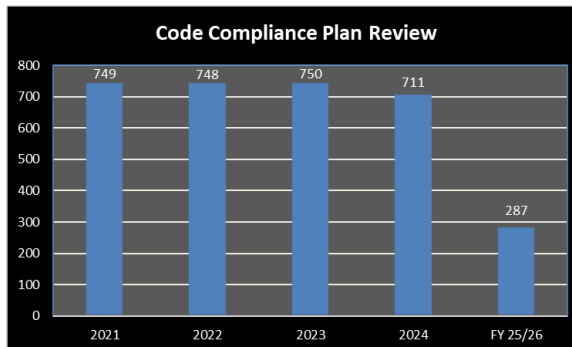
DEMANDS (FULL YEAR)	
50	#Of WL billings expected to be required
1,500	#Of EMS memberships expected
5,000	#Of transports processed/biller
8,060	#Of payroll payments expected
10,200	#Of vendor payments expected

Base Line	OUTPUTS (MO)	OUTPUTS (YTD)	
50	9	59	Wildland billings provided
1,500	30	1,416	EMS memberships provided
1,667	420	1,657	#Of transports processed/biller
3,400	478	2,663	Vendor payments provided
500	75	156	Employee payments provided

Base Line	RESULTS (MO)	RESULTS (YTD)	
1%	0.11%	0.19%	% of retro payments out of total payroll payments
100%	100%	95%	% Vendor Payments accurately paid within 30 days of invoice date
75%	0%	0%	% Transports billed within 14 days of date of service.
YES	YES	100%	% Months that actual to budget reports are delivered by the second Tuesday of the following month.
100%	NA	100%	% Outside auditor opinion that results in an “unqualified opinion”.

Base Line		Efficiencies (FULL YEAR)	
2.00%		1.49%	Net finance department expenditures as a ratio of district budget
\$ 20.00		\$ 10.66	Net cost per ambulance transport billed

Performance Measures:



- % fire prevention inspections completed FY 25-26 = 31%
 - On target for fiscal year
- % businesses compliant with the International Fire Code = 71%
 - <64% needs improvement, 64%-68% good, 69%-73% great, >73% outstanding
 - Fire Inspectors are actively working on approximately 17% of businesses
- % plan review completed by scheduled due date FY 25-26 = 100%
- # of fire investigations completed FY 25-26 = 13
- # of training hours completed year to date for ISO = 1107 (for nine people)
- Emergency incidents with no injuries or casualties due to a structure fire = 100%

Civilian		Fire Service	
Injury	Casualty	Injury	Casualty
0	0	0	0

Commercial Projects Summary - New projects for this month = Green

ZONE 1 Stations 378, 372, 373, 370, 374	ZONE 2 Stations 375, 376	ZONE 3 Stations 377	ZONE 4 Stations 379	ZONE 5 Stations 380
Vistoso Dental T.I. 2512 E Vistoso Commerce Loop	La Hacienda T.I. 11931 N. 1st #104	Jimmy Johns T.I. 9660 N Oracle	Ironwood Elementary Mod Bldg 3300 W Freer Dr.	Cottonwood Plaza Restaurant T.I. 7252 N Oracle
Shell Building 16229 N Oracle	The Art of Nails T.I. 11931 N 1st Ste 102	La Posada Access Gate 11050 N Avenida Posada De Oro	Daimyo Academy T.I. 9290 N Thornydale Ste 104	Oleta Care Home 7235 N La Oesta
OV Police Department T.I. 13101 N Oracle	Harn Legacy PLLC T.I. 1806 E Innovation Park	QT T.I. 11045 N Oracle	St. Mark's Chapel/Preschool 2727 W Tangerine	Petcare LLC T.I. 7861 N Oracle
GRFD Professional Development 3845 E Golder Ranch Rd	My DrNow T.I. 10420 N La Canada Ste 120	Surf Thru Car Wash Solar 11595 N Oracle	Landlord Improvement 7350 N La Cholla	St. Odelia F.A. 7570 N Paseo Del Norte
BMO Bank T.I. 1171 E Rancho Vistoso	Innovation F.A. 827 W Desert Fairways	Happy Joes T.I. 11695 N Oracle Rd	FitCultr T.I. 3710 W Overton Ste 110	Scaritt Group T.I. 7630 N Oracle
Wildflower Reserve Pump House 3551 E Golder Ranch Rd	Roche Rincon Building T.I. 1910 E Innovation	Catalina Eye Care T.I. 10281 N Oracle	St. Elizabeth Ann Seaton F.A. 8650 N Shannon	Extra Space Storage 8750 N Oracle
Received Final Inspection	Shell Buidng F.A. 12470 N Rancho Vistoso	Ironwood Dermatology T.I. 10281 N Oracle	Beautiful Savior F.A. 7570 N Thornydale	Shell Building T.I. 7493 N Oracle
SBR Clubhouse F.A. 31390 S Amenity	Shell Building F.A. 12152 N Rancho Vistoso	Surf Thru Car Wash 11595 N Oracle	Oasis Golf Club T.I. 9290 N Thornydale Ste 108	Autozone F.A. 7892 N Oracle
SBR Guard Shack F.A. 32170 S Saddlebrooke Ranch	Richmond America Constr.Trailer 300 E Jasper	Bloom Tea T.I. 12115 N Oracle	Circle K T.I. 3712 W Cortaro	Shell Building T.I. 7435 N Oracle
The Motive Wellness 2530 E Vistoso Commerce	AZ Heroes Memorial Battery Storage 810 W Naranja	Oracle Family Dental T.I. 10195 N Oracle Ste 121	Fry's F.A. 3770 W Ina	
Urban Wellness T.I. 12985 N Oracle Ste 165	OV Assisted Living Main 12380 N Vistoso Park	Encantada at OV Apts. 1730 E Tangerine		
Arizona Design and Const. T.I. 10371 N Oracle Ste 201	Stone Canyon Clubhouse F.A. 14250 N Hohokum Village	Action Behavior Centers T.I. 11835 N Oracle Ste 117		
Cubemart Storage F.A. 2725 W Overton	Desert Drifter 10335 N La Canada	Shell Building 10281 N Oracle		
Heritage Plaza 2952-2972 W Ina	Gateway @ Vistoso Apartments 945/955 W Vistoso Highlands	Pain Institute of AZ Surgery 365 E Linda Vista Ste A		
McDonalds CO2 Detection 292 W Magee	Naranja Prof. Park Bldgs, 1,2,3 1440 W Naranja	Pain Institute of AZ Clinic 365 E Linda Vista Ste B		
Taylor MD Spa T.I. 8387 N Oracle	Oro Valley Courts T.I. 11000 N La Canada	Holiday Inn Express T.I. 11075 W Oracle Rd		
Tucson Cosmetics 1230 W Ina	Splendido Kitchen TI 13500 N Rancho Vistoso	Workout Anytime T.I. 11975 N Oracle		
	OV Assisted Living Casitas 12380 N Vistoso Park	CDO High School F.A. & Dialer 25 W Calle Concordia		
		Complete Canine T.I. 10140 N Oracle		
		Life Storage - Solar Panels 11061 N Oracle		
		Dunkin T.I (Walmart) 2150 E Tangerine		
		Sigma Technologies F.A. 10960 N Stallard		

Fire Marshal Akins

- Attended the CDO/IRHS Engineer and Architecture project fair
- Attended the Oro Valley State of the Town event
- Attended re-occurring meetings to include Arizona Fire District Association, TOV Pre-construction/Development Review Committee/Traffic Safety/Town Council, Joint Fire Investigations, Fire Chief Status, Executive Leadership, GRFD Fire Board, Southern Arizona Fire Marshal Association, Arizona Fire Marshal Association, and Fire Prevention Staff

Education/Committees/Training Activities

- DFM Druke attended the CDO/IRHS Engineer and Architecture project fair
- DFM Druke and Inspector Voetberg attended the Mesa Fire Prevention Seminar
- Inspectors Voetberg/King and Permit Tech Zoechbauer attended the Arizona International Association of Arson Investigators Fire Investigation III course
- DFM Druke and Inspector Filener attended a Youth Fire-setter course
- DFMs, Inspectors, and Permit Tech attended the Joint Fire Investigation meeting with NWFD, OVPD, MPD, PCSD, and PCAO

GRFD Fire Investigations

Estimated Property Loss	Estimated Property Save	FY 25-26	Estimated Content Loss	Estimated Content Save
\$257,852	\$10,717,399		\$151,457	\$5,303,164



- On October 2, 2025, a structure fire was reported in the Northwest Fire District
 - GRFD assisted with the origin and cause investigation
- On October 30, 2025, a vehicle fire was reported in the Golder Ranch Fire District
 - The origin of the fire was interior on the dashboard
 - The fire classification is unintentional



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Grant Cesarek, Assistant Chief of Support Services

MTG. DATE: November 18, 2025

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
- Health & Safety
- Technology
- Planning
- Supply

RECOMMENDED MOTION

No motion is necessary for this agenda item.



SUPPORT SERVICES DIVISION REPORT

Assistant Chief Grant Cesarek

October 2025

Assistant Chief's Activities

- Dynamic month for the Support Services team, attended all required meetings for the month, including labor leadership.
- Many hours applied to working with the architectural team on the remaining bond projects, including the training building and most of the time on the renovations to fleet.
- Chief Brandhuber and I met with representatives from Robson Communities, topics included vacating the old station 378, access roads in SaddleBrooke, and conceptual growth in SaddleBrooke Ranch.
- Planning in place with media alerts released for the Grand Opening celebration for November 15th.
- Communication with our vehicle leasing vendor, Enterprise, provided us with information that our vehicle orders were being fulfilled, it is outlined below in the Fleet report.
- The team is working to completely vacate the old station 378 and turn the property over to Robson based on our rental agreement, will be complete by the end of November.

Employee Recognition

- Thank you to Deputy Chief Adam Jarrold for his two years of work as the Deputy Chief of Support Services.
- Fleet Maintenance Technician Port passed his first two Automotive Service Excellence (ASE) tests!
- Congratulations to Anthony Marquez who successfully completed the Health and Safety Captain selection process.

Facilities Maintenance Activities

- Facilities module activated to all GRFD employees for development of work orders, invoice management and asset repair/replacement tracking. Still working through communications and training for all employees.
- Quasar building evaluation on roof condition and any needed maintenance. Awaiting quotes from four contracted vendors. All utilities are active and switched to the GRFD accounts.
- 370 ice machine replacement. Continuous repairs outweigh the cost of replacement. Still waiting on vendor for unit to arrive.

- Asphalt recoat/reseal approved for Stations 373, 375,376,379 and 380. Work projected to start within two weeks. Meeting with contractors on Thursday, November 6th for plan of action proposal to accommodate parking and traffic during the closures.
- The process to replace worn out beds at Station 380 is moving forward.
- We worked in collaboration with HR on the hiring process to fill our vacant facilities technician spot following the retirement of Tom Butler. Should be complete by the end of November.
- In process of acquiring materials and supplies for 378 GRAND OPENING on Saturday, November 15th.
- Preparing for budget analysis for future expenditures/ contracts for Facilities.
- Capital project plan and scheduling. Asphalt, garage door safety sensors and systems replacement, roof recoating, and HVAC replacement in process at multiple locations.
- Facilities module activation for development of work orders, invoice management and asset repair/ replacement tracking.

Results

- Percent of employees injured due to facility conditions: **0** Goal: 0
- Percent of OSHA inspections that meet or exceed standards: **100%** Goal: 100
- Percent of district facilities that are fire code compliant: **100%** Goal: 100

Outputs

- Number of service ticket responses provided: **613 YTD** (78 in October) Expected: 594 YTD
- Number of monthly station inspections completed: **10**

Demands

- Number of service tickets expected to be requested (monthly): **61** (average per month YTD)
Expected tickets per month: 50

Fleet Maintenance Activities

- Six new Ford Explorers are set to arrive in district throughout November until the end of the year from the district's enterprise lease program. These units will be replacing the Fire chief, Assistant Chiefs, and two Deputy Chief vehicles. This is part of the approved capital budget.
- Fleet Maintenance Technician Dicochea and Lead Maintenance Technician Cantua attended the Arizona Fire Service Mechanics Association (AFSMA) fall training on heavy duty automatic transmissions.
- Fleet Parts Specialist Ehresman and Fleet Electronics Technician Boswell are finishing up Fleet's parts inventory.
- Fleet outputs:
 - Closed Work orders YTD: **616** Expected: **628**
 - Billed labor YTD: **1596** Expected: **1568**
- % of NFPA inspection completed YTD: **28%** Expected: **33%**

Procurement and Fire Supply

- Continued development and usage of OPIQ tracking system, recategorization and organization of inventory for improved asset and consumable management.
- Working with Facilities for the implementation of the Facilities module in OplQ.
- Update of personal protective equipment (PPE) tracking and deployment (suppression and supply), surplus turnouts inventoried and donated to East Valley Institute of Technology (EVIT).
- Supply request process is changing with the implementation of procurement process, system and distribution of requested consumables. Working with OplQ on capability to add photos for reference.

Results

- Number of hours of work lost due to injuries caused by equipment failures: **0**
- Percent of capital purchases that meet Request for Proposal (RFP) requirements: **100%**

Outputs

- Number of new, innovative products evaluations provided: **6** (continuation)
- Number of service ticket responses provided: **Fire equipment: 336 YTD** (36 in August with addition of procurement process and ticket requirement, still not 100% accurate due to OplQ request set-up, being developed but not released)

Demands

- Number of service tickets expected to be requested: **35** (average per month YTD)-more to be projected with implementation of procurement process. (Projected: 50)
- Number of innovative new product evaluations expected to be requested: **2-4**

Health and Safety

Health and Safety Team

- The health and safety team took the lead on the Candidate Physical Ability Test (CPAT) for the upcoming academy. Multiple days providing all of the necessary steps leading up to the testing process.
- Our Peer Fitness Trainers did a great job as proctors for the CPAT.
- We completed an interview process to fill the vacant Health and Safety Captain assignment; Tony Marquez was selected and hit the ground running.
- Working with the auto aid partners, we are reviewing a sought-after cancer screening process, Episeek is a multi-cancer screening process that can be added to our physicals.

Results

- % employees who do not experience documented injuries – **98%**, goal is 100% (2 claimed injuries documented with HR, 1 injury documented in Supervisor Report of Injury (SRI) with no further medical attention needed for a total of 13 injuries reported from July 1, 2025 – October 31, 2025).
- % district members who complete their annual physical – **99%** of Quarter 1 members (January, February, March). **96%** of Quarter 2 members (April, May, June). **92%** of Quarter 3 (July, August, September). Goal is to have 100% completed each quarter.
- # of reported near-miss incidents – **0**
- # of motor vehicle collisions per 100,000 miles driven – **0**

Outputs

- # peer fitness training sessions conducted – **1** for the Month of October.
- # peer support sessions conducted – **65** – Total sessions reported from July 1, 2024 – June 30, 2025. Health and Safety is looking into a way to track this data in a monthly metric.
- # safety education sessions provide – **0** for the Month October. Weekly safety reminders via email.

Information Technology

Information Technology Director – Herman Rascon

Ticket Priority Level, Service Level Agreement (SLA) Compliance Percentage, Number of tickets

P4 - Low, 72%, 133

P3 - Medium, 100%, 4

P2 - High, 0%, 0

P1 - Critical, 0%, 0

Ticket response by tech group, Number of Responses,

Level 1, 23

Level 2, 47

Level 3, 68

Other, 0

Total, 138

GIS projects completed, 17

GIS Projects Expected, 28

Devices supported, 1167

Computers in AD, 271

of phones/iPads from Verizon., 106

Wireless AP's (Ruckus), 22

Phones(Cisco/CCM, Station Cordless), 142
Epcr Tablets, 25
MDTs, 30
Sierra/Cradlepoint, 84
USDD, 10
Printers, 47
TV's / Projectors, 19
Apple TV, 8
Switches / Routers, 47
iPads (Training / FLS non Cellular), 17
RadioMicrowaves, 24
Monitors, 304
UPS (Station), 11
Total 1167

IT Applications Activities/Projects

- The Applications Group has been hard at work on the Document Locator upgrade for HR. Once complete, the HR team will have the capability to fully utilize digital records — a major step forward in streamlining workflows and improving efficiency.
- The district-wide cell phone upgrade project is nearing completion as part of our ongoing commitment to providing reliable and modern technology. The project includes user support for data transfers and security application setup.
- IT has been updating all cost center codes in the Verizon Business portal to align with the newly restructured budget codes for each department. This effort will ensure accurate tracking, proper billing, and smoother financial reconciliation moving forward.
- The National Emergency Response Information System (NERIS) transition is rapidly approaching. NERIS will serve as the premier platform for all-hazards information and advanced analytics, offering real-time insights into fire and emergency incidents across the nation. This initiative will enhance our ability to assess resource capacities and improve operational effectiveness. We are collaborating with our partners across the Valley to configure our ImageTrend system for optimal reporting as part of this transition.

IT GIS Activities/Projects

- ImageTrend / Elite Updates
We've been working closely each week with our Continuum representative to fine-tune dashboards and improve how we extract data in both Report Writer and Continuum. We're also part of a new multi-agency users group — a great opportunity to share ideas and learn from others across the region.
- Mapping Projects

We tested updates for the October map roll-out, but city machine issues put the rollout on hold for now. Everything's back on track for the next cycle!

- **Fire Data Reports**
Each month, we pull together fire data for Deputy Chief Rutherford, organizing it by NFIRS and property codes. The FY24/25 Fire Measures Report is also complete — great to see another big project wrapped up!
- **Oro Valley Reports**
The October Oro Valley incident report is complete and ready to go.
(Report attached.)
- **CRA-SOC Report**
The quarterly CRA-SOC report was finalized and shared with Deputy Chief Rutherford.
- **Station 378 Grand Opening**
We created a detailed parking map for the big day — helping make the event run smoothly.
(Map attached.)
- **Demographic & Financial Data Support**
Provided Finance Director Christian with demographic data for Oro Valley, Catalina, SaddleBrooke, and Unincorporated Areas, plus pulled response data for the Annual Comprehensive Financial Report.
- **New Public Interactive Map**
Big news! We've started work on a new public-facing interactive map to replace the one currently on our website (which will be retired in early 2026). The new version will be more powerful, with added features for both staff and the public — including an improved address lookup tool and better user experience.
- **Regional Collaboration**
Ongoing teamwork continues with Tucson Fire, Public Safety, City of Tucson IT, and Northwest Fire GIS teams. Together, we're building the pipeline to pull live data from dispatch — paving the way for real-time dashboard updates.



IT Systems Group Activities/Projects

- The Systems Team is also making progress on the Application Analysis Project, designed to help us better understand and optimize application usage throughout the district.
- Additionally, the new Media Specialist has been fully equipped with the necessary technology to support his role and ongoing projects.

- Finally, we are actively testing Windows 11 across all PC and mobile units. The new operating system introduces a refreshed design, improved performance, and enhanced security features, along with AI-powered tools like Copilot, better multitasking through Snap Layouts, and an upgraded Snipping Tool for easier screenshots.

Community and Media Relations

Community and Media Relations Supervisor – Lydia Camarillo



Strategic Initiatives

Community and District Presence:

- National First Responders Day recognition
- Oro Valley State of the Town
- Station 378 Grand Opening Messaging and Planning
- Firefighter of the Year presentation at Tucson Elks Lodge #385
- Halloween safety and spirit
- National Night Out promotion ahead of event and day of
- Donation of 40 sets of turnouts along with several pairs of boots to East Valley Institute of Technology's Fire and Emergency Services program
- Gold Star Mother flag presentation with Town of Oro Valley, Rockin' 4 Heroes, Fire Chief and Honor Guard members
- Fire Prevention Week 2025 Charge into Fire Safety, Lithium-Ion Batteries in Your Home
- Breast Cancer Awareness Month recognition
- Website project getting close to one year mark. Goal is to have a new website by the beginning of 2026.
- New Dashboard messaging includes thank you to employees, Local 3832 members,

employee recognition survey, and Local 3832 union meeting

Public Relations

News Coverage:

- Story with The Explorer on Gold Star Mother flag presentation
- All emergency incidents posted below were shown on KGUN 9, KVOA and KOLD.
- Several other digital (social media) posts were showcased on news sites

Communications & Social Media Strategy

Featured content:

- Garbage truck fire on Paseo Del Norte, just north of Ina
- UTV rollover off Highway 79 and Freeman
- Hazmat response at La Cholla Blvd. and Naranja Dr.
- Station 377 owl rescue
- GRFD Honor Guard attendance at IAFF Fallen Fire Fighter memorial
- Now Hiring Facilities Maintenance Technician graphic and promotion
- Mr. George celebrates 100th birthday with special flag presentation by GRFD
- Halloween safety video with crews answering some fun questions (one of Media Specialist Sam Henson's first videos!)
- 377 C Shift helps tortoise cross the road
- Station 378 update to community both internally and externally
- Casey Family Programs Sibling Reunion Picnic brought together siblings separated through the foster care system
- New tender photos with educational information explaining what is tender
- Burn permit update messaging

Ongoing content

- Public Safety Announcements (PSAs) including Halloween safety
- District achievements (Employee Spotlights, new employees, retirement, years of service, Code Saves, emergency responses)

Social Media by the Numbers

Facebook

- Views: 400,000 (Great numbers)
- Posts: 54
- User Reach: 100,000

Instagram

- Views: 207,000 (Great numbers)
- Posts: 54
- Profile Visits: . 4,000

X

- Engagements 1,600
 - (The number of times your content was engaged with)
- Posts: 24
- Impressions 25,400
 - (Times post was seen on X)

District Communications

Emergency Alerts & Updates: 9

Press Releases: 1

Public Service Announcements: 9

Employee Spotlights: 15

Executive Communications Reviews: 2

Oro Valley Measures		2025																
		January	February	March	1st Qtr	April	May	June	2nd Qtr	Semi-Annual	July	August	September	3rd Qtr	October	November	December	4th Qtr
EMS emergent responses	# of incidents	547	463	448	1,458	414	477	401	1,292	2,750	423	406	411	1,240	436			
	90th percentile for On Scene	8:19	8:33	8:40	8:34	8:49	8:34	8:08	8:25	8:32	8:36	8:27	8:15	8:27	8:26			
	# of transports	333	261	263	857	269	484	314	1,067	1,924	276	128	154	558	277			
Non EMS emergent responses	# of incidents	23	9	18	50	24	15	7	46	96	20	4	8	32	17			
	90th percentile for On Scene	9:18	13:58	7:50	9:22	8:29	7:50	12:04	8:42	9:21	11:10	5:50	5:58	7:39	7:03			
	# of working structure fires	1	0	0	1	0	0	2	2	3	0	0	0	0	0			
Special Duty Calls	Smoke Detectors	103	56	65	224	57	44	66	167	391	96	71	67	234	29			
	Snake Removal	6	19	103	128	217	358	290	865	993	270	216	380	866	156			



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

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

MTG. DATE: November 18, 2025

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
- Honor Guard/Pipes and Drums
- Operations
- Professional Development
- Project Management
- Special Operations
- Wildland

RECOMMENDED MOTION

No motion is necessary for this agenda item.



EMS & FIRE RESPONSE DIVISION REPORT

Assistant Chief Chris Grissom

October 2025

Assistant Chief's Activities

- Assisted with EMS recognition and commendations for code saves on A and B Shifts.
- Attended EMS Division, CQI, and BC/DV meetings.
- Participated in Captain and Engineer promotional processes, assisting with assessments and candidate evaluations.
- Supported Honor Guard activities and represented GRFD at community events, including the Oro Valley State of the Town.
- Assisted Special Operations Team and Wildland with training coordination, recruitment, and operational planning for hazardous materials, technical rescue, and wildland operations.
- Supported professional development by ensuring completion of district-required training, promotional preparation, and leadership development programs.
- Provided guidance on fire and EMS performance measures and operational readiness across shifts.

EMS

EMS Division Board Report **November 2025**

Provider Recognition

- Crews from EN376 and PM379 A Shift were recognized for a code save they achieved on September 14th. Great job Captain Carlson, Engineer Fimbres, Paramedic Davis, Paramedic Kunze, Paramedic Kyle Campbell, and Firefighter Dybis!



- Crews from 379 B Shift were recognized for a code save they achieved on September 16th. Outstanding work Captain Kassulke, Engineer Bigelow, Paramedic Drake, Paramedic Mace, Paramedic Deitering, Paramedic De La Puente, and Firefighter Carter!



EMS Training

- Crews rotated through to complete October quarterly skills labs. The topic this quarter was altered mental status patients and their associated administrative guidelines for treatment. Skills practiced were traction splint, bag valve mask, and end tidal CO2 monitoring.



- This quarter's Skills Lab Cup is awarded to 377 A Shift. Congratulations to Captain Garcia, Engineer Ludewig, Paramedics Rhodes and Baron, and Firefighters Turnbull and Brig Peterson on their three-peat!
- DV Taylor, EC Seegmiller, Paramedics Muscarella, Manuel, Morales-German, Glover, and Firefighter Brigham Peterson attended EMS World. This national conference provides interactive classroom education, immersive training sessions, and the opportunity to learn what is next in EMS research, management, and delivery.



EMS Team

- Staff attended the following meetings: EMS Division, CQI, EMS ROC, and BC/DV Meeting.

EMS Performance

Emergency Medical Response Program

The purpose of the Emergency Medical Response program is to provide emergency response, evidenced-based medical care, and ambulance transport services to residents and visitors of the community so they can receive a timely response and experience the best possible health outcomes.

October 2025 Results:

- % EMS calls for service where the turnout time is 1:15 or less. 80%
- Maintain emergent (Code III) responses where the first unit total response time is 9:00 minutes or less for urban areas and 12:00 minutes for rural areas. Urban = 10.5 ; Rural = 12.8.
- Maintain wall times (arrival at hospital to transfer of care) at the 90th percentile to 45 minutes or less. 22:20
- The number of instances where non-reserve ambulance availability is 0. There were 0 instances.
- % cardiac arrest responses where nationally recognized EMS performance measure benchmarks are met: ETCO2 documented with advanced airway (goal 90%) = 100% Appropriate termination documentation (Goal 95%) = 97.5%
- % survival rate for cardiac arrest (Utstein Formula of Survival) 21%
- % STEMI responses where nationally recognized EMS performance benchmarks are met.
Administrative medical direction is building this report
- % stroke responses where nationally recognized EMS performance benchmarks are met. 97%
- % TBI responses where nationally recognized EMS performance benchmarks are met.
Administrative medical direction is building this report.
- % of surveyed respondents are satisfied with the service received from EMS response. Evaluating options.
- % budget variance -10%, on track for approved budget.

Outputs:

- The number of EMS responses provided. 979
- The number of ambulance transports provided. 610

Demands:

- The number of EMS responses provided. 979
- The number of ambulance transports provided. 610

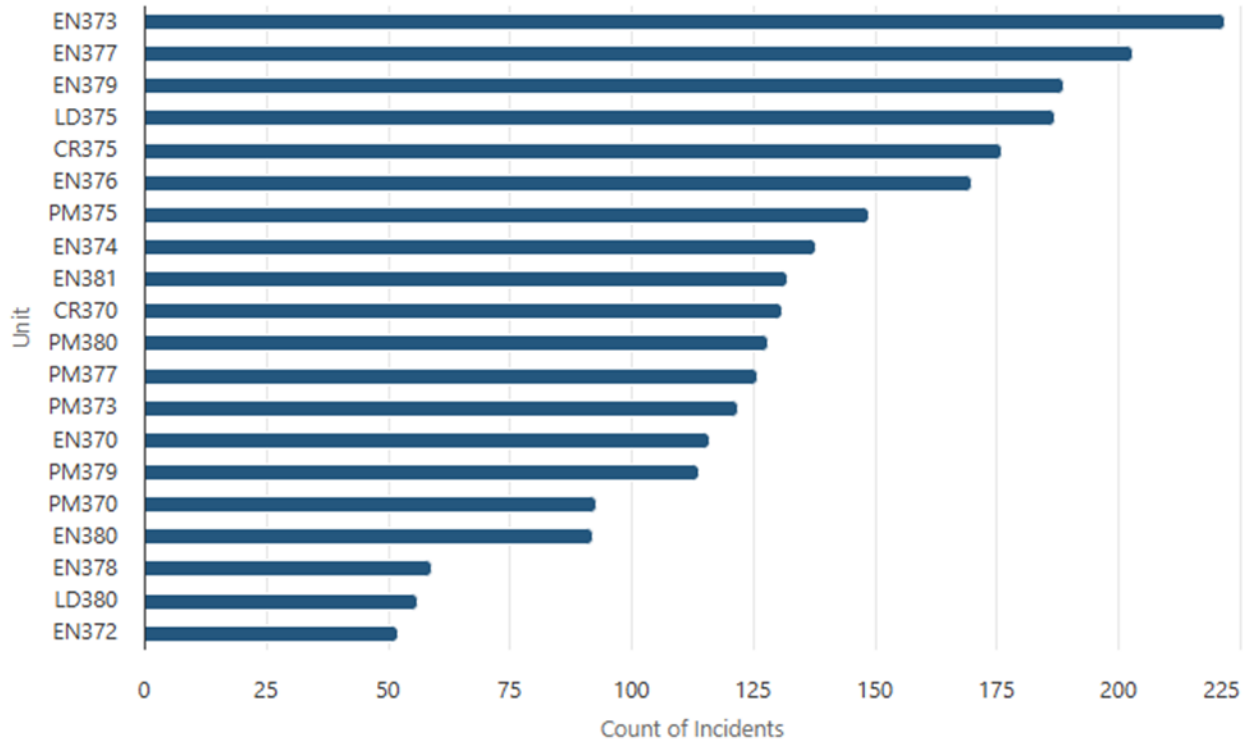
Efficiencies:

- EMS program expenditure per total number of EMS responses. Developing a means of measurement.
- EMS program expenditure per capita. Developing a means of measurement.

Incidents by EMS Unit (Top 20)



Oct 01, 2025 12:00 AM to Oct 31, 2025 11:59 PM



Fire Response

Fire Response Program

The purpose of the Fire Response program is to provide life safety, fire suppression, and property conservation services to our community so they can experience a timely and professional response to minimize the loss of life and property.

October 2025 Family of Measures - Results:

85% fire calls for service where the turnout time is 1:30 or less

N/A% urban (>2500 pop. density) fire calls for service where the first unit is on scene in 9:20 minutes or less (from time of dispatch).

N/A% urban (>2500 pop. density) moderate risk fire calls for service where the effective response force is on scene in 23:35 minutes or less (from time of dispatch).

N/A% urban (>2500 pop. density) high risk fire calls for service where the first unit is on scene in 33:45 minutes or less (from time of dispatch).

N/A% urban (>2500 pop. density) maximum risk fire calls for service where the effective response force is on scene in 43:45 minutes or less (from time of dispatch).

N/A rural (<2500 pop. density) fire calls for service where the first unit is on scene in 12:20 minutes or less (from time of dispatch).

N/A % rural (<2500 pop. density) moderate risk fire calls for service where the effective response force is on scene in 25:30 minutes or less (from time of dispatch).

N/A % rural (<2500 pop. density) high risk fire calls for service where the effective response force is on scene in 35:30 minutes or less (from time of dispatch).

N/A % rural (<2500 pop. density) maximum risk fire calls for service where the effective response force is on scene in 45:30 minutes or less (from time of dispatch).

N/A% of fires contained to the room of content.

N/A% of fire responses where there is no injury or loss of life (to the public)

N/A% of fire responses where there is no injury or loss of life (to GRFD personnel)

% of surveyed respondents are satisfied with the service received from fire response (Still being considered and/or developed)

October 2025 Family of Measures - Outputs:

Elite grfdaz

OPS Division - Family of Measures (Outputs)

Fire Alarm Responses (NFIRS 700s)

Incident Type And Description	Total
700 - False alarm or false call, other	17
733 - Smoke detector activation due to malfunction	2
735 - Alarm system sounded due to malfunction	4
736 - CO detector activation due to malfunction	7
743 - Smoke detector activation, no fire - unintentional	2
745 - Alarm system activation, no fire - unintentional	1
746 - Carbon monoxide detector activation, no CO	2
Total: 35	

Vehicle Fire Responses (NFIRS 130s)

Incident Type And Description	Total
131 - Passenger vehicle fire	2
132 - Road freight or transport vehicle fire	1
Total: 3	

Rubbish Fire Response (NFIRS 150s)

Incident Type And Description	Total
150 - Outside rubbish fire, other	1
Total: 1	

Residential Fire Responses (NFIRS 111, Prop. Type 419, 429)

Incident Type And Description	Property Use And Description	Total
113 - Cooking fire, confined to container	419 - 1 or 2 family dwelling	1
118 - Trash or rubbish fire, contained	419 - 1 or 2 family dwelling	1
Total: 2		

Commercial Fire Responses (NFIRS 111, Prop. Type not 419, 429)

Report Results
There are no results. Please redefine your search criteria.

Honor Guard and Pipes & Drums

The Honor Guard and Pipes and Drums represented GRFD at multiple events, including the Oro Valley State of the Town.

No purchases were made, and there was no budgetary impact.

Professional Development



Courses/Training:

- 2025 Captain Promotional Process conducted:
 - Written Test: October 20th
 - Assessment Center: October 27-30th
 - 20 Captain Candidates
 - 5 Agency Partners
 - Multiple GRFD personnel assisted with the Captain Promotional Process
- Northwest Fire District Leadership Series Class: Memo 25-135
- Training Captain memo recruitment: Memo 25-126



Professional Development Program

- The purpose of the Professional Development Program is to provide professional development services to Golder Ranch Fire District team members so they can be highly trained and prepared for advancement in their career.

October 2025 Results

- 65% completion rate on Firefighter ISO training.
- 65% completion rate on Engineer ISO training.
- 63% completion rate on Officer ISO training.
- 100% completion rate on all district-required annual Administration OSHA training
- 100% completion rate on all district-required annual Community Resource Technician OSHA training
- 100% completion rate on all district-required annual Fleet, Logistics, and IT OSHA training
- 100% completion rate on all district-required annual Suppression and FLS OSHA training
- 100% completion rate on all district-required annual Supervisor Administration OSHA training
- 100% completion rate on all district-required annual Supervisor Fleet, Logistics, and IT OSHA training
- 100% completion rate on all district-required annual Supervisor Suppression and FLS OSHA training
- 95% completion rate on all district-required annual Wildland Refresher Training
- 98% completion rate on all district-required annual Physical Agility Evaluations.
- 6% completion rate on all district-required annual VFIS Refresher training.
- % completion rate on all district-required annual Ropes Ops/Tech Refresher training. **Work in progress**
- 90% completion rate on all district-required annual Swift Water Ops/Tech training.

- % completion rate on all district-required annual Hazmat Refresher training. **Work in progress**
- Promotional success rate. **Nothing to report**
- % of members on promotional eligibility lists than the positions in each class up to Battalion Chiefs. **Work in progress**
- % of surveyed respondents are satisfied with the service received from professional development. **Work in progress**
- % budget variance. **Work in progress**

Outputs

- 600 hours of recruit training will be delivered annually. **Work in progress**
- 160 hours of Driver/Operator training will be delivered every two years: **Completed**
- 192 hours of Fire Officer I and II training will be delivered every two years: **Completed**
- 160 hours (six classes) of leadership development training will be delivered every two years. **Work in progress**
- 60 hours of required annual training, in addition to ISO requirements, will be delivered annually. **Work in progress**
- 80 hours of rope and swift water rescue technician training will be offered annually. **Work in progress**
- One Battalion Chief promotional process will be provided every two years. **Work in progress**
- One Captain promotional process will be provided every two years. **Completed, with 8 individuals moving forward to Fire Chief Interviews being conducted the week of November 10-13th**
- One Engineer promotional process will be provided every two years. **Completed, with 7 candidates successfully completing the process**

Special Operations

Results

- 0% Special Operations responses involved injuries or loss of life.
- 0% Special Operations responses resulted in injuries or loss of life to GRFD personnel.
- 100% Special Operations Team response's turnout times were 2:30 minutes or less.
- 100 % HAZMAT responses where the affected area was mitigated in 6 hours or less
- TBD% of respondents surveyed are satisfied with the service received from HAZMAT response
- 8% budget variance

Outputs

- 1 technical rescue response
- 15 hazardous material responses
- 26 individuals served

Monthly Response Highlights

- TRT377 was upstaffed with four Special Operations personnel during the recent tropical storm. TRT377 supplemented our normal Special Operations staffing in anticipation of the increased call load. Both Engine 377 and TRT377 did in fact respond to multiple Swift Water Rescues during the storm. No incidents occurred within GRFD's jurisdiction; however, our team responded and assisted our regional partners on rescues and coverage within their respective areas.
- The Special Operations Team responded to a hazardous materials incident , in District, involving a pool chemical mixture of muriatic acid and chlorine. A resident accidentally mixed these two chemicals together, forming an extremely dangerous chlorine gas. Approximately 6-10 residents were either evacuated or told to shelter in place while the team safely mitigated the incident. The personnel on scene were able to use the new decontamination equipment recently purchased by the Health and Safety Division.

Monthly Training

Regional Hazardous Materials Continuing Education:

- The Special Operations Team participated in the Regional Hazardous Materials didactic in-station training. This training focused on research, research apps, and plume plotting. Crews at 377 utilized Captain phone electronic applications to practice on different chemicals.

Regional Technical Rescue Continuing Education:

- The Special Operations Team is preparing to participate in an extremely in-depth Trench Rescue CE in the Month of November. This CE will be 8 hours long each day and will be offered to all shifts - A, B, and C. This training will be hosted by NWFD.
- Paramedic Baron will be teaching at the November Trench Rescue Regional CE to share the knowledge and skills he gained at the Trench Rescue Symposium in Michigan earlier this year.

Regional Initial Training:

- The region delivered a new Technical Decontamination kit to be carried on SQ377. This will mirror the same decontamination kit that all regional teams now possess making responses more streamlined.
- The Special Operations Team training staff is preparing to deliver a regional Emergency Building Shoring (EBS) class during December of 2025, which will be held at NWFD's training facility. Approximately 10-15 GRFD personnel will be attending this course along with students from TFD and NWFD. The instructor staff is comprised of all GRFD Special Operations personnel.
- The Team has registered three members to attend an initial Cave Rescue class, which is being coordinated by Pima County Sheriff's Office Southern Arizona Rescue (PCSO SAR) Deputies. This training will take place in January of 2026, and Captain Sam Garcia, Captain Ryan Miller, and Captain Ben Jones will be attending.
- Three members of the team completed their Trench Rescue Technician course through CMC. Congratulations to Captain Ben Jones, Captain Karl Rhein, and Paramedic Blake Hains. This training was held at the Public Safety Academy.

In-District Continuing Education:

- The Team continued the monthly air monitor calibration program.
- The Team completed the Annual HAZMAT FRO Refresher to all suppression personnel. This completed the annual didactic and practical requirements. Special thanks to Captain Tobin Johnson for creating / teaching this training, Captain Sam Garcia for coordinating the training, and the following individuals for going station to station as instructors: Captain Ryan Miller, Engineer Anthony Rios, Paramedic Chase Miller, and Firefighter Manny Garcia.

In-District Initial Training:

- The Team members were delivered a training via Vector Solutions on Tesla Battery over-the-road transport. This training reviewed how these packages are being transported, along with emergency resources we can contact should we respond to this type of incident.
- The Team is developing an in-service training for the new RKI GX-Force 4 gas monitors that will be outfitted on all suppression apparatus. These monitors are all pump driven which gives a faster response time for air monitoring. They are also much easier to maintain and will be a good upgrade to replace our current QRAE3 monitors. Once an in-service training is developed, these monitors will slowly start being distributed to suppression apparatus.
- The Special Operations Team recruitment process concluded. Ten individuals successfully completed the process, whom will all be placed on the Special Operations Trainee list. These individuals will be provided equipment and training over the course of the next year so they can earn the required certifications. A meeting was set up with each candidate who was not successful in the process. This meeting went over the results of the process along with feedback on what went well and what can be improved upon in the future.
- The Special Operations Team conducted a preplan at Sierra Tucson. They have an upcoming required inspection on their on-site water tanks which consists of contractors making a confined space entry to inspect the inside of the tanks. The Station 377 A-Shift crew preplanned these tanks to ensure they understand the systems and have a preliminary Initial Action Plan (IAP) should an incident occur.
- The Special Operations Team has been in contact with Metro Water and Roche for a future confined space rescue drill at each respective facility.

Wildland

Wildland Assignments for October:

Nelson Fire, AZ-ASF

Operational Period: 10/06/2025 – 10/09/2025

Ambulance Shop #: 1601

Crew: Ringston and Mace

Currently Assigned-None

PCWTAZ Rotation:

T6 = 1st unless assignment is in NM, UT, CO, or NV. Casa Grande is 1st out in those states.

T3 = 1st

Ambo = Unavailable

Med Unit = 1st

Upcoming Events-

Registration for March AWIMA

Interviews for new Wildland Team Members-11/4-11/5

Sweet Water RX Burn – 11/6

Interviews for new Wildland Team IC-11/27



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Dave Christian, Finance Director

MTG. DATE: November 18, 2025

SUBJECT: REVIEW, DISCUSSION AND/OR ACTION REGARDING THE AUDITOR'S REPORT
AND DRAFT 2025 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 Fire Board as well as the FY 2025 Draft Annual Comprehensive Financial Report (ACFR).

RECOMMENDED MOTION

Motion to accept the Beach Fleishman audit report and draft FY2025 Annual Comprehensive Financial Report as presented.

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
Tucson, 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, as of and for the year ended June 30, 2025 and the related notes to the financial statements, which collectively comprise the Golder Ranch Fire 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 Golder Ranch Fire 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 Golder Ranch Fire District's internal control. Accordingly, we do not express an opinion on the effectiveness of Golder Ranch Fire 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 entity'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 have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Golder Ranch Fire 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 entity'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 entity'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, paragraph 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

November 18, 2025

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, 2025, and expect to issue our report thereon dated November 18, 2025. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, 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 11, 2025. 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. As described in Note 1, the entity changed accounting policies related to compensated absences, by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 101, "Compensated Absences". Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the statement of net position. No other new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by the entity 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 collectibility 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.

As described in Note 1 to the financial statements, the District changed accounting policies related to compensated absences by adopting Statement of Governmental Accounting Standards (GASB Statement) No. 101, Compensated Absences, in 2025. Accordingly, the cumulative effect of the accounting change is reported as an adjustment to net position as of June 30, 2024.

As described in Note 13 to the financial statements, an error resulting in the understatement of amounts previously reported for cash and investments and investment income as of June 30, 2024, was discovered by management of the District. Accordingly, an adjustment has been made to net position and fund balances as of June 30, 2024, to correct the error.

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 schedule of revenue, expenditures and changes in fund balance - budget to actual for the debt service fund and capital projects fund, 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
6/30/2025

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	\$ -	\$ -	\$ -	\$ -	\$ -
Current year:					
To record projected additional accounts payable.	-	(92,000)	-	-	92,000
To adjust property tax revenue for unreconciled difference.	-	-	-	(40,025)	40,025
To correct depreciation for wrong useful life of an asset.	-	-	163,482	-	(163,482)
	-	-	-	-	-
Current year effect	-	(92,000)	163,482	(40,025)	(31,457)
Total adjustments	-	(92,000)	163,482	(40,025)	(31,457)
Income effect	-	-	(71,482)	-	-
Totals	<u>\$ -</u>	<u>\$ (92,000)</u>	<u>\$ 92,000</u>	<u>\$ (40,025)</u>	<u>\$ (31,457)</u>

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, 2025

Adjusting Journal Entries

Date: 7/1/2024 To 6/30/2025

AJE-1

Filed by	Prepared by	Reviewed by
	JVG 10/14/2025	ACF 10/14/2025
Reviewed by	Reviewed by	
LH 11/3/2025	EBM 11/6/2025	

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
FA-1	6/30/2025	Land	1950 0	E-1	4,090,229.00			
FA-1	6/30/2025	Buildings and improvements	1940 0	E-1	34,783,840.00			
FA-1	6/30/2025	Appratus/Vehicl	1930 0	E-1	22,941,347.00			
FA-1	6/30/2025	Accumulated Depreciation - Vehicles	1935 0	E-1		15,409,563.00		
FA-1	6/30/2025	Accumulated Depreciation - Building	1945 0	E-1		11,649,668.00		
FA-1	6/30/2025	Construction in Progress	1955 0	E-1	6,827,909.00			
FA-1	6/30/2025	Vehicles, Not Yet in Service	1960 0	E-1	101,380.00			
FA-1	6/30/2025	Fund balance/net position	3000 0	E-1		41,685,474.00		
FA-1	6/30/2025	Right-to-use leased equipment	1970 0	E-1	2,433,527.00			
FA-1	6/30/2025	Accumulated Amortization - Right-to-use equipm	1975 0	E-1		442,011.00		
FA-1	6/30/2025	Fund balance/net position	3000 0	E-1		1,991,516.00		
Capital assets are used in government activities but are not reported in the funds.							Recurring	
FA-2	6/30/2025	Capital Expenditures	9910 0	E-1		7,098,729.00		
FA-2	6/30/2025	Depreciation expense	7500 0	E-1	2,756,790.00			
FA-2	6/30/2025	Proceeds from sale of capital asset	4319 0	E-1	20,591.00			
FA-2	6/30/2025	Gain/loss on disposal of assets	4320 0	E-1		20,591.00		
FA-2	6/30/2025	Fund balance/net position	3000 0	E-1	4,341,939.00			
FA-2	6/30/2025	Amortization expense - right-to-use assets	7510 0	E-1	283,038.00			
FA-2	6/30/2025	Capital expenditures - leases	9912 0	E-1		404,852.00		
FA-2	6/30/2025	Fund balance/net position	3000 0	E-1	121,814.00			
To remove capital outlays recorded to expenditures in the modified accrual and to book depreciation expense.							Recurring	
FA-3	6/30/2025	Current portion Bonds payable	2501 0	I-1/E-6		1,060,000.00		
FA-3	6/30/2025	Bonds Payable	2500 0	I-1/E-6		21,370,000.00		
FA-3	6/30/2025	Current portion Capital lease payable	2511 0	I-1/E-6		757,714.00		
FA-3	6/30/2025	Capital lease payable	2510 0	I-1/E-6		3,642,830.00		
FA-3	6/30/2025	Deferred charged on refunding	1700 0	I-1/E-6				
FA-3	6/30/2025	Premium on bond issuance	1710 0	I-1/E-6		3,436,809.00		
FA-3	6/30/2025	Current portion of long-term debt - COPs	2502 0	I-1/E-6		1,665,000.00		
FA-3	6/30/2025	Certificates of Participation	2512 0	I-1/E-6		20,645,000.00		
FA-3	6/30/2025	Accrued interest	2599 0	I-1/E-6				
FA-3	6/30/2025	Fund balance/net position	3000 0	I-1/E-6	52,577,353.00			
FA-3	6/30/2025	Lease liability - long-term	2401 0	I-1/E-6		1,790,740.00		
FA-3	6/30/2025	Lease liability, current	2410 0	I-1/E-6		253,026.00		
FA-3	6/30/2025	Fund balance/net position	3000 0	I-1/E-6	2,043,766.00			
To record debt not recorded on the fund financial statements.							Recurring	
FA-4	6/30/2025	Debt service	9000 0	I-1/E-6		770,272.00		
FA-4	6/30/2025	Debt service	9000 0	I-1/E-6		1,645,000.00		
FA-4	6/30/2025	Debt service	9000 0	I-1/E-6		1,029,000.00		
FA-4	6/30/2025	Interest expense	9999 0	I-1/E-6				
FA-4	6/30/2025	Interest expense	9999 0	I-1/E-6		174,400.00		
FA-4	6/30/2025	Interest expense	9999 0	I-1/E-6				
FA-4	6/30/2025	Proceeds from bond issuance	9101 0	I-1/E-6	209,212.00			
FA-4	6/30/2025	Fund balance/net position	3000 0	I-1/E-6	3,409,459.00			
FA-4	6/30/2025	Lease principal payments	9010 0	I-1/E-6		245,608.00		
FA-4	6/30/2025	Fund balance/net position	3000 0	I-1/E-6		158,896.00		
FA-4	6/30/2025	Leases originated	4568 0	I-1/E-6	404,505.00			
To remove debt service payments recorded in the fund financials.							Recurring	
FA-5	6/30/2025	Compensated absences	2215 0	H-11		6,637,707.00		
FA-5	6/30/2025	Fund balance/net position	3000 0	H-11	6,637,707.00			
To record compensated absences in the government wide.							Recurring	
FA-6	6/30/2025	Salaries and wages	5101 0	H-11	1,803,665.00			
FA-6	6/30/2025	Fund balance/net position	3000 0	H-11		1,803,665.00		
To record the change in compensated absences that do not use current financial resources.							Recurring	

Golder Ranch Fire District

Year End: June 30, 2025

Adjusting Journal Entries

Date: 7/1/2024 To 6/30/2025

AJE-1-1

Filed by	Prepared by	Reviewed by
	JVG 10/14/2025	ACF 10/14/2025
Reviewed by	Reviewed by	
LH 11/3/2025	EBM 11/6/2025	

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
FA-7	6/30/2025	Unavailable revenue	2250 0	B-12	521,523.00			
FA-7	6/30/2025	Fund balance/net position	3000 0	B-12		521,523.00		
		To remove unavailable revenues for government wide.					Recurring	
FA-8	6/30/2025	Property tax revenue	4010 0	B-12		122,968.00		
FA-8	6/30/2025	Wildland revenue	4380 0	B-12				
FA-8	6/30/2025	Ambulance fees	4325 0	B-12		104,062.00		
FA-8	6/30/2025	Fund balance/net position	3000 0	B-12	227,030.00			
		To record change in revenues that do not provide current financial resources.					Recurring	
FA-9	6/30/2025	Deferred outflows pension - PSPRS	1915 0	L-6	13,528,892.00			
FA-9	6/30/2025	Deferred inflows pensions - PSPRS	2315 0	L-6		2,401,308.00		
FA-9	6/30/2025	Net pension liability - PSPRS	2355 0	L-6		6,749,659.00		
FA-9	6/30/2025	Fund balance/net position	3000 0	L-6		4,377,925.00		
FA-9	6/30/2025	Deferred outflows pension - PSPRS Tier 3 Risk F	1917 0	L-6	1,061,906.00			
FA-9	6/30/2025	Deferred inflows pension - PSPRS Tier 3 Risk P	2317 0	L-6		195,244.00		
FA-9	6/30/2025	Net pension liability - PSPRS Tier 3 Risk Pool	2357 0	L-6				
FA-9	6/30/2025	Net pension asset - PSPRS Tier 3 Risk Pool	1557 0	L-6	269,405.00			
FA-9	6/30/2025	Fund balance/net position	3000 0	L-6		1,136,067.00		
FA-9	6/30/2025	Deferred outflows OPEB - PSPRS	1916 0	L-6	113,127.00			
FA-9	6/30/2025	Deferred inflows OPEB - PSPRS	2316 0	L-6		334,097.00		
FA-9	6/30/2025	Net OPEB Assets - PSPRS	1556 0	L-6	305,092.00			
FA-9	6/30/2025	Fund balance/net position	3000 0	L-6		84,122.00		
FA-9	6/30/2025	Deferred outflows OPEB - PSPRS Tier 3 Risk P	1918 0	L-6	10,846.00			
FA-9	6/30/2025	Deferred outflows OPEB - PSPRS Tier 3 Risk P	2318 0	L-6		7,713.00		
FA-9	6/30/2025	Net OPEB Asset - PSPRS Tier 3 Risk Pool	1558 0	L-6	46,458.00			
FA-9	6/30/2025	Fund balance/net position	3000 0	L-6		49,591.00		
		To record current year net pension/OPEB liability, deferred inflows/outflows, and pension expense. - PSPRS					Recurring	
FA-10	6/30/2025	PSPRS adjustment	5110 0	L-6	1,310,050.00			
FA-10	6/30/2025	Fund balance/net position	3000 0	L-6		1,310,050.00		
FA-10	6/30/2025	PSPRS adjustment	5110 0	L-6		213,701.00		
FA-10	6/30/2025	Fund balance/net position	3000 0	L-6	213,701.00			
FA-10	6/30/2025	PSPRS adjustment	5110 0	L-6		77,439.00		
FA-10	6/30/2025	Fund balance/net position	3000 0	L-6	77,439.00			
FA-10	6/30/2025	PSPRS adjustment	5110 0	L-6		18,065.00		
FA-10	6/30/2025	Fund balance/net position	3000 0	L-6	18,065.00			
		To record change in net pension/OPEB liability, which does not provide current financial resources - PSPRS					Recurring	
FA-11	6/30/2025	Deferred outflows pensions - ASRS	1910 0	L-8	786,946.00			
FA-11	6/30/2025	Deferred inflows pension - ASRS	2310 0	L-8		223,381.00		
FA-11	6/30/2025	Net pension liability - ASRS	2350 0	L-8		3,497,929.00		
FA-11	6/30/2025	Fund balance/net position	3000 0	L-8	2,934,364.00			
FA-11	6/30/2025	Deferred outflows OPEB - ASRS	1911 0	L-8	16,187.00			
FA-11	6/30/2025	Deferred inflows OPEB - ASRS	2311 0	L-8		54,290.00		
FA-11	6/30/2025	Net OPEB liability - ASRS	2351 0	L-8		569.00		
FA-11	6/30/2025	Net OPEB Assets - ASRS	1551 0	L-8	131,903.00			
FA-11	6/30/2025	Fund balance/net position	3000 0	L-8		93,231.00		
		To record current year net pension/OPEB liability, deferred inflows/outflows, and pension expense. - ASRS.					Recurring	
FA-12	6/30/2025	ASRS Adjustment	5120 0	L-8		85,767.00		
FA-12	6/30/2025	Fund balance/net position	3000 0	L-8	85,767.00			
FA-12	6/30/2025	ASRS Adjustment	5120 0	L-8		23,728.00		
FA-12	6/30/2025	Fund balance/net position	3000 0	L-8	23,728.00			
		To record change in net pension/OPEB liability, which does not provide current financial resources -ASRS.					Recurring	
FA-13	6/30/2025	Salaries & Wage	5101 GF	H-11		1,500,379.00		
FA-13	6/30/2025	Fund Balance	3000 GF	H-11	1,500,379.00			

Golder Ranch Fire District

Year End: June 30, 2025
Adjusting Journal Entries
Date: 7/1/2024 To 6/30/2025

AJE-1-2

Filed by	Prepared by	Reviewed by
	JVG 10/14/2025	ACF 10/14/2025
Reviewed by	Reviewed by	
LH 11/3/2025	EBM 11/6/2025	

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
		To record prior period adjustment for implementation of GASB 101.						
					168,970,879.00	168,970,879.00		
		Net Income (Loss)	3,089,869.00					



★ ARIZONA ★

GOLDER RANCH

FIRE DISTRICT



ANNUAL COMPREHENSIVE FINANCIAL REPORT
for the fiscal year ended June 30, 2025

GOLDER RANCH FIRE DISTRICT

Proudly serving the communities of Oro Valley, Catalina, SaddleBrooke, and SaddleBrooke Ranch



ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the fiscal year ended June 30, 2025

**Golder Ranch Fire District
1600 N. Hanley Blvd.
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Prepared by the Finance Department of Golder Ranch Fire District

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Golder Ranch Fire District

Year Ended June 30, 2025

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Golder Ranch Fire District

Year Ended June 30, 2025

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INTRODUCTORY SECTION



GOLDER RANCH FIRE DISTRICT

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

November 18, 2025

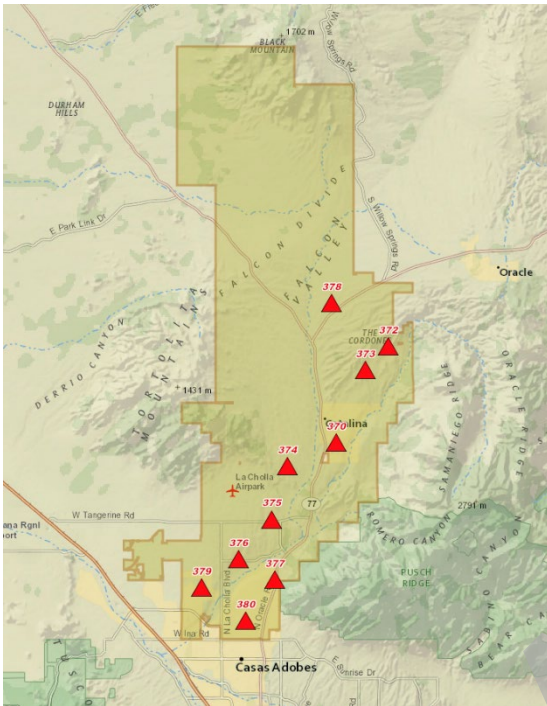
To: Golder Ranch Fire District Board of Directors and Citizens:

The following is the Annual Comprehensive Financial Report (ACFR) of the Golder Ranch Fire District for the fiscal year ending June 30, 2025. 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 \$1.6B, 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, SaddleBrooke, and SaddleBrooke Ranch.

The District currently owns and operates ten (10) fire stations, one (1) fleet services facility, one (1) training facility and four (4) administration buildings. Services are rendered by a full-time staff of three hundred and five (305) employees and one (1) part-time employee.

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 suppression, treatment & transport, technical rescue, wildfire suppression, hazardous material mitigation, 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 most reported incidents within the District. Accordingly, all front-line fire and medical response vehicles are staffed with firefighters that are trained and equipped as paramedics and/or emergency medical technicians.

The District continues to implement operational improvements to accomplish strategic goals and exceed community expectations. In line with this improvement mindset, the District has been awarded accreditation from both the Commission on Accreditation of Ambulance Services (CAAS), as well as the Congress on Fire Accreditation International (CFAI).

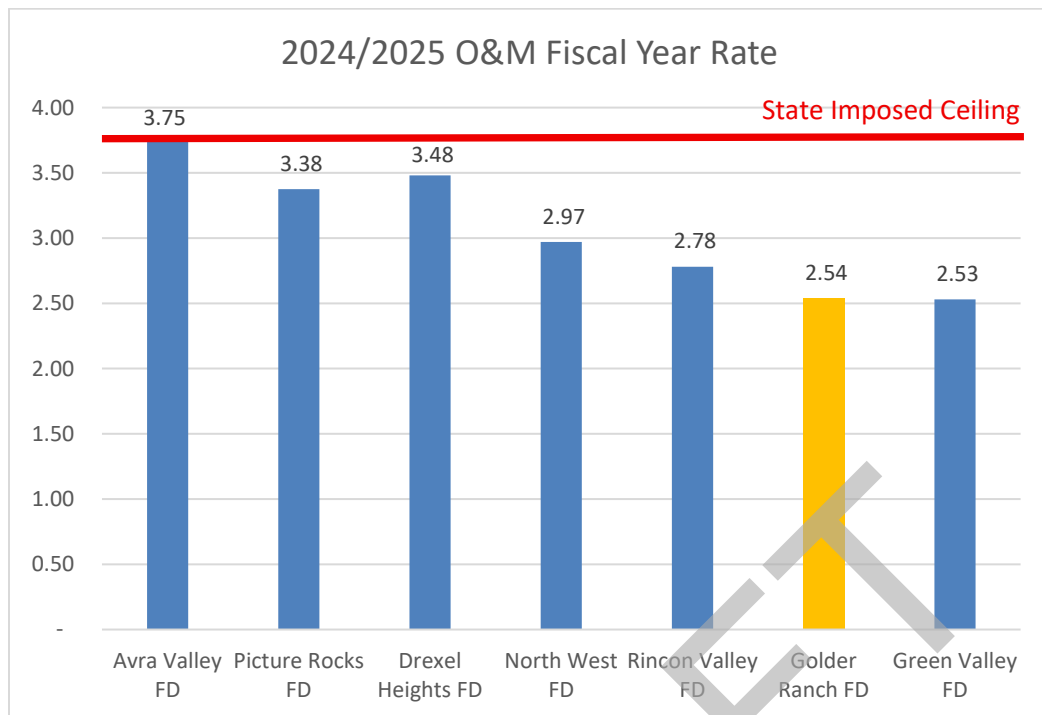
District Budget

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, 2025 the District Operations & Maintenance (O&M) tax rate was \$2.54 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 ¢12 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 \$1.510 billion to \$1.604 billion. This net assessed value coupled with the \$2.66 aggregate mil rate provided a levy of \$42,660,053.

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 2025 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 2025 budget development.

February, 2024 Five-Year Capital Improvement Plan (CIP) Budget templates made ready for distribution to Chief Officers

February, 2024 Operating budget worksheets made ready for distribution to all assigned department or functional area managers

February, 2024 Preliminary CIP submitted to the Fire Chief for review and approval

March, 2024 Preliminary budget proposals submitted by department or program stakeholders to the Finance Director

March, 2024 Review of budget proposals by the Fire Chief

April, 2024 Final internal budget reviews and approval completed

April, 2024 Regular Meeting: Proposed 2024/25 Budget presented to the Governing Board at their monthly meeting

May, 2024 Study Session: Discussion and Review of Proposed Fiscal Year 2024/25 Budget

May, 2024 Study Session: Approval of the Tentative Fiscal Year 2024/25 Budget

June, 2024 Regular Agenda: Public Hearing on the Fiscal Year 2024/25 budget as tentatively adopted. Budget approved in regular session

Local Economy and Outlook

Arizona Outlook

Arizona's economy lost steam last year, with very slow job gains. That weakness continued into 2025, according to the preliminary data. This has been matched by modestly rising unemployment and rapidly falling hire rates. Overall, the labor market appears to be on a knife-edge, if the preliminary data are correct. Income growth was also slow to start the year, but taxable retail sales growth has firmed through June. Housing cost burdens remain very high, with housing permit activity down so far this year, compared to the same period last year.

If the U.S. economy avoids recession in the near term, as assumed in the baseline forecast, the outlook calls for Arizona to post another year of slow gains in 2025, before modestly accelerating in 2026 and 2027. Near-term recession risks remain elevated, driven by heightened economic uncertainty originating from the unpredictable policy process pursued by the current federal administration.

The baseline long-term forecast calls for growth in Arizona to slow significantly during the next 30 years, compared to the prior 30 years. This slowing is driven in large part by demographic forces, namely the aging of the baby boom generation. Even so, gains in the state are expected to far outpace national growth. This demographic transition will eventually cause Arizona's population growth to be completely dependent on net migration. That will not only low population gains, but it will make population change much more volatile.

Arizona added 34,300 jobs over the year in July, which translated into 1.1% growth. That outpaced the U.S. at 0.9%. Job gains were very unbalanced, with private education and health services dominating gains. Four sectors were down over the year: manufacturing; government; trade, transportation, and utilities; and information.

Arizona's job growth in 2024 and so far in 2025 has been unusually slow. That was partly driven by an increase in unemployment, with the seasonally adjusted rate rising from 3.3% in March 2024 to 4.1% currently. Another important factor recently has been a steep drop in the hires rate (**Exhibit 1**). The state hires rate has declined from 5.2% in July 2022 to 3.6% in June 2025. At the same time, the quits rate has fallen from 4.7% in March 2022 to 2.3% in June.

Exhibit 1: Arizona Hire and Quit Rates, Seasonally Adjusted, Twelve-Month Moving Average



The long-term outlook for Arizona, Phoenix, and Tucson calls for continued growth that outpaces the U.S. but falls far short of rates during the prior thirty years (**Exhibit 2**). Arizona is projected to add 2.6 million residents during the 2025-2055 period. That translates into an average annual growth rate of 1.0% per year, which far outpaces the U.S. at 0.2% per year. Even so, Arizona's population growth rate is expected to fall far short of its 2.0% per year pace during the 1994-2024 period.

Exhibit 2: Job and Population Annual Growth Rates, History and Forecast

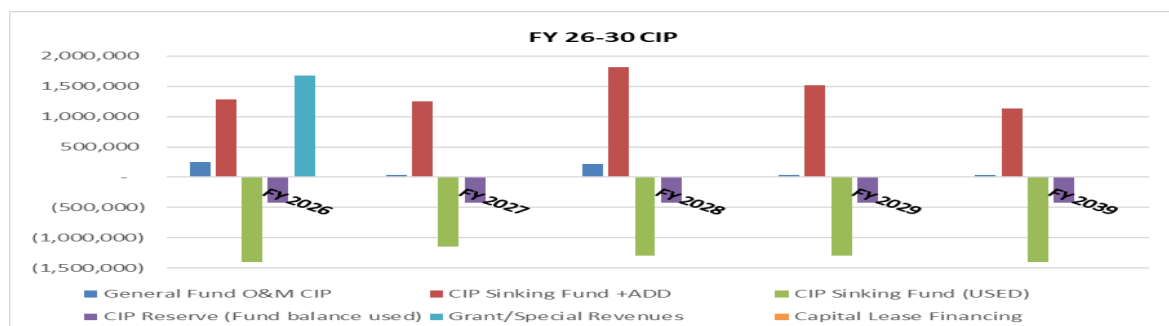
	Population		Nonfarm Jobs	
	1994-2024	2025-2055	1994-2024	2025-2055
U.S.	0.9	0.2	1.1	0.3
Arizona	2.0	1.0	2.2	1.0
Phoenix MSA	2.3	1.2	2.6	1.2
Tucson MSA	1.3	0.4	1.1	0.5

George Hammond, Economic and Business Research Center, The University of Arizona 2025

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, 2025, the CIP was funded at \$2,535,660.

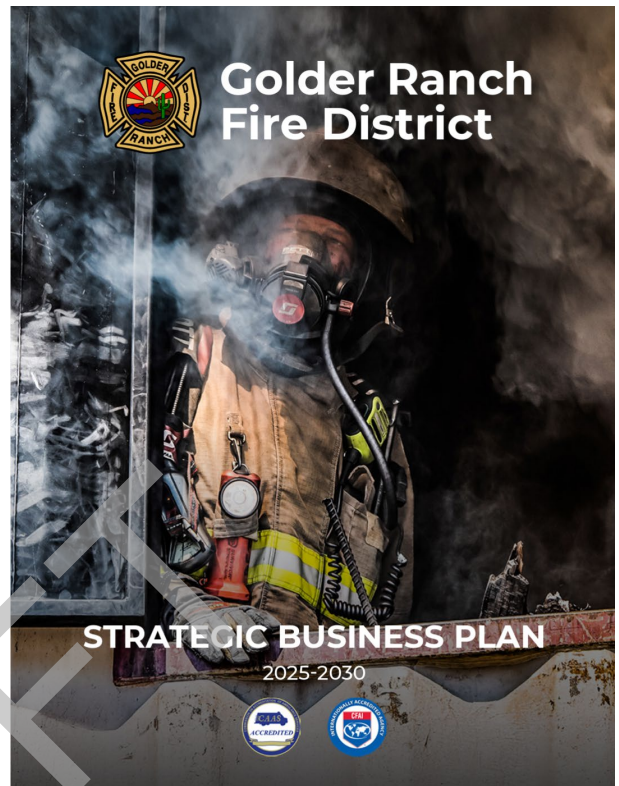
Financial Governance for the District is provided for by an internal financial policy that is referred to as the *Principles of Sound Financial Management* (PSOFM). This document establishes the fiscal framework associated with the establishment of funds, fund balances, reserve funds and capital outlays.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



A multi-year Strategic Business Plan has been developed and adopted by the Fire Board in FY2025. This plan establishes the mission, vision and values for the District as well as the specific strategic goals.

The plan integrates strategic and operational goals within a performance-based budgeting framework. The distinction between the Strategic Business Plan and a Strategic Plan is the emphasis on operational alignment of budgetary resources.

The Managing for Results (MFR) methodology was adopted to ensure consistent performance measurement and resource allocation utilizing a performance-based approach to budgeting and forecasting for the duration of the plan.



Major Initiatives

EMS

The EMS Division's primary objective in Fiscal Year (FY) 24/25 was to enhance operational efficiencies and optimize workflows for field providers and staff. This encompassed various areas such as ePCR, Continuous Quality Assurance and Improvement (CQA and CQI), continuous education and training, professional development, recognition of excellence, equipment, and moving to performance-based budgeting.

ePCR:

In FY 23/24 the district selected ImageTrend as our new records management system. EMS division staff built and tested a great new ePCR product. The new ePCR is very user friendly, offers more efficient charting, and offers the division a significant data collection platform. Once ImageTrend ePCR rolled out on July 1, 2024, the division's focus turned to improving our quality assurance and quality improvement program.

Quality Assurance and Quality Improvement:

The EMS Division created a three-tiered approach to CQA/CQI: 1.) Officers still QA every report that providers create for medical/legal and billing compliance as they had prior to the move to ImageTrend. 2.) Shift ECs are assigned a percentage of their shifts incidents to do a complete review of for CQI. They provide feedback directly to the provider, both kudos and recommendations for improvement. The EC CQI assignments are generated by ImageTrend on a random basis but capturing twenty percent of the incidents each day. 3.) EMS Division Staff

complete 100% CQI of refusal reports as well as rotate through incident types that are identified as needing improvement. Division staff also provide direct feedback to providers with kudos or recommendations for improvement in these reviews. At the close of FY 24/25 we have seen marked improvement in our documentation of chest pain incidents and patient refusals. Division staff met with medical direction monthly to go over incidents that the medical direction staff performed CQI on strokes, TBI's, and cardiac arrest incidents.

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. Quarterly skills labs offered education and training concentrating on the latest trends, knowledge, skills, and proficiency required by our providers. These skills labs have consistently improved team dynamics and communication leading to positive patient care outcomes.

Topics covered:

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

FY24/25, the division created a skills tracker within Vector Solutions. This allows us to verify our skills labs are capturing all the EMS skills required by the state of Arizona or medical direction are being practiced and competency is recorded.

EMS Continuing Education:

The EMS Division continued to place high value on professional development by facilitating and offering district providers the opportunity to attend classes, symposiums, and conferences. 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. Sponsorship included sending chief officers, division staff, and GRFD providers to ImageTrend Conference, SW Regional Trauma Conference, Fire Rescue International Conference, EMS World Conference, Arizona Ambulance Association Conference, Fire Department Instructors Conference, and training, education, and certifications through the National Academy of Ambulance Compliance (NAAC)

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 took delivery of the eight LUCAS mechanical compression devices ordered FY 23/24. The division received a state-of-the-art mannequin from iSimulate. This mannequin provides a very realistic and all-encompassing experience for various medical problems. The Division negotiated a new contract with Stryker that accomplished the following: Two new power stretcher and loader systems for two new ambulances received by logistics, five new power systems to replace units from expiring or expired contracts, reduced GRFD contracts with Stryker from eight down to three, and provided the district with more flexibility by making all current contracts \$1 buyout versus fair market purchase agreements.

EMS staff roles and responsibilities:

The division experienced the following staffing changes: new assignments for administrative captain, administrative paramedic, and C shift EMS captain. Responsibilities and project focuses were to continuously evaluate, review provider feedback, and make improvements to the ImageTrend ePCR platform, perform CQI, and support our EMS providers. FY 24/25 GRFD was successful in achieving re-accreditation with Commission on Accreditation of Ambulance Services (CAAS) with a perfect score.

Performance-Based Budgeting:

In FY 2024/25, GRFD transitioned to a performance-based budgeting model. To support this approach, the EMS Division convened a committee composed of division staff, EMS providers, and medical direction. The committee developed a comprehensive narrative outlining the Division's purpose, performance measures, outputs, demands, and efficiencies. By the end of FY 2024/25, the Division was able to report on approximately half of its established measures, with action plans underway to address the remaining metrics.

Professional Development

Fiscal year 2024/2025 was a successful year, providing required annual training, along with leadership development and promotional opportunities.

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 employees meet district, regional, state, and national minimum standards.
- Auto Aid High-Rise CE conducted with Tucson Fire Department fall of 2024
- Two driver operator/pump operator courses completed
- Active Shooter training conducted with Oro Valley Police Department
- 2025 Fire Officer Academy conducted
- External Pump operator/Driver Operator test conducted

- Fire Instructor I & II course completed
- Engineer promotional processes were completed.
- 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.
- GRFD continues 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:

- During the 2024/2025 fiscal year, the Professional Development division purchased both a propane car fire prop and a flashover simulation prop. The Professional Development training facility will be remodeled in late 2026, funding from bond proceeds

Fire Prevention

The Fire Prevention Division began and concluded FY 24-25 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 4,377 inspection activities who received support from one permit technician. Through education and enforcement over 2,036 findings were addressed while completing fire prevention inspections for 89% of all commercial businesses. Fire Prevention staff members have reviewed approximately 780 sets of construction plans ensuring fire code compliance in all new and modified buildings and structures. This included reviews of all fire protection systems; such as fire alarms systems, detection systems and automatic fire suppression systems. All Fire Prevention 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. Fire Prevention 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.

Fire Prevention staff actively participate 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 Fire Prevention staff members, as certified fire investigators, completed 84 fire investigations in FY 24-25. GRFD has partnered with the neighboring Northwest Fire District, through a regionalization plan, to jointly investigate fires in both jurisdictions. Fire Prevention 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.

Fire Prevention 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. Fire Prevention 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 achieved 5.08 points. The caliber of the Fire Prevention staff in maintaining a high degree of professional certification attributed to this score.

Fire Prevention staff members routinely develop the local fire code. Currently, GRFD has adopted the 2024 IFC 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.

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. Fire Prevention maintains professional relationships with 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 Prevention and Fire Operations through the development of computerized programs for inspecting and maintaining fire hydrants, of which there are approximately 4,701 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 the needs of our personnel, focusing on cancer reduction measures, personal protection equipment, and overall physical and mental well-being, all while prioritizing the safety of both our members and the community. Additionally, we are committed to a continuous enhancement of facility and personnel safety, incident control, exposure management, and apparatus maintenance and standards. Our dedicated team is committed to delivering effective training and protection to our organization to ensure the greatest reduction in risk and to meet strategic initiatives.

In the 2024–25 fiscal year, the Health and Safety Division expanded its collaboration with regional partners, including the Tucson Fire Department, Northwest Fire District, Tucson Police Department, Pima County Sheriff's Department, and Public Safety Communications. The division also played a key role on the planning committee for the annual Wellness Day held at the Tucson Convention Center. We continue to strengthen relationships with fire and police agencies across Arizona by focusing on health, wellness, safety, and prevention efforts for both our members and the community. One major undertaking was the implementation of Struggle Well classes

through a partnership with Boulder Crest Foundation. Sponsorship of this course was rotated between our public safety partners.

The Health and Safety Division partnered with ImageTrend to ensure that exposures to carcinogens and traumatic events were properly documented within our reporting platforms, supporting the physical and mental health and well-being of our members.

In collaboration with our partners at 1582, we ensured that light-duty members completed their annual physicals during their scheduled quarters, an initiative not previously enforced. As a result, our completion rate significantly improved, increasing from 94% to 99% at the end of fiscal year 2025.

The Health and Safety Division worked diligently to get Coronary Calcium testing for personnel over the age of 40 during their annual physicals and this item was approved for FY 2025–2026. This proactive health measure is designed to support early detection and reduce the risk of future cardiac events.

The Health and Safety Division purchased the StormStick Decontamination Tool, a valuable addition to our established decontamination practices. This tool plays a critical role in reducing cancer-causing contaminants that accumulate on personal protective equipment during fire suppression operations.

These accomplishments reflect our unwavering commitment to the overall health and well-being of all members, with a continued focus on cancer prevention, overall cardiac health, mental health support, and long-term wellness.

Board Services

The Board Services Division plays a critical role in ensuring the Golder Ranch Fire District (GRFD) operates in full compliance with Arizona Revised Statutes (ARS). This division has three separate areas: Board Services, Records and Fire HQ front desk. The division is responsible for a wide range of administrative functions, including overseeing elections, preparing board meeting agendas, board packets and public notices, managing public records requests, ensuring proper records retention and destruction, overseeing the front desk at Fire Headquarters and providing the public with services such as fingerprinting.

The Board Services Division plays a critical role in ensuring compliance with Arizona's Open Meeting Laws. This includes the timely posting of agendas and public notices, as well as the preparation and distribution of board packets. The division works closely with department heads to ensure that all necessary items are appropriately placed on the agenda for Governing Board review and action. Additionally, the division is responsible for transcribing and publishing minutes for Governing Board meetings, special sessions, and study sessions in full compliance with state law. In FY24/25, the GRFD Governing Board held twelve regular session board meetings and two special session meetings.

Board Services also administers the Public Safety Personnel Retirement System (PSPRS) Local Pension Board meetings. This includes agenda preparation, board packet assembly, minute transcription and submission of relevant documents to the Arizona PSPRS office in a timely manner. The division ensures compliance with statutory requirements by submitting critical information related to new members, retirements, disability claims,

survivor benefits, and annual actuarial reports. Historically, the PSPRS Local Pension Board convened twice annually; however, during FY24/25 year, the Board met five times.

Additionally, Board Services manages the District's records program, which includes processing records requests, retention, and destruction in accordance with state law and the Arizona Secretary of State's retention schedules. In FY24/25 Board Services fulfilled 255 public records requests, including medical records, fire reports, incident reports, and media inquiries. Records has thirty boxes and 129 plans scheduled to be destroyed in November.

The Board Services team is committed to continuous professional development to stay informed on best practices and legislative updates affecting both the division and the District. Team members participate in various trainings, both in person and online, to ensure ongoing compliance and operational excellence. Traditionally Board Services attends Arizona Municipal Clerks Association (AMCA) trainings because they regularly hold trainings to update members of new legislation pertaining to open meeting law, elections, etc. In the last Board Services appraisal report it was mentioned fire districts do not have the same organized training for administrative personnel as municipalities. In May 2025 Board Services offered regional administrative professionals training to fire district personnel. Twenty-one people from five different agencies attended the training and 100% of survey respondents said they would be interested in attending a similar training in the future. The training was extremely well received and we hope to continue and expand similar training in the future.

Board Services also includes the front desk administrative assistant. This position serves as the first point of contact for the District by greeting and assisting visitors in a professional and courteous manner. This position is responsible for greeting visitors to the district's fire headquarters, answering and directing incoming phone calls, responding to general inquiries, and providing information or assistance as appropriate. In addition, this person provides fingerprinting services through a company called FieldPrint. This began to address a need to provide fingerprinting services to new employees and evolved into a service to the public. In FY24-25, 1,220 people were provided I9 and fingerprinting services.

Through its dedication to compliance, efficiency, and organizational integrity, the Board Services Division aims to uphold the highest standards of governance and service to residents and visitors of the Golder Ranch Fire District.

Community Risk Reduction

The Golder Ranch Fire District (GRFD) Community Risk Reduction Division handles Community Risk Reduction, Community Education, and Community Engagement policy development, program creation, data interpretation, and educational presentations. The division is led by a Deputy Chief and staffed by a Community Education Supervisor, a Community Educator, and 15 Community Resource Technicians (CRT). CRTs are part-time employees who respond to public assist calls such as smoke alarm battery changes, reptile removals, and lock box key placements. There are two CRTs per pickup truck, and they work from 0800-1600 every day of the week

if staffing is available (except holidays). The CRT program began with one truck in the north battalion of the district in February 2025, but their effectiveness was so positive another truck is being staffed to respond in the south battalion. As a secondary benefit, the CRT program also serves as a recruitment pipeline for individuals interested in becoming suppression firefighters at GRFD.

The newest member of the division is the Community Educator who started in May 2025. The Community Educator is a bachelor's level educator 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 provides stability and consistency for events that was established over the past year by the Community Education Supervisor. The Community Risk Reduction Division often partners with the Strategic Communications division to create social media messaging that supports a vision of partnership and safety.

Community Risk Reduction continues to oversee CPR training to residents of Golder Ranch and outside agencies. CPR lessons are held monthly, and the program has been expanded into the SaddleBrooke area so that skills can be taught in Clubhouses closer to members of those communities. This expansion was created in response to the desire for more classes which was expressed by members of the the SaddleBrooke community through an online survey that was distributed via email lists for Homeowner's Associations.

The Community Risk Reduction Plan developed in 2024 identified risks and developed programs targeted to reduce those risks that are specific to our community. The Community Risk Reduction Plan continues to provide a proactive response to reducing risks before an emergency occurs. Reducing the number of hiker rescues, increasing smoke alarm awareness, and hiring part-time CRTs are a part of this plan which is revisited annually to ensure goals are being met.

Fleet Maintenance

The Fleet services program maintains and repairs 109 pieces of rolling equipment to include fire engines, ambulances, support vehicles, side by sides, and trailers. Last fiscal year two new ambulances were to the fleet that enabled the retirement two of our older units. Two pool vehicles were cycled out for new ones through the enterprise lease program. An apprentice technician was hired mid-year and a fleet electronics installation technician was hired in the last quarter of the year. Fleet Maintenance bolstered the internal training program from the previous year to include an additional mechanics seminar in the fall to keep technicians up to speed on current industry standards.

Capital Improvement

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 boardroom to a classroom with state-of-the-art audio visual for course instruction.

New equipment and apparatus were also purchased in 2025, including two new ambulances, a live fire training prop, and a new air and power truck compressor.



Newly completed Station 378 in SaddleBrooke Ranch

Awards & Acknowledgment

Awards

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the District for its comprehensive annual financial report for the fiscal year ended June 30, 2024. In order to be awarded this certificate, the District published an easily readable and efficiently organized comprehensive annual 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 2024-25.

Additionally, the District received the Distinguished Budget Presentation Award also issued by the GFOA for the fiscal year 2024 budget. This was the second year that the District received this award and will be submitting all future budgets for this highly coveted recognition.



Acknowledgements

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, 2024

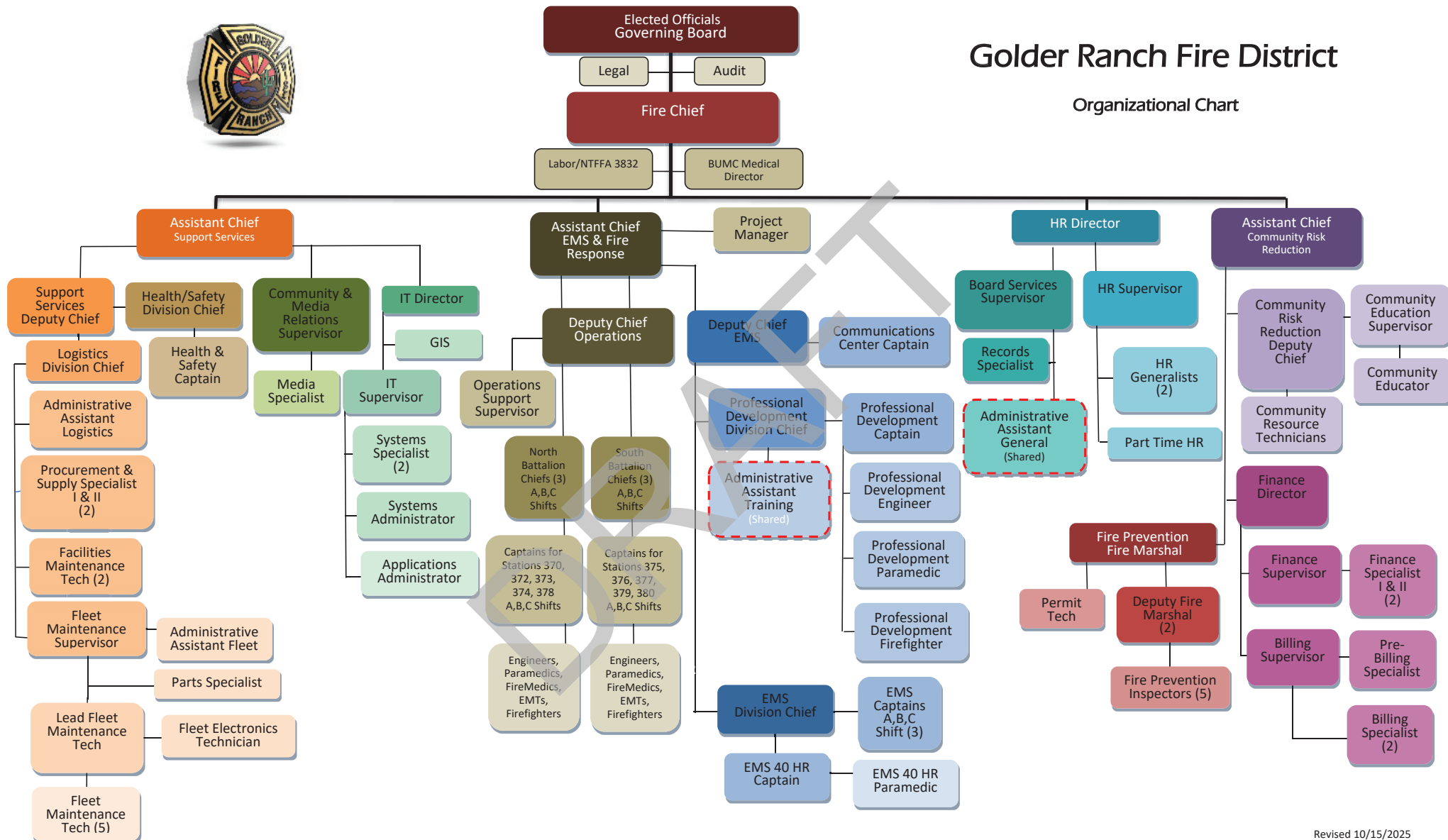
Christopher P. Morill

Executive Director/CEO



Golder Ranch Fire District

Organizational Chart



Revised 10/15/2025



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 2028
Clerk	Sandra Outlaw	November 2026
Board Member	Steve Brady	November 2028
Board Member	Tom Shellenberger	November 2028

Administrative Offices:

1600 N. Hanley Blvd.
Oro Valley, AZ 85737

Registered Agent:

Thomas 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, 2025, 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, 2025, 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.

Change in Accounting Principle

As discussed in Note 1 to the financial statements, in 2025 the District adopted Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. Our opinions are not modified with respect to this matter.

Correction of Error

As discussed in Note 13 to the financial statements, an error resulting in the understatement of amounts previously reported for cash and investments and investment income as of June 30, 2024, was discovered by management of the District during the current year. Accordingly, an adjustment has been made to net position and fund balances as of June 30, 2024, to correct the error. Our opinions are not modified with respect to that matter.

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

DRAFT

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



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, 2025. 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, 2025, the District had a combined ending fund balance of \$31,331,027, a decrease of \$3,656,840 from the 2024 restated fiscal year end. The decline in fund balance is due to the utilization of bond proceeds for the purpose of new station (378) construction in SaddleBrooke Ranch.
- Additions to the fleet during fiscal 2025 included the purchase of two new ambulances.



- Professional Development
installation of a live car fire training
prop to facilitate preparing crews
for various vehicle fire scenarios.



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 37 and 38) 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 39. 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 39-42) provide detailed information about the General Fund, Debt Service Fund, and Capital Projects Fund. 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.

As discussed in Note 13 to the financial statements, in 2025 the District adopted Governmental Accounting Standards Board (GASB) Statement No. 101, Compensated Absences, which clarifies how governments recognize liabilities for compensated absences. Implementation of this standard resulted in a restatement to net position of a decrease of \$1,500,379 to the prior periods presented.

In addition, in 2025, the District realized investment earnings on the pension trust pool account, were not recognized in the correct period. This resulted in an increase to net position at June 30, 2024 of \$385,773.

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 43.

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 \$17,077,285 at the close of FY2025 which is an increase of \$3,089,869 from the previous restated 2024 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 2024, as restated, and 2025 respectively.

	Governmental Activities			
	As of June 30, 2025		As of June 30, 2024	
ASSETS				
Current and Other Assets	23,353,384		22,516,050	
Capital Assets	43,676,990		39,213,237	
Cash, Investments restricted	10,996,523		15,111,815	
Total Assets	\$ 78,026,897		\$ 76,841,102	
Deferred Outflows of Resources	15,517,904		16,591,066	
LIABILITIES				
Current Liabilities	8,316,238		9,207,656	
Non-Current Liabilities	64,935,245		66,550,820	
Total Liabilities	\$ 73,251,483		\$ 75,758,476	
Deferred Inflows of Resources	3,216,033		2,571,671	
NET POSITION				
Net Investment in Capital Assets	16,904,394	99%	15,794,974	105%
Restricted for debt service	668,998	4%	605,650	4%
Restricted for pension	752,858	4%	493,080	3%
Unrestricted	(1,248,965)	-7%	(1,791,682)	-12%
Total Net Position	\$ 17,077,285	100%	\$ 15,102,022	100%

Total Assets increased from fiscal year 2025 due to a significant investment in long term capital projects as well as the steady reduction of liabilities.

Governmental Activities

Governmental activities increased the District's net position by \$3,089,869. The biggest factor of this change was due to increase in ambulance transport revenue and property taxes.

Revenues from property taxes increased by \$3M as a result of an increase in the requested property tax mil rate. Fiscal year 2024 included a large one-time grant from the American Rescue Plan Act. Fiscal year 2025 saw a return to normal grant revenues.

The costs of all governmental activities for the year ended June 30, 2025 was \$50,658,122. Property and Fire District Assistance Taxes provided \$43,485,742 or 81% of total revenues. Fees for ambulance transports and wild land billing amounted to \$7,260,125 or 14% of total revenues.

Changes in Net Position	Governmental Activities			
	2025		2024, as restated	
Revenues:				
Program Revenues				
Charges for Services	\$	7,260,125 14%	\$	5,943,000 12%
Operating grants and contributions		830,032 2%		3,204,900 6%
General Revenues:				
Property taxes		43,485,742 81%		40,471,605 78%
State shared rev.		661,591 1%		683,777 1%
Investment income (loss)		1,450,325 3%		1,581,719 2%
Miscellaneous		60,176 0%		58,532 0%
TOTAL REVENUES	\$	53,747,991	\$	51,943,533
Expenditures/expenses:				
Public Safety	\$	49,134,714	\$	47,190,243
Interest on long-term debt		1,523,408		1,574,908
TOTAL EXPENSES	\$	50,658,122	\$	48,765,151
Change in Net Assets	\$	3,089,869	\$	3,178,382
Net Position - July 1, Restated		13,987,416		10,809,034
Net Position - June 30	\$	17,077,285	\$	13,987,416

Financial Analysis of the Districts Funds

As the District completed the year, it reported a combined fund balance of \$31,331,027 (as presented in the report on page 39), which is a \$3,656,840 decrease from the FY2024 restated fund balance of \$34,987,867. The General Fund increased by 1,239,708 while the Debt Services fund increased by \$63,348 and the multiyear capital improvement plan decreased by \$4,959,897 due to the completion of capital projects.

Golder Ranch Fire District Governmental Funds - Fund Balances

MAJOR FUNDS	2025		2024	
	Amount	%	Amount	%
General Fund	25,825,659	82%	24,585,951	70%
Debt Service Fund	668,998	2%	605,650	2%
Capital Projects Fund	4,836,370	15%	9,796,267	28%
Total Fund Balance	31,331,027	100%	34,987,868	100%

General Fund

The General Fund accounts for most all of the day-to-day operational and maintenance needs of the District, as well as funding necessary to service the District's capital leases. The General Fund increased primarily because of better-than-expected proceeds from interest and ambulance revenues.

Debt Service Fund

This fund is used to account for the property tax collections and servicing of general obligation debt associated with the 2016, 2020, 2021, and 2022 GO bond issues. The debt service fund has its own source of revenue with a restricted property tax levy. The small increase in the fund balance is due to better than expected current year tax collection rates and previous year's tax collections.

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. The fund balance in the CIP Fund has been declining each year as proceeds from the bond sales have been used to complete capital projects such as Station 378 in SaddleBrooke Ranch.

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 2025.

Golder Ranch FD Gov Funds - Gen Fund Actual to Budget FY 2025

	<u>Actuals</u>	<u>Budget</u>	<u>Variance</u>
REVENUES			
Property Taxes	\$ 41,432,718	\$ 41,535,435	\$ (102,717)
Intergovernmental	1,491,623	1,200,000	291,623
Charges for Services	7,156,063	5,357,891	1,798,172
Investment Income	1,030,857	176,153	854,704
Other Rev & Financing Sources	60,176	-	60,176
Total Revenues & Financing Sources	51,171,437	48,269,479	2,901,958
EXPENSES			
Public Safety	44,192,121	45,015,333	823,212
Capital Outlay	2,910,846		(2,910,846)
Debt Service	3,463,070	3,081,565	(381,505)
Bond Issuance	-	-	-
Contingency	-	-	-
Total expenses	50,566,037	48,096,898	(2,469,139)
Other financing sources (net)			
Transfers in (out)	-	(2,535,660)	(2,535,660)
Issuance of Capital Lease Obligations	209,212	-	(209,212)
Lease Agreements	404,505	-	(404,505)
Proceeds from sale of capital assets	20,591	-	(20,591)
Total other financing sources (uses)	634,308	(2,535,660)	(3,169,968)
CHANGES IN FUND BALANCE			
Increase (Decrease) in Fund Balance	1,239,708	(2,363,079)	3,602,787
Beginning Fund Balance	24,585,951	24,585,951	-
Ending Fund Balance	\$ 25,825,659	\$ 22,222,872	\$3,602,787

Capital Position

At the end of FY 2025 the District had \$71,178,232 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>2025</u>	<u>2024</u>
Land not depreciated	4,090,229	4,090,229
Buildings and improvements	41,611,749	34,088,058
Vehicles, Apparatus & Equipment	25,476,254	23,444,684
Accumulated Depreciation	(27,501,242)	(25,940,950)
Net Capital Assets	43,676,990	39,213,237

Major capital projects for 2025 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 2025 was \$2,535,660.

Additional information regarding capital assets can be found in the Notes to the Financial Statements on page 55 and 56.

Long-Term Liabilities

At the end of fiscal 2025, the District had total debt outstanding of \$54,621,119, a decrease of \$3,250,563 from the end of fiscal 2024.

<u>Governmental Type Activities</u>	<u>Outstanding Debt as of June 30,</u>		
	<u>2025</u>	<u>2024</u>	<u>Change</u>
COP Bonds	22,310,000	23,955,000	(1,645,000)
General Obligation Bonds	22,430,000	23,459,000	(1,029,000)
Unamortized Bond Premium	3,436,809	3,611,209	(174,400)
Leases Payable	2,043,766	1,884,869	158,897
Financed Purchases	4,400,544	4,961,604	(561,060)
Total Obligations	54,621,119	57,871,682	(3,250,563)

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 2025 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>2025</u>	<u>2024</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.

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Basic Financial Statements

Golder Ranch Fire District

Statement of Net Position

June 30, 2025

	Governmental activities
Assets	
Current assets:	
Cash and investments	\$ 21,430,415
Property taxes receivable	553,201
Accounts receivable, net	724,849
Due from governmental entities	632,964
Prepaid items	11,955
Total current assets	<u>23,353,384</u>
Noncurrent assets:	
Net pension/OPEB assets	752,858
Cash and investments, restricted	10,243,665
Capital assets, non-depreciable	10,918,138
Capital assets, depreciable (net)	32,758,852
Total noncurrent assets	<u>54,673,513</u>
Total assets	<u>78,026,897</u>
Deferred outflows of resources	
Deferred outflows related to pensions/OPEB	15,517,904
Total deferred outflows of resources	<u>15,517,904</u>
Liabilities	
Current liabilities:	
Accounts payable	400,690
Accrued payroll and related benefits	852,281
Claims payable	404,549
Accrued interest	86,979
Compensated absences payable	2,836,000
Bonds, notes, and leases payable	3,735,739
Total current liabilities	<u>8,316,238</u>
Noncurrent liabilities:	
Compensated absences payable	3,801,708
Bonds, notes, and leases payable	50,885,380
Net pension/OPEB liabilities	10,248,157
Total noncurrent liabilities	<u>64,935,245</u>
Total liabilities	<u>73,251,483</u>
Deferred inflows of resources	
Deferred inflows related to pensions/OPEB	3,216,033
Total deferred inflows of resources	<u>3,216,033</u>
Net position	
Net investment in capital assets	16,904,394
Restricted - debt service	668,998
Restricted - pension	752,858
Unrestricted	(1,248,965)
Total net position	<u>\$ 17,077,285</u>

See notes to financial statements.

Golder Ranch Fire District

Statement of Activities

Year Ended June 30, 2025

Functions/programs:	Expenses	Program revenues		Net (expense) revenue and changes in net position
		Charges for services	Operating grants and contributions	Governmental activities
Governmental activities:				
Public safety - emergency services	\$ 39,463,903	\$ 7,260,125	\$ 830,032	\$ (31,373,746)
Public safety - administration	9,670,811	-	-	(9,670,811)
Interest on long-term debt	<u>1,523,408</u>	<u>-</u>	<u>-</u>	<u>(1,523,408)</u>
Total governmental activities	<u>\$ 50,658,122</u>	<u>\$ 7,260,125</u>	<u>\$ 830,032</u>	<u>\$ (42,567,965)</u>
General revenues:				
Property taxes				\$ 43,485,742
State shared tax revenues				661,591
Investment income				1,450,325
Miscellaneous				<u>60,176</u>
Total general revenues				<u>45,657,834</u>
Changes in net position				<u>3,089,869</u>
Net position, beginning of year, as previously reported				15,102,022
Restatements				<u>(1,114,606)</u>
Net position, beginning of year, as restated				<u>13,987,416</u>
Net position, end of year				<u>\$ 17,077,285</u>

Golder Ranch Fire District

Balance Sheet - Governmental Funds

June 30, 2025

	General	Debt service	Capital projects	Total governmental funds
Assets:				
Cash and investments	\$ 20,778,444	\$ 651,971	\$ -	\$ 21,430,415
Property taxes receivable	528,496	24,705	-	553,201
Accounts receivable, net	724,849	-	-	724,849
Due from governmental entities	632,964	-	-	632,964
Prepaid items	11,955	-	-	11,955
Due from other funds	702,153	-	-	702,153
Cash and investments, restricted	<u>4,673,612</u>	<u>-</u>	<u>5,570,053</u>	<u>10,243,665</u>
Total assets	<u><u>\$ 28,052,473</u></u>	<u><u>\$ 676,676</u></u>	<u><u>\$ 5,570,053</u></u>	<u><u>\$ 34,299,202</u></u>
Liabilities:				
Accounts payable	\$ 369,160	\$ -	\$ 31,530	\$ 400,690
Accrued payroll and related benefits	852,281	-	-	852,281
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>1,712,969</u>	<u>-</u>	<u>733,683</u>	<u>2,446,652</u>
Deferred inflows of resources:				
Unavailable revenue - property taxes	277,082	7,678	-	284,760
Unavailable revenue - ambulance	<u>236,763</u>	<u>-</u>	<u>-</u>	<u>236,763</u>
Total deferred inflows of resources	<u>513,845</u>	<u>7,678</u>	<u>-</u>	<u>521,523</u>
Fund balances:				
Nonspendable	11,955			11,955
Restricted	4,673,612	668,998	4,836,370	10,178,980
Committed	17,709,147	-	-	17,709,147
Unassigned	<u>3,430,945</u>	<u>-</u>	<u>-</u>	<u>3,430,945</u>
Total fund balances	<u>25,825,659</u>	<u>668,998</u>	<u>4,836,370</u>	<u>31,331,027</u>
Total liabilities, deferred inflows of resources and fund balances	<u><u>\$ 28,052,473</u></u>	<u><u>\$ 676,676</u></u>	<u><u>\$ 5,570,053</u></u>	<u><u>\$ 34,299,202</u></u>

Golder Ranch Fire District

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

June 30, 2025

Total fund balances - governmental funds	\$ 31,331,027
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.	43,676,990
Some receivables are not available to pay for current period expenditures and, therefore, are reported as deferred inflows in the funds.	521,523
Net pension/OPEB assets held in trust for future benefits are not available for District operations and, therefore, are not reported in the funds.	752,858
Noncurrent liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Compensated absences payable	(6,637,708)
Bonds payable	(22,430,000)
Certificates of participation	(22,310,000)
Financed purchases	(4,400,544)
Leases payable	(2,043,766)
Unamortized premium	(3,436,809)
Net pension/OPEB liabilities	(10,248,157)
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	15,517,904
Deferred inflows of resources related to pensions/OPEB	<u>(3,216,033)</u>
Net position of governmental activities	<u>\$ 17,077,285</u>

Golder Ranch Fire District

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

Year Ended June 30, 2025

	General	Debt service	Capital projects	Total governmental funds
Revenues:				
Property taxes	\$ 41,432,718	\$ 1,930,056	\$ -	\$ 43,362,774
State shared tax revenues	661,591	-	-	661,591
Intergovernmental	830,032	-	-	830,032
Charges for services	7,156,063	-	-	7,156,063
Investment income	1,030,857	58,235	361,233	1,450,325
Miscellaneous	60,176	-	-	60,176
Total revenues	<u>51,171,437</u>	<u>1,988,291</u>	<u>361,233</u>	<u>53,520,961</u>
Expenditures:				
Public safety:				
Emergency services	35,755,692	325	1,243	35,757,260
Administration	8,436,429	-	-	8,436,429
Capital outlay	2,910,846	-	5,319,886	8,230,732
Debt service:				
Principal	2,660,880	1,029,000	-	3,689,880
Interest	802,190	895,618	-	1,697,808
Total expenditures	<u>50,566,037</u>	<u>1,924,943</u>	<u>5,321,129</u>	<u>57,812,109</u>
Revenues over (under) expenditures	<u>605,400</u>	<u>63,348</u>	<u>(4,959,896)</u>	<u>(4,291,148)</u>
Other financing sources:				
Issuance of financed purchases	209,212	-	-	209,212
Lease agreements	404,505	-	-	404,505
Proceeds from sale of capital assets	20,591	-	-	20,591
Total other financing sources	<u>634,308</u>	<u>-</u>	<u>-</u>	<u>634,308</u>
Net change in fund balances	<u>1,239,708</u>	<u>63,348</u>	<u>(4,959,896)</u>	<u>(3,656,840)</u>
Fund balances, beginning of year, as previously reported	24,200,178	605,650	9,796,266	34,602,094
Restatements	385,773	-	-	385,773
Fund balances, beginning of year, as restated	<u>24,585,951</u>	<u>605,650</u>	<u>9,796,266</u>	<u>34,987,867</u>
Fund balances, end of year	<u>\$ 25,825,659</u>	<u>\$ 668,998</u>	<u>\$ 4,836,370</u>	<u>\$ 31,331,027</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, 2025

Net change in fund balances - governmental funds	\$ (3,656,840)
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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	7,543,305
Depreciation/amortization expense	(3,079,552)
Gain on sale of capital assets	20,591
Proceeds from sale of capital assets	(20,591)

Certain revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	227,030
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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	3,812,045
Pension/OPEB expense	(4,703,395)

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	(303,287)
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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:

Issuance of financed purchases	(209,212)
Principal paid	3,689,880
Amortization of premium	174,400
Leases issued	(404,505)

Change in net position of governmental activities	<u>\$ 3,089,869</u>
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Golder Ranch Fire District

Notes to Financial Statements

Year Ended June 30, 2025

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).

For the year ended June 30, 2025, the District implemented the provisions of GASB Statement No. 101 – Compensated Absences, which clarifies how governments recognize liabilities for compensated absences, improving consistency in financial reporting. All types of leave, such as vacation, sick leave, paid time off (PTO), and similar benefits, are now subject to the same principles. As a result, the District’s financial statements have been modified to reflect the provisions of GASB 101. Implementation of this standard resulted in a restatement of the prior periods presented.

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 SaddleBrooke, and SaddleBrooke Ranch.

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.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2025

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

Government-wide and fund financial statements (continued):

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.

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.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2025

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

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

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.

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.

During the course of operations the District has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds

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, deferred outflows of resources, liabilities, and deferred inflows of resources 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 materially from such 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.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2025

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

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.

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 methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term. The allowance for doubtful accounts, including contractual adjustments, at June 30, 2025 is approximately \$1,081,295. Amounts not collected by the District within 60 days subsequent to June 30, 2025 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, 2025

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 deferred outflows related to pension and OPEB. The deferred amounts related to pension and OPEB relate to 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. In the government-wide financial statements, the District reports deferred amounts related to pension and OPEB. In the governmental funds balance sheet, the District reports 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.

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.

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.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2025

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

Compensated absences:

The District recognizes a liability for compensated absences for leave time that has been earned for services previously rendered by employees, accumulates and is allowed to be carried over to subsequent years, and is more likely than not to be used as time off or otherwise paid in cash or settled through noncash means. Based on the criteria listed, three types of leave qualify for liability recognition for compensated absences – paid time off and compensatory time. The liability for compensated absences is reported as incurred in the government-wide financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

The District's paid time off policy permits employees to accumulate earned but unused hours, a portion of the hours are eligible for payment at the employee's current pay rate upon separation from employment, and a portion are eligible for payment at 50% of the employee's current pay rate. The amount of hours eligible for payment are up to predetermined maximums based on retirement eligibility and years with the District. The District's compensatory time policy allows employees to accumulate time off in place of receiving overtime compensation, up to a maximum of 144 hours, which are eligible for payment at the employee's current pay rate upon separation from employment.

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, 2025

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.

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.

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.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2025

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

Fund balance (continued):

- **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.
- **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.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2025

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

Fund balance (continued):

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.

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.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2025

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

Fund balance (continued):

The table below provides detail of the major components of the District's fund balance classifications at June 30, 2025.

	<u>General fund</u>	<u>Debt service fund</u>	<u>Capital projects fund</u>
Fund balances:			
Nonspendable:	\$ 11,955	\$	\$
Restricted:			
Debt service	-	668,998	-
Bond construction projects	-	-	4,836,370
Future pension obligations	4,673,612	-	-
Committed:			
Emergency reserve	4,427,237	-	-
Operating reserve	8,854,473	-	-
Budget stabilization reserve	4,427,437	-	-
Unassigned	<u>3,430,945</u>	<u>-</u>	<u>-</u>
	<u>\$ 25,825,659</u>	<u>\$ 668,998</u>	<u>\$ 4,836,370</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.

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.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2025

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, 2025:

Deposits:

Operating accounts	\$ 3,774,173
Bond proceeds, restricted for capital purchases	695,650
Petty cash	202

Investments:

Pima County Treasurer investment pool	17,606,453
Pima County Treasurer investment pool - bond proceeds, restricted for capital purchases	4,874,403
Section 115 pension trust pool, restricted for pension	4,673,612
Pinal County Treasurer investment pool	<u>49,587</u>
	<u>\$ 31,674,080</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.

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, 2025, deposits with financial institutions have a book value of \$4,470,025 and a bank balance of \$4,815,478. The difference of \$345,453 represents deposits in transit, outstanding checks, and other reconciling items at June 30, 2025. At June 30, 2025, the District's deposits were insured or covered by collateral held by the pledging financial institution, as required by law.

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.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2025

2. Cash and investments (continued):

Investments (continued):

The District's investments at June 30, 2025 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	\$ 22,530,443
Section 115 pension trust	Unrated	Not applicable	270 days	\$ 4,673,612

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, 2025, 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.

The weighted average maturity of the County Treasurer's investment pools vary by type of investment, and averages less than one year.

Foreign currency risk - The Arizona Revised Statutes do not allow foreign investments unless the investment is denominated in the United States dollars.

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.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2025

3. Fair value (continued):

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 from the values that would have been used had a ready market for these investments existed.

At June 30, 2025, the fair value of investments measured on a recurring basis is as follows:

	Fair value	Other investments at fair value	Level 1	Level 2	Level 3
External investment pools:					
Local Government investment pools	\$ 22,530,443	\$ 22,530,443	\$ -	\$ -	\$ -
Section 115 pension trust	<u>4,673,612</u>	<u>4,673,612</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u><u>\$ 27,204,055</u></u>	<u><u>\$ 27,204,055</u></u>	<u><u>\$ -</u></u>	<u><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, 2025

4. Capital assets:

Capital asset activity for the year ended June 30, 2025 was as follows:

	Beginning balance	Increases	Decreases	Ending balance
Capital assets, not depreciated:				
Land	\$ 4,090,229	\$ -	\$ -	\$ 4,090,229
Construction in progress	<u>1,509,091</u>	<u>5,318,818</u>	<u>-</u>	<u>6,827,909</u>
Total capital assets, not depreciated	<u>5,599,320</u>	<u>5,318,818</u>	<u>-</u>	<u>10,918,138</u>
Capital assets, depreciated:				
Buildings and improvements	33,767,655	1,016,185	-	34,783,840
Vehicles, furniture and equipment	22,279,001	763,726	-	23,042,727
Intangible right-to-use vehicles and equipment	<u>2,025,281</u>	<u>444,576</u>	<u>(36,330)</u>	<u>2,433,527</u>
Total capital assets, depreciated	<u>58,071,937</u>	<u>2,224,487</u>	<u>(36,330)</u>	<u>60,260,094</u>
Less accumulated depreciation for:				
Buildings and improvements	(10,558,246)	(1,091,422)	-	(11,649,668)
Vehicles, furniture and equipment	(13,744,195)	(1,665,368)	-	(15,409,563)
Less accumulated amortization for right-to-use assets	<u>(155,579)</u>	<u>(322,762)</u>	<u>36,330</u>	<u>(442,011)</u>
Total accumulated depreciation and amortization	<u>(24,458,020)</u>	<u>(3,079,552)</u>	<u>36,330</u>	<u>(27,501,242)</u>
Total capital assets, depreciated, net	<u>33,613,917</u>	<u>(855,065)</u>	<u>-</u>	<u>32,758,852</u>
Total capital assets, net	<u>\$ 39,213,237</u>	<u>\$ 4,463,753</u>	<u>\$ -</u>	<u>\$ 43,676,990</u>

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2025

5. Changes in noncurrent liabilities:

A summary of the changes in noncurrent liabilities for the year ended June 30, 2025 was as follows:

	Beginning balance	Additions	Reductions	Ending balance	Due within one year
Bonds, notes, and leases:					
Series 2016 GO Bonds	779,000	-	(384,000)	395,000	395,000
Series 2020 GO Bonds	6,900,000	-	(235,000)	6,665,000	250,000
Series 2021 GO Bonds	12,880,000	-	(110,000)	12,770,000	105,000
Series 2022 GO Bonds	2,900,000	-	(300,000)	2,600,000	310,000
Certificates of participation	23,955,000	-	(1,645,000)	22,310,000	1,665,000
Financed purchases	4,961,604	209,212	(770,272)	4,400,544	757,714
Leases payable	1,884,869	404,505	(245,608)	2,043,766	253,025
Unamortized premium	3,611,209	-	(174,400)	3,436,809	-
Total bonds, notes, and leases payable	57,871,682	613,717	(3,864,280)	54,621,119	3,735,739
Net pension liability	10,811,898	-	(564,310)	10,247,588	-
Net OPEB liability	2,656	-	(2,087)	569	-
Compensated absences payable	6,334,421	303,287	-	6,637,708	2,836,000
	<u>\$ 75,020,657</u>	<u>\$ 917,004</u>	<u>\$ (4,430,677)</u>	<u>\$ 71,506,984</u>	<u>\$ 6,571,739</u>

The change in compensated absences above is a net change for the year.

6. General obligation bonds:

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 \$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, 2025

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
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	1,140,000	711,450	1,851,450
2031 - 2035	4,335,000	2,418,667	6,753,667
2036 - 2040	5,255,000	2,112,000	7,367,000
2041 - 2045	6,390,000	974,200	7,364,200
2046 - 2050	<u>935,000</u>	<u>37,400</u>	<u>972,400</u>
	<u>\$ 22,430,000</u>	<u>\$ 9,509,688</u>	<u>\$ 31,939,688</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, 2025

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>
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	1,780,000	405,951	2,185,951
2031 - 2035	7,540,000	1,193,574	8,733,574
2036 - 2040	6,190,000	358,657	6,548,657
	<u>\$ 22,310,000</u>	<u>\$ 3,894,408</u>	<u>\$ 26,204,408</u>

8. Financed purchases:

The District has acquired various equipment and vehicles under contract agreements at a total purchase price of \$7,456,951. The following schedule details debt service requirements to maturity of the District's financed purchases at June 30, 2025.

Year ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 757,714	\$ 159,706	\$ 917,420
2027	761,608	130,731	892,339
2028	764,655	101,581	866,236
2029	714,866	72,212	787,078
2030	662,255	43,489	705,744
2031 - 2035	638,446	31,122	669,568
2036 - 2040	101,000	1,365	102,365
	<u>\$ 4,400,544</u>	<u>\$ 540,206</u>	<u>\$ 4,940,750</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	\$ 2,433,527
Less accumulated amortization	<u>442,011</u>
Carrying value	<u>\$ 1,991,516</u>

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2025

9. Leases payable (continued):

The following schedule details minimum lease payments to maturity for the District's lease payable at June 30, 2025.

Year ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 253,025	\$ 80,708	\$ 333,733
2027	257,948	69,989	327,937
2028	262,894	59,246	322,140
2029	274,005	48,135	322,140
2030	236,619	37,037	273,656
2031 - 2035	<u>759,275</u>	<u>57,384</u>	<u>816,659</u>
	<u>\$ 2,043,766</u>	<u>\$ 352,499</u>	<u>\$ 2,396,265</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, 2025, the District General Fund paid claims in the amount of \$2,857,534. 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, 2025

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
2024 - 2025	\$ 404,549	\$ 2,857,534	\$ (2,857,534)	\$ 404,549
2023 - 2024	365,787	2,496,918	(2,458,156)	404,549

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.

Other:

In October 2025, the District received a notice from Pima County Treasurer's Office regarding a reporting error that caused an overstatement of investment earnings during a prior period. In the memo, Pima County notes that they will recover the amount incorrectly reported to various taxing jurisdictions over the eight months starting in November 2025. The District is one of many taxing jurisdictions that has money invested with Pima County. The District does not expect this correction to have a material impact on the amount of investment earnings they will receive in the subsequent year.

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, 2025

12. Pension and other postemployment benefits (continued):

At June 30, 2025, the District reported on the Statement of 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	\$ 3,497,929	\$ -	\$ 786,946	\$ 223,381	\$ 308,610
PSPRS - Tier 1 & 2	6,749,659	-	13,528,892	2,401,308	4,134,037
PSPRS - Tier 3 Risk Pool	-	(269,405)	1,061,906	195,244	298,887
Total pension plans	<u>10,247,588</u>	<u>(269,405)</u>	<u>15,377,744</u>	<u>2,819,933</u>	<u>4,741,534</u>
OPEB plans:					
ASRS - health insurance premium benefit	-	(131,903)	7,907	47,569	(19,158)
ASRS - long-term disability	569	-	8,280	6,721	2,630
PSPRS - Tier 1 & 2	-	(305,092)	113,127	334,097	(10,560)
PSPRS - Tier 3 Risk Pool	-	(46,458)	10,846	7,713	(11,051)
Total OPEB plans	<u>569</u>	<u>(483,453)</u>	<u>140,160</u>	<u>396,100</u>	<u>(38,139)</u>
	<u>\$ 10,248,157</u>	<u>\$ (752,858)</u>	<u>\$ 15,517,904</u>	<u>\$ 3,216,033</u>	<u>\$ 4,703,395</u>

The District's accrued payroll and related benefits includes \$241,530 of outstanding pension and OPEB contribution amounts payable to all plans for the year ended June 30, 2025.

The District reported \$3,812,045 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, 2025

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%

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 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. 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 5 to 9 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, 2025

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, 2025, statute required active ASRS members to contribute at the actuarially determined rate of 12.27% (12.12% 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 12.27% (12.05% for retirement, 0.07% 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, 2025 were as follows:

	<u>Contributions</u>
Pension	\$ 394,377
Health insurance premium	2,291
Long-term disability	4,909

During fiscal year 2025, the District paid for the ASRS pension and OPEB contributions from the general fund.

Pension and OPEB assets/liabilities - At June 30, 2025, 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	\$ 3,497,929
Health insurance premium benefit	(131,903)
Long-term disability	569

The net asset and net liabilities were measured as of June 30, 2024. The total liability used to calculate the net asset or net liability was determined using updated procedures to roll forward the total liability from an actuarial valuation as of June 30, 2023, to the measurement date of June 30, 2024.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2025

12. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

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, 2024. The District's proportions measured as of June 30, 2024, and the change from its proportions measured as of June 30, 2023 were:

	Proportion June 30, 2024	Increase from June 30, 2023
Pension	0.02186 %	0.00153
Health insurance premium benefit	0.02183 %	0.00160
Long-term disability	0.02182 %	0.00155

Pension/OPEB expense - For the year ended June 30, 2025, the District recognized the following pension and OPEB expense:

	Pension/OPEB expense
Pension	\$ 308,610
Health insurance premium benefit	(19,158)
Long-term disability	2,630

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2025

12. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

Deferred outflows/inflows of resources - At June 30, 2025, 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	\$ 195,251	\$ -	\$ 3,817	\$ 31,849	\$ 2,091	\$ 1,515
Net difference between projected and actual earnings on pension plan investments	-	223,381	-	9,067	-	621
Changes in assumptions	-	-	-	1,368	412	3,405
Changes in proportion and differences between employer contributions and proportionate share of contributions	197,318	-	1,799	5,285	868	1,180
Contributions subsequent to the measurement date	394,377	-	2,291	-	4,909	-
	<u>\$ 786,946</u>	<u>\$ 223,381</u>	<u>\$ 7,907</u>	<u>\$ 47,569</u>	<u>\$ 8,280</u>	<u>\$ 6,721</u>

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2025

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 in the net asset or a reduction of the net liability in the year ending June 30, 2026. 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>
2026	\$ 17,963	\$ (24,989)	\$ (931)
2027	248,763	(6,117)	(178)
2028	(56,545)	(6,497)	(1,080)
2029	(40,993)	(3,509)	(967)
2030	-	(841)	(454)
Thereafter	-	-	260
	<u>\$ 169,188</u>	<u>\$ (41,953)</u>	<u>\$ (3,350)</u>

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

Actuarial valuation date	June 30, 2023
Actuarial roll forward date	June 30, 2024
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 pension/ not applicable for OPEB
Mortality rates	2017 SRA Scale U-MP for pensions 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, 2023 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, 2025

12. Pension and other postemployment benefits (continued):

Arizona State Retirement System (ASRS) (continued):

The long-term expected rate of return on ASRS 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
Public Equity	44 %	4.48 %
Credit	23 %	4.40 %
Real Estate	17 %	6.05 %
Private Equity	10 %	6.11 %
Interest Rate Sensitive	6 %	(0.45)%
	<u>100 %</u>	

Discount rate - At June 30, 2024, 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 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 (asset) 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, 2025

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	\$ 5,356,045	\$ 3,497,929	\$ 1,949,352
Net insurance premium benefit liability (asset)	(95,893)	(131,903)	(162,519)
Net long-term disability liability	1,957	569	(797)

Plan fiduciary net position - Detailed information about the plans' fiduciary net position is available in the separately issued ASRS financial report.

Public Safety Personnel Retirement System (PSPRS):

Plan descriptions - 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. 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, 2025

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%		
Accidental disability retirement	1.5% to 2.5% per year of credited service, not to exceed 80%		
Catastrophic disability retirement	50% or normal retirement, whichever is greater		
Ordinary disability retirement	90% for the first 60 months then reduced to either 62.5% or normal retirement, whichever is greater		
Survivor benefit:			
Retired members	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		
Active member	80% to 100% of retired member's pension benefit		
	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		

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2025

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, 2025, the following employees were covered by the agent pension plan benefit terms:

	<u>Pension</u>	<u>Health</u>
Inactive employees or beneficiaries currently receiving benefits	49	49
Inactive employees entitled to but not yet receiving benefits	25	11
Active employees	<u>153</u>	<u>153</u>
	<u>227</u>	<u>213</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, 2025 are indicated below:

	<u>Tier 1 & 2</u>	<u>Tier 3</u>
Active members - pension	7.65 %	8.89 %
District:		
Pension	16.89 %	8.77 %
Health insurance	0.40 %	0.12 %
Legacy cost - Tiers 1 & 2 unfunded liabilities	- %	3.09 %

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2025

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, 2025 were:

	<u>Tier 1 & 2</u>	<u>Tier 3</u>
Pension	\$ 2,823,987	\$ 512,588
Health insurance	66,879	7,014

During fiscal year 2025, the District paid for the pension and OPEB contributions from the general fund.

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

Liability (asset) - At June 30, 2025, the District reported net pension liability of \$6,749,659 and a net OPEB liability (asset) of \$(305,092). The net assets and net liabilities were measured as of June 30, 2024 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, 2024
Actuarial cost method	Entry age normal
Investment rate of return	7.2%
Wage inflation	3.0% - 6.25% for pension/not applicable for OPEB
Price inflation	2.5% for pension/not applicable for OPEB
Cost-of-living adjustment	1.85% for pension/not applicable for OPEB
Mortality rates	PubS-2010 tables
Healthcare cost trend rate	Not applicable

Actuarial assumptions used in the June 30, 2024 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, 2025

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 pension 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 %	3.62 %
International Public Equity	16 %	4.47 %
Global Private Equity	27 %	7.05 %
Core Bonds	6 %	2.44 %
Private Credit	20 %	6.24 %
Diversifying Strategies	5 %	3.15 %
Cash - Mellon	2 %	0.89 %
	<u>100 %</u>	

Discount rate - At June 30, 2024, the discount rate used to measure the total pension/OPEB liability was 7.2%. 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 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.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2025

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, 2024	<u>\$ 39,719,308</u>	<u>\$ 27,258,433</u>	<u>\$ 7,522,210</u>
Changes for the year:			
Service cost	3,260,507	-	3,260,507
Interest on the total pension liability	7,561,190	-	7,561,190
Differences between expected and actual experience	1,491,106	-	1,491,106
Contributions - employer	-	2,232,232	(2,232,232)
Contributions - employee	-	1,106,358	(1,106,358)
Net investment income	-	9,832,931	(9,832,931)
Benefit payments, including refunds of employee contributions	(3,538,446)	(3,538,446)	-
Administrative expense	-	(62,741)	62,741
Tier 1 & 2 Adjustment	-	(19,512)	19,512
Other changes	<u>-</u>	<u>(3,914)</u>	<u>3,914</u>
Net changes	<u>8,774,357</u>	<u>9,546,908</u>	<u>(772,551)</u>
Balances at June 30, 2025	<u><u>\$ 48,493,665</u></u>	<u><u>\$ 36,805,341</u></u>	<u><u>\$ 6,749,659</u></u>

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2025

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)
Balances at June 30, 2024	\$ 573,819	\$ 677,819	\$ (219,478)
Changes for the year:			
Service cost	60,802	-	60,802
Interest on the total OPEB liability	117,016	-	117,016
Differences between expected and actual experience	(22,651)	-	(22,651)
Contributions - employer	-	61,325	(61,325)
Net investment income	-	180,488	(180,488)
Benefit payments	(37,832)	(37,832)	-
Administrative expense	-	(1,032)	1,032
Net changes	117,335	202,949	(85,614)
Balances at June 30, 2025	\$ 691,154	\$ 880,768	\$ (305,092)

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%)
District's net pension liability	\$ 24,915,493	\$ 6,749,659	\$ (7,833,346)
District's net OPEB liability (asset)	\$ (84,476)	\$ (305,092)	\$ (489,389)

Plan fiduciary net position - Detailed information about the plans' fiduciary net position is available in the separately issued PSPRS financial report.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2025

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, 2025, the District recognized pension expense for PSPRS of \$4,134,037 and OPEB expense of \$(10,560).

Deferred outflows/inflows of resources - At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension		Health	
	Deferred outflows of resources	Deferred inflows of resources	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	\$ 8,570,963	\$ 1,469,116	\$ 384	\$ 296,866
Changes in assumptions	2,133,942	-	45,864	18,450
Net difference between projected and actual earnings on plan investments	-	932,192	-	18,781
Contributions subsequent to the measurement date	<u>2,823,987</u>	<u>-</u>	<u>66,879</u>	<u>-</u>
	<u>\$ 13,528,892</u>	<u>\$ 2,401,308</u>	<u>\$ 113,127</u>	<u>\$ 334,097</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, 2026. 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
2026	\$ 777,262	\$ (74,329)
2027	2,880,759	(21,349)
2028	756,827	(59,760)
2029	711,979	(45,334)
2030	1,243,656	(35,440)
Thereafter	<u>1,933,114</u>	<u>(51,637)</u>
	<u>\$ 8,303,597</u>	<u>\$ (287,849)</u>

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2025

12. Pension and other postemployment benefits (continued):

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

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

Pension and OPEB assets/liabilities - At June 30, 2025, 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	\$ (269,405)
Health insurance premium benefit	(46,458)

The net asset and net liabilities were measured as of June 30, 2024. 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, 2023, to the measurement date of June 30, 2024.

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, 2024. The District's proportion measured as of June 30, 2024, and the change in proportions measured as of June 30, 2023, were:

	Proportion	Increase (decrease)
Pension	1.57882 %	(0.02431)
Health insurance premium benefit	1.58002 %	(0.02394)

Pension/OPEB expense - For the year ended June 30, 2025, the District recognized pension and OPEB expense (income) for PSPRS Tier 3 Risk Pool as follows:

	Expense (income)
Pension	\$ 298,887
Health insurance premium benefit	(11,051)

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2025

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):

Deferred outflows/inflows of resources - At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions and OPEB from the following sources:

	Pension		Health	
	Deferred outflows of resources	Deferred inflows of resources	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	\$ 534,091	\$ -	\$ 2,798	\$ 1,355
Net difference between projected and actual earnings on pension plan investments	-	88,033	-	2,680
Changes in assumptions	824	17,366	418	4
Changes in proportion and differences between employer contributions and proportionate share of contributions	14,403	89,845	616	3,674
Contributions subsequent to the measurement date	<u>512,588</u>	<u>-</u>	<u>7,014</u>	<u>-</u>
	<u>\$ 1,061,906</u>	<u>\$ 195,244</u>	<u>\$ 10,846</u>	<u>\$ 7,713</u>

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, 2026. 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 June 30,	Pension	Health
2026	\$ 17,129	\$ (1,158)
2027	43,214	(233)
2028	19,708	(976)
2029	26,249	(784)
2030	48,583	(118)
Thereafter	<u>199,189</u>	<u>(614)</u>
	<u>\$ 354,072</u>	<u>\$ (3,883)</u>

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2025

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):

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

Valuation (measurement) date	June 30, 2024
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.

The long-term expected rate of return on PSPRS Tier 3 Risk Pool 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 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 7.0%. 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 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:

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2025

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):

	1% decrease (6.0%)	Current discount rate (7.0%)	1% increase (8.0%)
Net pension liability (asset)	\$ 425,716	\$ (269,405)	\$ (789,201)
Net health insurance premium liability (asset)	\$ (37,925)	\$ (46,458)	\$ (53,260)

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.

For the year ended June 30, 2025, 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.

13. Adjustments and restatements of beginning balances:

During the current year, the District implemented GASB Statement No. 101 - *Compensated Absences*. In addition to the value of unused vacation time owed to employees upon separation of employment, the District recalculated the estimated amount of leave earned as of year-end that meets the more likely than not criteria, having a likelihood of more than 50 percent, as will be used by employees as time off in future years as part of the liability for compensated absences. The effects of the change in accounting principle are summarized below in the "Restatement - GASB 101 implementation" column in the table below, and resulted in an increase to the compensated absences payable.

During the current year, the District realized investment earnings on the Section 115 pension trust pool account, which is restricted for future pension contributions, were not recorded in the correct period. This error has been corrected, resulting in an increase of \$385,773 in the change in net position and change in fund balances for the year ended June 30, 2024. The effects of this adjustment are summarized below in the "Adjustment - investment earnings" column in the table below, and resulted in an increase to cash and investments.

Golder Ranch Fire District

Notes to Financial Statements (continued)

Year Ended June 30, 2025

13. Adjustments and restatements of beginning balances:

	Net position/ fund balance, June 30, 2024, as previously reported	Restatement - GASB 101 implementation	Adjustment - investment earnings	Net position/ fund balance, June 30, 2024, as restated/ adjusted
Government-wide				
Governmental activities	<u>\$ 15,102,022</u>	<u>\$ (1,500,379)</u>	<u>\$ 385,773</u>	<u>\$ 13,987,416</u>
Governmental funds				
General fund	\$ 24,200,178	\$ -	\$ 385,773	\$ 24,585,951
Debt service fund	605,650	-	-	605,650
Capital projects fund	<u>9,796,266</u>	<u>-</u>	<u>-</u>	<u>9,796,266</u>
Total governmental funds	<u>\$ 34,602,094</u>	<u>\$ -</u>	<u>\$ 385,773</u>	<u>\$ 34,987,867</u>

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, 2025

	Budgeted amounts			Variance with final budget over (under)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 41,535,435	\$ 41,535,435	\$ 41,432,718	\$ (102,717)
State shared tax revenue	800,000	800,000	661,591	(138,409)
Intergovernmental	400,000	400,000	830,032	430,032
Charges for services	5,357,891	5,357,891	7,156,063	1,798,172
Investment income	176,153	176,153	1,030,857	854,704
Miscellaneous	-	-	60,176	60,176
Total revenues	<u>48,269,479</u>	<u>48,269,479</u>	<u>51,171,437</u>	<u>2,901,958</u>
Expenditures:				
Public safety:				
Emergency services	37,820,753	37,820,753	35,755,692	(2,065,061)
Administration	7,194,580	7,194,580	8,436,429	1,241,849
Capital outlay	-	-	2,910,846	2,910,846
Debt service:				
Principal	2,382,581	2,382,581	2,660,880	278,299
Interest	698,984	698,984	802,190	103,206
Total expenditures	<u>48,096,898</u>	<u>48,096,898</u>	<u>50,566,037</u>	<u>2,469,139</u>
Revenues over (under) expenditures	<u>172,581</u>	<u>172,581</u>	<u>605,400</u>	<u>432,819</u>
Other financing sources (uses):				
Transfers in(out)	(2,535,660)	(2,535,660)	-	2,535,660
Issuance of capital lease obligations	-	-	209,212	209,212
Lease agreements	-	-	404,505	404,505
Proceeds from sale of capital assets	-	-	20,591	20,591
Total other financing sources (uses)	<u>(2,535,660)</u>	<u>(2,535,660)</u>	<u>634,308</u>	<u>3,169,968</u>
Change in fund balance	(2,363,079)	(2,363,079)	1,239,708	3,602,787
Fund balance, beginning of year, as restated	<u>24,585,951</u>	<u>24,585,951</u>	<u>24,585,951</u>	-
Fund balance, end of year	<u>\$ 22,222,872</u>	<u>\$ 22,222,872</u>	<u>\$ 25,825,659</u>	<u>\$ 3,602,787</u>

See accompanying notes to required supplementary information.

Golder Ranch Fire District

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

Year Ended June 30, 2025

Reporting date (Measurement date)	2025 (2024)	2024 (2023)	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)
District's proportion of the net pension liability	0.022 %	0.020 %	0.020 %	0.022 %	0.022 %	0.023 %	0.022 %	0.020 %	0.018 %	0.017 %
District's proportionate share of the net pension liability	\$ 3,497,929	\$ 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
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	\$ 166,230	\$ 1,552,663
District's proportionate share of the net pension liability as a percentage of its covered payroll	114 %	123 %	140 %	116 %	164 %	143 %	131 %	160 %	172 %	169 %
Plan fiduciary net position as a percentage of total pension liability	77 %	75 %	74 %	79 %	69 %	73 %	73 %	70 %	67 %	68 %

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, 2025

Reporting date (Measurement date)	2025 (2024)	2024 (2023)	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)
Total pension liability										
Service cost	\$ 3,260,507	\$ 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
Interest	7,561,190	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
Benefit changes	-	-	-	-	-	-	-	338,676	4,530,962	-
Difference between expected and actual experience	1,491,106	5,306,560	(1,681,014)	1,549,363	2,845,080	(525,159)	(619,413)	2,862,034	(589,166)	(320,149)
Assumption changes	-	-	1,388,711	-	-	1,477,194	-	1,124,342	1,944,844	-
Benefit payments, including refunds of employee contributions	(3,538,446)	(3,468,123)	(2,887,370)	(2,142,124)	(1,667,602)	(1,957,201)	(869,270)	(1,566,333)	(812,716)	(687,217)
Net change in total pension liability	8,774,357	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
Total pension liability, beginning	<u>103,525,243</u>	<u>91,945,157</u>	<u>85,570,873</u>	<u>77,397,060</u>	<u>68,092,608</u>	<u>61,117,219</u>	<u>55,393,678</u>	<u>46,639,900</u>	<u>36,745,274</u>	<u>33,424,951</u>
Total pension liability, ending (a)	<u>\$ 112,299,600</u>	<u>\$ 103,525,243</u>	<u>\$ 91,945,157</u>	<u>\$ 85,570,873</u>	<u>\$ 77,397,060</u>	<u>\$ 68,092,608</u>	<u>\$ 61,117,219</u>	<u>\$ 55,393,678</u>	<u>\$ 46,639,900</u>	<u>\$ 36,745,274</u>
Plan fiduciary net position										
Contributions - employer	\$ 2,232,232	\$ 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
Contributions - employee	1,106,358	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
Pension plan net investment income	9,832,931	6,879,759	(3,683,500)	14,445,803	615,150	2,289,859	2,538,757	3,640,691	162,509	916,962
Benefit payments, including refunds of employee contributions	(3,538,446)	(3,468,123)	(2,887,370)	(2,142,124)	(1,667,602)	(1,957,201)	(869,270)	(1,566,333)	(812,716)	(687,217)
Hall/Parker settlement	-	-	-	-	-	-	(1,622,681)	-	-	-
Administrative expense	(62,741)	(45,724)	(66,184)	(67,238)	(50,159)	(40,787)	(39,340)	(33,014)	(23,784)	(22,759)
Tier 1&2 adjustment	(19,512)	(93,990)	-	-	-	-	-	-	-	-
Other	(3,914)	(5,101)	-	-	-	357	7,424	676,374	136,088	(18,717)
Net change in fiduciary net position	9,546,908	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
Plan fiduciary net position, beginning	<u>96,003,033</u>	<u>89,255,047</u>	<u>67,693,693</u>	<u>50,273,016</u>	<u>46,774,527</u>	<u>41,282,624</u>	<u>36,049,906</u>	<u>29,457,123</u>	<u>26,969,517</u>	<u>24,275,940</u>
Adjustment to beginning of year	-	-	33,649	-	3	(25,741)	-	-	-	-
Plan fiduciary net position, ending (b)	<u>\$ 105,549,941</u>	<u>\$ 96,003,033</u>	<u>\$ 89,255,047</u>	<u>\$ 67,693,693</u>	<u>\$ 50,273,016</u>	<u>\$ 46,774,527</u>	<u>\$ 41,282,624</u>	<u>\$ 36,049,906</u>	<u>\$ 29,457,123</u>	<u>\$ 26,969,517</u>
Net pension liability (asset), ending (a) - (b)	\$ 6,749,659	\$ 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
Plan fiduciary net position as a percentage of total pension liability	93.99 %	92.73 %	97.07 %	79.11 %	64.95 %	68.69 %	67.55 %	65.08 %	63.16 %	73.40 %
Covered valuation payroll	\$ 14,402,932	\$ 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
Net pension liability as a percentage of covered valuation payroll	46.86 %	52.71 %	20.20 %	124.78 %	199.21 %	157.09 %	143.59 %	200.04 %	178.67 %	124.77 %

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, 2025

(schedule to be built prospectively from 2019; 2018 - 2016 information not available)

PSPRS Tier 3 Risk Pool - Pension

Reporting date (Measurement date)	2025 (2024)	2024 (2023)	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)
District's proportion of the net pension liability	1.579 %	1.603 %	1.434 %	1.233 %	1.316 %	1.055 %	0.171 %	- %	- %	- %
District's proportionate share of the net pension liability (asset)	\$ (269,405)	\$ (134,297)	\$ (77,543)	\$ (114,155)	\$ 4,620	\$ (15,148)	\$ 337	\$ -	\$ -	\$ -
District's covered payroll	\$ 4,409,894	\$ 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	(6.1)%	(5.3)%	(3.4)%	(11.8)%	1.1 %	(101.7)%	- %	- %	- %	- %
Plan fiduciary net position as a percentage of total pension liability	110 %	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, 2025

ASRS - Pension

Reporting fiscal year	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Statutorily required contribution	\$ 394,377	\$ 367,518	\$ 316,279	\$ 279,783	\$ 292,510	\$ 267,474	\$ 262,397	\$ 261,018	\$ 207,152	\$ 180,786
Contributions in relation to the contractually required contribution	<u>394,377</u>	<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>
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	\$ 3,280,884	\$ 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
Contributions as a percentage of covered payroll	12.02 %	11.96 %	11.83 %	12.28 %	11.60 %	11.44 %	11.19 %	10.90 %	10.78 %	10.85 %

PSPRS - Pension

Reporting fiscal year	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially determined contribution	\$ 2,823,987	\$ 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
Contributions in relation to the actuarially determined contribution	<u>2,823,987</u>	<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>
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	\$ 15,955,068	\$ 14,402,932	\$ 14,269,964	\$ 13,316,535	\$ 14,327,018	\$ 13,615,505	\$ 13,570,844	\$ 13,813,062	\$ 9,669,855	\$ 9,616,923
Contributions as a percentage of covered payroll	17.70 %	14.06 %	13.54 %	201.81 %	23.06 %	22.10 %	26.40 %	23.46 %	17.27 %	16.64 %

PSPRS Tier 3 Risk Pool - Pension

Reporting fiscal year	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Statutorily determined contribution	\$ 512,588	\$ 416,294	\$ 250,263	\$ 208,301	\$ 87,612	\$ 38,858	\$ 1,347	\$ -	\$ -	\$ -
Contributions in relation to the actuarially determined contribution	<u>512,588</u>	<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>
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	\$ 5,844,789	\$ 4,409,894	\$ 2,551,101	\$ 2,301,672	\$ 968,088	\$ 429,370	\$ 14,900	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	8.77 %	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, 2025

(schedule to be built prospectively from 2018; 2017 - 2016 information not available)

Reporting date (Measurement date)	2025 (2024)	2024 (2023)	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)
Total OPEB liability										
Service cost	\$ 60,802	\$ 59,912	\$ 63,117	\$ 61,817	\$ 63,176	\$ 45,641	\$ 44,258	\$ 35,780	\$ -	\$ -
Interest on total OPEB liability	117,016	110,162	99,768	94,355	88,993	97,498	91,047	90,698	-	-
Benefit changes	-	-	-	-	-	-	-	16,830	-	-
Difference between expected and actual experience	(22,651)	(42,690)	(23,387)	(62,450)	(46,866)	(275,940)	(55,773)	(39,217)	-	-
Assumption changes	-	-	55,144	-	-	14,537	-	(68,340)	-	-
Benefit payments	(37,832)	(28,319)	(27,866)	(13,893)	(14,126)	(14,276)	(17,485)	(20,376)	-	-
Net change in total OPEB liability	117,335	99,065	166,776	79,829	91,177	(132,540)	62,047	15,375	-	-
Total OPEB liability, beginning	1,583,340	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)	\$ 1,700,675	\$ 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	\$ 61,325	\$ 40,125	\$ 43,099	\$ 55,775	\$ 52,626	\$ 47,374	\$ 38,459	\$ 39,810	\$ -	\$ -
Contributions - employee	-	-	-	-	-	-	-	-	-	-
Net investment income	180,488	125,845	(67,457)	362,488	15,941	62,584	73,472	109,600	-	-
Benefit payments	(37,832)	(28,319)	(27,866)	(13,893)	(14,126)	(14,276)	(17,485)	(20,376)	-	-
Administrative expenses	(1,032)	(887)	(1,201)	(1,491)	(1,296)	(1,080)	(1,118)	(970)	-	-
Other	-	-	-	-	-	-	-	-	-	-
Net change in fiduciary net position	202,949	136,764	(53,425)	402,879	53,145	94,602	93,328	128,064	-	-
Plan fiduciary net position, beginning	1,802,818	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)	\$ 2,005,767	\$ 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)	\$ (305,092)	\$ (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	117.94 %	113.86 %	112.25 %	130.51 %	106.38 %	110.20 %	89.37 %	86.26 %	- %	- %
Covered valuation payroll	\$ 14,402,932	\$ 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	(2.12)%	(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, 2025

(schedule to be built prospectively from 2018; 2017 - 2016 information not available)

ASRS Health insurance premium benefit

Reporting date (Measurement date)	2025 (2024)	2024 (2023)	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)
District's proportion of the net OPEB (asset)	0.022 %	0.020 %	0.020 %	0.022 %	0.022 %	0.023 %	0.023 %	0.020 %	- %	- %
District's proportionate share of the net OPEB (asset)	\$ (131,903)	\$ (109,227)	\$ (109,387)	\$ (109,281)	\$ (15,604)	\$ (6,533)	\$ (8,235)	\$ (10,877)	\$ -	\$ -
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	\$ -	\$ -
District's proportionate share of the net OPEB (asset) as a percentage of its covered payroll	(4.29)%	(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)	138 %	134 %	138 %	130 %	104 %	102 %	102 %	104 %	- %	- %

ASRS Long-term disability

Reporting date (Measurement date)	2025 (2024)	2024 (2023)	2023 (2022)	2022 (2021)	2021 (2020)	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)
District's proportion of the net OPEB liability	0.022 %	0.020 %	0.020 %	0.022 %	0.022 %	0.023 %	0.022 %	0.020 %	- %	- %
District's proportionate share of the net OPEB liability	\$ 569	\$ 2,656	\$ 1,807	\$ 4,616	\$ 16,705	\$ 15,263	\$ 11,751	\$ 7,166	\$ -	\$ -
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	\$ -	\$ -
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	0.02 %	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	99 %	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, 2025

(schedule to be built prospectively from 2018; 2017 - 2016 information not available)

ASRS Health insurance premium benefit

Reporting fiscal year	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially determined contribution	\$ 2,291	\$ 3,361	\$ 2,919	\$ 4,892	\$ 9,792	\$ 11,446	\$ 10,796	\$ 10,537	\$ -	\$ -
Contributions in relation to the actuarially determined contribution	<u>2,291</u>	<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>
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	\$ 3,280,884	\$ 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	0.07 %	0.11 %	0.11 %	0.21 %	0.39 %	0.49 %	0.46 %	0.44 %	- %	- %

ASRS Long-term disability

Reporting fiscal year	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially determined contribution	\$ 4,909	\$ 4,583	\$ 3,715	\$ 4,426	\$ 4,520	\$ 3,972	\$ 3,756	\$ 3,831	\$ -	\$ -
Contributions in relation to the actuarially determined contribution	<u>4,909</u>	<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>
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	\$ 3,280,884	\$ 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 %	0.15 %	0.14 %	0.19 %	0.18 %	0.17 %	0.16 %	0.16 %	- %	- %

PSPRS Health insurance premium benefit

Actuarially determined contribution	\$ 66,879	\$ 61,325	\$ 41,586	\$ 23,265	\$ 58,803	\$ 56,090	\$ 52,657	\$ 58,168	\$ -	\$ -
Contributions in relation to the actuarially determined contribution	<u>66,879</u>	<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>
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	\$ 15,955,068	\$ 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	0.42 %	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, 2025

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 2023 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, 2025

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, 2025

	<u>Budgeted amounts</u>		<u>Variance with final</u>
	<u>Original & Final</u>	<u>Actual</u>	<u>budget over (under)</u>
Revenues:			
Property taxes	\$ 1,924,509	\$ 1,930,056	\$ 5,547
Investment income	-	58,235	58,235
Total revenues	<u>1,924,509</u>	<u>1,988,291</u>	<u>63,782</u>
Expenditures:			
Public safety:			
Emergency operations	-	325	325
Debt service:			
Principal	1,029,000	1,029,000	-
Interest	<u>895,618</u>	<u>895,618</u>	<u>-</u>
Total expenditures	<u>1,924,618</u>	<u>1,924,943</u>	<u>325</u>
Net change in fund balance	(109)	63,348	63,457
Fund balance, beginning of year	<u>605,650</u>	<u>605,650</u>	<u>-</u>
Fund balance, end of year	<u>\$ 605,541</u>	<u>\$ 668,998</u>	<u>\$ 63,457</u>

Golder Ranch Fire District

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

Year Ended June 30, 2025

	<u>Budgeted amounts</u>		<u>Variance with final</u>
	<u>Original & Final</u>	<u>Actual</u>	<u>budget over(under)</u>
Revenues:			
Investment income	\$ -	\$ 361,233	\$ 361,233
Total revenues	<u>-</u>	<u>361,233</u>	<u>361,233</u>
Expenditures:			
Public safety:			
Emergency services	-	1,243	1,243
Capital outlay	<u>2,443,241</u>	<u>5,319,886</u>	<u>2,876,645</u>
Total expenditures	<u>2,443,241</u>	<u>5,321,129</u>	<u>2,877,888</u>
Revenues under expenditures	(2,443,241)	(4,959,896)	(2,516,655)
Other financing sources:			
Transfers in	<u>2,535,660</u>	<u>-</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	92,419	(4,959,896)	(5,052,315)
Fund balance, beginning of year	<u>9,796,266</u>	<u>9,796,266</u>	<u>-</u>
Fund balance, end of year	<u>\$ 9,888,685</u>	<u>\$ 4,836,370</u>	<u>\$ (5,052,315)</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									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Net investments in capital assets	\$ 16,904,394	\$ 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
Restricted	1,421,856	1,098,730	4,313,929	3,975,320	298,140	465,973	387,052	393,625	311,946	352,779
Unrestricted	<u>(1,248,965)</u>	<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>
Total primary government net position	<u>\$ 17,077,285</u>	<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>

Source: District financial records.

Golder Ranch Fire District

Changes in Net Position

(Accrual Basis)

	Fiscal year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Expenses										
Governmental activities:										
Public Safety-Fire Protection	\$ 49,134,714	\$ 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
Interest on long-term debt	1,523,408	1,574,908	1,406,787	1,340,682	671,347	274,914	345,221	407,258	383,790	309,662
Total primary government expenses	<u>50,658,122</u>	<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>
Program revenues:										
Governmental activities:										
Charges for services	7,260,125	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
Operating grants & contributions	830,032	3,204,900	2,401,324	35,715	215,236	624,167	952,998	321,564	625,157	506,456
Total primary government revenues	<u>8,090,157</u>	<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>
Total primary government net expenses	<u>(42,567,965)</u>	<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>
General revenues & other changes in net position										
Property taxes	43,485,742	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
State shared taxes	661,591	683,777	616,389	585,747	-	-	-	-	-	-
Investment income	1,450,325	1,195,946	974,466	(292,141)	133,813	209,986	178,250	64,706	40,069	37,175
Miscellaneous	60,176	58,532	234,412	62,370	333,193	60,845	125,129	89,435	211,033	202,130
Total primary government	<u>45,657,834</u>	<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>
Change in net position										
Total primary government	<u>\$ 3,089,869</u>	<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>

Source: District financial records.

Golder Ranch Fire District

Fund Balances - Governmental Funds

(Modified Accrual Basis)

	Fiscal year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
General fund										
Nonspendable	\$ 11,955	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	4,673,612	3,842,916	3,842,916	3,603,625	27,529,838	-	-	-	-	-
Committed	17,709,147	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
Unassigned	<u>3,430,945</u>	<u>4,092,247</u>	<u>3,348,796</u>	<u>724,696</u>	<u>(1,823,644)</u>	<u>871,619</u>	<u>2,027,715</u>	<u>2,217,191</u>	<u>-</u>	<u>80,635</u>
Total general fund	<u>\$ 25,825,659</u>	<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>
All other governmental funds										
Restricted	\$ 5,505,368	\$ 10,401,916	\$ 12,734,613	\$ 14,641,146	\$ 16,197,208	\$ 2,625,091	\$ 387,052	\$ 356,913	\$ 275,964	\$ 316,071
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(320,295)</u>	<u>(1,332,040)</u>	<u>(1,171,373)</u>	<u>(601,718)</u>
Total all other governmental funds	<u>\$ 5,505,368</u>	<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>

Source: District financial records.

Golder Ranch Fire District

Changes in Fund Balances - Governmental Funds and Debt Service Ratio

(Modified Accrual Basis)

	Fiscal year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Revenues:										
Property taxes	\$ 43,362,774	\$ 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
State shared revenue	661,591	683,777	616,389	585,747	-	-	-	-	-	-
Investment income (loss)	1,450,325	1,195,946	974,466	(292,141)	133,813	209,986	178,250	64,706	40,069	37,175
Charges for services	7,156,063	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
Intergovernmental	830,032	3,204,900	2,840,440	660,311	970,587	1,141,226	1,955,126	407,221	454,266	526,090
Miscellaneous	60,176	58,532	234,412	62,370	333,193	60,845	125,129	89,435	211,033	202,130
Total revenues	<u>53,520,961</u>	<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>
Expenditures:										
Current:										
Public Safety	44,193,689	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
Capital outlay	8,230,732	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
Debt service:										
Principal	3,689,880	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
Interest	1,697,808	1,734,554	1,566,437	1,562,857	696,593	272,959	330,471	392,508	310,512	294,912
Debt issuance cost	-	-	-	67,500	648,561	190,131	-	-	55,690	-
Payment to the escrow agent	-	-	-	-	-	-	-	-	-	-
Total expenditures	<u>57,812,109</u>	<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>
Excess (deficiency) of revenues	<u>(4,291,148)</u>	<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>
Other financing sources (uses):										
Issuance of debt	209,212	-	3,874,175	3,000,000	42,750,000	6,900,000	-	1,013,268	3,825,825	364,171
Premiums on debt issuance	-	-	-	-	3,008,637	1,241,088	-	-	-	-
Payment to escrow agent	-	-	-	-	-	-	-	-	(2,808,528)	-
Proceeds from sale of capital assets	20,591	45,700	72,012	363,724	-	-	13,842	-	-	-
Total other financing sources	<u>229,803</u>	<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>
Net change in fund balance	<u>\$ (4,061,345)</u>	<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>
Debt service as a percentage of noncapital expenditures	<u>10.72 %</u>	<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>

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
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
2025	15,733,789,422	1,688,962,595	85,205,326	54,060,857	1,549,696,412	1,603,757,269	95 %	2.54

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>
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
2025	179,226,604	48,119,724	1,293,546,897	82,859,861	4,183	1,603,757,269

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
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
2025	2.54	0.12	3.23	1.25	3.30	3.45

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

Golder Ranch Fire District

Principal Property Taxpayers

FY 2025 and FY 2016

Taxpayer	Fiscal year					
	2025			2016		
	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	8,632,347	1	0.5 %	9,217,669	1	1.2 %
Oro Valley Market Place	8,571,096	2	0.5 %	5,998,697	2	0.8 %
Roche	5,428,400	3	0.3 %	4,181,161	4	0.5 %
Splendido	4,708,638	4	0.3 %	4,965,102	3	0.6 %
Honeywell	3,991,880	5	0.2 %	3,348,807	5	0.4 %
Desert Point	3,753,594	6	0.2 %	1,512,250	9	0.2 %
Miraval Resort	3,191,428	7	0.2 %	3,186,000	6	0.4 %
El Conquistador Resort	2,073,670	8	0.1 %	1,558,913	8	0.2 %
Encantada Steam Pump Ranch	2,066,369	9	0.1 %	1,332,000	10	0.2 %
HSL La Reserve Villas	1,772,947	10	0.1 %	-	-	- %
Overlook Apartments	-	-	- %	1,908,000	7	0.2 %
Total	1,603,757,269			771,573,797		

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
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	36,740,462	97.3 %	997,546	37,738,008	100.0 %
2025	40,735,435	-	40,735,435	40,441,954	99.3 %	51,498	40,493,452	99.4 %

Source: Pima and Pinal County Treasurer reports

Golder Ranch Fire District

Computation of Legal Debt Margin

(Last Ten Fiscal Years)

	Fiscal year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Net assessed value	1,603,757,269	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
Debt limit rate (Article IX, Sect 8)	6 %	6 %	6 %	6 %	6 %	6 %	6 %	6 %	6 %	6 %
Debt limit	96,225,436	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
Less bond and lease obligations	<u>(54,621,119)</u>	<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>
Additional debt capacity	<u>41,604,317</u>	<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>
Debt capacity as a percent of total debt limit	56.8 %	63.9 %	69.8 %	71.8 %	75.2 %	17.5 %	18.2 %	21.9 %	19.4 %	22.2 %

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, 2024	Percentage applicable to District (based on 2024 NAV)	Amount applicable to District
Pima County*	355,411,000	11.86 %	42,138,381
Amphitheater Unified School District No. 10	67,530,000	41.38 %	27,943,914
Town of Oro Valley	61,760,614	100.00 %	61,760,614
Pinal County	285,957,000	7.91 %	<u>22,621,612</u>
Subtotal, overlapping debt			154,464,521
Direct:			
Golder Ranch Fire District			<u>54,621,119</u>
Total direct and overlapping debt			<u><u>209,085,640</u></u>

Source: Pinal and Pima County ACFR, Town of Oro Valley ACFR, June 30, 2024 and District financial records.

*Excludes improvement Districts

** Outstanding debt as of June 30, 2024 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							Total outstanding debt		
	General obligation bonds	Debt service monies available	Net bonded debt	Ratio to assessed value	Per capita	Percentage of personal income	Leases/ financed purchases/ certificates of participation	Total	Per capita	Percentage of personal income
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 %
2025	25,866,809	676,676	25,190,133	1.6 %	244.28	0.5 %	28,754,310	54,621,119	529.67	1.0 %

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
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 %
2025	103,122	5,488,817,967	53,226	3.9 %

Source: Pima County Association of Governments, University of Arizona

Golder Ranch Fire District

Demographic and Economic Statistics

Census year								
2023					2010			
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	13,699	70.8 %	48.50	282.5	9,614	60.2 %	29.29	328.2
Catalina	7,619	27.7 %	14.10	540.4	7,569	18.7 %	14.11	536.4
Town of Oro Valley	48,558	34.6 %	34.99	1,387.8	43,521	28.1 %	35.53	1,154.4
Other	33,246	- %	145.81	228.0	850	- %	141.24	6.0
	<u>103,122</u>		<u>243.40</u>	<u>423.7</u>	<u>61,554</u>		<u>220.17</u>	<u>279.6</u>

Source: 2023 - American Community Survey; 2010 - US Census

Golder Ranch Fire District

Principal Employers

FY 2025 and FY 2016

Employer	Fiscal year					
	2025			2016		
	Employees	Rank	Percent of total employment	Employees	Rank	Percent of total employment
Roche Tissue Diagnostics	1,800	1	4 %	1,286	1	7 %
Oro Valley Hospital	700	2	2 %	529	3	3 %
Simpleview	450	3	1 %	-	-	- %
Town of Oro Valley	449	4	1 %	344	6	2 %
Amphi Schools	439	5	1 %	449	4	3 %
Miraval Resorts	374	6	1 %	375	5	2 %
Walmart	338	7	1 %	226	8	1 %
Hilton El Conquistador Resort	294	8	1 %	225	9	1 %
Splendido	200	9	- %	185	10	1 %
Fry's Food Stores	182	10	- %	272	7	2 %
Honeywell Aerospace	-	-	- %	715	2	4 %
*Total estimated employee population	43,002		12 %	17,764		26 %

Source: OroValleyAZ.gov, Pima County Association of Governments, Miraval Resorts HR, Arizona Daily Star and Town of Oro Valley FY2024 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									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Fire and rescue	233	230	230	203	209	204	224	220	154	140
Administrative and support	75	69	61	57	59	57	40	41	37	37
Total	308	299	291	260	268	261	264	261	191	177

Source: District records.

Golder Ranch Fire District

Operating Indicators by Function

(Last Ten Fiscal Years)

Function	Fiscal year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Public safety										
Emergency medical service calls	10,724	11,174	11,116	11,029	9,749	9,078	8,729	9,031	6,694	6,324
Fire responses	374	163	137	146	166	193	216	229	181	186
Other responses (including hazardous condition, public service)	5,975	7,261	6,853	6,579	5,852	6,122	6,751	5,894	4,575	4,651
Miscellaneous - including good intent	<u>1,643</u>	<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>
Total	<u>18,716</u>	<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>

Source: District records.

Golder Ranch Fire District

Capital Assets by Function

(Last Ten Fiscal Years)

Function	Fiscal year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Public safety										
Number of Stations	10	10	10	10	10	10	10	10	7	7
Equipment:										
Aerial/Truck/Platform	3	3	3	4	4	4	4	4	3	2
Brush Rig	7	7	6	8	7	6	6	5	4	4
Passenger Vehicles	51	51	51	41	42	38	38	37	26	24
Medic Unit	13	12	12	14	14	14	13	12	11	10
Mobile Command Unit	-	-	-	1	1	1	1	1	1	1
Pumper/Engine	19	19	19	17	16	15	15	15	11	10
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	6	3	3
Total rolling stock	<u>101</u>	<u>100</u>	<u>99</u>	<u>95</u>	<u>94</u>	<u>87</u>	<u>86</u>	<u>83</u>	<u>62</u>	<u>57</u>

Source: District records.



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Allison Delong, HR Director

MTG. DATE: November 18, 2025

SUBJECT: DISCUSSION AND POSSIBLE ACTION REGARDING THE APPROVAL OF BOTH THE MASTER AGREEMENT AND SERVICES AGREEMENT FOR THE STANDARD FMLA ABSENCE MANAGEMENT SERVICE

ITEM #: 8B

REQUIRED ACTION: ☐ Discussion Only ☒ Formal Motion ☐ Resolution

RECOMMENDED ACTION: ☒ Approve ☐ Conditional Approval ☐ Deny

SUPPORTED BY: ☒ Staff ☒ Fire Chief ☒ Legal Review

BACKGROUND

This is a new service agreement for The Standard insurance company to provide the District with absence management services for the Family and Medical Leave Act (FMLA).

The administrative support function of our FMLA process is currently outsourced to BASIC FMLA, we have found they no longer meet the needs of the District or our employees. The Standard has offered their FMLA administrative support function at a reduced rate with capabilities above what BASIC has available. This includes a user-friendly dashboard that provides employees with access to their FMLA case(s) and support.

From January to November of this year, the Human Resources team has processed 48 FMLA cases. Outsourcing the administration of Family and Medical Leave Act (FMLA) services to a third-party vendor provides a reliable, compliant, and efficient approach to managing employee leave. The complexities of FMLA regulations require precise documentation, accurate tracking, and timely communication to ensure adherence to federal and state mandates. Partnering with a specialized vendor mitigates compliance risks, promotes consistency in application of policy, and enhances confidentiality in the handling of sensitive employee information. While the HR team will remain responsible for ensuring our employees' FMLA needs are properly met, this strategic partnership enables the HR Department to allocate internal resources toward organizational development and employee support initiatives, rather than administrative oversight.

RECOMMENDED MOTION

Motion to approve both The Standard Absence Management Master Agreement and Services Agreement as presented.

STANDARD INSURANCE COMPANY

A Stock Life Insurance Company

900 SW Fifth Avenue
Portland, Oregon 97204-1282

MASTER AGREEMENT

Client:

Golder Ranch Fire District

Master Agreement Number:

757796

Master Agreement Effective Date:

November 1, 2025

This "Master Agreement (the "Agreement") is between Client and Standard Insurance Company, an Oregon corporation ("Standard").

Client and Standard agree as follows:

1. Services.

- A. Standard shall provide services in accordance with written service agreements, each of which shall reference this Agreement and constitute a separate transaction independent of other service agreements. Standard shall provide the services during the term provided for in the service agreements. Service agreements are subject to the terms of this Agreement. Each service agreement will contain additional terms and conditions specific to the services described in that service agreement. No service agreement will be effective unless it has been signed by Client and accepted by Standard. In the event of a conflict between any terms of this Agreement and those contained in a service agreement, the conflicting terms in the service agreement will prevail; however, the specific or additional terms set forth in any service agreement shall apply to the parties' rights and obligations under that service agreement only, and not to any other service agreement.
- B. Any change in services will be set forth in a written amendment to the applicable service agreement. No amendment will be effective unless it has been signed by Client and accepted by Standard.

- 2. Use of Name. Except to the extent necessary to perform services and to fulfill obligations under a service agreement, neither party shall use the name, trademark, logo or identification of the other party without the other party's prior written consent.
- 3. Right to Inspect Records. Each party agrees to allow the other, on reasonable written notice and at reasonable time and places, to inspect and photocopy, at the inspecting party's sole expense, any material files and records in such party's possession relating to the service performed under a service agreement.
- 4. Assignment and Subcontracting. This Agreement shall not be assigned by Client without Standard's written consent. Standard may subcontract for the performance of any of its services under this Agreement or service agreement.
- 5. Relationship of the Parties. Standard and Client are each acting under this Agreement and any service agreement as an independent contractor and not as an employee, joint venturer or partner of the other. Neither party nor their respective employees shall have any authority to make any representation, contract or commitment on behalf of the other party unless specifically requested or authorized to do so by authorized personnel of such other party.

6. **Fiduciary Status of Standard.** Standard shall not be deemed to be a fiduciary within the meaning of the Employee Retirement Income Security Act of 1974, except as required by applicable law.
7. **Indemnification.**
 - A. Standard shall indemnify and hold Client harmless from any and all liability, loss, damages, fines, penalties and costs, including reasonable expenses and reasonable attorneys' fees, which Client, its officers, agents and employees may sustain by reason of negligence, intentional wrongdoing, fraud or criminal conduct of Standard's employees or agents.
 - B. Client shall indemnify and hold Standard harmless from any and all liability, loss, damages, fines, penalties and costs, including reasonable expenses and reasonable attorney's fees, which Standard, its officers, agents and employees may sustain by reason of 1) Client's negligence, intentional wrongdoing, fraud or criminal conduct or 2) complying with Client's written instructions if such instructions are against Standard's recommendations.
8. **Termination.** Termination of a service agreement does not terminate this Agreement. However, termination of the Agreement does terminate all service agreements. This Agreement may be terminated as follows:
 - A. **Without Cause.** Either party may terminate this Agreement or any active service agreement by providing the other party at least 60 days prior written notice.
 - B. **Default.** Either party may terminate this Agreement or any service agreement if the other party breaches or is in default of any obligation of this Agreement or any active service agreement, which default is incapable of cure or which, being capable of cure, has not been cured within 10 days after receipt of written notice (or within such additional cure period as the nondefaulting party may authorize).
9. **Confidential Information.**
 - A. "Confidential Information" means Client's information that is not generally released to third parties in the absence of confidentiality requirements; or is not generally released to third parties unless required by law; or is classified under state or federal law as confidential or private information which disclosure is restricted by law; or is proprietary to Client or the disclosure of which would be detrimental to Client.
 - B. Standard shall maintain the confidential and proprietary nature of Confidential information and shall: (i) restrict disclosure of such Confidential Information to its own employees to whom the Standard determines disclosure is reasonably necessary as having a "need to know"; (ii) advise such persons of the obligations of confidentiality hereunder with respect to such Confidential Information; (iii) make disclosures to third party contractors and other non-employees under Standard's control who have a "need to know" only if such third party contractors and other non-employees execute a non-disclosure agreement that require they treat Confidential Information with the same degree of care, and to limit disclosure of Confidential Information, as set forth in the terms and conditions of this Agreement; (iv) limit the number of copies made of such Confidential Information to those reasonably necessary to fulfill the purpose of this Agreement or service agreement (and reproduce any legends or notices of the confidentiality or proprietary nature on each copy), except that no copies shall be made of computer software programs or related documentation except pursuant to the terms of any separate license or other agreement governing Standard's rights in that software or documentation; (v) use such Confidential Information only for the purposes of this Agreement or service agreement and only for the benefit of Client, and not otherwise appropriate such Confidential Information to its own use or to the use of any other person or entity; (vi) share Confidential Information, including with third parties, only for the benefit of the client for the purposes of this Agreement or service agreement, or any other applicable agreements between Standard and the Client, provided that such sharing is in compliance with cybersecurity and privacy statutory frameworks such as but not limited to: the California Consumer Privacy Act, the California Privacy Rights Act, the Health Information

Portability and Accountability Act, and the Gramm-Leach Bliley Act and (vii) use substantially the same degree of care to maintain the confidentiality of such Confidential Information as Standard uses with respect to its own Confidential Information (but in any event not less than a reasonable standard of care). These obligations do not apply to information or materials that are or become generally known by third parties other than as a result of an act or omission by Standard; were already independently known by Standard prior to receiving them from Insurer; or are developed independently by Standard.

- C. Standard may disclose Confidential Information if required by law. Standard shall promptly notify Client in writing of any breaches of confidentiality under this Agreement, to the extent Standard has obtained knowledge of such breach.

10. Warranties. Standard warrants that:

- A. It is licensed to conduct its business as it is now being conducted and is authorized to do business in each state in which it provides services;
 - B. The services will be performed on time and will be performed in a professional manner in accordance with service providers practicing under similar conditions and in accordance with generally acceptable industry standards;
 - C. The services will be performed in accordance with all applicable laws, regulations or other legal requirements in effect as of the date services are performed; and
 - D. Its personnel are trained, qualified and have direct experience in performing the services. Standard warrants the performance of any subcontractor used in performance of the services in the same manner that Standard warrants its own personnel.
11. Force Majeure. Neither party shall be responsible for any delay or failure in performance of any part of this Agreement or service agreement to the extent that such delay or failure is caused by fire, flood, explosion, war, embargo, government requirement, civil or military authority, act of God, act or omission of carriers or other similar causes beyond its control.
12. Governing Law. This Agreement and all service agreements shall be subject to and construed under the laws of the State of Oregon.
13. Entire Agreement. This Agreement constitutes the entire Agreement between the parties with respect to its subject matter. This Agreement supersedes any and all other agreements, whether oral or written, between the parties with respect to its subject matter.
14. Amendment and Waiver. Except as expressly provided in this Agreement, neither this Agreement, service agreement, nor any term thereof may be amended, waived, discharged or terminated other than by a written instrument signed by both parties. The failure of either party to insist on strict compliance with this Agreement or any service agreement, or to exercise any right or remedy under this Agreement or any service agreement, shall not constitute a waiver of any rights or remedies provided under this Agreement or any service agreement, nor stop the parties from demanding full and complete compliance nor prevent the parties from exercising such a right or remedy in the future.
15. Severability. If any provision of this Agreement or any service agreement becomes invalid or unenforceable by reason of any change in the law or by reason of the decision of any court or government agency, the remaining provisions shall remain in effect unless either party determines in good faith that the elimination of the provision found to be invalid or unenforceable subjects that party to prosecution, civil penalty, loss of license or material economic burden in which event that party may notify the other party in writing and seek renegotiation of that portion of the Agreement or service agreement found to be invalid or unenforceable.
16. Duplicate Originals. This Agreement may be executed in one or more duplicate counterparts, each of which shall be deemed to be an original, but which collectively shall constitute one and the same instrument.

The parties are signing this Agreement on the dates indicated below.

STANDARD INSURANCE COMPANY

Golder Ranch Fire District

By:
Dan McMillan
President and CEO

By: _____

Name: Vicki Cox Golder
(Please Print)

Title: GRFD Governing Board Chairperson

Date: 11/01/2025

Date: November 18, 2025

MAST09 (4/29/09)

STANDARD INSURANCE COMPANY

A Stock Life Insurance Company

900 SW Fifth Avenue
Portland, Oregon 97204-1282

ABSENCE MANAGEMENT SERVICE AGREEMENT

Client:	Golder Ranch Fire District
Master Agreement Number:	757796
Absence Management Service Agreement Number:	757796-H
Absence Management Service Agreement Effective Date:	November 1, 2025

This Absence Management Service Agreement ("Service Agreement") is made part of the above referenced Master Agreement between Standard Insurance Company ("Standard") and Client.

1. Scope of Absence Management Services.

- A. Standard's absence management services consist of the following:
 - (1) Administration of federal Family and Medical Leave Act (FMLA);
 - (2) Tracking leaves taken for military service under the Uniformed Services Employment and Reemployment Rights Act (USERRA);
 - (3) Administration of unpaid state family and medical leave laws;
 - (4) Administration of other unpaid state leave laws;
 - (5) Administration of Client's company-sponsored leaves according to mutually agreed upon procedures; and
 - (6) A combined administrative process for management of leaves of absence together with any fully insured disability policies issued by Standard.
- B. Standard will perform the absence management services in accordance with its internal operational procedures.
- C. Standard will provide correspondence templates that support the leaves administered. Any changes or customizations requested by Client will not be reviewed by Standard for compliance with any laws or any special agreements such as a collective bargaining agreement.
- D. Standard can track all leaves under administration in accordance with Client's systems in increments of one minute or greater. Unless specified otherwise, all leaves under administration tracked by Standard will be in one -minute increments.
- E. Provide periodic compliance updates notifying Client of changes in the law that may be of interest or impact leave administration processes.

2. Employees Covered under this Service Agreement.

Standard will provide absence management services to all employees regardless of whether the employees are covered under other Standard plans.

3. Affiliates Covered by this Service Agreement.

- A. For the purposes of this Service Agreement, "Client" includes any applicable affiliates as agreed upon by the parties.
- B. Client warrants that it has the authority to enter into this Service Agreement on behalf of any affiliates.
- C. Administration for other entities identified under this section that require additional processes may result in additional charges or costs that will need to be mutually agreed upon by Standard and Client prior to commencement of administration.

4. Client's Obligations. Client shall:

- A. Provide Standard with employee and Client data required by Standard to set up, implement, and administer absence management services; and provide such data in a media (electronic or paper) and a format requested by Standard.
- B. Provide data feed daily or weekly as determined by the Client and Standard to maintain service levels as described in the Eligibility Feed Specifications document, and Historic Data Conversion Specifications, and any other information necessary to implement the absence management service for Client.
- C. Provide Standard, in writing, the names of individuals authorized to act for Client in connection with this Service Agreement, together with a statement of the extent of their authority, and promptly notify Standard when such authorization ends.
- D. Furnish any information reasonably required by Standard to carry out its duties under this Service Agreement, including but not limited to accurate information regarding an employee's weekly work schedule.
- E. Provide Standard, in writing, copies of company-sponsored leave policies that Standard is administering on behalf of Client, including amendments or revisions, as may reasonably be required for Standard to fulfill its obligation under this Service Agreement.
- F. Retain authority to make final determinations on whether or not an individual employee is eligible for any of the leaves administered by Standard under this Service Agreement.
- G. Retain the duty to comply with other notice requirements not otherwise specified in this Service Agreement (e.g. posting requirements, language translation requirement).
- H. Pay the costs of any and all independent medical exams ("IME"), scheduled at the request of the Client for obtaining second or third opinions that are permitted by state or federal laws. Billing procedures for IMEs are to be mutually agreed upon by the parties.
- I. Provide a response within 2 business days to Standard's inquiries regarding employee eligibility or information otherwise not provided on the eligibility feed.

5. Fees and Payment.

- A. The fees for the services described in this Service Agreement are shown in the Fee Schedule below.
- B. Standard may change the amount, the method of determination, or both, of any fees not yet due, when:

- (1) A change in any law or regulation affects the manner in which Standard performs any function under this Service Agreement; or
 - (2) If the incidence rate is 20% or more higher in the first year than what was assumed for pricing; or factors material to the underwriting risk we assumed, including but not limited to the number of lives under administration, change by 25% or more; or
 - (3) Client and Standard mutually agree in writing to a change in fees.
- C. Except as provided above, the fees will not be changed during the Initial Rate Guarantee Period of 11/01/2025 through 01/01/2027. Thereafter, Standard may change the amount, the method of determination, or both, of any fees not yet due, upon 90 days written notice to Client. No such change in fees shall be made more than once in any calendar year.
- D. All fees are due and payable within 60 days of receipt of invoice.

Fee Schedule

Service Description	Fee
Administrative Services "Per Employee Per Month" (PEPM) For FMLA, State Leaves, USERRA and one Company Specific Leave of Absence	\$3.45
Cost per additional Company Specific Leave of Absence PEPM	\$.08
Takeover of Open Claims ¹	
Flat rate	\$7,500
or	
Per claim	\$150
Additional Data Mapping Fee (per additional feed)	\$1,500

¹ Flat rate of \$7,500 for takeover of more than 50 active claims, unless the total number of claims is or drops below 50, in which case the rate is calculated at \$150 per claim. Rate also includes loading of historical data as part of the takeover process, provided the employer has credible historical data.

One-time fees for takeover leaves and additional data feeds apply at both time of new sale and at time of acquisition(s), if applicable.

- 6. Additional Services.** In the event that Client desires that Standard perform consulting or other services related to leave management that are not otherwise outlined in this Service Agreement, and if Standard agrees to provide such additional services, then Standard and Client will agree on the rate to be charged by Standard for performance of additional services prior to the commencement of any additional work.
- 7. Record Ownership.** All documents, records, reports and data stored in Standard's possession relating to the administration of Client's leave service shall at all times be considered the property of Client, subject to the following:
 - A. Standard's right to possession during the continuance of this Service Agreement.
 - B. Records obtained for the purpose of investigating and administering disability claims under Standard's insurance policies are owned by Standard and shall be retained pursuant to applicable insurance laws and Standard's records retention policy.
- 8. Change to Service Agreement.** The terms of the absence management services are governed under the Master Agreement and this Service Agreement. The Service Agreement may be changed in whole or in part. No change in the Service Agreement will be valid unless it is approved in

writing and signed by both Standard and the Client. Client and Standard represent and warrant that signers to any changes are authorized to accept changes to the Service Agreement.

9. Disclaimers.

- A. While Standard will track and report leaves as specified in this Service Agreement and will also take responsibility for leave administration as specifically agreed to in this Service Agreement, Standard cannot guarantee Client's compliance with other laws (such as the Americans with Disabilities Act Amendments Act of 2008 (ADAAA), workers' compensation, and Consolidated Omnibus Budget and Reconciliation Act (COBRA)) that may impact employee leave rights or rights upon termination of employment.

Note: Some states have anti-discrimination laws which may require employers to provide accommodations which could include a leave of absence. Unless otherwise specified in this Service Agreement or specifically agreed upon by Standard and Client, these leave accommodations are not part of Standard's absence management services.

- B. Historical leaves taken over by The Standard from prior vendor or employer: The Standards absence management system will default to an 8 hour/day, 40 hour/week, Monday thru Friday work week when historical absences are loaded. Client acknowledges that for those employees with an alternative work schedule, leave usage and entitlement balances may not be accurately reflected.
- C. Some Clients may be subject to certain laws, or have company policies that provide accrued leave or salary during an approved leave of absence. Standard does not administer paid leave policies.
- D. Unless otherwise provided for in a separate agreement, The Standard does not manage or administer state Paid Family and Medical Leave, Paid Family Leave or similar laws.
- E. Certain leave laws may specify that an employer is required to maintain specific health or other benefits during an employee's leave of absence. Standard does not assist with collection of premium or other fees associated with such obligations.
- F. Standard shall not be considered to have failed to perform its obligations under this Service Agreement if any delay or nonperformance on its part is due, in whole or in part, to Client's failure to discharge its own obligations promptly.
- G. Standard is not responsible for timely notification or administration of leaves (consistent with the timeframes outlined in this Service Agreement) in situations where Standard did not receive timely notification of the need for leave.
- H. Standard shall not be held responsible for complying with timeliness guarantees where Client has instructed Standard to designate leave based on determination by a secondary source.
- I. Some reports and notifications provided as part of this absence management service contain private, sensitive or medical information. Client remains responsible for determining who within Client's organization have access or permissions to review reports or receive emails.
- J. Standard's absence management service is limited to the service described in this Service Agreement, and any service not described is considered outside the scope of Standard's service and remain the responsibility of Client.

10. Termination of Service Agreement. This Service Agreement terminates automatically when the Client no longer has a fully insured short-term disability insurance policy with the Standard.

The parties are signing this Service Agreement on the dates indicated below.

STANDARD INSURANCE COMPANY

Golder Ranch Fire District

By: 

Dan McMillan
President and CEO

By: _____

Name: Vicki Cox Golder

Title: GRFD Governing Board Chairperson

Date: November 18, 2025

Date: _____



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Eric Perry, Assistant Chief

MTG. DATE: November 18, 2025

SUBJECT: DISCUSSION AND/OR POSSIBLE ACTION REGARDING THE 2025 PROGRAM
APPRAISAL SUMMARY FINDINGS

ITEM #: 8C

REQUIRED ACTION: ☐ Discussion Only ☒ Formal Motion ☐ Resolution

RECOMMENDED ACTION: ☒ Approve ☐ Conditional Approval ☐ Deny

SUPPORTED BY: ☒ Staff ☒ Fire Chief ☒ Legal Review

BACKGROUND

As part of the adoption of the current Strategic Business Plan, the District has implemented annual program appraisals of each budgeted program. Presented here for discussion and information purposes are the program appraisal findings. These cover a program performance review period of July 1, 2024 through June 30, 2025.

RECOMMENDED MOTION

Motion to approve and accept the 2025 Program Appraisal Summary findings.

Program	Highlights (FY24/25)	Key Action Items	Potential Resource Needs/Requests
Board Services	Full compliance with ARS & Open Meeting Laws; 255 public records requests fulfilled; PSPRS Board increased to 5 meetings; launched regional admin training attended by 21 people.	Transition record-sorting to divisions; continue regional training; maintain timely board packets.	None at this time.
Community Education	92 educational events reaching 5,786 residents; PreK–12 curriculum with lesson plans; added Community Educator role.	Align programs with monthly prevention themes; refine scheduling; expand partnerships.	Current staffing adequate; no additional resources requested.
Community Engagement	Created dedicated program to improve event intake; coordinated with Community Education and Community Relations to reduce duplication.	Establish single access point for event requests; train front desk admin to schedule events.	No new FTE; leverage front desk admin assistant.
Community Resource Technicians (CRT)	Launched in 2025 with 18 part-time members; diverted 876 calls in first four months; added south battalion truck.	Collect long-term data; establish chain of command; explore fuel-efficient vehicles.	Future operational funding/vehicle acquisition likely.
EMS Response	Achieved CMS reaccreditation with perfect score; improved aspirin administration from 40% to 77%; launched ImageTrend platform; secured stretcher agreement.	Develop clear methodologies for performance measures; implement patient survey; refine ImageTrend supply tracking.	None explicitly; focus on process improvements.

Program	Highlights (FY24/25)	Key Action Items	Potential Resource Needs/Requests
Facilities	Completed Station 370 remodel, Station 376 garage door replacement, and cabinet upgrades; purchased OplQ Facilities Module; preventive maintenance tracking underway.	Input all assets into OplQ; manage capital projects; implement replacement/maintenance plan.	Additional maintenance staff (FY26/27); Facilities Manager (FY27/28); long-term asset replacement funding.
Finance	Processed 10,201 invoices (7,372 GRFD); \$5.3M cash collected; net cost per transport halved; unqualified audit opinion; improved cash management.	Add Budget Analyst (Jan 2026); build two-deep coverage; sustain on-time vendor payments; reduce payroll corrections.	Additional FTEs triggered by volume metrics (e.g., >15,000 transports per year). None anticipated currently.
Fire Response	Alternative deployment + CRT improved unit availability; ImageTrend & NFORS used for data-driven ops.	Implement 311/MD Ally; complete EV fire protocols; add emerging-risk training.	Dedicated 40-hour fire response planning position (FY25/26).
Fire Prevention	4,361 inspections; 766 plan reviews; improved exposure tracking in ImageTrend; increased inspections by 13%.	Launch satisfaction survey; prioritize violation clearance; transition wildfire risk assessments to Wildland Program.	No new positions now but reassess FY26/27; signage and workspace improvements budgeted.
Fleet	Maintains 110 vehicles; 1,894 work orders closed (+40%); availability up to 88%.	Develop technician efficiency reporting; ensure 100% NFPA inspections; consider technician grade adjustments.	Potential pay adjustments for technician grades; long-term shop efficiency improvements.
Health & Safety	99% annual physical completion; 57 Peer Support interventions; launched Coronary Calcium testing.	Collect more data on mental health/fitness metrics; create budget line for CPAT Peer Fitness Trainers.	CPAT proctoring compensation FY26/27; ongoing fitness tracking.
Human Resources	22 recruitment efforts; digitized performance evaluations in Paycom; managed major insurance change; policy compliance updates.	Complete two software implementations (electronic filing, FMLA automation); develop annual job description review and feedback mechanism.	Future requests tied to workload metrics; possible resource adjustments after new metrics analysis.

Program	Highlights (FY24/25)	Key Action Items	Potential Resource Needs/Requests
Procurement	Manages consumables & PPE; implemented OplQ tracking and 8-year PPE replacement; additional staff improved tracking.	Fully implement OplQ; develop PPE education and inspection processes; explore supply warehouse.	Warehouse build-out long-term; ongoing education/training resources.
Professional Development	600+ recruit training hours; 23 recruits graduated; delivered Fire Officer Academy, Driver/Operator, Rope & Swift Water Technician courses.	Secure temporary staffing during recruit academies; expand joint academies with Auto Aid partners; develop improved training props.	Temporary staffing allocation; facility/partnership support instead of new construction.
Project Management	Standardized project practices; integrated grant writing/oversight.	Address unfinished projects; improve stakeholder engagement; enhance data-driven decision-making.	None explicitly stated.
Special Operations	Maintained minimum 4 Technicians per shift; VFIS trailer operations training; decentralized leadership work chart.	Add Squad 377 to minimum staffing with dedicated engineer; formalize recruitment & rotation; improve off-duty training attendance; develop equipment accountability & storage; plan new Squad Truck/apparatus bays.	Funding for Squad 377 staffing; apparatus bay expansion; long-term Squad Truck replacement plan.
Strategic Communications	Grew digital reach by 400% (3M+); added Media Specialist; strengthened media relations.	Implement communication impact survey; pre-release review of internal/external messaging for branding.	Already added Media Specialist; survey to inform future resource needs.
Technology	Deployed Cisco DUO, O365, Operative IQ; upgraded servers; predictive GIS analysis; enhanced disaster recovery.	Address staff constraints, cybersecurity threats, and data management; continue training and vendor coordination.	Hire System Administrator & Network Security Administrator to improve reliability and security.



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Dave Christian, Finance Director

MTG. DATE: November 18, 2025

SUBJECT: DISCUSSION AND POSSIBLE ACTION REGARDING THE GOLDER RANCH FIRE DISTRICT RECONCILIATION AND MONTHLY FINANCIAL REPORT

ITEM #: 8D

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 10/1/2025 Through 10/31/2025

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	3,979,424.48	4,439,408.26	459,983.78	13,506,001.65	13,778,741.49	272,739.84
6000	Supplies/Consumables	62,187.06	120,183.33	57,996.27	398,356.56	567,352.32	168,995.76
6500	Vehicle / Equipment Expense	47,964.94	87,176.39	39,211.45	345,044.33	684,415.56	339,371.23
6750	Utilities / Communications	66,251.37	44,698.33	(21,553.04)	215,582.14	181,492.99	(34,089.15)
7000	Professional Services	75,884.77	160,836.32	84,951.55	446,132.13	755,454.28	309,322.15
7500	Dues/Subscriptions/Maint. Fees	40,638.54	85,022.97	44,384.43	308,198.78	380,260.21	72,061.43
7750	Insurance	0.00	58,800.00	58,800.00	66,431.00	132,600.00	66,169.00
8000	Repairs / Maintenance	23,287.32	81,516.00	58,228.68	80,053.97	273,389.00	193,335.03
9000	Debt Service	0.00	0.00	0.00	444,124.17	435,118.00	(9,006.17)
9500	Capital Outlay	40,620.09	515,235.07	474,614.98	529,362.91	1,324,960.28	795,597.37
Report Difference		(4,336,258.57)	(5,592,876.67)	1,256,618.10	(16,339,287.64)	(18,513,784.13)	2,174,496.49



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Shannon Ortiz, Board Services Supervisor

MTG. DATE: November 18, 2025

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 18, 2025

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.