

FY 2025/2026

# Golder Ranch Fire District Budget



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# Mission

To provide community stability through compassionate service

# Vision

To be progressive and innovative public safety leaders

# Values

The Golder Ranch Fire District serves with PRIDE:

- Professionalism – is achieved through consistently demonstrating accountability, upholding high standards, and fostering a respectful, ethical, and productive work environment.
- Respect – is achieved through recognizing and embracing individual differences and actively promoting diversity as a source of strength.
- Integrity – is achieved through consistently making the right decisions, even when faced with challenges or adversity.
- Dependability – is achieved through consistently delivering capable, proactive service and meeting commitments with reliability.
- Excellence – is achieved through actively pursuing continuous improvement, engaging in ongoing training, and striving for the best outcomes in every situation.

# Motto

Community First!

## **Golder Ranch Fire District Board**



**Vicki Cox-Golder**  
Chairperson



**Sandra Outlaw**  
Board Clerk



**Wally Vette**  
Vice Chairperson



**Steve Brady**  
Board Member



**Tom Shellenberger**  
Board Member

## Golder Ranch Fire District Senior Chiefs



**Tom Brandhuber**  
Fire Chief



**Grant Cesarek**  
Assistant Chief – Support  
Services



**Chris Grissom**  
Assistant Chief – EMS Fire  
Response



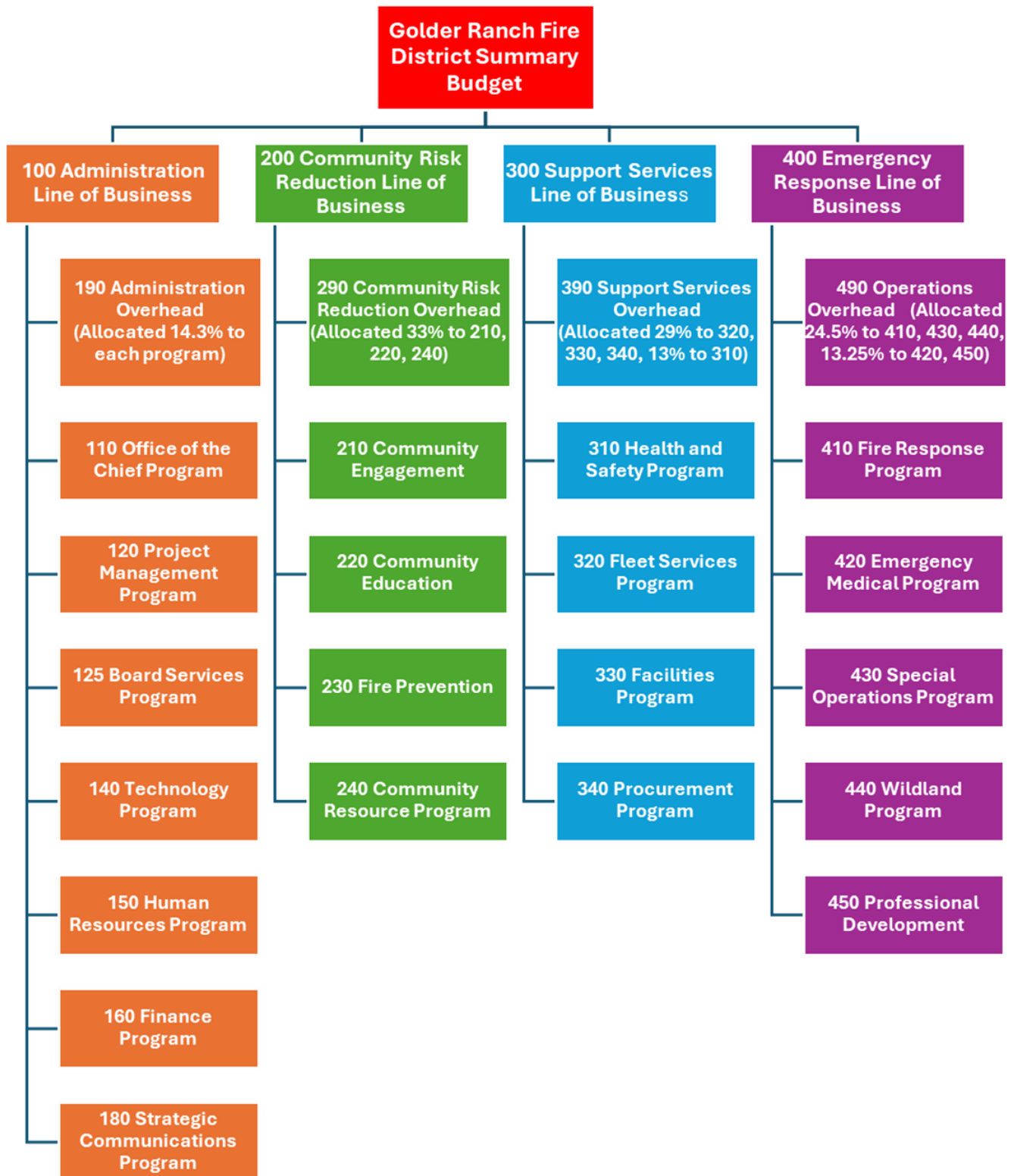
**Eric Perry**  
Assistant Chief – Community  
Risk Reduction

### **Administrative Directors**

Finance – Dave Christian, CPA  
Human Resources – Allison Delong  
Information Technology – Herman Rascon



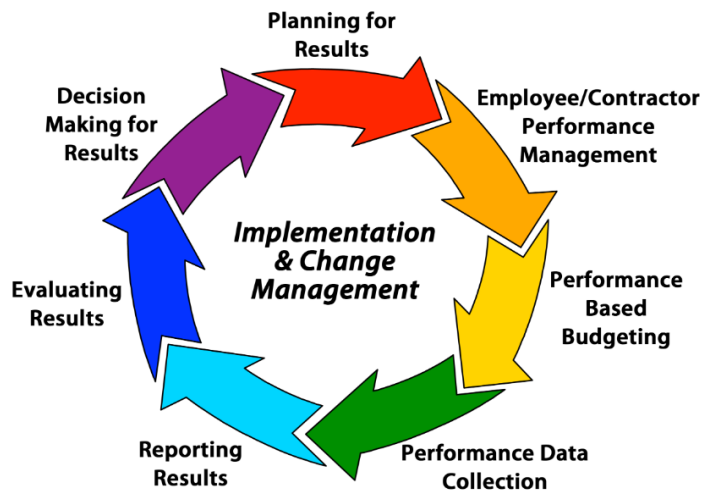
## Golder Ranch Fire District Organizational Chart Fiscal Year 2025/26



## Golder Ranch Fire District Budgeting Process

### Budget Process Narrative

The Golder Ranch Fire District made the decision to restructure its strategic planning and budgeting processes for fiscal year 2025/26 and beyond. By adopting a results and



performance-based model the district is emphasizing fiscal responsibility and transparency. The budgeting process involved the restructuring of the district into programs and developing a family of measures to track the department's performance and to be used as a tool in the justification of additional funding. The chart of accounts was modified to align with the structural change and service

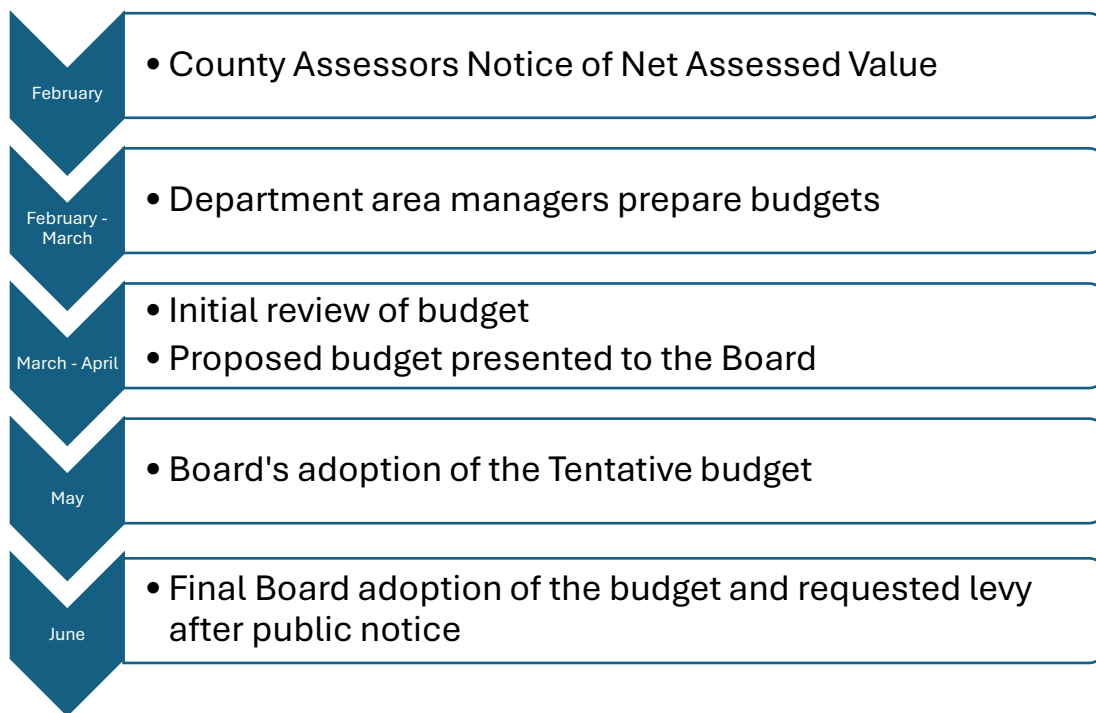
codes were added to enhance reporting and tracking capability. the budgeting process included the program managers developing their desired budgets showcasing their operational, staffing and capital need to meet their family of measures. They then presented the budget to the senior administrations. Following the presentations of the budgets the senior administrations synthesized the individual programs into a district wide budget package including prioritizing capital purchases and additional positions. The tentative budget was then published to the public and presented to the fire district board with opportunity for the public to make comments in the budget workshop. The final two steps of the process included the board tentatively approving the budget in their board meeting and finally a public hearing before the board's final approval of the budget.

### Budget Calendar For Fiscal Year 2025/26

September 23, 2025	Strategic planning meeting with all programs to set goals and objectives
December 3, 2025	Two-day meeting designing budget shells and set budgeting schedule
February 3, 2025	3 days of budget training for staff
March 17, 2025	Operating budget worksheets made ready for distribution to all assigned program or functional area managers

March 28, 2025	Preliminary budget proposals submitted by program or functional area to the Finance Director
March 31, 2025	Program managers presented budget requests to the senior fire chiefs
April 9, 2025	Administrative meeting to discuss budget presentation to the Board and finalize capital requests
April 23, 2025	Regular Meeting: Proposed 2025/26 Budget presented to the Governing Board at their monthly meeting
May 20, 2025	Regular Meeting: Approval of the Tentative Fiscal Year 2025/26 Budget
June 17, 2025	Regular Agenda: Public Hearing on the Fiscal Year 2025/26 budget as tentatively adopted. Budget approved in regular session.

**The budget timeline is summarized as follows:**



## Basis for Budgeting

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

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

## Document Availability

This document guide outlines the Golder Ranch Fire District's Fiscal Year 2025/26 Adopted Budget. Copies of the budget are posted at [www.grfdaz.gov](http://www.grfdaz.gov). A copy of the budget may be provided in paper format and are available per request at the Golder Ranch Fire District at all locations listed below.

Golder Ranch Fire District Administration

1600 E Hanley Blvd

Tucson, AZ 85737

Golder Ranch Fire District Fire and Life Safety

1175 W. Magee Road

Tucson, Arizona 85704



## Budget Overview

### Budget Message



## GOLDER RANCH FIRE DISTRICT

Good afternoon Board Members,

The proposed FY25/26 budget is attached. I am proud of our team, especially Finance Director Dave Christian, Finance Supervisor Jeff Sargent, and Assistant Chief Eric Perry, for their leadership in transitioning the District into a performance-based budgeting model aligned with the Strategic Business Plan.

This budget maintains the district's current net mil rate of \$2.66, the same as FY24/25. However, we propose the following adjustment:

- The Operations and Maintenance (O/M) rate increases from \$2.54 to \$2.55.
- The Bond rate decreases from \$0.12 to \$0.11.

To ensure alignment with the Strategic Business plan, you will notice changes in how the accounts are structured to reflect the new program-based lines of business.

As always, staff will guide you through changes and explain the rationale behind each decision, but as you review the budgets, please know there could appear to be significant increases in specific line items such as Extra Duty and Professional Services; most of these increases result from the rearranging of expenditure groupings and not a higher spending rate.

This budget also includes:

- Five new full-time positions. These positions have been vetted and will help the District meet its strategic business plan while personnel continue to serve our residents in a fiscally responsible manner.
- Fifteen part-time Community Resource Technicians (CRT). The trial program of CRTs has been very successful. With these additional part-time personnel, we propose to staff the smaller response vehicles for snake removal and battery changes in both battalions during peak hours on most days. Customer service is one of the things that separate us from other agencies, so we are committed to providing these valuable services to our residents, though we are looking to meet these needs in a more fiscally responsible way.

Again, personnel have done a phenomenal job moving towards the performance-based budgeting. As we continue to learn and adapt to this new method of budgeting, the budgets will become more refined, with the underlying theme of making transparent business cases for the financial decisions we make and maximizing the services residents expect and deserve.

I am available for any questions or discussion before the budget study session **on April 23**.

A handwritten signature in black ink, appearing to read "Tom Brandhuber".

Tom Brandhuber  
Fire Chief





## **GOLDER RANCH FIRE DISTRICT**

Fire ~ Rescue ~ Ambulance  
1600 E. Hanley Boulevard  
Tucson, Arizona 85737

Chief Tom Brandhuber

### **RESOLUTION NO. 2025-0003**

#### **A RESOLUTION APPROVING AND FORMALLY ADOPTING THE GOLDER RANCH FIRE DISTRICT ANNUAL BUDGET FOR FISCAL YEARS 2025 – 2026 AND 2026 - 2027**

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

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

**WHEREAS**, the Golder Ranch Fire District Governing Board approved a tentative 24 month budget for fiscal years 2025-2026 and 2026-2027, which contains the estimated revenues and expenditures; and

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

**WHEREAS**, the Golder Ranch Fire District Governing Board called a public hearing on June 17, 2025, to receive public input on the Golder Ranch Fire District budget for fiscal year 2025–2026; and

**WHEREAS**, the Net Assessed Value of the Golder Ranch Fire District is \$1,693,128,535; and

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

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



## **GOLDER RANCH FIRE DISTRICT**

Fire ~ Rescue ~ Ambulance  
1600 E. Hanley Boulevard  
Tucson, Arizona 85737

Chief Tom Brandhuber

**NOW, THEREFORE, BE IT RESOLVED** that the Golder Ranch Fire District Governing Board met in a duly noticed public session on June 17, 2025 and upon a vote of 5/0 authorized and approved Resolution No. 2025-0003 to approve and formally adopt the Golder Ranch Fire District's O&M budget for fiscal year 2025-2026 in the amount of \$55,014,981 and with a recommended mil rate of \$2.55 and

**BE IT FURTHER RESOLVED** that the total approved budget amount of \$56,941,579 for fiscal year 2025-2026 includes a Bond Debt Service Fund which will require a levy of \$1,862,441 with a proposed mil rate of \$.11; and

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

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

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

**ADOPTED AND APPROVED** by the Governing Body of the Golder Ranch Fire District on this 17<sup>th</sup> day of June 2025, at a duly noticed public meeting of the Golder Ranch Fire District Governing Board.

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



## **GOLDER RANCH FIRE DISTRICT**

Fire ~ Rescue ~ Ambulance  
1600 E. Hanley Boulevard  
Tucson, Arizona 85737

Chief Tom Brandhuber

ATTEST:


A handwritten signature in cursive script, reading "Sandra Outlaw".

Sandra Outlaw  
Clerk of the Governing Board  
of the Golder Ranch Fire District



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

Golder Ranch Fire District  
Pima  
2026



We, the undersigned, hereby certify that the Fire District has not incurred any debt or liability in excess of taxes levied and to be collected and the monies actually available and unencumbered at this time in the district general fund, except for those liabilities as prescribed in A.R.S. §§48-805(B)(2) and (3), 48-806, and 48-807. Additionally, we hereby certify that the Fire District has complied with A.R.S. §48-805.02(F).

4. District chairperson: [Signature]  
SIGNED

District clerk: [Signature]  
SIGNED

Date: 7-31-25

**A. Calculation of the tax year 2025 secondary property tax rate for fiscal year 2026 operations:**

**Adjustment to secondary property tax levy for territory annexed during the tax year 2024 (A.R.S. §48-807[I])**

A.1 Net assessed value of annexed property in tax year 2024 \$ -

A.2 Actual tax year 2024 secondary property tax rate \$ - per \$100 AV

A.3 Annexed property tax limit adjustment in tax year 2025 \$ -

Check box if newly merged or consolidated: ☐

**Tax year 2025 secondary property tax information (A.R.S. §48-807[K])**

A.4 Tax year 2025 Assessed Value (AV) in the Fire District \$ 1,693,128,535

A.5 Actual tax year 2024 secondary property tax levy \$ 40,735,435

A.6 Maximum allowed tax year 2024 secondary property tax levy \$ 66,294,433

**Calculation of the allowable tax year 2025 secondary property tax levy (A.R.S. §48-807[F])**

A.7 Line A.6 multiplied by 1.08 (A.R.S. §48-807[F]) \$ 71,597,986

A.8 Maximum allowable tax year 2025 levy limit (A.7 + A.3) \$ 71,597,986

A.9 Allowable tax year 2025 secondary tax rate \$ 4.2287 per \$100 AV

A.10 Maximum allowable tax year 2025 secondary tax rate (lesser of A.9 or \$3.75) \$ 3.7500 per \$100 AV

A.11 Maximum allowable tax year 2025 secondary tax levy \$ 63,492,320

A.12 Tax year 2024 excess levy or collections: (A.R.S. §48-807[J]) \$ -

A.13 Tax year 2025 maximum allowable levy limit (A.11 - A.12) \$ 63,492,320

**Calculation of the proposed tax year 2025 secondary property tax rate for fiscal year 2026 operations**

A.14 Total budgeted expenses in fiscal year 2026 (Budget tab, line 51) \$ 75,011,749

A.15 Less—Unrestricted unencumbered carryforward (Budget tab, line 1) \$ 0

A.16 Less—Revenues from sources other than direct property tax \$ 29,974,011

A.17 Less—Interest and principal expense for Bonds (Budget tab, lines 38 & 39) \$ -

A.18 Tax year 2025 tax levy needed for operations (A.14 - A.15 + A.16 + A.17) \$ 45,037,738

A.19 Tax year 2025 tax rate needed for operations: \$ 2.5500 per \$100 AV

A.20 Tax year 2025 maximum allowable levy rate (A.13/(A.4/100)): \$ 3.7500 per \$100 AV

A.22 Proposed tax year 2025 secondary property tax rate for fiscal year 2026 operations \$ 2.5500 per \$100 AV

**Calculation of the proposed 2025 secondary property tax rate for the repayment of bonds (A.R.S. §48-806)**

A.23 Tax year 2025 secondary property tax levy needed for the repayment of bonds \$ 1,862,441

A.24 Tax year 2025 secondary property tax rate needed for the repayment of bonds \$ 0.1100 per \$100 AV

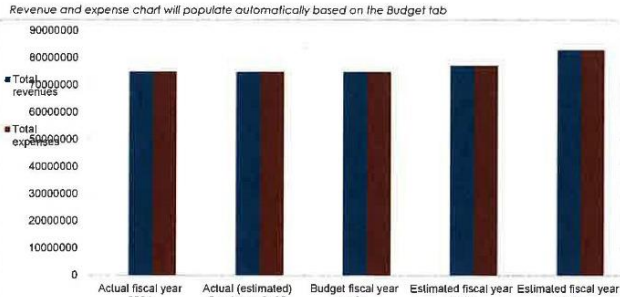
**Summary for fiscal years 2024 through 2028:**

Special study

**No study of merger, consolidation, or joint operating alternative is required**

If the district's total estimate of expenses exceeds its total estimate of revenues for any fiscal year, A.R.S. §48-805.02(D)(15) requires the district include a study of merger, consolidation, or joint operating alternative. The Fire District is not required to include a study as their estimated expenses are not greater than budgeted revenue for any fiscal year.

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





Year	Total revenues	Total expenses
Actual fiscal year 2024	\$ 75,091,286	\$ 75,091,286
Actual (estimated) fiscal year 2025	\$ 75,002,005	\$ 75,002,005
Budget fiscal year 2026	\$ 75,011,749	\$ 75,011,749
Estimated fiscal year 2027	\$ 77,279,163	\$ 77,279,163
Estimated fiscal year 2028	\$ 82,993,799	\$ 82,993,799

Budget

## FINAL BUDGETS FOR FISCAL YEARS 2025/26 & 2026/27

	BOND DEBT SERVICE	WILD LAND FUND	AMBULANCE TRANSPORT FUND	CAPITAL PROJECTS FUND	GENERAL FUND	TOTAL FY 25/26	TOTAL FY 26/27 (projected)
<b>REVENUES</b>							
Property Tax	1,862,441	-	-	1,137,041	42,037,738	45,037,220	45,937,964
Fee for Service	-	315,000	5,000,000	-	681,583	5,996,583	6,536,275
Prop 207 State Shared Rev	-	-	-	-	700,000	700,000	700,000
Fire District Assistance Tax	-	-	-	-	800,000	800,000	800,000
EMS Membership	-	-	60,000	-	-	60,000	60,000
Grant Revenue	-	-	-	-	309,000	309,000	-
Interest Income	-	-	-	-	400,000	400,000	425,000
Capital Reserve Restricted (ARPA)	-	-	-	1,676,000	-	1,676,000	-
Capital Sinking Fund	-	-	-	1,398,619	-	1,398,619	1,248,333
Capital Reserve Contingency	-	-	-	500,000	-	500,000	500,000
Debt Service Reserve	64,157	-	-	-	-	64,157	-
						-	-
<b>TOTAL REVENUES</b>	<b>1,926,598</b>	<b>315,000</b>	<b>5,060,000</b>	<b>4,711,660</b>	<b>44,928,321</b>	<b>56,941,579</b>	<b>56,207,572</b>
<b>EXPENDITURES</b>							
Labor, Benefits & Employee Development	-	300,000	4,483,628	-	34,676,127	39,459,755	41,336,570
Supplies/Software/Consumables	-	-	233,330	-	1,447,673	1,681,003	1,714,623
Vehicle / Equipment	-	-	76,150	-	1,638,524	1,714,674	1,731,821
Utilities / Communications	-	-	9,334	-	530,746	540,080	545,480
Professional Services	-	-	121,562	-	1,769,141	1,890,703	1,909,610
Dues/Subscriptions	-	-	10,500	-	939,346	949,846	959,345
Insurance	-	-	-	-	250,200	250,200	252,702
Repairs / Maintenance	-	15,000	125,496	-	620,246	760,742	768,349
Bond and Lease Principle	1,060,000	-	-	-	2,401,309	3,461,309	3,492,142
Capital Outlay	-	-	-	4,711,660	-	4,711,660	2,535,660
Bond and Lease Interest	866,598	-	-	-	655,010	1,521,608	961,270
<b>TOTAL EXPENDITURES</b>	<b>1,926,598</b>	<b>315,000</b>	<b>5,060,000</b>	<b>4,711,660</b>	<b>44,928,321</b>	<b>56,941,579</b>	<b>56,207,572</b>
						-	-
O&M Mil rate	\$ -	\$ -	\$ -	\$ 0.07	\$ 2.48	\$ 2.55	2.55
Bond Mil Rate	\$ 0.11	\$ -	\$ -	\$ -	\$ -	\$ 0.11	0.11
<b>Combined Mil Rate</b>	<b>\$ 0.11</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0.07</b>	<b>\$ 2.48</b>	<b>\$ 2.66</b>	<b>2.66</b>

 6-17-25  
 Chair of the Board Date  
 6-17-25  
 Clerk of the Board Date



## Budget Highlights

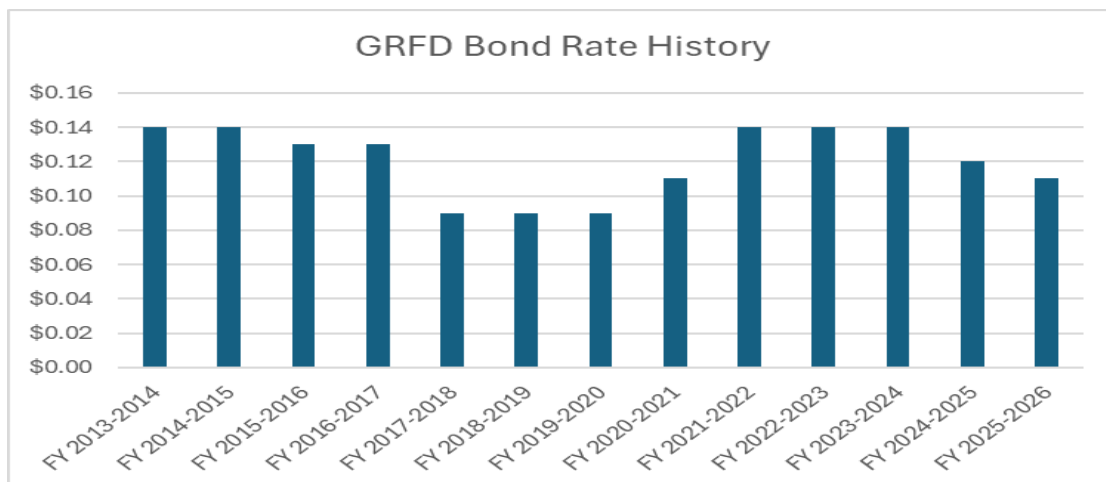
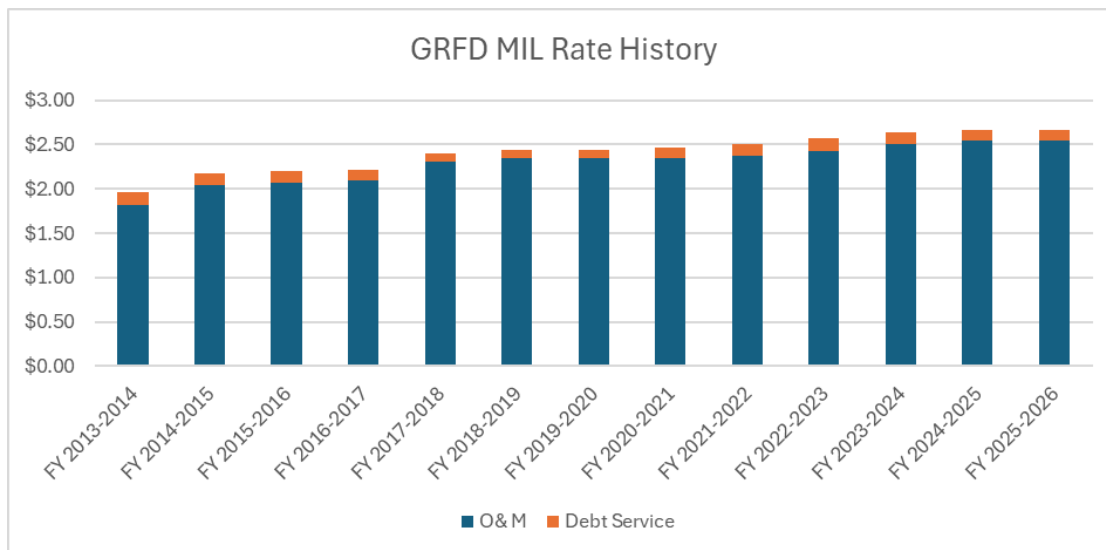
Date: April 23, 2025

To: Board of Directors

From: Dave Christian, Finance Director

### 2026 Revenues and proposed mil rate

The proposed mil rate for the FY 2026 draft budget is **\$2.55** for the operations and maintenance (O&M) rate and **.11** for the debt service. With a required levy of 43,174,779 and a net assessed value of \$1.693B the requested MIL rate will provide the necessary funding to fulfill the mission of the District. The Districts lines of business and programs all operate under the general fund. The proposed budget allows GRFD to continue to deliver on priorities set by the Fire Board and keeps the District on a path of sound financial resilience.



## 2026 Labor Budget Labor Costs and Workforce Development

Salaries, benefits, and employee development collectively represent the largest cost component of the GRFD budget. For the proposed Fiscal Year 2026, labor costs account for 72% of the total Operations and Maintenance (O&M) budget.

The District remains committed to succession planning and leadership development to prepare the next generation of District management. This ongoing initiative ensures competency at every level of the organization for years to come. Due to regular retirements and the physically demanding nature of the profession, the District continually invests in developing employees as future leaders.

The proposed labor budget for FY 2026 reflects a 4% increase—or \$1.652 million—over the FY 2025 budget. Five new full time positions and 15 new part time positions are included in this proposal, bringing the total number of full- and part-time employees to 328.

<b>1. Budget Analyst</b> (Mid Year Impact)		ESTIMATED FINANCIAL IMPACT:	<b>\$ 50,674</b>
<b>2. Wild Fire Risk Coordinator</b> (Mid Year Impact)		ESTIMATED FINANCIAL IMPACT:	<b>\$ 64,700</b>
<b>3. Media Specialist</b> (Full Year)		ESTIMATED FINANCIAL IMPACT:	<b>\$ 85,423</b>
<b>4. Ops. Admin Assistant</b> (Full Year)		ESTIMATED FINANCIAL IMPACT:	<b>\$ 59,743</b>
<b>5. System Admin</b> (Half Year)		ESTIMATED FINANCIAL IMPACT:	<b>\$ 50,674</b>
<b>6. Community Resource Technicians</b> (Full Year)		ESTIMATED FINANCIAL IMPACT:	<b>\$ 273,050</b>

Key cost increases in the labor budget include:

- Health insurance: +12%
- Public Safety Personnel Retirement System (PSPRS): +6%
- Extra duty pay: +24%
- Arizona State Retirement System (ASRS): +14%

These increases are partially offset by reductions in one-time salary adjustments, uniform/tool allowances, employee development, and education incentives. These offsets help limit the overall labor cost increase to just 4%.

## 2026 Operations and Maintenance Rollup and program details

This section outlines the budget requests for each individual program. A summary of each program's budget, along with the corresponding narrative, was included in your board packet.

Any questions regarding the individual program requests can be addressed at this time.

Golder Ranch Fire District's cost structure is generally divided into four primary lines of business: Administration, Community Risk Reduction, Support Services, and Emergency Response. Within these four areas, there are twenty-four distinct programs, each with its own budget.

The following graphic reflects the GRFD's organizational matrix, aligned closely with the most current program-structured performance based budget.

#### Debt Service Overview – 2026 Budget

For the 2026 budget, General Fund debt service costs will decrease by \$24,000, resulting in a total cash outlay of \$3.56 million. This amount covers both interest and principal payments on four obligations held with PNC, National Bank, and US Bank. The payment schedules for these obligations are provided in this section.

Regarding the general obligation (GO) bonds, debt service is levied separately, and the funds are restricted exclusively to servicing the GO bonds. These bonds are not secured by specific assets but are backed by the full faith and credit of the District. The proposed mill rate to support these bonds is 11 cents—representing a 1-cent reduction from the current 12 cent rate for fiscal year 2025.

Notably, fiscal year 2026 marks the final year of debt service for the 2017 refinanced issuance of the 2007 GADA bond sale

#### 2026-2030 Capital Improvement Plan (CIP)

The 5-Year CIP supports the acquisition of response vehicles, major equipment replacements, and real property improvements not covered by bond proceeds. This fund was also established to accumulate resources for the purchase of high-cost apparatus, including fire engines, fire trucks, heavy brush units, hazardous materials trailers, and other specialized response vehicles such as ambulances.

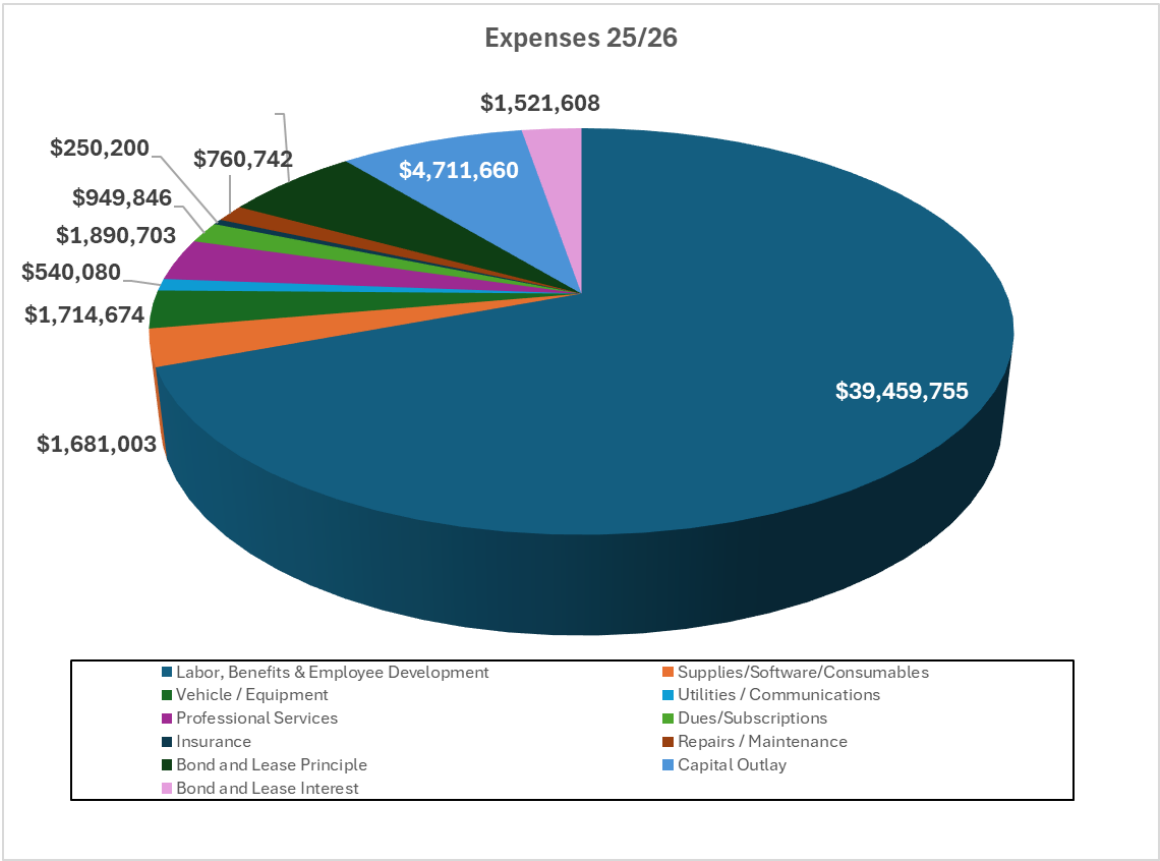
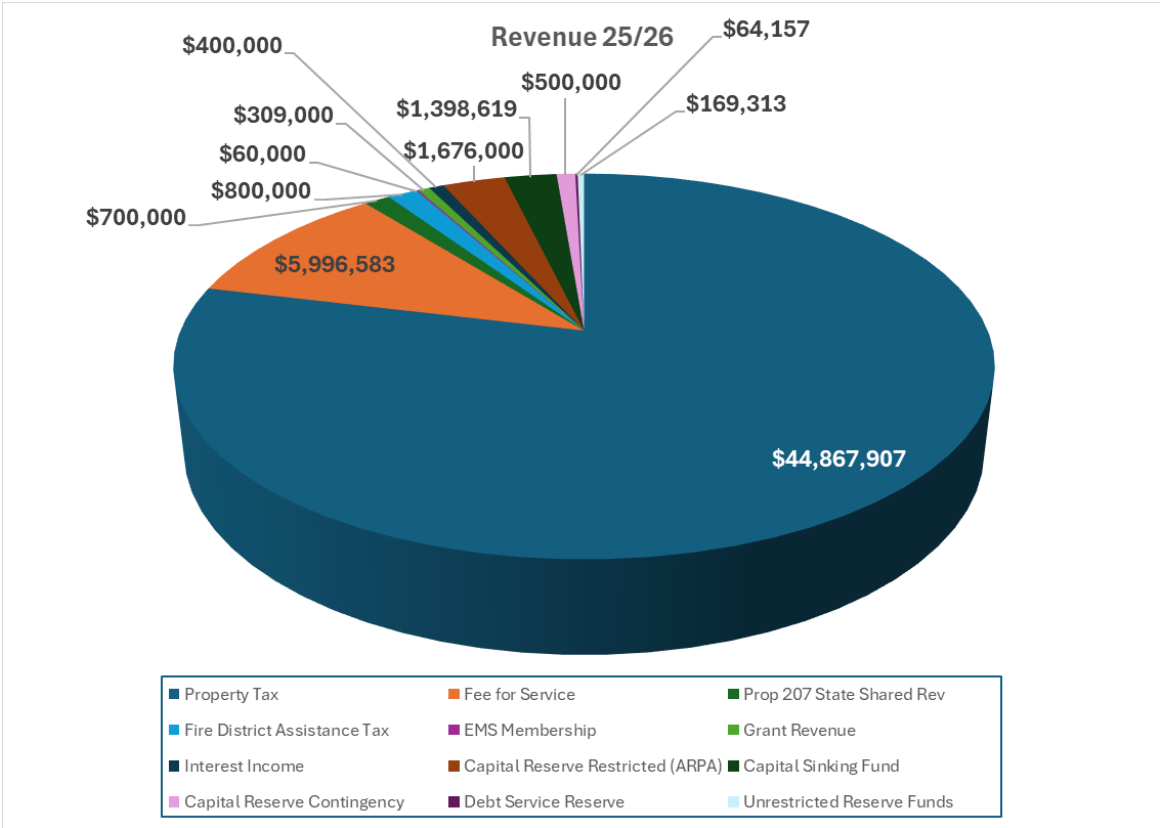
Funding for the CIP comes from the following sources:

1. O&M LEVY. The O&M levy will provide much of the cash needed for the planned annual cashflow and sinking funds. The "pay-as-you-go" (PAYGO) concept for capital improvement plans involves funding projects using current year revenues and ongoing funding sources, such as taxes and grants, within a single fiscal year.

This approach avoids debt financing, potentially leading to lower taxpayer costs compared to traditional debt-funded capital improvement plans.

2. **SINKING FUNDS.** Some high dollar projects have been identified that will need a portion of the annual O&M levy to be set aside as a funding source in the current and future years.
3. **CONTINGENCY RESERVE FUNDS.** For some years now the CIP has experienced surpluses where projects have come in under budget or projects were funded but not started. As such, the CIP has approximately \$500k of funds available to pay for any number of large dollar capital maintenance projects such as painting facilities, replacing appliances, HVAC systems, roof recoats, etc.
4. **ARPA GRANT.** In September 2023 GRFD received \$2.3M from the American Rescue Plan Act. These monies were committed by the Fire Board to fund purchase of a new ladder truck to replace the aged-out 040 American La France ladder truck purchased 20 years ago in 2005. The current CIP anticipates the delivery of this ladder truck in FY 2026. As such, \$1.676M of ARPA Grant is identified as a funding source.
5. **OPERATING LEASES.** Certain durable, highly specialized equipment is provided by operating leases. These types of equipment are usually very technical in nature and have useful lives that are limited. Examples of equipment that are provided by operating leases include copier/printers, heart monitors, power cot/gurneys and passenger (non-response vehicles). Operating leases have a multiple-year agreement where the District has the option of purchasing the equipment at the end of the lease term at a fair market value or turning the equipment back to the dealer for new replacement equipment.

For fiscal year 2026, the CIP will require a funding level of \$4.6M, then annual funding will return to an average of \$2.5M for the remainder of the five years.



## Golder Ranch Total

	TOTAL FY 24/25	TOTAL FY 25/26	TOTAL FY 26/27 (projected)
REVENUES			
Property Tax	\$42,659,944	\$44,867,907	\$45,765,265
Fee for Service	\$5,297,891	\$5,996,583	\$6,536,275
Prop 207 State Shared Rev	\$800,000	\$700,000	\$700,000
Fire District Assistance Tax	\$800,000	\$800,000	\$800,000
EMS Membership	\$60,000	\$60,000	\$60,000
Grant Revenue	\$400,000	\$309,000	\$0
Interest Income	\$176,152	\$400,000	\$425,000
Bond Fund Reserve Fund	\$0	\$0	\$0
Capitla Projects Reserve Fund	\$0	\$0	\$0
Capital Reserve Restricted (ARPA)	\$0	\$1,676,000	\$0
Capital Sinking Fund	\$0	\$1,398,619	\$1,248,333
Bond Fund Reserve Fund	\$0	\$0	\$0
Capitla Projects Reserve Fund	\$0	\$0	\$0
Capital Reserve Contingency	\$0	\$500,000	\$500,000
Debt Service Reserve	\$0	\$64,157	\$66,000
Unrestricted Reserve Funds	\$2,363,080	\$169,313	\$250,000
TOTAL REVENUES	\$52,557,067	\$56,941,579	\$56,350,873
EXPENDITURES			
Labor, Benefits & Employee Development	\$37,820,753	\$39,459,755	\$41,336,570
Supplies/Software/Consumables	\$1,868,400	\$1,681,003	\$1,714,623
Vehicle / Equipment	\$1,224,695	\$1,714,674	\$1,875,122
Utilities / Communications	\$530,750	\$540,080	\$545,480
Professional Services	\$1,676,835	\$1,890,703	\$1,909,610
Dues/Subscriptions	\$892,665	\$949,846	\$959,345
Insurance	\$235,200	\$250,200	\$252,702
Repairs / Maintenance	\$766,035	\$760,742	\$768,349
Bond and Lease Principle	\$3,411,581	\$3,461,309	\$3,492,142
Capital Outlay	\$2,443,241	\$4,711,660	\$2,535,660
Bond and Lease Interest	\$1,594,602	\$1,521,608	\$961,270
	\$92,310	\$0	\$0
TOTAL EXPENDITURES	\$52,557,067	\$56,941,579	\$56,350,873



## Golder Ranch General Fund

	TOTAL FY 24/25	TOTAL FY 25/26	TOTAL FY 26/27 (projected)
REVENUES			
Property Tax	\$38,199,775	\$41,868,425	\$44,316,990
Fee for Service	\$382,891	\$681,583	\$681,583
Prop 207 State Shared Rev	\$800,000	\$700,000	\$700,000
Fire District Assistance Tax	\$800,000	\$800,000	\$800,000
EMS Membership	\$0	\$0	\$0
Grant Revenue	\$400,000	\$309,000	\$0
Interest Income	\$176,152	\$400,000	\$425,000
Bond Fund Reserve Fund	\$0	\$0	\$0
Capital Projects Reserve Fund	\$0	\$0	\$0
Capital Reserve Restricted (ARPA)	\$0	\$0	\$0
Capital Sinking Fund	\$0	\$0	\$0
Bond Fund Reserve Fund	\$0	\$0	\$0
Capital Projects Reserve Fund	\$0	\$0	\$0
Capital Reserve Contingency	\$0	\$0	\$0
Debt Service Reserve	\$0	\$0	\$0
Unrestricted Reserve Funds	\$2,363,080	\$169,313	\$250,000
			\$0
TOTAL REVENUES	\$43,121,898	\$44,928,321	\$47,173,573
EXPENDITURES			
Labor, Benefits & Employee Development	\$33,257,125	\$34,676,127	\$35,785,763
Supplies/Software/Consumables	\$1,715,070	\$1,447,673	\$1,714,623
Vehicle / Equipment	\$1,173,545	\$1,638,524	\$1,875,122
Utilities / Communications	\$529,426	\$530,746	\$545,480
Professional Services	\$1,565,773	\$1,769,141	\$1,909,610
Dues/Subscriptions	\$888,655	\$939,346	\$959,345
Insurance	\$235,200	\$250,200	\$252,702
Repairs / Maintenance	\$675,539	\$620,246	\$768,349
Bond and Lease Principle	\$2,382,581	\$2,401,309	\$2,401,309
Capital Outlay	\$0	\$0	\$0
Bond and Lease Interest	\$698,984	\$655,010	\$961,270
TOTAL EXPENDITURES	\$43,121,898	\$44,928,321	\$47,173,573

## Strategic Planning

### Planning Process

In developing the Golder Ranch Fire District's strategic business plan, a two phase approach was utilized. The first phase was a comprehensive organizational assessment from stakeholders inside and outside the organization. This was conducted by the Advanced Strategy Center in Scottsdale, Arizona using a unique real-time collaboration tool, Converge, to facilitate discussion and identification of issues of concern facing the organization externally and internally. This was the first step of the environmental scan that was utilized to identify strategic issues and corresponding results for the strategic business plan.

The following stakeholder sessions were held with a total of 277 stakeholders participating:

- **INTERNAL STAKEHOLDER INPUT:** Seven facilitated sessions and one asynchronous (survey style) session were conducted between May 20, 2024 and June 18, 2024 on GRFD today, the changes ahead, and participant feedback on the mission, vision, values, and mottos for the organization. These sessions had 206 participants (155 uniformed personnel and 51 non-uniformed), encompassing 68% of district personnel.
- **GRFD BOARD DISCUSSION:** This was a review of the internal feedback sessions and a general discussion of GRFD today and the regional changes ahead. It was held on June 4, 2024.
- **COMMUNITY FEEDBACK SURVEY:** This was an asynchronous (survey-style) session conducted between June 3, 2024 and June 21, 2024 with residents, business leaders, and government stakeholders. 71 participants (57 residents, nine government partners, and five district businesses) accessed the survey on GRFD today, changes ahead, and the organization's mission, vision, values, and mottos.

These sessions resulted in a comprehensive feedback document that provided the leadership team with anonymous information from stakeholders regarding issues facing the agency. The Executive Leadership Team and a representative of the Local 3832 Executive board then reviewed the findings of this feedback document, the prior Strategic Plan, Community Risk Assessment/Standards of Cover, 2023 Center for Public Safety Excellence Accreditation Peer Team recommendations, and the prior year's Annual Comprehensive

Financial Report. The review of these documents assisted in the environmental scan conducted during a week-long retreat with the Executive Leadership Team and a representative from the Local 3832 Executive Board. The outcome of the environmental scan was the identification of seven strategic issues facing the district.

## **Issue Statement**

### **Issue 1- Culture**

The Golder Ranch Fire District's ongoing commitment to its culture of providing exceptional customer service in a family-oriented environment will continue to result in:

- Preservation and enhancement of the organization's positive reputation
- Recognition and support for the exceptional customer service provided both internally and externally to customers
- An organization where we take care of each other

### **Issue 2- Communication**

The continuing communication gap that exists between leadership and the rest of the organization regarding an understanding of what is being done and why it is important, if not properly addressed, will result in:

- Decreased morale
- Lack of trust
- Inconsistent delivery of services over time

### **Issue 3 – Cost, Value, and Impact of Services**

As the cost of providing services rises, a failure to communicate their value and the impact on the community we serve, if not properly addressed, will result in:

- Decreased public support
- Reduced trust in the organization
- Challenges in securing necessary funding and resources
- Negative impact on internal and external stakeholders

### **Issue 4 – Community Growth and Expectations**

The evolving needs and increasing expectations of the community combined with the continued growth in population, if not properly addressed, will result in:

- A decline in the quality of services provided
- Challenges in attaining appropriate funding
- Inability to meet the public's expectations and needs
- An increase in emergency response times
- Increased risk to life and property

#### Issue 5 – Increased Calls for Service (Non- Emergency)

The increased calls for service from our community, most notably non-emergent calls, given the current delivery model, if not properly addressed, will result in:

- A risk of increased response times
- Decreased customer experiences
- Increased cost to taxpayers

#### Issue 6 – Health, Safety and Wellness

The inherent stressors of delivering public safety services impacts our personnel's physical health and mental well-being, which if not properly addressed, will result in:

- Serious physical and mental health conditions
- Home life, marital and financial challenges
- Substance abuse
- Suicide
- Decreased service levels to the community

#### Issue 7 – Training and Development

The challenge of identifying, inspiring and training future leaders at all levels of the organization if not properly addressed, will result in:

- Significant limits for personnel options for succession planning
- A decreased ability of the organization to meet the future needs of the community
- Decreased community trust in the organization's ability to provide exceptional services

### **Strategic Results**

Once the critical strategic issues facing GRFD were identified, the team developed the following five strategic results that would assist the agency in addressing their potential negative effects. These strategic results were developed from the perspective of what the customer will experience to ensure that this is our continued focus. Depending on the program, the customer may have been external or internal.

As can be seen in many of the items within each strategic result, this plan's initial implementation will focus on identifying the baselines for the measures. Once baselines are established, the district will develop benchmarks for each item and measure progress from that point.

#### Strategic Result 1 – Exceptional Customer Service & Culture

The community will continue to experience a Fire District that is committed to its culture of providing exceptional customer service in a family-oriented environment, as evidenced by:

- By January 1, 2026 a baseline measure will be established for surveyed respondents who report being treated respectfully.

Strategic Result Ownership: Fire Chief

Contributing programs: All

- By January 1, 2026 a baseline measure will be established for surveyed respondents who report being treated with kindness or compassion.

Strategic Result Ownership: Fire Chief

Contributing programs: All

- By January 1, 2026 a baseline measure will be established for surveyed respondents who report that their problem was addressed appropriately

Strategic Result Ownership: Fire Chief

Contributing programs: All

- By March 2025 the Golder Ranch Fire District will develop a written description of its desired family-oriented culture

Strategic Result Ownership: Fire Chief

Contributing programs: Office of the Chief

- By January 1, 2026 a baseline measure will be established for surveyed respondents who report that they experience the Golder Ranch Fire District's family-oriented culture

Strategic Result Ownership: Fire Chief

Contributing programs: All

## Strategic Result 2 – Communications

The community and members of the Golder Ranch Fire District will experience communications that create awareness and understanding of the district's decisions, policies, and results, as evidenced by:

- By January 1, 2026 a baseline measure will be established for surveyed respondents who report that they understand the decisions of management and why those decisions are made

Strategic Result Ownership: Community Relations Supervisor

Contributing programs: All

- Beginning in 2025, the Golder Ranch Fire District will develop an annual Performance Report that communicates strategic and operational performance, emphasizing service delivery, required resources, and results.

Strategic Result Ownership: Fire Chief

Contributing programs: All

## Strategic Result 3 – Well-Trained and Professional Workforce

The community will continue to experience a well-trained and professional workforce positioned to deliver exceptional services to the community both now and into the future, as evidenced by:

- By January 1, 2026 a baseline measure will be established for the percentage of open positions with multiple qualified internal applicants

Strategic Result Ownership: Deputy Chief of Professional Development and EMS

Contributing programs: Human Resources, Professional Development

- By January 1, 2026 a decision will be made regarding viable options for the district's training capabilities and/or facilities

Strategic Result Ownership: Assistant Chief of Support Services

Contributing programs: Facilities, Professional Development, Procurement, Finance, Office of the Chief

- By January 1, 2026 a baseline measure will be established for the percentage of administrative and operational support staff that participate in professional development

Strategic Result Ownership: Fire Chief

Contributing programs: All Programs

#### Strategic Result 4 – Healthy Workforce

By continuing to provide comprehensive physical and mental health services to its members, the community will experience a healthy Golder Ranch Fire District workforce ready to deliver exceptional services to the community, as evidenced by:

- By 2029, 80% of district members will voluntarily attend a Struggle Well\* class

Strategic Result Ownership: Deputy Chief of Support Services

Contributing programs: Health and Safety

By 2026, the district will achieve 100% compliance with the completion of annual physical exams

Strategic Result Ownership: Deputy Chief of Support Services

Contributing programs: Health and Safety

#### Strategic Result 5 – High-Performing Organization

The community will continue to experience a high-performing Golder Ranch Fire District organization that provides for a safer community and enhanced outcomes, as evidenced by:

- There will be a reduction in preventable injuries as outlined in the Community Risk Reduction Plan\* (example: By 2026, there will be a 5% reduction in preventable falls.)

Strategic Result Ownership: Deputy Chief of CRR

Contributing programs: Community Education, Community Engagement

- By 11/1/24 to enhance reliability and efficiency, the Golder Ranch Fire District will develop a proof of concept for an alternative deployment model to meet the evolving needs and expectations of the community.

Strategic Result Ownership: Deputy Chief of CRR

Contributing programs: Community Resource Technician

- The Golder Ranch Fire District will continue to work cohesively with medical direction to maintain premier provider status for EMS from the Arizona Department of Health Services

Strategic Result Ownership: Deputy Chief of Professional Development and EMS

Contributing programs: EMS Response

By 2026, turnout time for EMS will be 1:15 or less 90% of the time (2019-2024 Baseline: 1:34)

Strategic Result Ownership: Deputy Chief of Fire Response

Contributing programs: Fire Response, EMS Response

- By 2026, turnout time for Fire will be 1:30 or less 90% of the time (2019-2024 Baseline: 1:37)

Strategic Result Ownership: Deputy Chief of Fire Response

Contributing programs: Fire Response

- The Golder Ranch Fire District will continue to work with dispatch partners to decrease call transfer and processing times, thus reducing overall response times

Strategic Result Ownership: Fire Chief

Contributing programs: Technology, Office of the Chief, Fire Response

### **Progress And Action Plan**

Overall progress towards the strategic business plan:

- Transitioned to a program-structured, performance-based budget with a general ledger structure to support.
- Tracked program performance metrics for each budgeted program to objectively provide information on the program's performance. This data will be utilized to set benchmarks for each program to strive to move forward.
- Instituted a performance budgeting cycle that includes retrospective reviews of program performance, monthly and quarterly reporting of performance metrics, strategic plan updates, and annual reviews of the strategic results progress to inform budget requests including capital, labor, and operations and maintenance budgets.

Strategic Result 1 – Exceptional Customer Service & Culture



#### 2025/26 Objectives:

- Develop a written description of GRFD's desired family-oriented culture
- Develop and distribute a survey or other tool that provides baseline data for the number of respondents reporting that:
  - o They were treated respectfully
  - o They were treated with compassion and kindness
  - o Their problem was addressed appropriately
  - o They experience GRFD's family-oriented culture
- Utilize this data to set benchmarks for each of these measures by January 2026

#### Strategic Result 2 – Communications

##### 2025/26 Objectives:

- Develop and distribute a survey or other tool that provides baseline data for the number of employees who report that they understand the decisions of management and why those decisions are made.
- Publish an annual performance report in August of 2026 to communicate strategic and operational performance, emphasizing service delivery, required resources, and results.

#### Strategic Result 3 – Well-Trained and Professional Workforce

##### 2025/26 Objectives:

- Develop a baseline measure for the percentage of open positions that have multiple qualified candidates internally.
- In order to address viable options for the district's training capabilities and facilities, a decision has been made to renovate the existing campus to increase training and fleet maintenance capabilities, and a property has been purchased off of West Quasar and N Thornydale Road for the use as a procurement warehousing site. This fiscal years objectives are to complete the tenant improvements for these projects to increase the district's capabilities as directed by the strategic plan.
- Establish a baseline measure for the number of administrative and operational support staff that participate in professional development.

#### Strategic Result 4 – Healthy Workforce

#### 2025/26 Objectives:

- Continue to support quarterly district sponsored Struggle Well classes in pursuit of our strategic goal of at least 80% of members that have voluntarily attended by 2029.
- Increased accountability of those not attending or completing their annual physical exams during the quarter they are scheduled.

#### Strategic Result 5 – High-Performing Organization

#### 2025/26 Objectives:

- Implement Nymbl Fall Prevention application pilot program to determine viability for use to decrease fall risk per the Community Risk Reduction Plan.
- Continue to support and expand the Community Resource Technician program to provide a cost effective solution to providing non-emergency response to reptile removals, smoke detector battery changes, and lockbox key placements.
- Add Home Safety Inspections to the duties of the CRT's with special focus on fall risk prevention.
- Continue to work cohesively with medical direction to maintain premier provider status for EMS from the Arizona Department of Health Services
- Continue to monitor and improve EMS turnout time towards a goal of 1:15 or less, 90% of the time (2024/25 baseline: 1:29)
- Continue to monitor and improve Fire Response turnout time towards a goal of 1:30 or less 90% of the time (2024/25 baseline: 1:48)
- Continue to monitor the effect that 311 implementation has on call processing time.

## Community Profile

### Fire District Governance

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

### District History

The Golder Ranch Fire District (GRFD) began as a volunteer fire district in November 1977, with one fire station in the unincorporated area of Catalina, Arizona. In 1980, the district

signed a contract to provide fire coverage for the Catalina Fire District in the northern part of the Catalina area. In 1981, GRFD was granted membership in the regional MEDS dispatching system, and as the district grew, it changed from volunteer to paid on call – to career with reserves to supplement the career staff.



Golder Ranch Fire District Fleet – Late 1980's

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

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

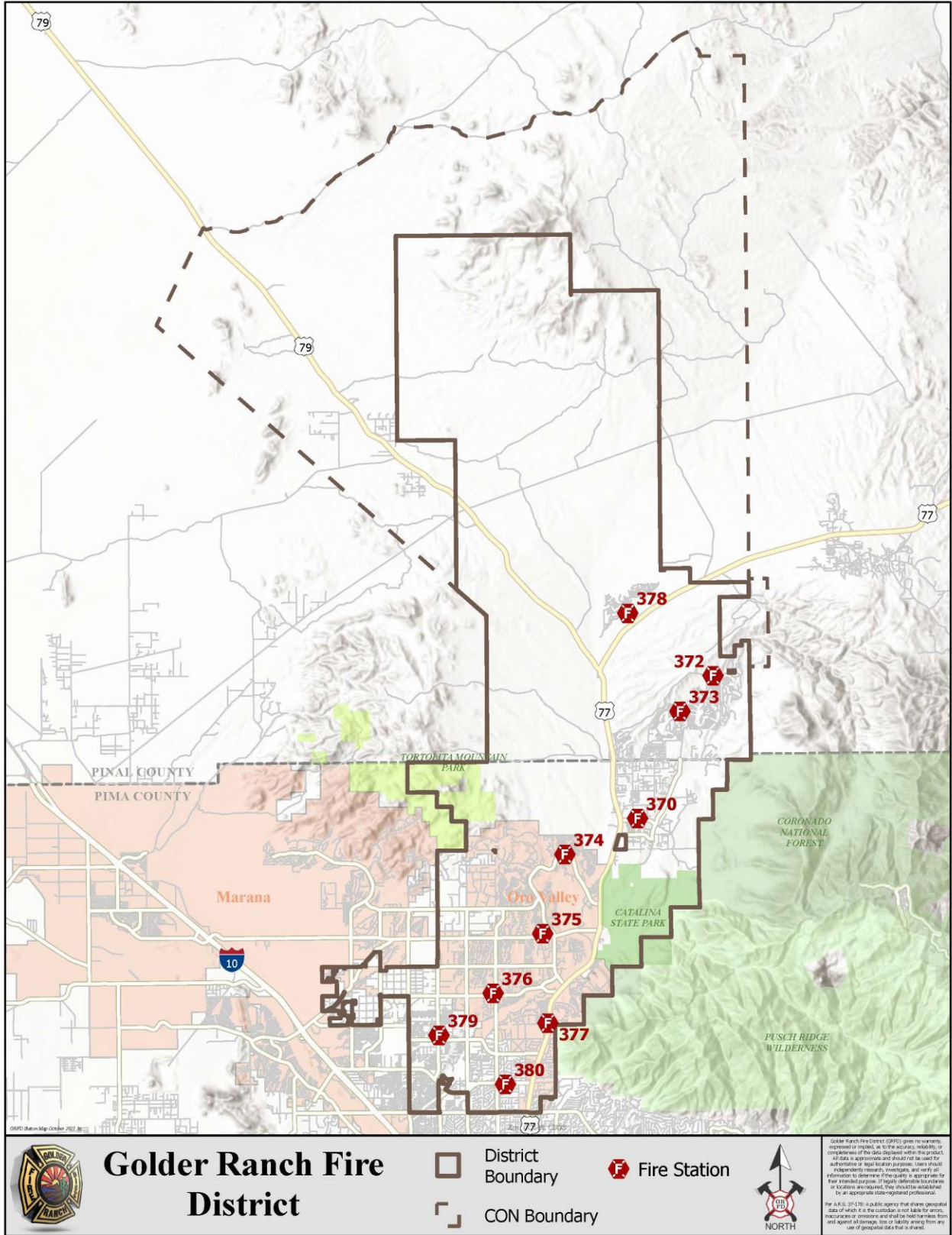
GRFD began ambulance service in 1980 with one ambulance. The district currently holds a Certificate of Necessity (CON #56) from the State of Arizona, allowing ambulance transport services within district boundaries and an additional area of 145 square miles in unincorporated southern Pinal County.

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

GRFD is an all-career agency serving 103,122 people within its approximately 244-square-mile boundary and 413-square-mile ambulance service area, including the communities of Saddlebrooke, Saddlebrooke Ranch, Catalina, and the Town of Oro Valley.



## District Map





## Stations 370 and 372



### Station 370

**3835 E. Golder Ranch Drive**

**Year built – 2006**

**Square footage – 11,724**

**Personnel capacity per shift – 10**

**Personnel assigned per shift – 9**

**Sprinklered – Yes**

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



### Station 372

**65462 E. Catalina Hill Drive**

**Year built – 2009**

**Square footage – 7,187**

**Personnel capacity per shift – 6**

**Personnel assigned per shift – 4**

**Sprinklered – Yes**

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

## Stations 373 and 374



### Station 373

**63725 E. Saddlebrooke Blvd.**

**Year built – 1990**

**Square footage – 3,944**

**Personnel capacity per shift – 6**

**Personnel assigned per shift – 6**

**Sprinklered – Yes**

**Apparatus assigned – Engine,  
ambulance**



### Station 374

**1130 W. Rancho Vistoso Blvd.**

**Year built – 1991**

**Square footage – 5,102**

**Personnel capacity per shift – 6**

**Personnel assigned per shift – 4**

**Sprinklered – Yes**

**Apparatus assigned – Engine, AMR  
ALS ambulance**

## Stations 375 and 376



### **Station 375**

**12125 N. Woodburne Avenue**

**Year built – 2001**

**Square footage – 9,932**

**Personnel capacity per shift – 8**

**Personnel assigned per shift – 6**

**Sprinklered – Yes**

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



### **Station 376**

**10475 N. La Canada Drive**

**Year built – 2008**

**Square footage – 7,200**

**Personnel capacity per shift – 6**

**Personnel assigned per shift – 6**

**Sprinklered – Yes**

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



## Stations 377 and 378



### Station 377

**355 E. Linda Vista Blvd.**

**Year built – 2010**

**Square footage – 11,731**

**Personnel capacity per shift – 9**

**Personnel assigned per shift – 8**

**Sprinklered – Yes**

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



### Station 378

**60891 E. Arroyo Vista Drive**

**Year built – 2010**

**Square footage – 2,764**

**Personnel capacity per shift – 4**

**Personnel assigned per shift – 4**

**Sprinklered – Yes**

**Apparatus assigned – Engine**

## Stations 379 and 380



### **Station 379**

**9310 N. Shannon Road**

**Year built – 2010**

**Square footage – 11,496**

**Personnel capacity per shift – 11**

**Personnel assigned per shift – 7**

**Sprinklered – Yes**

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



### **Station 380**

**1175 W. Magee Road**

**Year built – 2013**

**Square footage – 14,336**

**Personnel capacity per shift – 13**

**Personnel assigned per shift – 10**

**Sprinklered – Yes**

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



## District Admin and North Admin



### District Administration

**1600 N. Hanley Blvd**

**Renovated – 2022-2023**

**Square footage – 15,800**

**Personnel capacity - 39**

**Sprinklered – Yes**



### Admin North

**3885 E. Golder Ranch Drive**

**Year built – 2006**

**Square footage – 9,543**

**Personnel capacity – 25**

**Sprinklered – Yes**

## **Admin South and Fleet Maintenance**



### **Admin South**

**1175 W. Magee Road**

**Year built – 2013**

**Square footage – 5,599**

**Personnel capacity – 13**

**Sprinklered – Yes**



### **Fleet Maintenance**

**3895 E. Golder Ranch Drive**

**Year built – 2006**

**Square footage – 8,944**

**Personnel capacity per shift – 9**

**Sprinklered – Yes**

## Professional Development and Station 378 Replacement



### Professional Development

**3845 E. Golder Ranch Drive**

**Year built – 2006**

**Square footage – 8,625**

**Personnel capacity – 10**

**Sprinklered – Yes**



### Station 378 Replacement

**32384 S. SaddleBrooke Ranch West**

**Personnel capacity per shift – 11**

**Sprinklered – Yes**





## Demographics

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

- Oro Valley's population exceeds 48,558 and has grown more than 30% over the last decade. The Municipality is in Pima County, 14 miles north of Tucson. It is a favorite place for senior living and is considered by SafeWise as the safest city in the state in 2025.
- Catalina is a quaint, unincorporated town in Pima County that has been experiencing some fluctuation in its 7,619 population. The community is located between the Town of Oro Valley and SaddleBrooke and borders the Coronado National Forrest.
- SaddleBrooke is in Pinal County and is considered a suburb of Tucson with a population over 13,699. At 3,200 feet, its higher elevation provides for slightly cooler temperatures and more comfortable living.
- Pinal County unincorporated area accounts for approximately 34,000 population served by GRFD.

## Population Statistics

Description	GRFD Service Area
Population	103,122
Population per square mile	433
Median resident age	56.5
Persons under 5 years	3,307
Persons 65 years and older	39,713
With a disability	12,497
Education - bachelor's degree or above	24,521
Home ownership	38,365
Percentage living in poverty	5.7%

Data is estimated using the 2020 US Census along with the US Census' American Community Survey and other public and private data, then processed thru statistical modelling and weighting methodologies to get a yearly estimate for a non-census year.


## Employers

Largest Employers within GRFD's District	Employees who work within the district
Roche Tissue Diagnostics	1,800
Amphitheater School District	600
Oro Valley Hospital	500
Simpleview	450
Town of Oro Valley	449
Miraval Arizona	374
Walmart	338
Golder Ranch Fire District	307
El Conquistador Tucson	294
Fry's Food Stores	182
Casa de la Luz Hospice	155
Meggitt Securaplane Technologies	130


Sources – OroValleyAZ.gov (June 2024), Pima Association of Governments, Miraval Arizona, Arizona Daily Star.



## Arizona Economic Forecast

Arizona Forecast*	2023	2024	2025	2026	2027
Personal Income (\$ mil)	464,774.8	490,776.9	513,721.2	543,829.4	578,081.2
% Chg from Year Ago	7.0%	5.6%	4.7%	5.9%	6.3%
Retail Sales (\$mil)	172,000.0	173,000.0	177,000.0	182,000.0	190,770.0
% Chg from Year Ago	3.0%	0.6%	2.3%	2.8%	4.8%
Total Nonfarm Employment (000s)	3,198.7	3,238.2	3,265.8	3,318.3	3,373.5
% Chg from Year Ago	2.8%	1.2%	0.9%	1.6%	1.7%
Population (000s), July 1st estimates	7,525.1	7,621.7	7,724.0	7,825.7	7,927.1
% Chg from Year Ago	1.6%	1.3%	1.3%	1.3%	1.3%
Residential Building Permits (units)	58,433.0	59,616.0	56,105.2	53,224.5	48,089.3
% Chg from Year Ago	-5.0%	2.0%	-5.9%	-5.1%	-9.6%
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## Tucson Economic Forecast

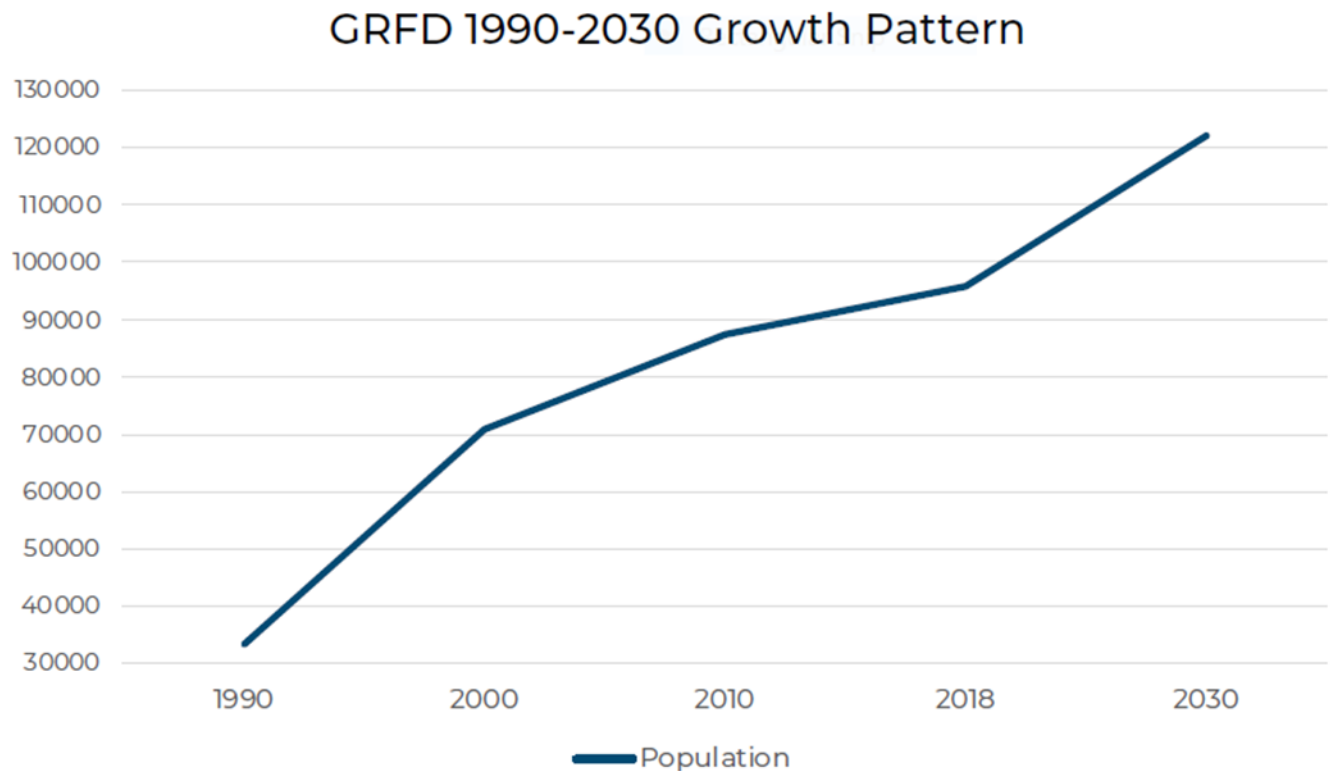
Tucson MSA Forecast*	2023	2024	2025	2026	2027
Personal Income (\$ mil)	61,910.2	64,859.5	67,785.2	71,527.2	75,840.0
% Chg from Year Ago	6.9%	4.8%	4.5%	5.5%	6.0%
Retail Sales (\$ mil)	22,051.0	22,106.1	22,469.7	23,051.3	23,946.9
% Chg from Year Ago	3.4%	0.3%	1.6%	2.6%	3.9%
Total Nonfarm Employment (000s)	400.4	398.2	397.3	399.4	403.2
% Chg from Year Ago	1.3%	-0.5%	-0.2%	0.5%	0.9%
Population (000s), July 1st estimates	1,080.3	1,086.6	1,093.8	1,100.8	1,107.5
% Chg from Year Ago	0.7%	0.6%	0.7%	0.6%	0.6%
Residential Permits (units)	5,255.0	5,250.0	5,251.0	4,742.7	4,212.9
% Chg from Year Ago	-8.0%	-0.1%	0.0%	-9.7%	-11.2%
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### Population Growth Pattern

As noted in the Population table from this section, the population within the GRFD boundaries is 103,122 with 48,588 residing within Oro Valley town limits. The population in Oro Valley increased 17% from 2010 to 2021. The annual growth rate during the last five years of that time period was approximately 1.5%. Similar increases occurred in the unincorporated areas that GRFD serves.

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



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

## Home Ownership Affordability Monitor, Federal Reserve Bank of Atlanta, January 2025, Percent

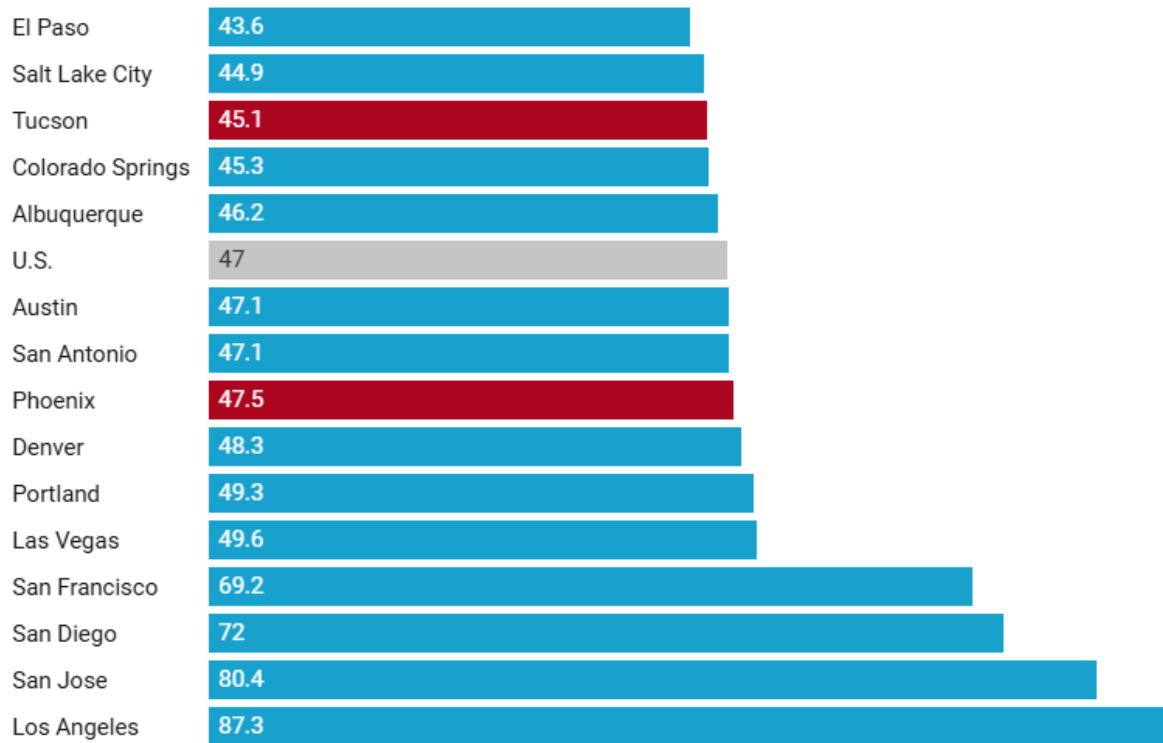


Exhibit 2: Home Ownership Affordability Monitor, Federal Reserve Bank of Atlanta, January 2025, Percent

Chart: Economic and Business Research Center, Eller College of Management, The University of Arizona • Source: [Federal Reserve Bank of Atlanta](#) • [Get the data](#) • Created with [Datawrapper](#)

## Arizona Outlook Summary

	Actual 2024	Forecast		
		2025	2026	2027
<b>Growth Rate</b>				
Nonfarm Jobs	1.2	1.0	1.8	1.7
Personal Income	5.2	5.0	5.6	5.9
Retail Plus Remote Sales	1.3	3.2	4.0	4.5
Population	1.3	1.4	1.3	1.3
<b>Level</b>				
Unempl. Rate	3.6	4.1	4.5	4.6
Housing Permits	58,117	55,389	53,884	49,177

The story of the state outlook boils down to two years of subpar growth, followed by a return to more normal performance in 2026. The same story applies to Phoenix and Tucson.

## **Risks to the Outlook**

While recession risks are currently elevated, the baseline projections assume that the U.S. economy avoids a downturn. In contrast, the pessimistic scenario assumes deteriorating financial conditions and that the economy responds more negatively to recent developments regarding tariffs and immigration. That generates a two-quarter decline in U.S. real GDP starting in the third quarter of 2025. Under those assumptions, Arizona jobs decline modestly through the end of 2025. Under the optimistic scenario, the U.S. economy proves very resilient to recent policy changes and that generates stronger gains in Arizona as well.

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## **Financial Policies and Practices**

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

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

## **Fiscal Planning and Budgeting Policy**

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

The operating budget will be based on the principle that current operating expenditures, including debt service will be funded with current revenues. Funds will pay the indirect cost charges for services provided by another fund. The budget will not use one-time (non-

recurring) sources to fund continuing (recurring) uses, postpone expenditures, or use external borrowing for operational requirements. The budget will incorporate the best available estimates of revenues and expenditures. Unspent appropriations for significant programs and major projects will be considered for re-appropriation in the subsequent fiscal year. Such carryover of appropriation will be included in the proposed budget.

### **Fund Balance Policy**

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

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

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

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

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

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

## **Expenditure Control**

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

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

## **Revenues and Collections**

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

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

## **Grants**

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

- The district shall apply for only those grants that are consistent with the objectives and high priority needs previously identified by governing body. The potential for incurring ongoing costs, to include the assumption of support for grant-funded positions from local revenues, will be considered prior to applying for a grant.
- The district shall attempt to recover all allowable costs – both direct and indirect – associated with the administration and implementation of programs funded through grants. The district may waive or reduce indirect costs if doing so will significantly increase the effectiveness of the grant.

- All grant submittals shall be reviewed for their cash match requirements, their potential impact on the operating budget, and the extent to which they meet the district's policy objectives.

### **Cost of Service and User Fees**

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

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

### **Capital Improvement Plan Policy**

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

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

The Capital Improvement Plan shall provide:

- A statement of the objectives of the Capital Improvement Plan and the relationship with the district's Strategic Plan, department master plans, necessary service levels, and expected facility needs.

- An implementation program for each of the capital improvements that provides for the coordination and timing of project construction among various district departments.
- An estimate of each project's costs, anticipated sources of revenue for financing the project, and an estimate of the impact of each project on district revenues and operating budgets. No capital project shall be funded unless operating impacts have been assessed and the necessary funds can be reasonably anticipated to be available when needed.
- For the systematic improvement, maintenance, and replacement of the district's capital infrastructure as needed.

### **Cash Management and Investment**

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

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

### **Debt Capacity, Issuance and Management**

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

The general policy of the District is to fund non-brick and mortar capital projects through "Pay as you Go" funding methods. Brick and mortar type of projects with a useful life of 15 years or more, will be funded utilizing voter approved debt or GO Bonds whenever possible. Non-voter-approved debt may be utilized when a dedicated revenue source can be identified to pay debt service expenditures. Financing shall not exceed the useful life of the acquired

asset. GRFD shall not use long term debt to finance current operations. GRFD will establish debt repayment schedules with fixed annual principal and interest payments.

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

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

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

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

### **Accounting, Auditing and Financial Reporting**

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

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

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

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

A comprehensive financial audit will be conducted annually by an independent public accounting firm, with the objective of expressing an opinion on the district's financial



statements. The district will prepare its financial statements in accordance with applicable standards and will account for its operations in a manner consistent with the goal of obtaining an unqualified opinion from its auditors.

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

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Golder Ranch Fire District  
Arizona**

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morill*

Executive 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

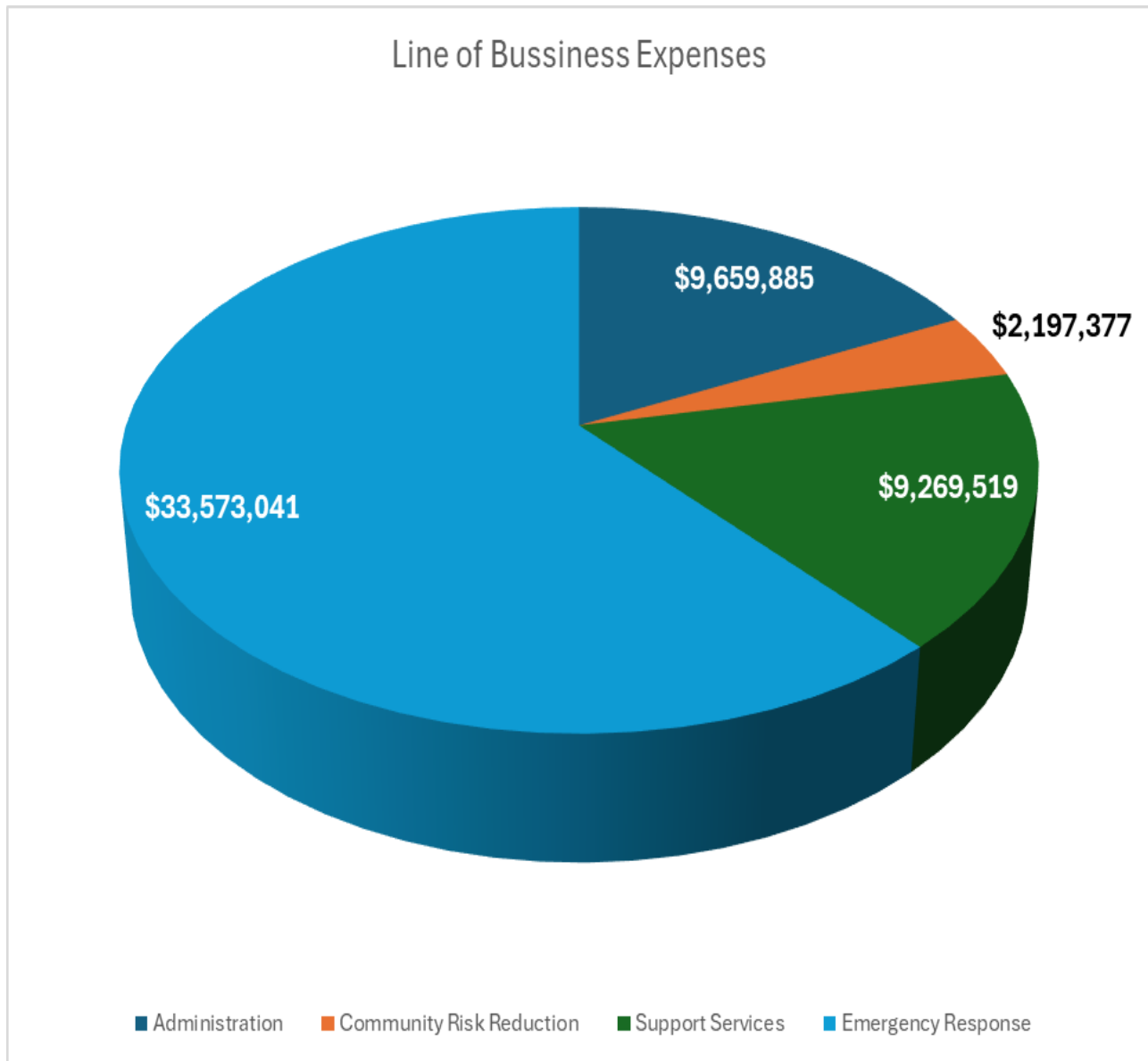
June 30, 2024

*Christopher P. Morill*

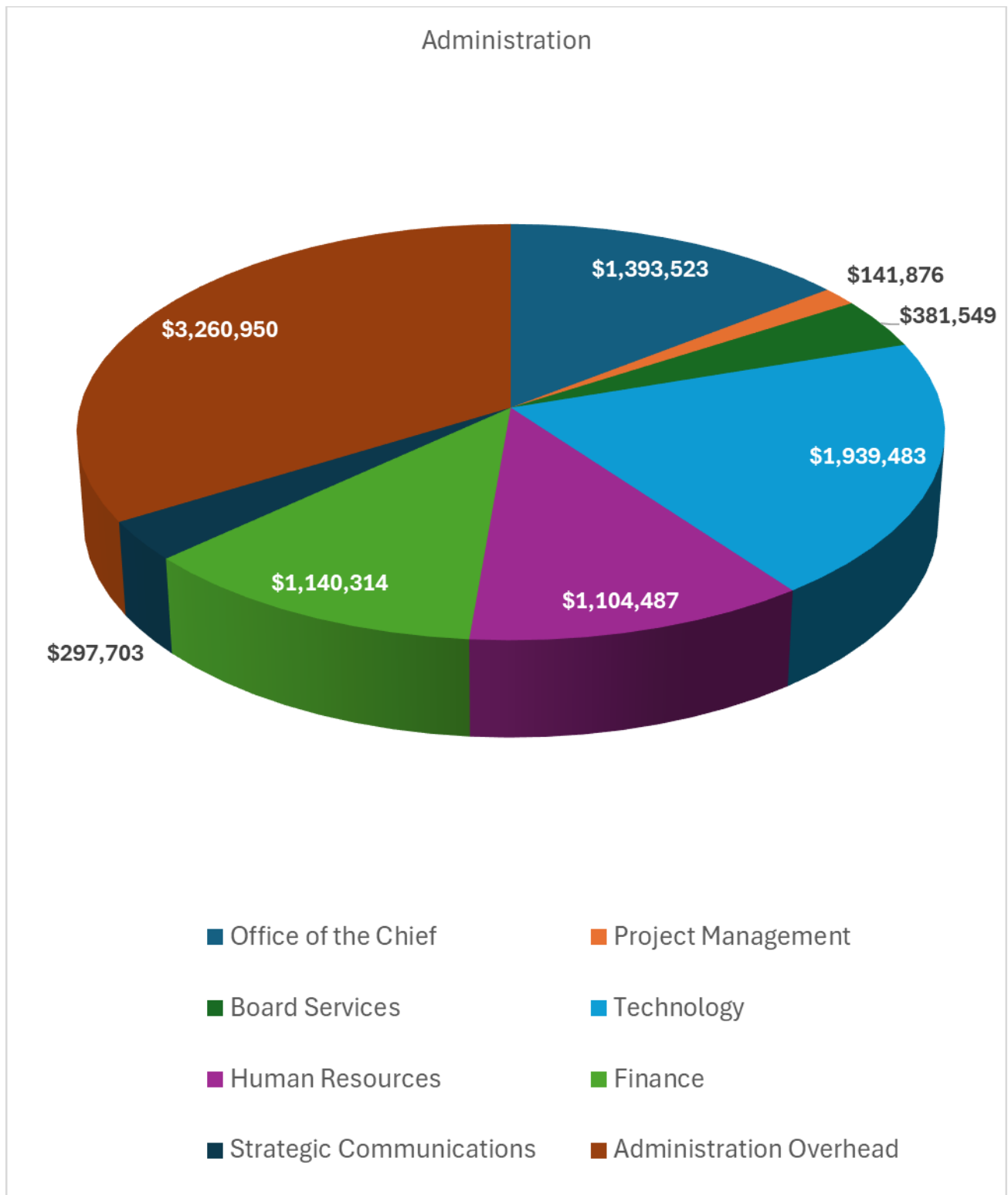
Executive Director/CEO

## Line of Business Budgets

As discussed in the strategic planning section all programs are working on setting a family of measures for next fiscal year. As part of this year's changes in the strategic planning and budgeting process the individual programs have space for their Family of Measures.



## Administration



Golder Ranch Fire District Program Budget							
FY 2025-2026							
Line of Business		Administration LOB		Program		Office of the Chief	
LOB Owner		Fire Chief		Program Owner		Fire Chief	
Purpose Statement							
<p>The purpose of the Office of the Chief program is to provide strategic direction and leadership services to our employees, Golder Ranch Fire District, and our community so they can take care of our people, the organization, and the community.</p>							
Family of Measures							
<p><b>Instructions:</b> Enter only the results, outputs, demands, or efficiencies that are necessary for you to make a business case for a change in resourcing.</p>							
Measure description				Prior FY	YTD actual	EOY EST	Status
Budget Request							
				Adopted	YTD Actual	Proposed	Variance
				FY 24/25	FY 24/25	FY 25/26	
Staffing				4	4	4	0
5000 Labor, Benefits & ERE				1,106,990	538,475	1,065,111	41,879
6200 Software, Supplies & Consumables				2,200	4,300	39,892	(37,692)
6500 Vehicle & Equipment Expense				-	565	1,800	(1,800)
6700 Utilities				8,200	2,521	9,400	(1,200)
7000 Professional Services				200,000	98,653	210,300	(10,300)
7500 Memberships, Dues, License Renewals				67,000	1,123	67,020	(20)
7700 Business Insurance				-	-	-	-
8000 Facility Repairs & Maintenance				-	-	-	-
9000 Debt Service				-	-	-	-
9900 Capital/Lease				-	-	-	-
Total				1,384,390	645,638	1,393,523	(9,133)

## FY 2025-2026 Narrative

The Office of the Fire Chief program proposes a \$1,403,520 budget which is a continuation of our current funding level, besides a \$11,330 inflationary increase. These resources will allow us to maintain the appropriate level of strategic direction, leadership services, and community/political involvement to maintain the forward movement of the Golder Ranch Fire District. This programs performance metrics will be measured mainly through an annual survey which will be done in December, so currently there are no metrics to review, however maintaining this level of funding will allow us to guide the agency to meet all five strategic results presented in the 2025-2030 strategic plan.

While in the aggregate this budget is stable from the previous years amount, you will notice variances in each of the major categories. This is due mainly to the restructuring of our general ledger coding where dollars were moved from one major category and mapped into new ones based on our new program-structured budget format.

Version 2: Due to Fire Chief direction, all programs were directed to review and cut elective travel. This program cut \$9,996 from the 5170 object code to comply with this direction and is **now proposing a budget of \$1,393,524 which is only a \$1,334 increase.**



Golder Ranch Fire District Program Budget							
FY 2025-2026							
Line of Business		Administration LOB		Program		Project Management	
LOB Owner		Chris Grissom		Program Owner		Keith Holland	
Purpose Statement							
<p>The purpose of the Project Management program is to provide project support, timeline management, and implementation services to the Golder Ranch Fire District and our employees so they can plan, prepare, and complete projects to enhance the delivery of public safety services.</p>							
Family of Measures							
<p><b>Instructions:</b> Enter only the results, outputs, demands, or efficiencies that are necessary for you to make a business case for a change in resourcing.</p>							
Measure description				Prior FY	YTD actual	EOY EST	Status
Budget Request							
				Adopted	YTD Actual	Proposed	Variance
				FY 24/25	FY 24/25	FY 25/26	
Staffing				1	1	1	0
5000 Labor, Benefits & ERE				573,705	209,868	127,512	446,193
6200 Software, Supplies & Consumables				61,000	4,540	10,000	51,000
6500 Vehicle & Equipment Expense				31,000	1,940	1,000	30,000
6700 Utilities				800	305	1,404	(604)
7000 Professional Services				27,000	1,094	-	27,000
7500 Memberships, Dues, License Renewals				4,000	602	1,960	2,040
7700 Business Insurance				-	-	-	-
8000 Facility Repairs & Maintenance				-	-	-	-
9000 Debt Service				-	-	-	-
9900 Capital/Lease				-	-	-	-
Total				697,505	218,351	141,876	555,629

### FY 2025-2026 Narrative

As this marks the first year of Project Management as a standalone program, its initial budget will be reallocated from departments that previously managed project management functions.

The proposed \$141,000 budget is structured to ensure the program's success by securing essential resources, investing in training, supporting technology for efficient project execution and governance, and sustaining the District's Accreditation programs.

Additionally, the Project Manager will oversee project initiatives, ensure alignment with district objectives, develop project governance frameworks, and provide strategic project planning guidance. The role will also address identified program gaps, including the appraisal of unfinished projects, stakeholder engagement, and data-driven decision making.

## Board Services

<b>Golder Ranch Fire District Program Budget</b>							
<b>FY 2025-2026</b>							
Line of Business		<b>Administration LOB</b>	Program	<b>Board Services</b>			
LOB Owner		<b>Fire Chief</b>	Program Owner	<b>Shannon Ortiz</b>			
Purpose Statement							
The purpose of the Board Services Program is to provide efficient and accessible administrative support, records management, and transparent governance to GRFD personnel, district residents, and the community at large so they can make informed decisions, participate in district governance, and easily access public records.							
Family of Measures							
<b>Instructions:</b> Enter only the results, outputs, demands, or efficiencies that are necessary for you to make a business case for a change in resourcing.							
Measure description			Prior FY	YTD actual	EOY EST	Status	
Budget Request							
				Adopted FY 24/25	YTD Actual FY 24/25	Proposed FY 25/26	Variance
Staffing				2	2	2	0
5000 Labor, Benefits & ERE			261,691	111,094	308,540	(46,849)	
6200 Software, Supplies & Consumables			22,250	757	30,500	(8,250)	
6500 Vehicle & Equipment Expense			3,250	2,071	3,825	(575)	
6700 Utilities			3,800	1,237	3,804	(4)	
7000 Professional Services			26,400	6,140	32,000	(5,600)	
7500 Memberships, Dues, License Renewals			30,030	16,285	2,880	27,150	
7700 Business Insurance			-	-	-	-	
8000 Facility Repairs & Maintenance			2,000	6,987	-	2,000	
9000 Debt Service			-	-	-	-	
9900 Capital/Lease			-	-	-	-	
Total			349,421	144,572	381,549	(32,128)	

### FY 2025-2026 Narrative

The Board Services Program proposes a \$381,550 budget, a \$32,129 increase from the current funding level which is due to labor and inflationary adjustments. These resources enable the Board Services division to oversee the GRFD Governing Board elections, prepare Governing Board and GRFD PSPRS Local Pension Board meeting agendas, board packets and public notices, manage public records requests, ensure proper records retention and destruction, and facilitate annexations. The funding level will allow Board Services to continue to provide efficient and accessible support, records management, and transparent governance to GRFD personnel, district residents, and the community at large so they can make informed decisions, participate in district governance, and easily access public records.

Golder Ranch Fire District Program Budget							
FY 2025-2026							
Line of Business		Administration		Program		Technology	
LOB Owner		Grant Cesarek		Program Owner		Herman Rascon	
Purpose Statement							
<p>The purpose of the Technology program is to provide comprehensive and reliable technological systems, solutions and support services to our organization and public safety partners so they can experience improved operational efficiencies that allow them to deliver public safety services to the community.</p>							
Family of Measures							
<p><b>Instructions:</b> Enter only the results, outputs, demands, or efficiencies that are necessary for you to make a business case for a change in resourcing.</p>							
Measure description				Prior FY	YTD actual	EOY EST	Status
Budget Request							
				Adopted	YTD Actual	Proposed	Variance
				FY 24/25	FY 24/25	FY 25/26	
Staffing				7	7	8	1
5000 Labor, Benefits & ERE				848,047	441,662	920,143	(72,096)
6200 Software, Supplies & Consumables				58,500	67,137	84,004	(25,504)
6500 Vehicle & Equipment Expense				110,200	13,356	216,996	(106,796)
6700 Utilities				15,300	16,872	16,308	(1,008)
7000 Professional Services				69,200	11,916	35,004	34,196
7500 Memberships, Dues, License Renewals				412,520	482,172	584,028	(171,508)
7700 Business Insurance				-	-	15,000	(15,000)
8000 Facility Repairs & Maintenance				-	-	-	-
9000 Debt Service				-	-	-	-
9900 Capital/Lease				130,000	118,631	68,000	62,000
Total				1,643,767	1,151,747	1,939,483	(295,716)

## FY 2025-2026 Narrative

### Golder Ranch Fire District Technology (GRFDT) Budget Proposal

GRFDT, an Enduring Function supporting strategic and administrative goals, is requesting an \$1,939,647 budget, an increase of \$295,716, to enhance IT services critical to public safety. Over the past year, we have implemented key projects that strengthened security, improved efficiency, and streamlined operations across the district and our fire consortium partners.

This funding will address key challenges, including:

**Resource Constraints:** Managing 24/7 operations across 333 square miles with limited staff.

**Technology Integration:** Coordinating software and hardware upgrades across multiple vendors.

**Cybersecurity Threats:** Strengthening defenses against evolving risks.

**User Adoption:** Ensuring smooth transitions to new platforms like O365.

**Data Management:** Enhancing accuracy for predictive modeling and incident tracking.

To overcome these challenges, we will:

**Optimize resources** through automation and workload distribution.

**Streamline vendor coordination** for efficient technology rollouts.

**Enhance cybersecurity** with two-factor authentication and advanced threat detection.

**Expand training and support** to maximize system benefits.

**Improve data management** for better decision-making.

**Hiring a System Administrator** will improve service reliability, cybersecurity, and operational efficiency. While this budget represents an increase, the new software and services will support the district's strategic goals. By prioritizing innovation, security, and efficiency,

## Human Resources

Golder Ranch Fire District Program Budget							
FY 2025-2026							
Line of Business		Administration		Program		Human Resources	
LOB Owner		Fire Chief		Program Owner		Allison Delong	
Purpose Statement							
<p>The purpose of the Human Resources Program is to provide benefits, recruitment, compensation, consulting, and advocacy services to the Golder Ranch Fire District, its employees, and their families so they can be successful.</p>							
Family of Measures							
<p><b>Instructions:</b> Enter only the results, outputs, demands, or efficiencies that are necessary for you to make a business case for a change in resourcing.</p>							
Measure description				Prior FY	YTD actual	EOY EST	Status
# of medical leave cases handled				40		70	+
Budget Request							
				Adopted	YTD Actual	Proposed	Variance
				FY 24/25	FY 24/25	FY 25/26	
Staffing				4.5	4.5	4.5	0
5000 Labor, Benefits & ERE				731,430	451,112	818,026	(86,596)
6200 Software, Supplies & Consumables				8,500	1,444	8,498	2
6500 Vehicle & Equipment Expense				9,000	5,080	4,050	4,950
6700 Utilities				2,500	644	3,096	(596)
7000 Professional Services				209,600	78,312	232,065	(22,465)
7500 Memberships, Dues, License Renewals				22,000	9,906	38,752	(16,752)
7700 Business Insurance				-	-	-	-
8000 Facility Repairs & Maintenance				4,500	-	-	4,500
9000 Debt Service				-	-	-	-
9900 Capital/Lease				-	-	-	-
Total				987,530	546,497	1,104,487	(116,957)



### FY 2025-2026 Narrative

The Human Resources (HR) Program proposes a \$1,104,499 *(please note this number includes items that are shared resources that HR cannot account for, such as the \$4500 in GL8000 - below to right)* budget, a \$116,969 increase from the current funding level. During FY 2024-2025 this program served approximately 294 personnel which is projected to increase to 321 personnel during FY 2025-2026, directly impacting the number of medical leave cases requested. Additionally, Golder Ranch Fire District has continued to evolve technologically, resulting in a higher quantity of electronic documentation to retain. The additional resources and funds will allow the HR Program to maintain compliance pertaining to medical leaves for our employees, and ensure adherence to state records retention and destruction regulations. Achieving these targets will support efficiency and promote continuous improvement within the HR Program.

#### Other impacts:

Moved into the HR budget from other divisions budgets this year:

LexiPol - the policy system, which will be administered by the Policy Coordinator. Moved from CRR to HR. (\$14,500/yr)

Craig Tiger Act funds -CTA is administered by HR. The HR and H&S leadership determined that the funds should reside in the HR budget, not the Health & Safety budget. (\$7000/yr)

#### One-time fee:

Document Locator, HR Module - one-time set-up fee is \$7,098

#### Corrections from last year:

HR did not previously have the correct amount budgeted for Paycom. In years past, this was corrected on the back-end by Finance. This year we obtained the actual number from Finance and have accounted for it correctly. This shows a significant impact to HR budget of an approx \$40,000 increase, but it does not reflect accurately.

## Finance

Golder Ranch Fire District Program Budget							
FY 2025-2026							
Line of Business		Administration LOB		Program		Finance	
LOB Owner		Fire Chief		Program Owner		Dave Christian	
Purpose Statement							
The purpose of the Finance Program is to provide Fiscal Resource Management and Consultation services to the GRFD Family, members of the community, and other agencies so they can be paid and billed on time, make well informed decisions and fulfill their fiduciary responsibilities.							
Family of Measures							
Instructions: Enter only the results, outputs, demands, or efficiencies that are necessary for you to make a business case for a change in resourcing.							
Measure description				Prior FY	YTD actual	EOY EST	Status
Budget Request							
				Adopted	YTD Actual	Proposed	Variance
				FY 24/25	FY 24/25	FY 25/26	
Staffing				7	8	9	2
5000 Labor, Benefits & ERE				692,758	394,200	872,902	(180,144)
6200 Software, Supplies & Consumables				13,500	3,987	8,351	5,149
6500 Vehicle & Equipment Expense				2,000	4,476	3,000	(1,000)
6700 Utilities				2,000	245	1,500	500
7000 Professional Services				174,300	109,533	182,198	(7,898)
7500 Memberships, Dues, License Renewals				113,820	38,200	72,363	41,457
7700 Business Insurance				-	-	-	-
8000 Facility Repairs & Maintenance				500	130	-	500
9000 Debt Service				-	-	-	-
9900 Capital/Lease				-	-	-	-
Total				998,878	550,771	1,140,314	(141,436)

### FY 2025-2026 Narrative

The proposed budget for FY2026 is an overall increase of approximately 10% or \$1.1Million, an increase of 141K from the 2025 fiscal year budget of \$999K.

The largest budgetary increase is due to a requested new Budget Analyst position and the ancillary labor cost increase associated with this position. This additional position is being requested primarily as a result of the new program/performance based budget that has been adopted by the Board. Going forward the various GRFD Programs will need additional support from Finance in order to meet their reporting periodic requirements. Additionally, periodic budget training will need to be conducted for various budget stakeholders. Current Finance program staffing does not permit this level of ongoing training for the various budget stakeholders.

Increases in travel and training are necessary for maintaining compliance with current continuing education in areas such as EMS Billing, financial reporting and state/federal compliance.

Outside of the requested new position and training, the Finance Program budget is largely the same as FY2025.

Golder Ranch Fire District Program Budget							
FY 2025-2026							
Line of Business		Administration LOB		Program		Strategic Comm	
LOB Owner		Grant Cesarek		Program Owner		Lydia Camarillo	
Purpose Statement							
The purpose of the Strategic Communications program is to provide emergency alerts and updates, public service announcements, media content creation and monitoring, and executive leadership communications services to the Golder Ranch Fire District organization, our employees, and the community we serve so they can stay connected and experience enhanced awareness of the district's public safety operations, events, and initiatives.							
Family of Measures							
Instructions: Enter only the results, outputs, demands, or efficiencies that are necessary for you to make a business case for a change in resourcing.							
Measure description				Prior FY	YTD actual	EOY EST	Status
Budget Request							
				Adopted	YTD Actual	Proposed	Variance
				FY 24/25	FY 24/25	FY 25/26	
Staffing				1	1	2	1
5000 Labor, Benefits & ERE				114,523	61,888	210,169	(95,646)
6200 Software, Supplies & Consumables				37,300	22,108	8,000	29,300
6500 Vehicle & Equipment Expense				-	-	-	-
6700 Utilities				1,200	349	3,900	(2,700)
7000 Professional Services				65,725	20,698	66,134	(409)
7500 Memberships, Dues, License Renewals				9,500	625	9,500	-
7700 Business Insurance				-	-	-	-
8000 Facility Repairs & Maintenance				-	55	-	-
9000 Debt Service				-	-	-	-
9900 Capital/Lease				250	682	-	250
Total				228,498	106,404	297,703	(69,205)

### **FY 2025-2026 Narrative**

The Strategic Communications Program proposes a \$297,708 budget, with a \$69,210 increase from our current funding level. This increase accounts for the addition of a Media Specialist, which will reduce our reliance on outsourced communication services and bring greater efficiency. This position will enhance our team's capacity and impact. Certain resources are also being reallocated to the new Community Engagement area.

The Strategic Communications Program will continue to fulfill its core functions and performance goals. With the added support of the Media Specialist, we will further strengthen our ability to deliver timely, effective communications across multiple platforms—ensuring consistent messaging, proactive media relations, and strategic storytelling in support of the organization's mission.

## Administration Overhead

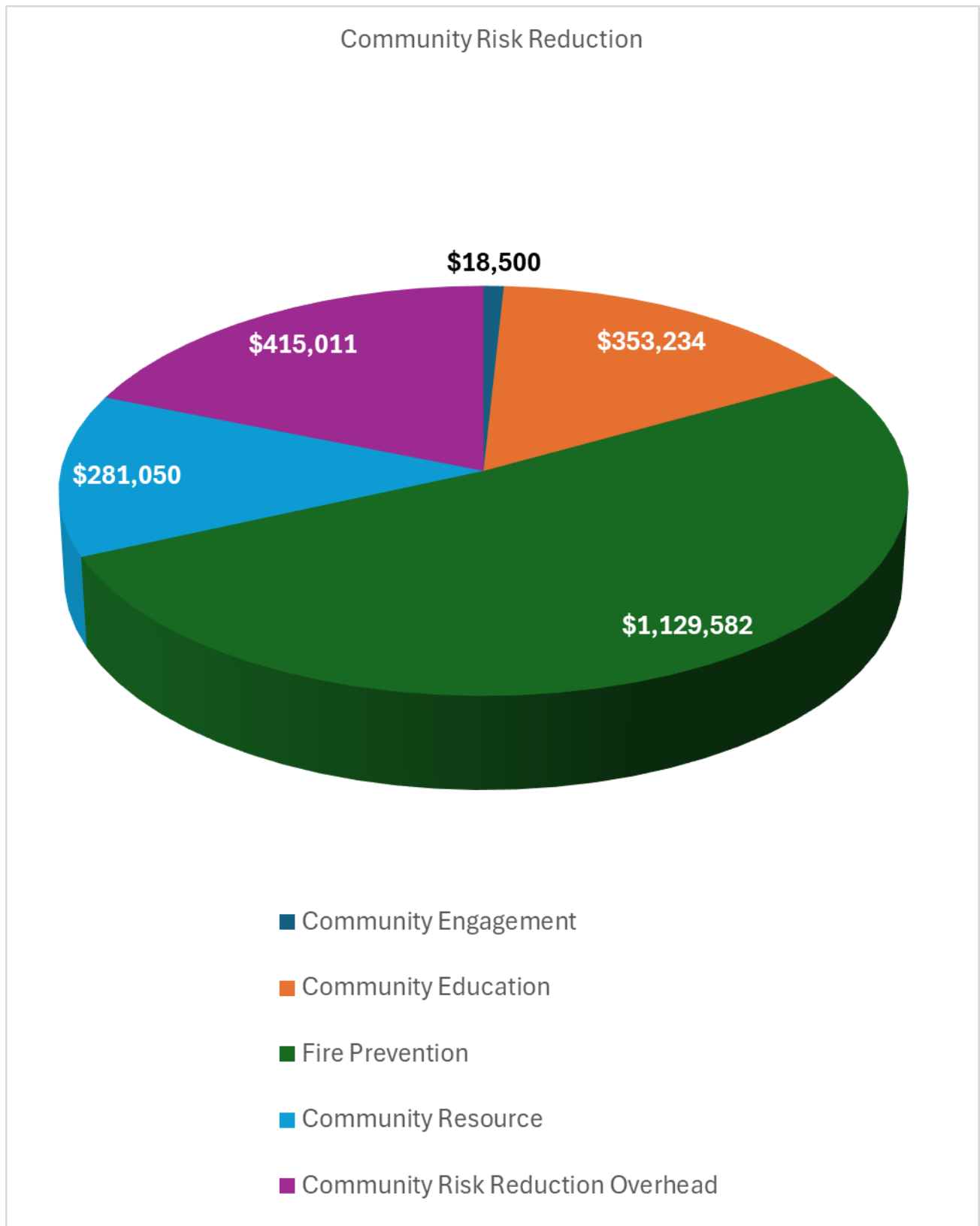
Golder Ranch Fire District Program Budget							
FY 2025-2026							
Line of Business		Administration LOB		Program		ADMIN OH	
LOB Owner		Fire Chief		Program Owner		Dave Christian	
Purpose Statement							
Support program, no purpose statement							
Family of Measures							
Instructions: Enter only the results, outputs, demands, or efficiencies that are necessary for you to make a business case for a change in resourcing.							
Measure description				Prior FY	YTD actual	EOY EST	Status
Budget Request							
				Adopted	YTD Actual	Proposed	Variance
				FY 24/25	FY 24/25	FY 25/26	
Staffing				1	1	1	0
5000 Labor, Benefits & ERE				66,054	92,333	69,598	(3,544)
6200 Software, Supplies & Consumables				105,600	16,201	-	105,600
6500 Vehicle & Equipment Expense				3,200	3,216	-	3,200
6700 Utilities				-	-	-	-
7000 Professional Services				51,630	15,534	2,472	49,158
7500 Memberships, Dues, License Renewals				500	-	-	500
7700 Business Insurance				-	-	-	-
8000 Facility Repairs & Maintenance				-	-	-	-
9000 Debt Service				2,982,315	381,071	3,056,152	(73,837)
9900 Capital/Lease				-	-	132,728	(132,728)
Total				3,209,299	508,355	3,260,950	(51,652)



### FY 2025-2026 Narrative

The Administrative Overhead program consists of funding for district debt service, front desk staffing, and other expenses that are encured by the other 100 series programs housed in the Hanley Building. This program is proposing a budget of \$3,260,936 which is an increase of \$51,638 over the FY25 budget. Much of this increase is due to the structural rearrangement of costs throughout the budget and represents a relatively flat budget otherwise. The costs of this program support all other 100 series programs and do not have their own family of measures to report.

## Community Risk Reduction



Golder Ranch Fire District Program Budget							
FY 2025-2026							
Line of Business		Community Risk Reduction		Program		Community Engagement	
LOB Owner		Eric Perry		Program Owner		DC Hilderbrand	
Purpose Statement							
<p>The purpose of the Community Engagement program is to provide creative and interactive outreach services to organizations, businesses and district residents of all ages so they can stay connected and have an ongoing relationship with Fire District personnel who help create and maintain a safe community.</p>							
Family of Measures							
<p><b>Instructions:</b> Enter only the results, outputs, demands, or efficiencies that are necessary for you to make a business case for a change in resourcing.</p>							
Measure description				Prior FY	YTD actual	EOY EST	Status
Budget Request							
				Adopted	YTD Actual	Proposed	Variance
				FY 24/25	FY 24/25	FY 25/26	
Staffing				0	0	0	0
5000 Labor, Benefits & ERE				-	-	-	-
6200 Software, Supplies & Consumables				-	-	-	-
6500 Vehicle & Equipment Expense				-	-	-	-
6700 Utilities				-	-	-	-
7000 Professional Services				-	-	18,500	(18,500)
7500 Memberships, Dues, License Renewals				-	-	-	-
7700 Business Insurance				-	-	-	-
8000 Facility Repairs & Maintenance				-	-	-	-
9000 Debt Service				-	-	-	-
9900 Capital/Lease				-	-	-	-
Total				-	-	18,500	(18,500)

### FY 2025-2026 Narrative

The Community Engagement Program was created to enhance the relationships between the district and our residents. The program combines elements from the previous public relations budget with new ones that meet the needs of the Community Risk Reduction program. A budget of \$18500.00 is requested to provide unique opportunities for interaction between members of the district and the community and to ensure adequate supplies are available during these events. This program has no direct labor costs as it utilizes personnel from other programs

Golder Ranch Fire District Program Budget							
FY 2025-2026							
Line of Business		Community Risk Reduction		Program		Community Education	
LOB Owner		Eric Perry		Program Owner		DC Hilderbrand	
Purpose Statement							
<p>The purpose of the Community Education program is to provide interactive community safety education services to Golder Ranch Fire District residents of all ages so they can have the skills to recognize and minimize potential life safety risks.</p>							
Family of Measures							
<p><b>Instructions:</b> Enter only the results, outputs, demands, or efficiencies that are necessary for you to make a business case for a change in resourcing.</p>							
Measure description				Prior FY	YTD actual	EOY EST	Status
Budget Request							
				Adopted	YTD Actual	Proposed	Variance
				FY 24/25	FY 24/25	FY 25/26	
Staffing				2	2	2	0
5000 Labor, Benefits & ERE				-	-	253,334	(253,334)
6200 Software, Supplies & Consumables				-	-	9,900	(9,900)
6500 Vehicle & Equipment Expense				-	-	13,000	(13,000)
6700 Utilities				-	-	-	-
7000 Professional Services				-	-	77,000	(77,000)
7500 Memberships, Dues, License Renewals				-	-	-	-
7700 Business Insurance				-	-	-	-
8000 Facility Repairs & Maintenance				-	-	-	-
9000 Debt Service				-	-	-	-
9900 Capital/Lease				-	-	-	-
Total				-	-	353,234	(353,234)

### **FY 2025-2026 Narrative**

The Community Education Program proposes a \$353242.00 budget to meet the increasing needs of various locations within our district. These resources will allow our educators to provide safety and instructional programs to meet the needs of our residents at schools, adult care homes, and businesses. Offering these educational opportunities provides residents of all ages the skills to recognize and minimize potential life safety risks.

Golder Ranch Fire District Program Budget							
FY 2025-2026							
Line of Business		CRR	Program	Fire Prevention			
LOB Owner		Eric Perry	Program Owner	Akins			
Purpose Statement							
<p>The purpose of the Fire Prevention Program is to provide education, fire code, compliance, inspections, investigations, and prevention services so the community can live, work, and serve in a safer environment.</p>							
Family of Measures							
<p><b>Instructions:</b> Enter only the results, outputs, demands, or efficiencies that are necessary for you to make a business case for a change in resourcing.</p>							
Measure description			Prior FY	YTD actual	EOY EST	Status	
% fire prevention inspections completed			75	20	100	+	
Budget Request							
				Adopted	YTD Actual	Proposed	Variance
				FY 24/25	FY 24/25	FY 25/26	
Staffing				9	9	9	0
5000 Labor, Benefits & ERE				1,021,910	548,643	1,067,336	(45,426)
6200 Software, Supplies & Consumables				33,350	11,928	16,560	16,790
6500 Vehicle & Equipment Expense				7,500	600	19,290	(11,790)
6700 Utilities				19,000	4,981	20,896	(1,896)
7000 Professional Services				4,800	2,908	500	4,300
7500 Memberships, Dues, License Renewals				3,200	885	5,000	(1,800)
7700 Business Insurance				-	50	-	-
8000 Facility Repairs & Maintenance				-	-	-	-
9000 Debt Service				-	-	-	-
9900 Capital/Lease				20,000	10,613	-	20,000
			Total	1,109,760	580,608	1,129,582	(19,822)



### FY 2025-2026 Narrative

The Fire Prevention Program proposes a \$1178088.00 budget, a \$68328.00 budget increase from our current funding level which is due to labor and inflationary adjustments. These resources will allow us to continue to work towards completing 100% fire prevention inspections for the year. We are able to increase from the previous 75% completion of fire prevention inspections without an additional budget increase other than labor and inflationary as we plan to transition some inspection activities to the community resource technicians (residential lock boxes, home safety inspections, and smoke alarm battery installations.) We are also assessing the benefits of transitioning wildfire risk assessments to the Wildland Program. We expect these changes will improve our success for completion of fire prevention inspections to 100% by year's end. Achieving these targets will contribute to ensuring life safety for the community, property protection, and life safety for first responders while responding to emergency incidents.

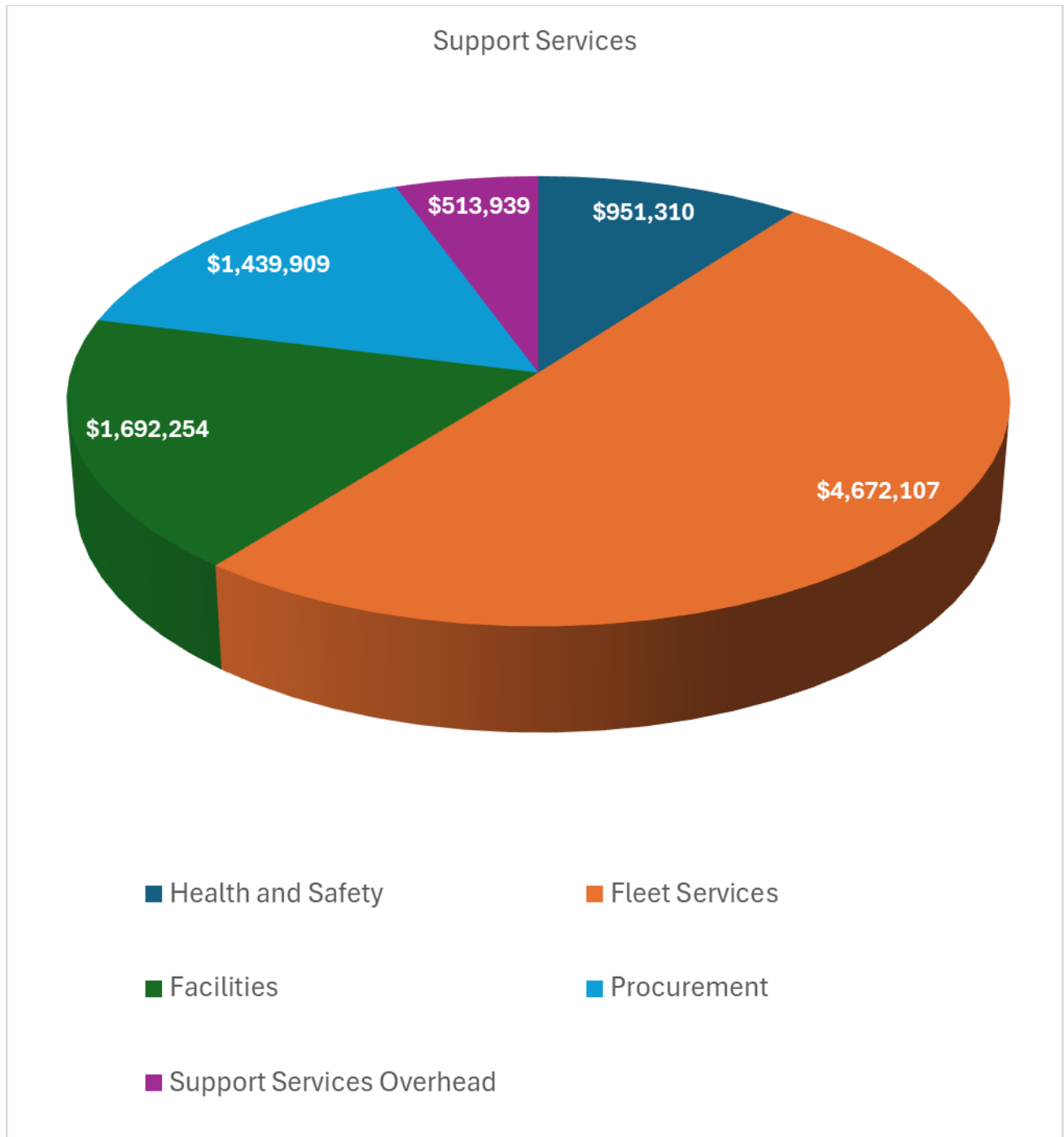
## Community Risk Reduction Overhead

Golder Ranch Fire District Program Budget							
FY 2025-2026							
Line of Business	Community Risk Reduction	Program	CRR OH				
LOB Owner	AC Perry	Program Owner	DC Hilderbrand				
Purpose Statement							
support program, no purpose							
Family of Measures							
<b>Instructions:</b> Enter only the results, outputs, demands, or efficiencies that are necessary for you to make a business case for a change in resourcing.							
Measure description		Prior FY	YTD actual	EOY EST	Status		
Budget Request							
			Adopted	YTD Actual	Proposed	Variance	
			FY 24/25	FY 24/25	FY 25/26		
Staffing			1	1	1	0	
5000 Labor, Benefits & ERE			-	-	269,507	(269,507)	
6200 Software, Supplies & Consumables			-	-	6,000	(6,000)	
6500 Vehicle & Equipment Expense			-	-	-	-	
6700 Utilities			-	-	1,500	(1,500)	
7000 Professional Services			-	-	10,424	(10,424)	
7500 Memberships, Dues, License Renewals			-	-	-	-	
7700 Business Insurance			-	-	-	-	
8000 Facility Repairs & Maintenance			-	-	-	-	
9000 Debt Service			-	-	-	-	
9900 Capital/Lease			-	-	127,580	(127,580)	
		Total	-	-	415,011	(415,011)	

### **FY 2025-2026 Narrative**

The Community Risk Reduction Program is requesting \$293,175.00 to provide proactive prevention, education, and engagement services to the community. This program provides the foundation for other programs in the Community Risk Reduction arena of the district. The separation of each individual program allows for accurate planning and appropriate tracking of funds while the Community Risk Reduction program supports and documents their success in results and measures. This program does not have its own performance metrics, it contributes to the performance metrics of the three other programs that it oversees, the CRT program, the Community Engagement Program, and the Community Education Program.

## Support Services



## Health and Safety

Golder Ranch Fire District Program Budget							
FY 2025-2026							
Line of Business		Support Services	Program		Health and Safety		
LOB Owner		Grant Cesarek	Program Owner		Chris Charnoki		
Purpose Statement							
The purpose of the Health and Safety Program is to provide prevention, protection and support services, to the members and families of GRFD so they can experience longer, safer and healthier careers and provide exceptional public safety services to our community.							
Family of Measures							
Instructions: Enter only the results, outputs, demands, or efficiencies that are necessary for you to make a business case for a change in resourcing.							
Measure description			Prior FY	YTD actual	EOY EST	Status	
% employees who do not experience documented injuries				93%	89%	-	
% district members who complete their required annual physical				94%	95%	-	
# of reported near-miss incidents				0	0	+	
# of motor vehicle collisions per 100,000 miles driven				1	1	-	
# peer support sessions conducted				57	82	=	
# mental health consultation sessions engaged				22	32	=	
# safety education sessions provided				6	10	=	
# peer support sessions expected to be requested				57	82	=	
# mental health consultation sessions expected to be requested				22	32	=	
\$ program expenditures per GRFD employee					\$2,343.58		
Budget Request							
				Adopted	YTD Actual	Proposed	Variance
				FY 24/25	FY 24/25	FY 25/26	
Staffing				2	2	2	0
5000 Labor, Benefits & ERE				360,806	179,051	870,610	(509,804)
6200 Software, Supplies & Consumables				5,200	-	5,196	4
6500 Vehicle & Equipment Expense				39,000	4,600	33,500	5,500
6700 Utilities				2,000	644	2,004	(4)
7000 Professional Services				-	-	-	-
7500 Memberships, Dues, License Renewals				-	-	-	-
7700 Business Insurance				-	-	-	-
8000 Facility Repairs & Maintenance				-	-	-	-
9000 Debt Service				-	-	-	-
9900 Capital/Lease				-	-	40,000	(40,000)
		Total	407,006	184,294	951,310	(544,304)	

## FY 2025-2026 Narrative

The Health and Safety Program is proposing a budget of \$951,316.00, representing a \$544,310.00 increase from the current funding level. This increase is primarily due to labor costs and inflationary adjustments. These additional resources will support our ongoing commitment to completing 100% of annual physicals and implementing Coronary Calcium Score Testing for personnel over the age of 40.

By continuing to provide comprehensive physical and mental health services to our members, the community will benefit from a healthier and more resilient Golder Ranch Fire District workforce—prepared to deliver exceptional service.

Key objectives include:

- By 2026: Achieve 100% compliance with annual physical examinations.
- By 2029: 80% of district members will voluntarily participate in a Struggle Well class, supporting mental wellness and resilience.

Currently, 94% of district members have completed their required annual physical. We are actively working with 1582 to begin sending light duty personnel to complete the initial phase of their physicals—an area previously unaddressed. This initiative is expected to bring us to full 100% completion.

Reaching these goals will strengthen our workforce's health and readiness, ensuring continued excellence in service to our community.

## Fleet

Golder Ranch Fire District Program Budget							
FY 2025-2026							
Line of Business		Support Services	Program		Fleet		
LOB Owner		Grant Cesarek	Program Owner		Charles Raney		
Purpose Statement							
The purpose of the Fleet Services Program is to provide vehicle management, preventative maintenance, and repair services to Golder Ranch Fire District and our employees so they can perform their public safety duties reliably and safely.							
Family of Measures							
Instructions: Enter only the results, outputs, demands, or efficiencies that are necessary for you to make a business case for a change in resourcing.							
Measure description			Prior FY	YTD actual	EOY EST	Status	
% of time fleet vehicles were available for district needs			82%	85%	85%	-	
Shop efficiency (billed vs hours worked)			53%	55%	55%	-	
program expenditure per vehicle supported			13,628	15,132	\$15,132	=	
Budget Request							
				Adopted	YTD Actual	Proposed	Variance
				FY 24/25	FY 24/25	FY 25/26	
Staffing				10	10	10	0
5000 Labor, Benefits & ERE				949,884	465,431	973,987	(24,103)
6200 Software, Supplies & Consumables				41,600	14,582	3,500	38,100
6500 Vehicle & Equipment Expense				633,600	261,883	704,400	(70,800)
6700 Utilities				-	942	-	-
7000 Professional Services				17,500	7,807	10,000	7,500
7500 Memberships, Dues, License Renewals				37,100	17,641	37,200	(100)
7700 Business Insurance				-	-	-	-
8000 Facility Repairs & Maintenance				-	-	-	-
9000 Debt Service				-	-	-	-
9900 Capital/Lease				1,058,333	694,047	2,943,020	(1,884,687)
			Total	2,738,017	1,462,333	4,672,107	(1,934,090)



### FY 2025-2026 Narrative

The Fleet Services Program proposes a \$1,710,579 budget, a \$29,000 increase from our current funding level.

Increasing our training and certification budgets to support our people in reaching their professional goals will increase our time for Fleet's 111 vehicles to be available for use to 90% of the coming year. Also, increasing our vehicle parts, tire, and sublet budgets to compensate for inflation and increasing service costs will allow us to keep the cost of repairs expected per month to \$15,132 per vehicle supported.

The additional funding to these critical areas of the Fleet services program will allow us to ensure our personnel have the best opportunities for training. As well as ensuring that our front-line vehicles are operationally ready to meet the needs of our community reliably and safely.

## Facilities

Golder Ranch Fire District Program Budget							
FY 2025-2026							
Line of Business		Support Services	Program		Facilities		
LOB Owner		Grant Cesarek	Program Owner		Jeremy North		
Purpose Statement							
The purpose of the Facilities Program is to provide improvement and maintenance of existing buildings and property, remodeling, and new construction design services to Golder Ranch Fire District and our employees so they can work in a safe and functional environment from which to provide public safety services to the community.							
Family of Measures							
Instructions: Enter only the results, outputs, demands, or efficiencies that are necessary for you to make a business case for a change in resourcing.							
Measure description			Prior FY	YTD actual	EOY EST	Status	
% of employees injured due to facility conditions			0	0	0		
% of facilities that do not experience equipment failure (measured monthly)			6.60%	6.60%	50%		
% of facilities that are fire code compliant			100%	100%	100%		
% of scheduled repairs/ improvement projects completed					100%		
# of service tickets requested							
# of service ticket responses provided (YTD)			72	84	300		
# of building maintenance repair hours needed							
# of building maintenance repair hours requested							
Budget Request							
				Adopted	YTD Actual	Proposed	Variance
				FY 24/25	FY 24/25	FY 25/26	
Staffing				2	2	2	0
5000 Labor, Benefits & ERE				-	-	177,820	(177,820)
6200 Software, Supplies & Consumables				53,650	28,552	10,500	43,150
6500 Vehicle & Equipment Expense				5,500	4,270	65,040	(59,540)
6700 Utilities				412,650	210,530	412,668	(18)
7000 Professional Services				51,630	17,713	51,624	6
7500 Memberships, Dues, License Renewals				16,165	4,256	15,660	505
7700 Business Insurance				170,200	117,109	170,200	-
8000 Facility Repairs & Maintenance				664,400	223,821	745,742	(81,342)
9000 Debt Service				-	-	-	-
9900 Capital/Lease				92,419	108,335	43,000	49,419
			Total	1,466,614	714,587	1,692,254	(225,640)

### FY 2025-2026 Narrative

The Facilities Program proposes a budget of \$1,692,254 for FY25-26. This is an increase of \$225,640 from the previous fiscal year. These increases include funds for an additional Facilities specific module to our current Operative IQ software which will give the Facilities program a better tracking mechanism for our fixed assets to develop preventative maintenance schedules and cost tracking of said assets so a replacement plan can be developed, if warranted. This increase also includes a new object code for the repair and maintenance of District concrete and asphalt assets. Additional increases also takes into account the reallocation of resources with the new strategic budgeting model.

The Facilities Program will continue to function at a high level to repair and maintain District fixed facilities so that all employees of the organization can focus on providing exceptional customer service to both internal and external customers.

## Procurement

Golder Ranch Fire District Program Budget							
FY 2025-2026							
Line of Business		Support Services	Program		Procurement		
LOB	Owner	Grant Cesarek	Program Owner		Jeremy North		
Purpose Statement							
The purpose of the Procurement Program is to provide maintenance and management of supplies and equipment, and acquisition of new facilities and apparatus services to all GRFD employees so they can perform their job duties safely and effectively with the highest standard of equipment.							
Family of Measures							
Instructions: Enter only the results, outputs, demands, or efficiencies that are necessary for you to make a business case for a change in resourcing.							
Measure description			Prior FY	YTD actual	EOY EST	Status	
% employee survey respondents who report their equipment is safe and effective					85		
% equipment purchased which meets or exceeds industry standards					100		
# innovative new product evaluations expected to be requested				5	15		
# new innovative product evaluations provided				7	15		
# equipment failures during training				1			
# service ticket responses provided (fire equipment related)				25	100		
# service tickets to be requested (quarter)				120	420		
\$ program expenditure of supplies and equipment per GRFD employee							
\$ program expenditure of supplies and equipment per GRFD facility							
Budget Request							
				Adopted	YTD Actual	Proposed	Variance
				FY 24/25	FY 24/25	FY 25/26	
Staffing				2	3	3	1
5000 Labor, Benefits & ERE			-	315	261,799	(261,799)	
6200 Software, Supplies & Consumables			738,250	210,169	621,798	116,452	
6500 Vehicle & Equipment Expense			286,645	37,313	402,240	(115,595)	
6700 Utilities			-	942	-	-	
7000 Professional Services			61,500	4,580	62,072	(572)	
7500 Memberships, Dues, License Renewals			92,000	22,478	92,000	-	
7700 Business Insurance			-	-	-	-	
8000 Facility Repairs & Maintenance			-	-	-	-	
9000 Debt Service			-	-	-	-	
9900 Capital/Lease			696,575	239,009	-	696,575	
		Total	1,874,970	514,806	1,439,909	435,061	

### **FY 2025-2026 Narrative**

The Procurement Program proposes a budget of \$1,439,916 for FY25-26. This is a continuation of the funding level from the previous fiscal year. While the budget does show an increase in staffing, this is only a reallocation in personnel from the previous fiscal year to align better with our strategic goals. These three positions were previously accounted for in overhead, but are now being applied to the Procurement Program.

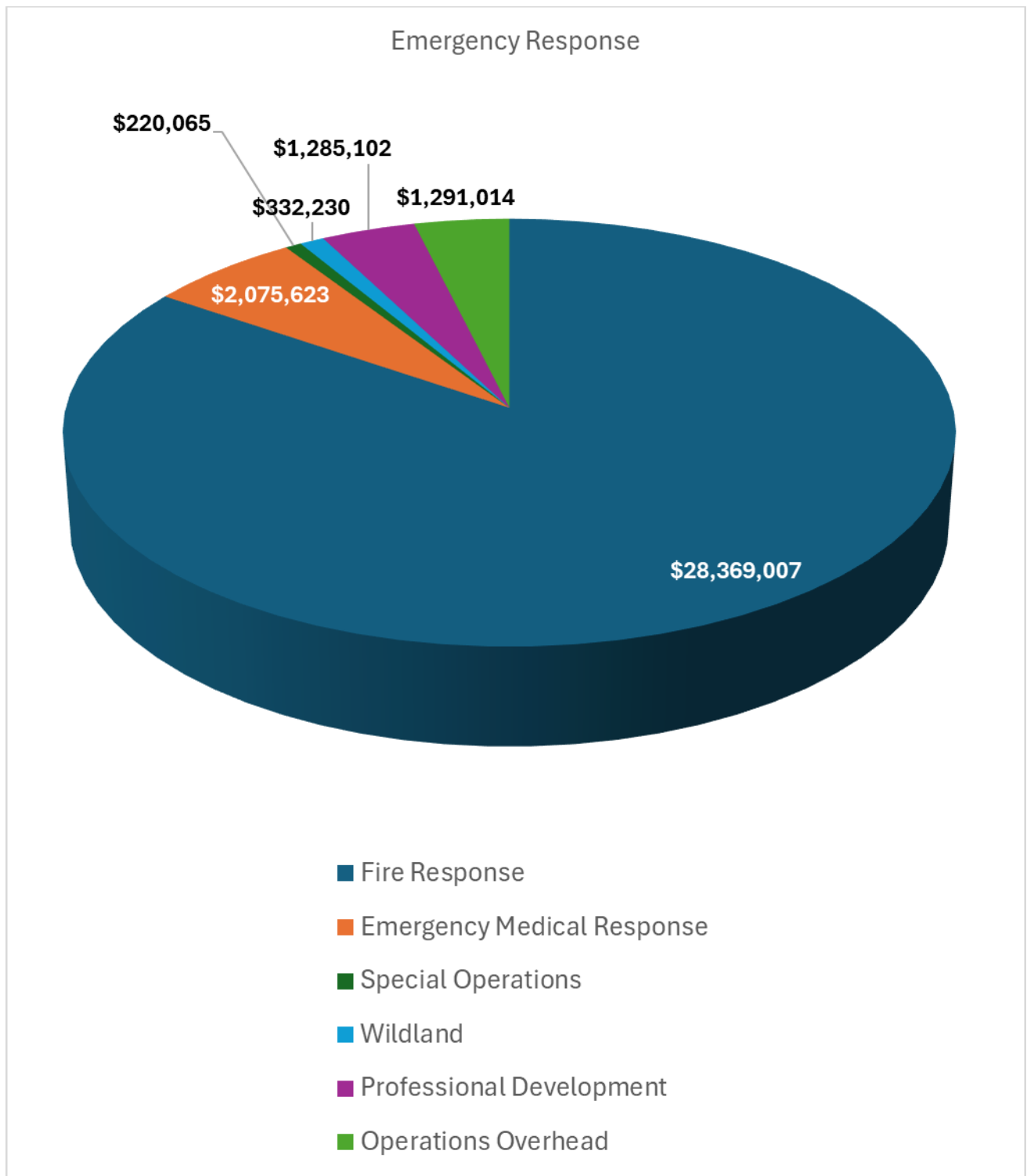
Golder Ranch Fire District Program Budget							
FY 2025-2026							
Line of Business		Support Services		Program		Support OH	
LOB Owner		Grant Cesarek		Program Owner		Jeremy North	
Purpose Statement							
<p>The purpose of the GRFD Support Services line of business is to provide equipment, technology, fleet, and fixed asset management to GRFD and its public safety partners so they can deliver innovative and progressive public safety services to the community.</p>							
Family of Measures							
<p><b>Instructions:</b> Enter only the results, outputs, demands, or efficiencies that are necessary for you to make a business case for a change in resourcing.</p>							
Measure description				Prior FY	YTD actual	EOY EST	Status
Budget Request							
				Adopted	YTD Actual	Proposed	Variance
				FY 24/25	FY 24/25	FY 25/26	
Staffing				2	2	2	0
5000 Labor, Benefits & ERE				821,813	490,056	387,713	434,100
6200 Software, Supplies & Consumables				-	137	-	-
6500 Vehicle & Equipment Expense				14,500	3,613	-	14,500
6700 Utilities				-	(155)	-	-
7000 Professional Services				-	-	1,224	(1,224)
7500 Memberships, Dues, License Renewals				5,000	21,923	-	5,000
7700 Business Insurance				-	-	-	-
8000 Facility Repairs & Maintenance				-	-	-	-
9000 Debt Service				-	-	-	-
9900 Capital/Lease				-	-	125,002	(125,002)
Total				841,313	515,573	513,939	327,374

### **FY 2025-2026 Narrative**

The support services overhead program proposes a budget of \$513,939.00 which is a \$327,374 decrease from FY25. This decrease is due to the reallocation of resources directly to other programs that were previously accounted for in overhead. This program supports the others within support services and as such has not family of measures of its own.



## Emergency Response



Golder Ranch Fire District Program Budget							
FY 2025-2026							
Line of Business		Emergency Response		Program		Fire Response	
LOB Owner		Chris Grissom		Program Owner		Tony Rutherford	
Purpose Statement							
<p>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.</p>							
Family of Measures							
<p><b>Instructions:</b> Enter only the results, outputs, demands, or efficiencies that are necessary for you to make a business case for a change in resourcing.</p>							
Measure description				Prior FY	YTD actual	EOY EST	Status
Budget Request							
				Adopted	YTD Actual	Proposed	Variance
				FY 24/25	FY 24/25	FY 25/26	
Staffing				231	223	231	0
5000 Labor, Benefits & ERE				26,568,577	14,428,140	26,915,997	(347,420)
6200 Software, Supplies & Consumables				515,000	168,778	361,000	154,000
6500 Vehicle & Equipment Expense				-	12,442	2,650	(2,650)
6700 Utilities				50,000	15,626	50,000	-
7000 Professional Services				87,550	-	489,360	(401,810)
7500 Memberships, Dues, License Renewals				-	-	-	-
7700 Business Insurance				35,000	43,553	-	35,000
8000 Facility Repairs & Maintenance				-	-	-	-
9000 Debt Service				-	-	-	-
9900 Capital/Lease				-	-	550,000	(550,000)
Total				27,256,127	14,668,539	28,369,007	(1,112,880)

### FY 2025-2026 Narrative

The Fire Response Program is comprised of 231 sworn personnel committed to ensuring the safe, effective, and consistent staffing of all suppression and auxiliary units within the Golder Ranch Fire District. This staffing model supports the District's ability to respond to a wide range of emergency incidents, with a continued emphasis on achieving and exceeding the performance benchmarks outlined in the Fire Response Program and the adopted Standards of Cover.

Funding for this program is overseen by Finance Director Dave Christian, while operational staffing levels are managed at the command level to ensure minimum staffing requirements are maintained across the District. The FY 2025–2026 proposed budget reflects a variance from \$27,256,000 to \$28,396,000. This increase is primarily attributed to inflationary pressures and market pay comparisons, which led to necessary payroll adjustments across operations. The adjustment supports not only retention and competitiveness but also the District's broader strategic and financial planning efforts.

The District remains committed to improving operational efficiency through ongoing collaboration with dispatch partners, aimed at reducing call processing and transfer times — directly supporting Strategic Result 5: High Performing Organization. In addition, the Fire Response Program is working toward a 2026 benchmark of achieving a turnout time of 1:30 or less in 90% of incidents, an improvement from the current baseline of 1:37 (2019–2024). These efforts will help drive meaningful performance outcomes while maintaining a strong operational foundation.

Golder Ranch Fire District Program Budget							
FY 2025-2026							
Line of Business		Emergency Response		Program		Emergency Med. Response	
LOB Owner		Chris Grissom		Program Owner		Jason Taylor	
Purpose Statement							
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.							
Family of Measures							
<b>Instructions:</b> Enter only the results, outputs, demands, or efficiencies that are necessary for you to make a business case for a change in resourcing.							
Measure description				Prior FY	YTD actual	EOY EST	Status
Budget Request							
				Adopted FY 24/25	YTD Actual FY 24/25	Proposed FY 25/26	Variance
Staffing				6	6	6	0
5000 Labor, Benefits & ERE				1,330,625	527,929	1,103,692	226,933
6200 Software, Supplies & Consumables				14,500	11,733	320,004	(305,504)
6500 Vehicle & Equipment Expense				-	313	20,000	(20,000)
6700 Utilities				6,000	3,187	6,000	-
7000 Professional Services				196,570	83,162	374,276	(177,706)
7500 Memberships, Dues, License Renewals				16,400	22,306	23,400	(7,000)
7700 Business Insurance				15,000	7,390	-	15,000
8000 Facility Repairs & Maintenance				-	200	-	-
9000 Debt Service				-	-	-	-
9900 Capital/Lease				-	-	228,252	(228,252)
		Total		1,579,095	656,220	2,075,623	(496,528)

### FY 2025-2026 Narrative

The Emergency Medical Response Program proposes a continuation of our current funding level. Current resources will allow the program to continue to support its EMS managers and providers with the following targets: provide state-of-the-art apparatus, equipment, and supplies, provide high quality, realistic, and practical education and training to our providers, and continuously strive to improve our service delivery and patient outcomes. Achieving these targets will allow us to maintain CAAS accreditation, our remarkable survivability rating, and our status as a premier provider with the Arizona DHS.

Golder Ranch Fire District Program Budget							
FY 2025-2026							
Line of Business		Emergency Response		Program		Special Operations	
LOB Owner		Chris Grissom		Program Owner		Adam Hastings	
Purpose Statement							
<p>The purpose of the Special Operations program is to provide technical rescue and hazardous material response and mitigation services to the community so they can experience a prompt response and a safe resolution to complex unforeseen situations.</p>							
Family of Measures							
<p><b>Instructions:</b> Enter only the results, outputs, demands, or efficiencies that are necessary for you to make a business case for a change in resourcing.</p>							
Measure description				Prior FY	YTD actual	EOY EST	Status
Budget Request							
				Adopted	YTD Actual	Proposed	Variance
				FY 24/25	FY 24/25	FY 25/26	
Staffing							0
5000 Labor, Benefits & ERE				130,018	11,324	130,702	(685)
6200 Software, Supplies & Consumables				18,550	9,220	18,550	-
6500 Vehicle & Equipment Expense				70,815	6,978	70,813	2
6700 Utilities				-	-	-	-
7000 Professional Services				-	20	-	-
7500 Memberships, Dues, License Renewals				-	-	-	-
7700 Business Insurance				-	-	-	-
8000 Facility Repairs & Maintenance				-	-	-	-
9000 Debt Service				-	-	-	-
9900 Capital/Lease				133,333	3,850	-	133,333
Total				352,716	31,392	220,065	132,650

### FY 2025-2026 Narrative

The Special Operations Program is comprised of 42 individuals, with an optimal daily station staffing model of 7 individuals for each shift, which can be reduced to 6 individuals for minimum staffing. These FTE's are accounted for in other programs. Station 377 houses one engine, one ambulance, one squad, one TRT truck, one UTV, and one TRT trailer. This deployment model is designed to meet or exceed the performance results in the Special Operations Program and the districts adopted Standards of Cover.

The Special Operations Program is proposing a \$258,396 budget. This budget prioritizes GRFD's 2025-2030 Strategic Business Plan, Strategic Result 3 - Well Trained and Professional Workforce.

The proposed budget reallocated the 2024/2025 spending plan, shifting resources towards Extra Duty. The Special Operations Object Code 5102 - Extra Duty is predominately used to fund initial and annual training. This is necessary for the Special Operations personnel to maintain their skill-sets, to provide an adequate succession plan, and to provide suppression personnel their annual specialty training.



## Wildland

Golder Ranch Fire District Program Budget							
FY 2025-2026							
Line of Business		Emergency Response		Program		Wildland	
LOB Owner		Chris Grissom		Program Owner		John Spanarella	
Purpose Statement							
The purpose of the wildland program is to provide wildfire risk reduction, response and mitigation services to the community so they can experience a coordinated wildfire response focused on the preservation of life and property							
Family of Measures							
Instructions: Enter only the results, outputs, demands, or efficiencies that are necessary for you to make a business case for a change in resourcing.							
Measure description				Prior FY	YTD actual	EOY EST	Status
% wildland fire responses within the district that do not result in injury or death to the community					100		
% wildland fire responses within the district that do not result in injury or death to grfd personnel					100		
% wildland fires that impact district infrastructure					1		
# structures lost due to wildland fires within the district					0		
Value of structures lost within the district					N/A		
Value of structures saved within the district					UNK		
% of in-district surveyed respondents are satisfied with the service received from wildland					UNK		
% budget variance					UNK		
Budget Request							
				Adopted	YTD Actual	Proposed	Variance
				FY 24/25	FY 24/25	FY 25/26	
Staffing				0	0	0	0
5000 Labor, Benefits & ERE				134,546	533,494	207,320	(72,774)
6200 Software, Supplies & Consumables				32,400	340	2,100	30,300
6500 Vehicle & Equipment Expense				68,120	13,466	112,570	(44,450)
6700 Utilities				3,700	1,226	3,700	-
7000 Professional Services				1,000	-	6,540	(5,540)
7500 Memberships, Dues, License Renewals				5,400	-	-	5,400
7700 Business Insurance				-	-	-	-
8000 Facility Repairs & Maintenance				-	-	-	-
9000 Debt Service				-	-	-	-
9900 Capital/Lease				-	-	-	-
			Total	245,166	548,525	332,230	(87,064)

### FY 2025-2026 Narrative

The wildland program is requesting an increase of \$57,358 to the annualy 2025/2026 fiscal year budget. This increase will take the annual budget from \$233,220 to \$290,578. The needs of the program are outlined in the gaps on our appraisal. The gaps will be addressed with the increase in budget.

The first gap to be addressed is on-call pay for the busiest six months of our fire season. This increase will follow the district policy for other program areas already using on-call. The increase will support the staffing short falls, leadership, and operations during wildland fire season.

The second gap to be addressed is the training shortfalls of the program and the entire organization. The lack of knowledge for the entire organization will be bolstered with more training received and provided to all ranks of the organization. As the most threatening natural disaster that can affect the entire community it is imperative that the organization get more education on the risks they are faced with.

The next gap includes training and supplies to support the drone program. The implementation of drones into the organization is an absolute necessity. Agencies that are not using the latest technology are doing a disservice to their employees and tax payers.

The last gap to be addressed is the increase of budget to support the new Wildland Risk Manager position. Public outreach for wildfire safety is a short coming for our organization, the Wildland Risk Manager will bridge the gap but will have to be supported by the budget for travel costs, meeting costs, public events, and other expenditures.

All of the gaps identified in the program appraisal can't be absorbed into the wildland program budget. These gaps and the program budget increase will support the family of measures and put the wildland program on the right path to a safer fire district.

## Professional Development

Golder Ranch Fire District Program Budget							
FY 2025-2026							
Line of Business		Operational	Program		Professional Development		
LOB Owner		Chris Grissom	Program Owner		Mike Leslie		
Purpose Statement							
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.							
Family of Measures							
Instructions: Enter only the results, outputs, demands, or efficiencies that are necessary for you to make a business case for a change in resourcing.							
Measure description			Prior FY	YTD actual	EOY EST	Status	
600 hours of recruit training will be delivered annually							
160 hours of Driver/Operator training will be delivered every two years.							
192 hours of Fire Officer I and II training will be delivered every two years.							
160 hours (six classes) of leadership development training will be delivered every two years							
80 hours of rope and swift water rescue technician training will be offered annually.							
1 Battalion Chief promotional process will be provided every 2 years.							
1 Captain promotional process will be provided every 2 years.							
1 Engineer promotional process will be provided every 2 years							
# Recruit firefighters expected to be required							
Efficiencies \$ training expenditures per suppression personnel							
Budget Request							
				Adopted	YTD Actual	Proposed	Variance
				FY 24/25	FY 24/25	FY 25/26	
Staffing				6	6	6	0
5000 Labor, Benefits & ERE				1,181,671	492,213	1,101,289	80,382
6200 Software, Supplies & Consumables				103,000	28,919	113,150	(10,150)
6500 Vehicle & Equipment Expense				18,000	6,476	36,000	(18,000)
6700 Utilities				-	-	3,000	(3,000)
7000 Professional Services				8,060	2,732	29,000	(20,940)
7500 Memberships, Dues, License Renewals				45,530	39,180	83	45,447
7700 Business Insurance				-	-	-	-
8000 Facility Repairs & Maintenance				-	-	-	-
9000 Debt Service				-	-	-	-
9900 Capital/Lease				80,000	30,483	2,580	77,420
			Total	1,436,261	600,003	1,285,102	151,159

## FY 2025-2026 Narrative

The proposed Professional Development Program budget for Fiscal Year 2025/2026 is **\$518,010**, representing a reduction of **\$78,717** from the previous year's allocation of **\$596,727**. This decrease is primarily due to a continued reduction in out-of-district training and conference attendance, as well as a strategic scaling back of associated travel expenses, including airfare, lodging, and per diem costs.

Despite the overall decrease in funding, the proposed budget reflects a deliberate investment in high-priority internal training and development efforts aligned with the Community Risk Assessment–Standards of Cover (CRA-SOC). Notably, labor costs are proposed to increase from **\$140,000 to \$185,000**, enabling the department to support essential initiatives such as the recruit academy, promotional testing processes, and technician-level certifications in areas including swiftwater and rope rescue. These costs also include additional backfill funding to ensure operational readiness during training periods. This budget framework reinforces the department's commitment to a well-trained, mission-ready workforce while maintaining fiscal responsibility. By emphasizing in-district training and targeted internal development, we continue to ensure personnel readiness to meet operational challenges and evolving community needs without compromising service delivery or safety.

## Operations Overhead

Golder Ranch Fire District Program Budget							
FY 2025-2026							
Line of Business		Emergency Response		Program		Operations OH	
LOB Owner		Chris Grissom		Program Owner		Rutherford	
Purpose Statement							
Support program, no purpose or program measures							
Family of Measures							
Instructions: Enter only the results, outputs, demands, or efficiencies that are necessary for you to make a business case for a change in resourcing.							
Measure description				Prior FY	YTD actual	EOY EST	Status
Budget Request							
				Adopted	YTD Actual	Proposed	Variance
				FY 24/25	FY 24/25	FY 25/26	
Staffing				3	3	4	1
5000 Labor, Benefits & ERE				-	-	773,610	(773,610)
6200 Software, Supplies & Consumables				-	-	-	-
6500 Vehicle & Equipment Expense				-	-	-	-
6700 Utilities				-	-	900	(900)
7000 Professional Services				-	-	-	-
7500 Memberships, Dues, License Renewals				-	-	-	-
7700 Business Insurance				-	-	65,000	(65,000)
8000 Facility Repairs & Maintenance				-	-	-	-
9000 Debt Service				-	-	-	-
9900 Capital/Lease				-	-	451,504	(451,504)
			Total	-	-	1,291,014	(1,291,014)

### FY 2025-2026 Narrative

To enhance operational effectiveness, the Fire Suppression Program is seeking to establish a 40-hour support position within Operations (OH). This addition, as outlined in the 5-Panel and Annual Program Appraisal, is a strategic investment that will strengthen communication, training, and planning efforts—ensuring continuity and improving the efficiency of fire suppression operations. The position will also support alignment with District priorities and reinforce critical operational workflows currently impacted by staffing variability and turnover.

The proposed staffing enhancement is essential for the Fire Response Program to meet current performance targets as defined in the program's performance measures. These targets reflect the District's commitment to delivering timely, effective, and high-quality emergency services to the community.

For FY 2025–2026, the proposed budget for this program is \$1,291,000. This funding supports the Emergency Response line of business, which includes Professional Development, EMS, Fire Response, Wildland, and Special Operations. Securing this resource ensures continued progress toward operational excellence and supports the District's strategic goals through improved coordination, resource management, and frontline support.

## Debt Service

For the FY 2025/26 budget, the General Fund debt service total cash outlay will be \$3.1M. This amount represents the interest and principal on capital leases with Chase Bank, Zion Bank and PNG Bank as well as an operating lease with Cannon for 5 copiers.

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

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

### Debt Limit

	2023	2022	2021	2020	2019	2018
Net Assessed Value	1,423,551,253	1,363,677,866	1,289,656,788	1,220,397,348	1,163,449,886	1,112,886,286
Debt Limit Rate (Article IX, Sect 8)	6%	6%	6%	6%	6%	6%
Debt limit	85,413,075	81,820,672	77,379,407	73,223,841	69,806,993	66,773,177
Less Bond & Lease Obligations	(59,593,688)	(58,779,858)	(58,196,896)	(12,845,604)	(12,671,916)	(14,633,015)
Additional Debt Capacity	25,819,387	23,040,814	19,182,511	60,378,237	57,135,077	52,140,162
Debt Capacity as a percent of Total Debt Limit	69.8%	71.8%	75.2%	17.5%	18.2%	21.9%

## Capital Lease Maturity Schedule

		4x4 Engine Ln 0269 (PNC Bank)			Solar Loan (National Bank)			COP Bonds (US Bank)			5 Engine Ln 1087 (PNC Bank)			TOTAL CAPITAL LEASE PAYMENTS			Total Int & Principle
		FUND-10, CASH 1035, DEPT 170			FUND-10, CASH 1035, DEPT 170			FUND-10, CASH 1035, DEPT 170			FUND-10, CASH 1035, DEPT 170 Obligations# 6103002						
		Principle- 9006	interest- 9906	total payment	Principle- 9007	interest- 9907	total payment	Principle- 9008	interest- 9908	total payment	Principle- 9001	interest- 9901	total payment	Principle	interest	total payment	annual debt service
1/1/2025	1/1/2025	55,000	4,375	59,375	34,000	9,363	43,363	-	269,472	269,472	278,571	69,658	348,229	367,571	352,868	720,439	
7/1/2025	7/1/2025	55,000	3,828	58,828	34,000	9,008	43,008	1,645,000	269,472	1,914,472	278,571	63,808	342,379	2,012,571	346,116	2,358,687	3,079,126
1/1/2026	1/1/2026	55,000	3,281	58,281	34,000	8,643	42,643	-	260,458	260,458	278,571	57,958	336,529	367,571	330,340	697,911	
7/1/2026	7/1/2026	55,000	2,735	57,735	35,000	8,277	43,277	1,665,000	260,458	1,925,458	278,571	52,108	330,679	2,033,571	323,578	2,357,149	3,055,059
1/1/2027	1/1/2027	55,000	2,188	57,188	35,000	7,901	42,901	-	250,085	250,085	278,571	46,258	324,829	368,571	306,432	675,003	
7/1/2027	7/1/2027	55,000	1,641	56,641	35,000	7,525	42,525	1,685,000	250,085	1,935,085	278,571	40,408	318,979	2,053,571	299,659	2,353,230	3,028,233
1/1/2028	1/1/2028	55,000	1,094	56,094	36,000	7,148	43,148	-	236,664	236,664	278,571	34,558	313,129	369,571	279,464	649,035	
7/1/2028	7/1/2028	55,000	547	55,547	37,000	6,767	43,767	1,710,000	236,664	1,946,664	278,571	28,708	307,279	2,080,571	272,686	2,353,257	3,002,291
1/1/2029	1/1/2029	-	-	-	36,000	6,364	42,364	-	220,906	220,906	278,571	22,858	301,429	314,571	250,128	564,699	
7/1/2029	7/1/2029	-	-	-	37,000	5,977	42,977	1,740,000	220,906	1,960,906	278,571	17,008	295,579	2,055,571	243,891	2,299,462	2,864,161
1/1/2030	1/1/2030	-	-	-	37,000	5,579	42,579	-	202,976	202,976	278,571	11,158	289,729	315,571	219,712	535,283	
7/1/2030	7/1/2030	-	-	-	38,000	5,181	43,181	1,780,000	202,976	1,982,976	252,752	5,308	258,060	2,070,752	213,464	2,284,216	2,819,500
1/1/2031	1/1/2031	-	-	-	38,000	4,773	42,773	-	182,853	182,853	-	-	-	38,000	187,626	225,626	
7/1/2031	7/1/2031	-	-	-	39,000	4,364	43,364	1,820,000	182,853	2,002,853	-	-	-	1,859,000	187,217	2,046,217	2,271,842
1/1/2032	1/1/2032	-	-	-	39,000	3,945	42,945	-	161,368	161,368	-	-	-	39,000	165,313	204,313	
7/1/2032	7/1/2032	-	-	-	39,000	3,526	42,526	1,860,000	161,368	2,021,368	-	-	-	1,899,000	164,894	2,063,894	2,268,206
1/1/2033	1/1/2033	-	-	-	40,000	3,106	43,106	-	138,480	138,480	-	-	-	40,000	141,586	181,586	
7/1/2033	7/1/2033	-	-	-	40,000	2,676	42,676	1,905,000	138,480	2,043,480	-	-	-	1,945,000	141,156	2,086,156	2,267,743
1/1/2034	1/1/2034	-	-	-	41,000	2,245	43,245	-	114,087	114,087	-	-	-	41,000	116,332	157,332	
7/1/2034	7/1/2034	-	-	-	42,000	1,806	43,806	1,955,000	114,087	2,069,087	-	-	-	1,997,000	115,893	2,112,893	2,270,224
1/1/2035	1/1/2035	-	-	-	41,000	1,354	42,354	-	88,075	88,075	-	-	-	41,000	89,429	130,429	
7/1/2035	7/1/2035	-	-	-	43,000	913	43,913	2,005,000	88,075	2,093,075	-	-	-	2,048,000	88,988	2,136,988	2,267,418
1/1/2036	1/1/2036	-	-	-	42,000	452	42,452	-	60,396	60,396	-	-	-	42,000	60,848	102,848	
7/1/2036	7/1/2036	-	-	-	-	-	-	2,065,000	60,396	2,125,396	-	-	-	2,065,000	60,396	2,125,396	2,228,244
1/1/2037	1/1/2037	-	-	-	-	-	-	-	30,857	30,857	-	-	-	-	30,857	30,857	
7/1/2037	7/1/2037	-	-	-	-	-	-	2,120,000	30,857	2,150,857	-	-	-	2,120,000	30,857	2,150,857	2,181,713
Total Remaining		550,000	30,080	580,080	940,000	136,350	1,076,350	25,590,000	4,983,481	30,573,481	3,874,175	619,663	4,493,838	31,164,913	5,774,676	36,939,589	36,939,589

## Bond Maturity Schedule

		2017 refunded bond (Chase Bank)		2020 BOND Sale (US BANK)		2021 BOND Sale (US BANK)		2022 BOND Sale (CHASE BANK PP)		TOTAL BOND PAYMENTS			Total Int & Principle
		3. CASH 1015, DEPT 170 account 1		FUND-40, CASH 1015, DEPT 170		FUND-40, CASH 1015, DEPT 170		4. CASH 1015, DEPT 170 account 5					
		Principle- 9002	interest- 9902	Principle- 9002	interest- 9902	Principle- 9002	interest- 9902	Principle- 9002	interest- 9902	Principle	interest	total payment	annual debt service
f25	1/1/2025	-	8,764	-	133,000	-	268,200	-	37,845	-	447,809	447,809	
	7/1/2025	384,000	8,764	235,000	133,000	110,000	268,200	300,000	37,845	1,029,000	447,809	1,476,809	1,924,618
f26	1/1/2026	-	4,444	-	129,475	-	265,450	-	33,930	-	433,299	433,299	
	7/1/2026	395,000	4,444	250,000	129,475	105,000	265,450	310,000	33,930	1,060,000	433,299	1,493,299	1,926,598
f27	1/1/2027	-	-	-	125,725	-	262,825	-	29,885	-	418,435	418,435	
	7/1/2027	-	-	250,000	125,725	440,000	262,825	400,000	29,885	1,090,000	418,435	1,508,435	1,926,870
f28	1/1/2028	-	-	-	121,975	-	251,825	-	24,665	-	398,465	398,465	
	7/1/2028	-	-	265,000	121,975	465,000	251,825	390,000	24,665	1,120,000	398,465	1,518,465	1,916,929
f29	1/1/2029	-	-	-	118,000	-	240,200	-	19,575	-	377,775	377,775	
	7/1/2029	-	-	265,000	118,000	490,000	240,200	350,000	19,575	1,105,000	377,775	1,482,775	1,860,550
f30	1/1/2030	-	-	-	112,700	-	227,950	-	15,007	-	355,657	355,657	
	7/1/2030	-	-	280,000	112,700	510,000	227,950	350,000	15,007	1,140,000	355,657	1,495,657	1,851,314
f31	1/1/2031	-	-	-	107,100	-	215,200	-	10,440	-	332,740	332,740	
	7/1/2031	-	-	300,000	107,100	540,000	215,200	275,000	10,440	1,115,000	332,740	1,447,740	1,780,480
f32	1/1/2032	-	-	-	101,100	-	204,400	-	6,851	-	312,351	312,351	
	7/1/2032	-	-	305,000	101,100	560,000	204,400	200,000	6,851	1,065,000	312,351	1,377,351	1,689,703
f33	1/1/2033	-	-	-	95,000	-	193,200	-	4,241	-	292,441	292,441	
	7/1/2033	-	-	315,000	95,000	580,000	193,200	210,000	4,241	1,105,000	292,441	1,397,441	1,689,883
f34	1/1/2034	-	-	-	88,700	-	181,600	-	1,501	-	271,801	271,801	
	7/1/2034	-	-	330,000	88,700	605,000	181,600	115,000	1,501	1,050,000	271,801	1,321,801	1,593,602
f35	1/1/2035	-	-	-	82,100	-	169,500	-	-	-	251,600	251,600	
	7/1/2035	-	-	340,000	82,100	630,000	169,500	-	-	970,000	251,600	1,221,600	1,473,200
f36	1/1/2036	-	-	-	75,300	-	156,900	-	-	-	232,200	232,200	
	7/1/2036	-	-	355,000	75,300	655,000	156,900	-	-	1,010,000	232,200	1,242,200	1,474,400
f37	1/1/2037	-	-	-	68,200	-	143,800	-	-	-	212,000	212,000	
	7/1/2037	-	-	370,000	68,200	680,000	143,800	-	-	1,050,000	212,000	1,262,000	1,474,000
f38	1/1/2038	-	-	-	60,800	-	130,200	-	-	-	191,000	191,000	
	7/1/2038	-	-	385,000	60,800	705,000	130,200	-	-	1,090,000	191,000	1,281,000	1,472,000
f39	1/1/2039	-	-	-	53,100	-	116,100	-	-	-	169,200	169,200	
	7/1/2039	-	-	400,000	53,100	735,000	116,100	-	-	1,135,000	169,200	1,304,200	1,473,400
f40	1/1/2040	-	-	-	45,100	-	101,400	-	-	-	146,500	146,500	
	7/1/2040	-	-	415,000	45,100	760,000	101,400	-	-	1,175,000	146,500	1,321,500	1,468,000
f41	1/1/2041	-	-	-	36,800	-	86,200	-	-	-	123,000	123,000	
	7/1/2041	-	-	435,000	36,800	795,000	86,200	-	-	1,230,000	123,000	1,353,000	1,476,000
f42	1/1/2042	-	-	-	28,100	-	70,300	-	-	-	98,400	98,400	
	7/1/2042	-	-	450,000	28,100	825,000	70,300	-	-	1,275,000	98,400	1,373,400	1,471,800
f43	1/1/2043	-	-	-	19,100	-	53,800	-	-	-	72,900	72,900	
	7/1/2043	-	-	470,000	19,100	860,000	53,800	-	-	1,330,000	72,900	1,402,900	1,475,800
f44	1/1/2044	-	-	-	9,700	-	36,600	-	-	-	46,300	46,300	
	7/1/2044	-	-	485,000	9,700	895,000	36,600	-	-	1,380,000	46,300	1,426,300	1,472,600
f45	1/1/2045	-	-	-	-	-	18,700	-	-	-	18,700	18,700	
	7/1/2045	-	-	-	-	935,000	18,700	-	-	935,000	18,700	953,700	972,400
Total Remaining		1,152,000	52,335	6,900,000	3,488,150	12,880,000	7,325,100	3,000,000	446,180	24,572,000	11,324,885	35,896,885	35,896,885

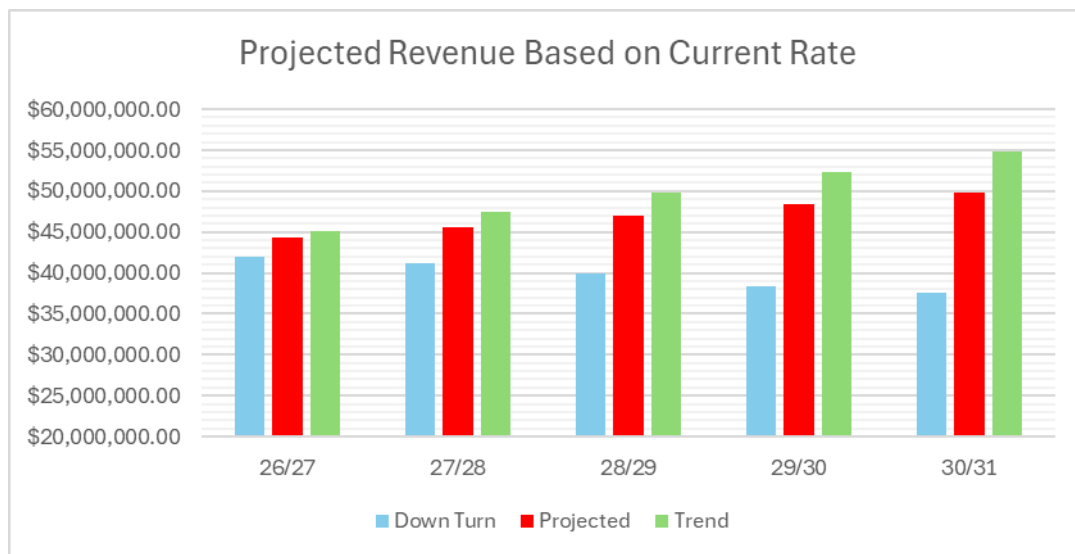
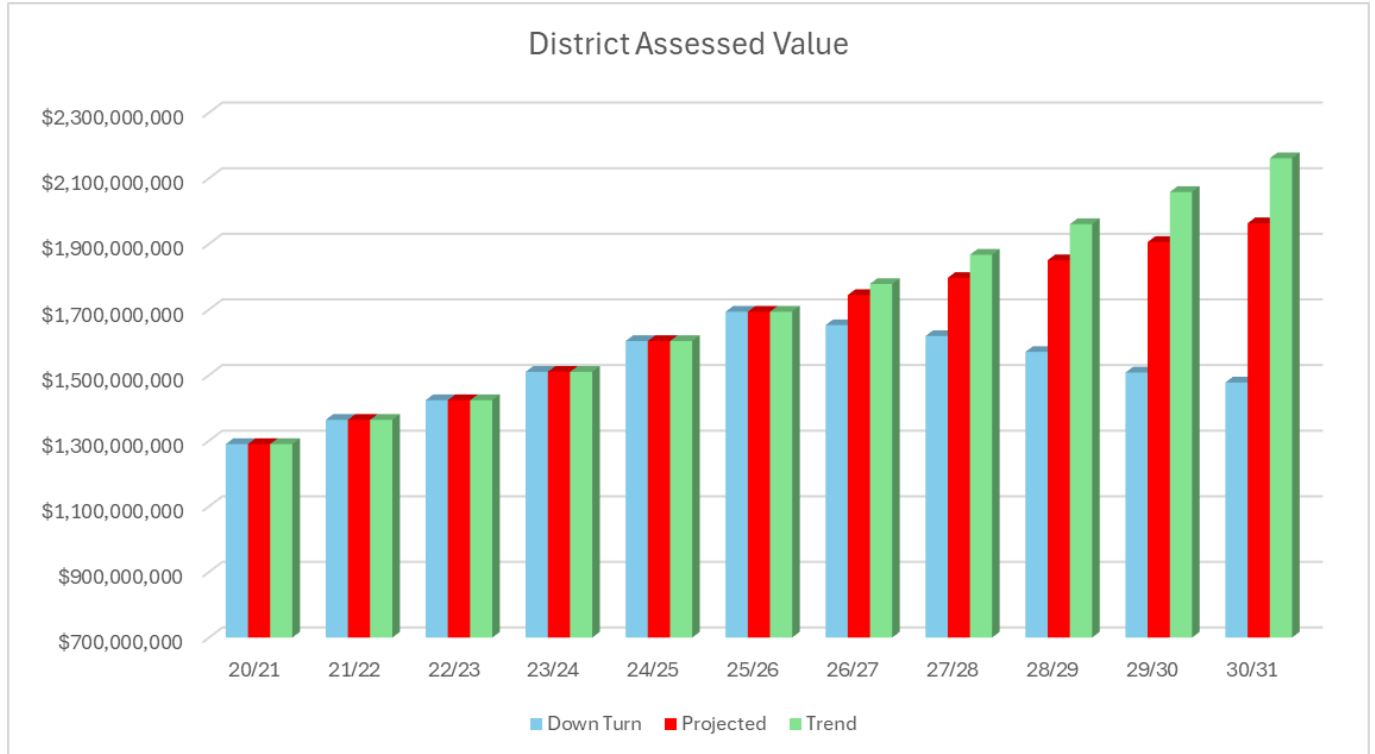
## Five Year Forecast

### General Fund

The five-year financial forecast revenue projections are generally conservative in nature, and expenditures are realistically forecast, based on historical trends, known and anticipated future changes, including the forecast fiscal impact of the District's strategic plan.

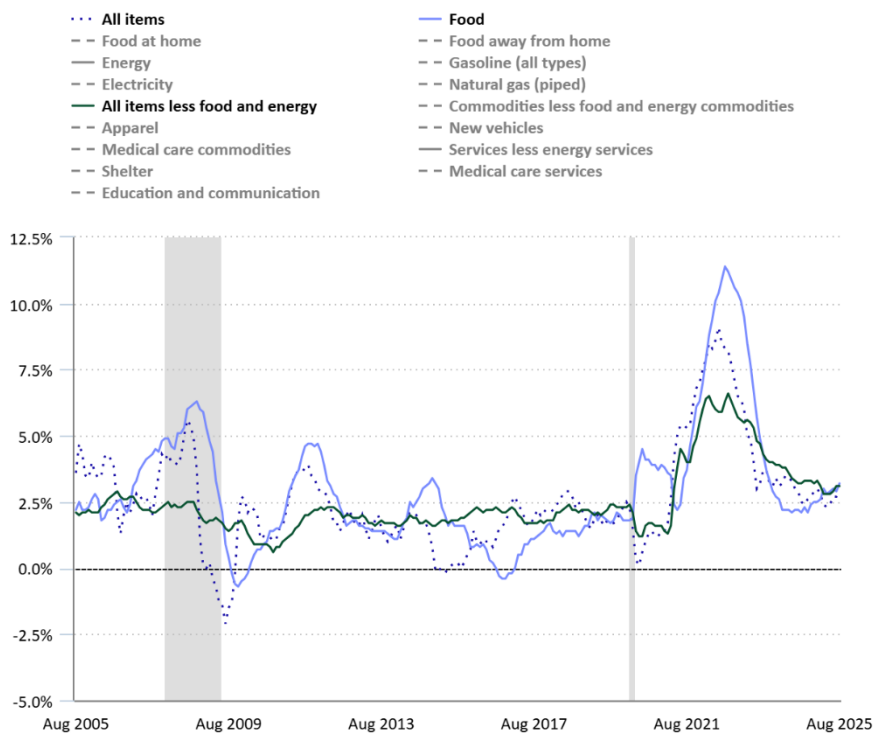


The principal revenue source for the District is Property taxes. Since Property tax revenue assumptions are a critical component of the five-year financial forecast the District performs diligent tax analysis that includes: historical review and trend analysis, projected impact of real estate development, trend of family residential permits issued, assessment of local economic conditions and its impact on tax assessed property values. The District's revenue stream from property taxes is projected to grow approximately 5% in FY 26/27, reducing to annual growth of 3% in the remaining four years of the projection.



Salaries and benefits comprise in excess of 70% of the District’s annual expenditures, thus this cost represents the most significant expenditure projection in the District’s five-year financial forecast. Trend analysis impacts of known labor agreements and detailed multi-year projections of district’s pensions costs factor prominently into the forecast of salaries and benefits. Forecasted personnel expenditures reflect merit and step increases for employees, as well as historical increases for insurance coverage and other employee-related costs. The FY 24/25 budget includes a one-time lump sum payment for all employees, and capacity for three new positions. Cost volatility continues to play a major role in accurately forecasting spending.

**12-month percentage change, Consumer Price Index, selected categories**



Click legend items to change data display. Hover over chart to view data.  
 Note: Data are not seasonally adjusted.  
 Shaded areas represent recessions as determined by the National Bureau of Economic Research.  
 Source: U.S. Bureau of Labor Statistics.



The forecast assumes a 3% increase to payroll and payroll related and a costs increase of 3.2% per year on all other expenses. No changes to service levels are assumed.

**Golder Ranch Fire District  
Five-Year Forecast**

**GENERAL FUND**

	FY 25/26 Budgeted	FY 26/27 Projected	FY 27/28 Projected	FY 28/29 Projected	FY 29/30 Projected	FY 30/31 Projected
<b>SOURCES</b>						
Property Tax	\$ 43,899,631	\$ 45,216,600	\$ 46,573,100	\$ 47,970,300	\$ 49,409,400	\$ 50,891,700
Ambulance Transport Funds	\$ 5,000,000	\$ 5,100,000	\$ 5,202,000	\$ 5,306,000	\$ 5,412,100	\$ 5,520,300
ARPA Reserve Funds	\$ 1,676,000	\$ -	\$ -	\$ -	\$ -	\$ -
Prop 207 State Shared Revenue	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000
Fire District Assistance Tax	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
Grant Revenue	\$ 309,000	\$ -	\$ -	\$ -	\$ -	\$ -
Fees for Service	\$ 681,583	\$ 695,200	\$ 709,100	\$ 709,100	\$ 723,300	\$ 723,300
Interest Income	\$ 400,000	\$ 412,000	\$ 424,400	\$ 424,400	\$ 437,100	\$ 437,100
EMS Membership	\$ 60,000	\$ 61,800	\$ 63,700	\$ 63,700	\$ 65,600	\$ 65,600
<b>Total Sources</b>	<b>53,526,214</b>	<b>52,985,600</b>	<b>54,472,300</b>	<b>55,973,500</b>	<b>57,547,500</b>	<b>59,138,000</b>
<b>Total Sources Percentage Change</b>		-1.0%	2.8%	2.8%	2.8%	2.8%

**USES**

Salaries and Benefits	39,159,755	40,334,548	41,544,584	42,790,922	44,074,649	45,396,889
O&M	7,409,300	7,646,400	7,891,100	8,143,600	8,404,200	8,673,100
Capital Outlay	4,711,660	2,213,433	1,998,433	1,348,433	2,500,000	2,500,000
Bond and Lease Principle	2,401,309	2,422,142	2,450,142	2,370,142	2,386,323	2,386,323
Bond and Lease Interest	655,010	606,091	552,150	494,019	433,176	433,176
Reserves and Miscellaneous	-	-	-	-	-	-
<b>Total Uses</b>	<b>54,337,034</b>	<b>53,222,614</b>	<b>54,436,409</b>	<b>55,147,116</b>	<b>57,798,348</b>	<b>59,389,488</b>
<b>Net Operating Revenues over (under)</b>						
<b>Expenditures</b>	<b>(810,820)</b>	<b>(237,014)</b>	<b>35,891</b>	<b>826,384</b>	<b>(250,848)</b>	<b>(251,488)</b>
<b>Total Uses Percentage Change</b>		-2.1%	2.3%	1.3%	4.8%	2.8%

Beginning Fund Balance	\$ 27,262,284	26,451,464	26,214,450	26,250,341	27,076,726	26,825,877
Ending Fund Balance	\$ 26,451,464	\$ 26,214,450	\$ 26,250,341	\$ 27,076,726	\$ 26,825,877	\$ 26,574,390

## Debt Service Fund

The District received voter approval to issue general obligation debt to finance various capital improvements. The revenue source for the debt service fund is the secondary property taxes.

### Golder Ranch Fire District Five-Year Forecast

DEBT SERVICE FUND						
	FY 25/26 Budgeted	FY 26/27 Projected	FY 27/28 Projected	FY 28/29 Projected	FY 29/30 Projected	FY 30/31 Projected
<b>SOURCES</b>						
Property Tax	\$ 1,926,598	\$ 1,926,600	\$ 1,926,600	\$ 1,926,600	\$ 1,926,600	\$ 1,926,600
Interest Income	-	-	-	-	-	-
<b>Total Sources</b>	<b>1,926,598</b>	<b>1,926,600</b>	<b>1,926,600</b>	<b>1,926,600</b>	<b>1,926,600</b>	<b>1,926,600</b>
<b>Total Sources Percentage Change</b>		0.0%	0.0%	0.0%	0.0%	0.0%
<b>USES</b>						
Bond and Lease Principle	1,060,000	1,060,000	1,090,000	1,120,000	1,105,000	1,140,000
Bond and Lease Interest	866,598	866,598	836,870	796,929	755,550	711,314
Reserves and Miscellaneous	-	-	-	-	-	-
<b>Total Uses</b>	<b>1,926,598</b>	<b>1,926,598</b>	<b>1,926,870</b>	<b>1,916,929</b>	<b>1,860,550</b>	<b>1,851,314</b>
<b>Net Operating Revenues over (under)</b>						
<b>Expenditures</b>	-	2	(270)	9,671	66,050	75,286
<b>Total Uses Percentage Change</b>		0.0%	0.0%	-0.5%	-2.9%	-0.5%
Beginning Fund Balance	605,650	605,650	605,652	605,382	615,053	681,103
Ending Fund Balance	\$ 605,650	\$ 605,652	\$ 605,382	\$ 615,053	\$ 681,103	\$ 756,389

## Capital Projects Fund

The Capital Projects Fund provides funding for long lived assets and real property improvement projects. Beginning with the FY 18/19 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. Accordingly, the CIP is projected to continue to be funded from the General Fund at \$ 2,535,660 annually.

**Golder Ranch Fire District**  
Five-Year Forecast

**CAPITAL PROJECTS FUND**

FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
Budgeted	Projected	Projected	Projected	Projected	Projected

**SOURCES**

General Fund O&M CIP	247,000	40,000	220,000	40,000	40,000	40,000
CIP Sinking Fund ADD	1,281,666	1,248,333	1,813,333	1,523,333	1,140,000	1,140,000
Capital Leases	702,640	702,640	702,640	619,640	619,640	619,640
CIP Reserve Fund Add	804,354	544,687	18,610	252,687	386,020	386,020
Ladder Truck Restricted Reserve	1,676,000	-	-	-	-	-
<b>Total Sources</b>	<b>4,711,660</b>	<b>2,535,660</b>	<b>2,754,583</b>	<b>2,435,660</b>	<b>2,185,660</b>	<b>2,185,660</b>
<b>Total Sources Percentage Change</b>		-46.2%	8.6%	-11.6%	-10.3%	0.0%

**USES**

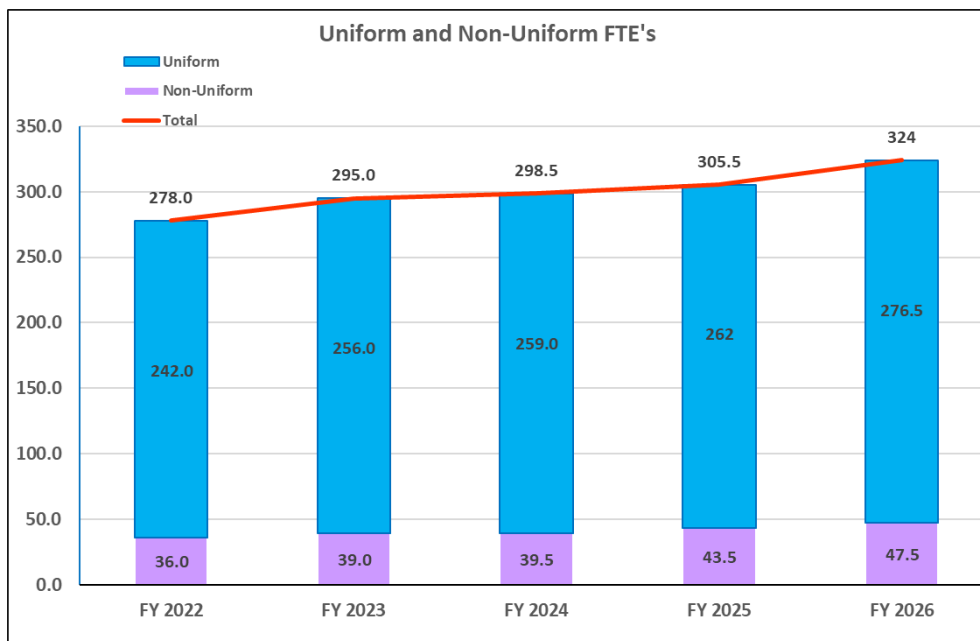
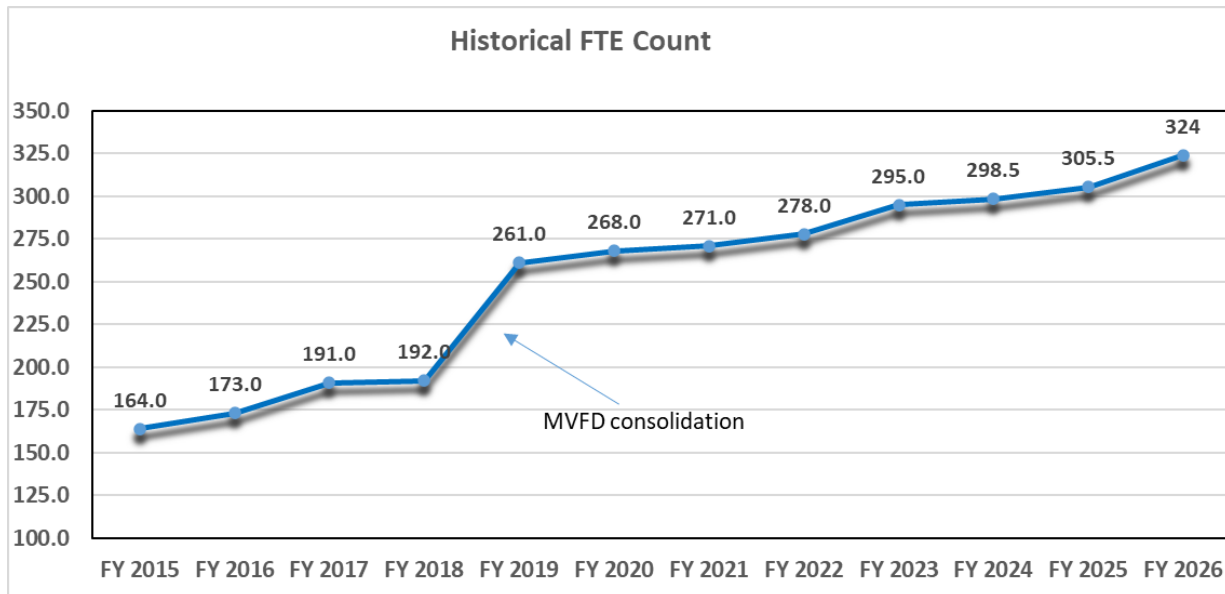
O&M	949,640	742,640	922,640	659,640	659,640	659,640
CIP Sinking Fund (USED)	1,398,619	1,145,000	1,300,000	1,299,998	1,400,000	1,400,000
CIP Reserve (Fund balance used)	422,000	422,000	422,000	422,000	427,000	427,000
Capital Outlay Grant Funded	1,676,000	-	-	-	-	-
<b>Total Uses</b>	<b>4,446,259</b>	<b>2,309,640</b>	<b>2,644,640</b>	<b>2,381,638</b>	<b>2,486,640</b>	<b>2,486,640</b>
<b>Net Operating Revenues over (under)</b>						
<b>Expenditures</b>	<b>265,401</b>	<b>226,020</b>	<b>109,943</b>	<b>54,022</b>	<b>(300,980)</b>	<b>(300,980)</b>
<b>Total Uses Percentage Change</b>		-48.1%	14.5%	-9.9%	4.4%	0.0%

Beginning Fund Balance	9,796,266	10,061,667	10,287,687	10,397,630	10,451,652	10,150,672
Ending Fund Balance	\$ 10,061,667	\$ 10,287,687	\$ 10,397,630	\$ 10,451,652	\$ 10,150,672	\$ 9,849,692

## Personnel Overview

Salaries and benefits make up 72% of the total major sources of the operating budget. Traditionally, these costs tend to increase at a higher rate than other operating costs. A compensation schedule adjustment rolled out in FY 2023/24 continues to address both uniform and non-uniform salary deficiencies and continues to lower the rate of employee attrition. The Adopted FY 2025/26 Budget has a total of 324 full time positions, an increase of 13.5 full time equivalent positions from prior fiscal year.

The District continues to focus on succession planning and leadership development for the next generation of District management. This ongoing program ensures competency at every level of the organization for years to come. Because of the retirements and the physical nature of the profession, the District constantly seeks to develop its employees.



## Capital Improvement Plan

The 5-Year CIP supports the acquisition of response vehicles, major equipment replacements, and real property improvements not covered by bond proceeds. This fund was also established to accumulate resources for the purchase of high-cost apparatus, including fire engines, fire trucks, heavy brush units, hazardous materials trailers, and other specialized response vehicles such as ambulances.

Funding for the CIP comes from the following sources:

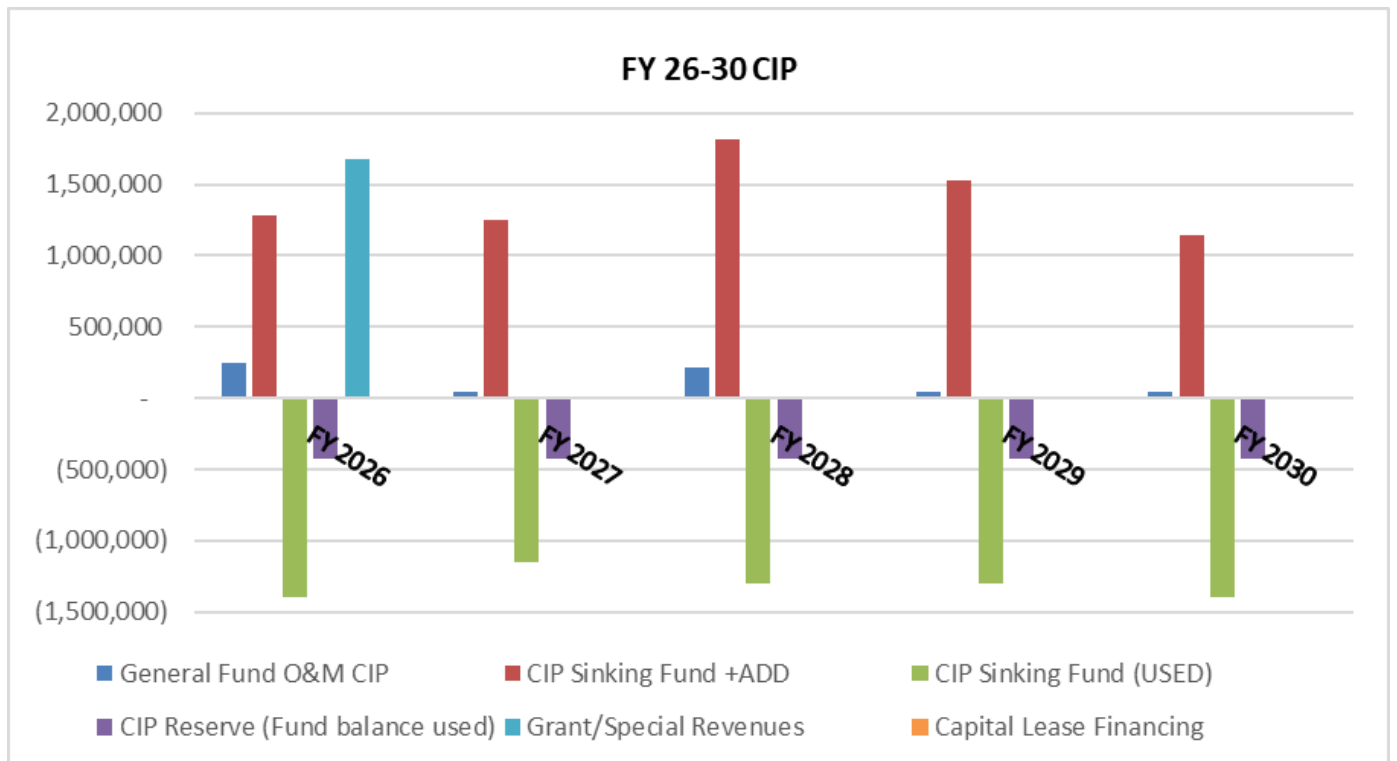
1.     **O&M LEVY.** The O&M levy will provide much of the cash needed for the planned annual cashflow and sinking funds. The "pay-as-you-go" (PAYGO) concept for capital improvement plans involves funding projects using current year revenues and ongoing funding sources, such as taxes and grants, within a single fiscal year. This approach avoids debt financing, potentially leading to lower taxpayer costs compared to traditional debt-funded capital improvement plans.
2.     **SINKING FUNDS.** Some high dollar projects have been identified that will need a portion of the annual O&M levy to be set aside as a funding source in the current and future years.
3.     **CONTINGENCY RESERVE FUNDS.** For some years now the CIP has experienced surpluses where projects have come in under budget or projects were funded but not started. As such, the CIP has approximately \$500k of funds available to pay for any number of large dollar capital maintenance projects such as painting facilities, replacing appliances, HVAC systems, roof recoats, etc.
4.     **ARPA GRANT.** In September 2023 GRFD received \$2.3M from the American Rescue Plan Act. These monies were committed by the Fire Board to fund purchase of a new ladder truck to replace the aged-out 040 American La France ladder truck purchased 20 years ago in 2005. The current CIP anticipates the delivery of this ladder truck in FY 2026. As such, \$1.676M of ARPA Grant is identified as a funding source.
5.     **OPERATING LEASES.** Certain durable, highly specialized equipment is provided by operating leases. These types of equipment are usually very technical in nature and have useful lives that are limited. Examples of equipment that are provided by operating leases include copier/printers, heart monitors, power cot/gurneys and passenger (non-response vehicles). Operating leases have a multiple-year agreement where the District has the option of purchasing the equipment at the end of the lease term at a fair market value or turning the equipment back to the dealer for new replacement equipment.

Annually the District administration asks the program owners to compile a list of non-recurring capital requests. At a meeting with all program owners and administration capital needs and new positions are discussed. The needs are prioritized based on the presentations and perceived needs impact on district operations. Near the completion of the budget process the chief officers make a final sections of projects to be funded based on available funding and need.

All reoccurring capital expense are tied to facilities maintenance and vehicle and equipment replacements plans. This allows the district to maintain its building and its fleet appropriately.

For fiscal year 2026, the CIP will require a funding level of \$4.6M, then annual funding will return to an average of \$2.5M for the remainder of the five years. The complete 5-Year CIP is included for your review.

5 Year Capital Improvement EXECUTIVE SUMMARY										
Fiscal Years 2024 - 2030										
		FY 2024 ACTUAL	FY 2025 BUDGET	FY 2025 YTD ACTUAL	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2026-2030
<b>Fund Expenditures</b>										
O&M Levy	General Fund O&M CIP	1,485,792	828,475	820,516	247,000	40,000	220,000	40,000	40,000	587,000
O&M Levy	CIP Sinking Fund ADD	458,141	1,281,666	1,281,666	1,281,666	1,248,333	1,813,333	1,523,333	1,140,000	7,006,665
O&M Levy	Capital Leases	450,480	613,100	494,976	702,640	702,640	702,640	619,640	619,640	3,347,200
O&M Levy	CIP Reserve Fund Add	332,721	92,419	188,502	804,354	544,687	18,610	252,687	386,020	2,006,358
	<b>Subtotal O&amp;M Levy</b>	<b>2,727,135</b>	<b>2,815,660</b>	<b>2,785,660</b>	<b>3,035,660</b>	<b>2,535,660</b>	<b>2,754,583</b>	<b>2,435,660</b>	<b>2,185,660</b>	
Restricted Reserve	Ladder Truck				1,676,000					1,676,000
	<b>Funds Provided</b>				<b>4,711,660</b>	<b>2,535,660</b>	<b>2,754,583</b>	<b>2,435,660</b>	<b>2,185,660</b>	<b>14,623,223</b>
<b>Fund Sources</b>										
	O&M Levy (USED)	(1,485,792)	(828,475)	(820,516)	(949,640)	(742,640)	(922,640)	(659,640)	(659,640)	(3,934,200)
	CIP Sinking Fund (USED)	-	-	(101,380)	(1,398,619)	(1,145,000)	(1,300,000)	(1,299,998)	(1,400,000)	(6,543,617)
	CIP Reserve Fund (USED)	-	-	-	(422,000)	(422,000)	(422,000)	(427,000)	(427,000)	(2,120,000)
	Grant/Special Revenues	-	-	-	(1,676,000)	-	-	-	-	(1,676,000)
	Capital Lease Financing	-	-	-	-	-	-	-	-	-
	<b>Funds Used</b>				<b>(4,446,259)</b>	<b>(2,309,640)</b>	<b>(2,644,640)</b>	<b>(2,386,638)</b>	<b>(2,486,640)</b>	<b>(14,273,817)</b>
	<b>Annual Funding Target</b>	<b>2,535,660</b>	<b>2,535,660</b>	<b>2,535,660</b>	<b>2,535,660</b>	<b>2,535,660</b>	<b>2,535,660</b>	<b>2,535,660</b>	<b>2,535,660</b>	
	<b>CIP RESERVE FUND BALANCE</b>	<b>332,721</b>	<b>425,140</b>	<b>521,223</b>	<b>903,577</b>	<b>1,026,264</b>	<b>622,874</b>	<b>448,561</b>	<b>407,581</b>	





## Capital Purchases Items Over \$5000.00

5 Year Capital Improvement Program -LEASE SCHEDULES								
Fiscal Years 2025 - 2030								
<b>Project Title:</b>	<b>Mechanical Compression (CPR) device</b>							
<b>Project Owner:</b>	<b>M Wilson</b>							
<b>Project ID:</b>	<b>072</b>							
<b>Description:</b>	The EMS division is testing mechanical compression devices for higher efficacy CPR during the transport of critically ill patients. These units enhance the safety of personnel in the back of district ambulances while they are in motion and are a standard of care.							
		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
O&M Levy	General Fund O&M CIP	-	-	-	-	-	-	-
O&M Levy	CIP Sinking Fund ADD	-	-	-	-	-	-	-
O&M Levy	Operating Lease	35,853	37,823	37,823	37,823	37,823	37,823	224,968
<b>Project Title:</b>	<b>Cardiac Monitors Lease</b>							
<b>Project Owner:</b>	<b>M Wilson</b>							
<b>Project ID:</b>	<b>075</b>							
<b>Description:</b>	This project provides financial support for the Zoll cardiac monitor lease agreement implemented in FY'24.							
		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
O&M Levy	General Fund O&M CIP	-	-	-	-	-	-	-
O&M Levy	CIP Sinking Fund ADD	-	-	-	-	-	-	-
O&M Levy	Operating Lease	276,504	276,504	276,504	276,504	276,504	276,504	1,659,024
<b>Project Title:</b>	<b>Enterprise Fleet Lease</b>							
<b>Project Owner:</b>	<b>C Raney</b>							
<b>Project ID:</b>	<b>038</b>							
<b>Description:</b>	The annual fleet contract cost of leased vehicles across all divisions, this includes FLS, Professional Dev							
		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>5-Year Total</b>
O&M Levy	General Fund O&M CIP	-	-	-	-	-	-	-
O&M Levy	CIP Sinking Fund ADD	-	-	-	-	-	-	-
O&M Levy	Operating Lease	155,000	185,000	185,000	185,000	185,000	185,000	1,080,000
<b>Project Title:</b>	<b>Stryker Power Cot Lease</b>							
<b>Project Owner:</b>	<b>Wilson/Rutherford</b>							
<b>Project ID:</b>	<b>039</b>							
<b>Description:</b>	(SAFETY) Lease agreements for Stryker Power Load and Power Cot Systems. In FY 23-24, the district maintains has 5 systems on lease agreements, the total dollar amount is the annual cost, payments are quarterly. One lease will term out in the first quarter of the FY. With the anticipated arrival of two new ambulance in FY 24-25, we will need to add two more Power Loads and Power Cot Systems.							
		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
O&M Levy	General Fund O&M CIP	-	-	-	-	-	-	-
O&M Levy	CIP Sinking Fund ADD	-	-	-	-	-	-	-
O&M Levy	Operating Lease	85,743	107,313	107,313	107,313	107,313	107,313	622,308
<b>Project Title:</b>	<b>Stryker Power Cot Lease</b>							
<b>Project Owner:</b>	<b>Wilson/Rutherford</b>							
<b>Project ID:</b>	<b>029</b>							
<b>Description:</b>	(SAFETY) Lease agreements for Stryker Power Load and Power Cot Systems. In FY 23-24, the district maintains has 4 systems on lease agreements, the total dollar amount is the annual cost, payments are quarterly. One lease will term out in the first quarter of the FY.							
		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
O&M Levy	General Fund O&M CIP	-	-	-	-	-	-	-
O&M Levy	CIP Sinking Fund ADD	-	-	-	-	-	-	-
O&M Levy	Operating Lease	30,000	83,112	83,112	83,112	-	-	279,336

<b>Project Title:</b>	<b>Canon Copier Lease</b>							
<b>Project Owner:</b>	<b>Dave Christian</b>							
<b>Project ID:</b>								
<b>Description:</b>	(SAFETY) Lease agreements for Stryker Power Load and Power Cot Systems. In FY 23-24, the district maintains has 4 systems on lease agreements, the total dollar amount is the annual cost, payments are quarterly. One lease will term out in the first quarter of the FY.							
		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
O&M Levy	General Fund O&M CIP	-	-	-	-	-	-	-
O&M Levy	CIP Sinking Fund ADD	-	-	-	-	-	-	-
O&M Levy	Operating Lease	30,000	12,888	12,888	12,888	13,000	13,000	94,664
<b>TOTAL OPERATING LEASES</b>								
	<b>Fund Source:</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
O&M Levy	General Fund O&M CIP	-	-	-	-	-	-	-
O&M Levy	CIP Sinking Fund ADD	-	-	-	-	-	-	-
O&M Levy	Operating Leases	613,100	702,640	702,640	702,640	619,640	619,640	3,960,300

5 Year CIP Sinking Fund Fiscal Years 2024 - 2029								
<b>Project Title:</b>	<b>Water Tender</b>	<b>320</b>						
<b>Project Owner:</b>	<b>North</b>							
<b>Project ID:</b>	<b>088 and future</b>							
<b>Description:</b>	Based on WL needs and funds, 020 (2002, Freightliner 4k gallon Tender, 21k miles) will be up for replacement based on Vehicle Replacement Criteria. Increased North from the previous year. This project will be funded over 3 years for delivery in FY 2026 A deposit of 101k was made on the tender in fy 2025.							
<b>Funding Source:</b>		<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>
O&M Levy	General Fund O&M CIP	-	-	-	-	-	-	-
O&M Levy	CIP Sinking Fund ADD	133,333	133,333	133,333			100,000	100,000
	CIP Sinking Fund (USED)		(101,380)	(298,619)				
	CIP Reserve (Fund balance used)							
	Grant/Special Revenues							
	Capital Lease Financing							
<b>Project Title:</b>	<b>Ambulance</b>	<b>320</b>						
<b>Project Owner:</b>	<b>Raney</b>							
<b>Project ID:</b>	<b>067</b>							
<b>Description:</b>	Replace the next ambulance as set by our replacement schedule based on engine hours and mileage. Our frontline and reserve ambulances are in great condition, this project will provide funding to replace one ambulance in FY'27 and FY'29. Units are approximately \$300k each.							
<b>Funding:</b>		<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>
O&M Levy	General Fund O&M CIP	-	-	-	-	-	-	-
O&M Levy	CIP Sinking Fund ADD	191,475	250,000	250,000	250,000	250,000	250,000	-
	CIP Sinking Fund (USED)	-	-	-	(500,000)	-	(500,000)	-
	CIP Reserve (Fund balance used)	-	-	-	-	-	-	-
	Grant/Special Revenues	-	-	-	-	-	-	-
	Capital Lease Financing	-	-	-	-	-	-	-

<b>Project Title:</b>	<b>Type 1 Class A Pumper</b>	410							
<b>Project Owner:</b>	<b>North/Raney</b>								
<b>Project ID:</b>	<b>054</b>								
<b>Description:</b>	The engine needing to be replaced will be determined by Vehicle Replacement Guidelines established by Fleet. Spec and order in calendar year 2023 for anticipated build time. Replacement funds for the following vehicles in order 0611(replacement in 2030),1611(replacement in 2031),012(replacement in 2033)								
<b>Funding:</b>		<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
O&M Levy	General Fund O&M CIP	-	-	-	-	-	-	-	-
O&M Levy	CIP Sinking Fund ADD	-	550,000	550,000	650,000	1,430,000	1,040,000	1,040,000	5,260,000
	CIP Sinking Fund (USED)	-	-	(1,100,000)	-	(1,300,000)	-	(1,400,000)	(3,800,000)
	CIP Reserve (Fund balance used)	-	-	-	-	-	-	-	-
	Grant/Special Revenues	-	-	-	-	-	-	-	-
	Capital Lease Financing	-	-	-	-	-	-	-	-
<b>Project Title:</b>	<b>TYPE III Engine</b>	320							
<b>Project Owner:</b>	<b>Raney</b>								
<b>Project ID:</b>	<b>068</b>								
<b>Description:</b>	TYPE III Engine - Need to replace 030 (2000 International, 23k miles) originally in FY'23 at \$250k, North to purchase, \$450k								
<b>Funding:</b>		<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
O&M Levy	General Fund O&M CIP	-	-	-	-	-	-	-	-
O&M Levy	CIP Sinking Fund ADD	-	175,000	175,000	175,000	-	-	-	525,000
	CIP Sinking Fund (USED)	-	-	-	(525,000)	-	-	-	(525,000)
	CIP Reserve (Fund balance used)	-	-	-	-	-	-	-	-
	Grant/Special Revenues	-	-	-	-	-	-	-	-
	Capital Lease Financing	-	-	-	-	-	-	-	-
<b>Project Title:</b>	<b>Air&amp;Power Truck</b>	320							
<b>Project Owner:</b>	<b>Raney/North</b>								
<b>Project ID:</b>	<b>TBD</b>								
<b>Description:</b>	5 year sinking fund for the replacement of the district air power truck(unit 060) in 2030								
<b>Funding:</b>		<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
O&M Levy	General Fund O&M CIP	-	-	-	-	-	-	-	-
O&M Levy	CIP Sinking Fund ADD	133,333	133,333	133,333	133,333	133,333	133,333	-	799,998
	CIP Sinking Fund (USED)	-	-	-	-	-	(799,998)	-	(799,998)
	CIP Reserve (Fund balance used)	-	-	-	-	-	-	-	-
	Grant/Special Revenues	-	-	-	-	-	-	-	-
	Capital Lease Financing	-	-	-	-	-	-	-	-
<b>Project Title:</b>	<b>Various IT Equipment</b>								
<b>Project Owner:</b>	<b>Rascon</b>								
<b>Project ID:</b>	<b>057</b>								
<b>Description:</b>	Replace EPCR Laptops, Microsoft Server Licensing, VOIP phone system upgrades								
<b>Funding:</b>		<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
O&M Levy	General Fund O&M CIP	-	-	-	-	-	-	-	-
O&M Levy	CIP Sinking Fund ADD	-	40,000	40,000	40,000	-	-	-	120,000
	CIP Sinking Fund (USED)	-	-	-	(120,000)	-	-	-	(120,000)
	CIP Reserve (Fund balance used)	-	-	-	-	-	-	-	-
	Grant/Special Revenues	-	-	-	-	-	-	-	-
	Capital Lease Financing	-	-	-	-	-	-	-	-
<b>TOTAL SINKING FUND</b>									
		<b>TOTAL</b>							
	<b>Fund Source:</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
O&M Levy	General Fund O&M CIP	-	-	-	-	-	-	-	-
O&M Levy	CIP Sinking Fund ADD	458,141	1,281,666	1,281,666	1,248,333	1,813,333	1,523,333	1,140,000	8,304,997
O&M Levy	Operating Leases	-	-	-	-	-	-	-	-
	CIP Sinking Fund (USED)	-	(101,380)	(1,398,619)	(1,145,000)	(1,300,000)	(1,299,998)	(1,400,000)	(6,644,997)

**5 Year Capital Improvement PAYGO**  
**Fiscal Years 2025 - 2030**

<b>Project Title:</b>	<b>Paint Interior/Ext Station</b>							
<b>Project Owner:</b>	<b>North</b>							
<b>Project ID:</b>	<b>061</b>							
<b>Description:</b>	This is an ongoing building maintenance project, Logistics to maintain a 10-year schedule of the building rotation.							
<b>Funding:</b>		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
O&M Levy	General Fund O&M CIP	30,000	-	-	-	-	-	30,000
O&M Levy	CIP Sinking Fund ADD	-	-	-	-	-	-	-
CIP Reserve		-	30,000	30,000	30,000	30,000	30,000	150,000
	CIP Sinking Fund (USED)	-	-	-	-	-	-	-
	CIP Reserve (Fund balance used)	-	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(150,000)
	Grant/Special Revenues	-	-	-	-	-	-	-
	Capital Lease Financing	-	-	-	-	-	-	-
<b>Project Title:</b>	<b>SCBA Bottles</b>							
<b>Project Owner:</b>	<b>A Smith</b>							
<b>Project ID:</b>	<b>064</b>							
<b>Description:</b>	Twenty-five (25) 45 minute SCBA cylinders. To replace SCBA cylinders that are retired from service (15 years) every year. This maintains an adequate supply of spare SCBA cylinders for efficient operations and training which equates to 2.5 cylinders per pack.							
		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
O&M Levy	General Fund O&M CIP	42,000	-	-	-	-	-	42,000
O&M Levy	CIP Sinking Fund ADD	-	-	-	-	-	-	-
CIP Reserve		-	42,000	42,000	42,000	42,000	42,000	210,000
	CIP Sinking Fund (USED)	-	-	-	-	-	-	-
	CIP Reserve (Fund balance used)	-	(42,000)	(42,000)	(42,000)	(42,000)	(42,000)	(210,000)
	Grant/Special Revenues	-	-	-	-	-	-	-
	Capital Lease Financing	-	-	-	-	-	-	-
<b>Project Title:</b>	<b>Fire Hydrant - community infrastructure</b>							
<b>Project Owner:</b>	<b>Akins</b>							
<b>Project ID:</b>	<b>058</b>							
<b>Description:</b>	Funding is being requested to provide two (2) fire hydrants per year on a public water purveyor's supply system. Private companies cannot participate due to gifting of tax dollars. This effort will assist in improving water fire flow in community areas that are now deficient in accordance with the provisions of NFPA #1142, "Rural Water Supplies", and the ISO Fire Suppression Rating Schedule. Historically this line item has been in O&M, hydrants are \$8,500 each.							
		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
O&M Levy	General Fund O&M CIP	20,000	-	-	-	-	-	20,000
O&M Levy	CIP Sinking Fund ADD	-	-	-	-	-	-	-
CIP Reserve		-	20,000	20,000	20,000	20,000	20,000	100,000
	CIP Sinking Fund (USED)	-	-	-	-	-	-	-
	CIP Reserve (Fund balance used)	-	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(100,000)
	Grant/Special Revenues	-	-	-	-	-	-	-
	Capital Lease Financing	-	-	-	-	-	-	-
<b>Project Title:</b>	<b>HVAC Unit replacement</b>							
<b>Project Owner:</b>	<b>North</b>							
<b>Project ID:</b>	<b>051</b>							
<b>Description:</b>	Replace HVAC Units as they fail (rotation). Many of the AC units on stations are old and inefficient. As they begin to cost more for repairs and usage, a replacement program will allow us to anticipate failures and replace units in an orderly and systematic fashion.							
		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
O&M Levy	General Fund O&M CIP	60,000	-	-	-	-	-	60,000
O&M Levy	CIP Sinking Fund ADD	-	-	-	-	-	-	-
CIP Reserve		-	60,000	60,000	60,000	60,000	60,000	300,000
	CIP Sinking Fund (USED)	-	-	-	-	-	-	-
	CIP Reserve (Fund balance used)	-	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)	(300,000)
	Grant/Special Revenues	-	-	-	-	-	-	-
	Capital Lease Financing	-	-	-	-	-	-	-

<b>Project Title:</b>	<b>Appliance Replacements</b>							
<b>Project Owner:</b>	<b>North</b>							
<b>Project ID:</b>	<b>052</b>							
<b>Description:</b>	This items allows facilities to replace refrigerators, stoves, ranges, washers, dryers, etc...as needed in the various buildings we have throughout the district.							
		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
O&M Levy	General Fund O&M CIP	55,000	-	-	-	-	-	55,000
O&M Levy	CIP Sinking Fund ADD	-	-	-	-	-	-	-
CIP Reserve		-	55,000	55,000	55,000	60,000	60,000	285,000
	CIP Sinking Fund (USED)	-	-	-	-	-	-	-
	CIP Reserve (Fund balance used)	-	(55,000)	(55,000)	(55,000)	(60,000)	(60,000)	(285,000)
	Grant/Special Revenues	-	-	-	-	-	-	-
	Capital Lease Financing	-	-	-	-	-	-	-
<b>Project Title:</b>	<b>Roof Recoat</b>							
<b>Project Owner:</b>	<b>North</b>							
<b>Project ID:</b>	<b>042</b>							
<b>Description:</b>	This is an ongoing building maintenance project, Logistics to maintain a 10-year schedule of the building rotation. Pricing may change from year to year based on the square footage of the building needing maintenance.							
		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
O&M Levy	General Fund O&M CIP	65,000	-	-	-	-	-	65,000
O&M Levy	CIP Sinking Fund ADD	-	-	-	-	-	-	-
CIP Reserve		-	40,000	40,000	40,000	40,000	40,000	200,000
	CIP Sinking Fund (USED)	-	-	-	-	-	-	-
	CIP Reserve (Fund balance used)	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(200,000)
	Grant/Special Revenues	-	-	-	-	-	-	-
	Capital Lease Financing	-	-	-	-	-	-	-
<b>Project Title:</b>	<b>Garage Door Replacement</b>							
<b>Project Owner:</b>	<b>North</b>							
<b>Project ID:</b>	<b>048</b>							
<b>Description:</b>	This project provides funding to replace non-insulated garage doors within the fire stations. The Logistics Division will maintain a schedule of stations needing replacement.							
		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
O&M Levy	General Fund O&M CIP	50,000	-	-	-	-	-	50,000
O&M Levy	CIP Sinking Fund ADD	-	-	-	-	-	-	-
CIP Reserve		-	50,000	50,000	50,000	50,000	50,000	250,000
	CIP Sinking Fund (USED)	-	-	-	-	-	-	-
	CIP Reserve (Fund balance used)	-	(50,000)	(50,000)	(50,000)	(50,000)	(50,000)	(250,000)
	Grant/Special Revenues	-	-	-	-	-	-	-
	Capital Lease Financing	-	-	-	-	-	-	-
<b>Project Title:</b>	<b>E-Drollic Extrication Tools</b>							
<b>Project Owner:</b>	<b>A Smith</b>							
<b>Project ID:</b>	<b>025</b>							
<b>Description:</b>	This project provides funding to purchase additional extrication equipment with the intent of outfitting a reserve engine with a complement of extrication tools.							
		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
O&M Levy	General Fund O&M CIP	35,000	-	-	-	-	-	35,000
O&M Levy	CIP Sinking Fund ADD	-	-	-	-	-	-	-
CIP Reserve		-	20,000	20,000	20,000	20,000	20,000	100,000
	CIP Sinking Fund (USED)	-	-	-	-	-	-	-
	CIP Reserve (Fund balance used)	-	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(100,000)
	Grant/Special Revenues	-	-	-	-	-	-	-
	Capital Lease Financing	-	-	-	-	-	-	-

<b>Project Title:</b>	<b>Cabinet refurb</b>							
<b>Project Owner:</b>	<b>North</b>							
<b>Project ID:</b>	<b>059</b>							
<b>Description:</b>	This is an ongoing maintenance project as the fire station kitchens are aging requiring the need for new cabinetry.							
		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
O&M Levy	General Fund O&M CIP	25,000	-	-	-	-	-	25,000
O&M Levy	CIP Sinking Fund ADD	-	-	-	-	-	-	-
CIP Reserve		-	25,000	25,000	25,000	25,000	25,000	125,000
	CIP Sinking Fund (USED)	-	-	-	-	-	-	-
	CIP Reserve (Fund balance used)	-	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(125,000)
	Grant/Special Revenues	-	-	-	-	-	-	-
	Capital Lease Financing	-	-	-	-	-	-	-
<b>Project Title:</b>	<b>Ladder Truck</b>							
<b>Project Owner:</b>	<b>Raney</b>							
<b>Project ID:</b>	<b>tbd</b>							
<b>Description:</b>	The expected arrival of Aerial Apparatus board approved and purchased in January of 2023. Ordered in 2023, this is to replace Vehicle 040 ( 2005 American LaFrance, 100' platform, 60k miles) and maintain ISO ratings.							
		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
O&M Levy	General Fund O&M CIP	-	-	-	-	-	-	-
O&M Levy	CIP Sinking Fund (ADD)	-	-	-	-	-	-	-
	Fund Balance Restricted	-	1,676,000					1,676,000
	CIP Sinking Fund (USED)	-	-	-	-	-	-	-
	CIP Reserve (Fund balance used)	-	-	-	-	-	-	-
	Grant/Special Revenues	-	(1,676,000)	-	-	-	-	(1,676,000)
	Capital Lease Financing	-	-	-	-	-	-	-
<b>Project Title:</b>	<b>Asphalt/Concrete Replacement Repair</b>	<b>330</b>						
<b>Project Owner:</b>	<b>North</b>							
<b>Project ID:</b>	<b>NEW PROJECT</b>							
<b>Description:</b>	This is an ongoing facilities maintenance project to replace cracked and deteriorating concrete and asphalt starting with stations 370 and 377 in FY'26. Facilities will maintain an annual schedule, sealing the asphalt at two stations per year.							
		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
O&M Levy	General Fund O&M CIP	-	10,000	-	-	-	-	10,000
O&M Levy	CIP Sinking Fund ADD	-	-	-	-	-	-	-
CIP Reserve		-	40,000	40,000	40,000	40,000	40,000	200,000
	CIP Sinking Fund (USED)	-	-	-	-	-	-	-
	CIP Reserve (Fund balance used)	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(200,000)
	Grant/Special Revenues	-	-	-	-	-	-	-
	Capital Lease Financing	-	-	-	-	-	-	-
<b>Project Title:</b>	<b>Fleet Ground Lift</b>	<b>320</b>						
<b>Project Owner:</b>	<b>Raney</b>							
<b>Project ID:</b>	<b>tbd</b>							
<b>Description:</b>	Fleet's in gound vehicle lift in the the north west bay has been condemned on this years inspection and will require replacement. Requesting funding to purchase and install this item.							
		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
O&M Levy	General Fund O&M CIP	-	20,000	-	-	-	-	20,000
O&M Levy	CIP Sinking Fund ADD	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
	CIP Sinking Fund (USED)	-	-	-	-	-	-	-
	CIP Reserve (Fund balance used)	-	-	-	-	-	-	-
	Grant/Special Revenues	-	-	-	-	-	-	-
	Capital Lease Financing	-	-	-	-	-	-	-

<b>Project Title:</b>	<b>Floor Refinish</b>							
<b>Project Owner:</b>	<b>North</b>							
<b>Project ID:</b>	<b>060</b>							
<b>Description:</b>	Floor Refinish							
		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
O&M Levy	General Fund O&M CIP	40,000	-	-	-	-	-	40,000
O&M Levy	CIP Sinking Fund ADD	-	-	-	-	-	-	-
CIP Reserve		-	40,000	40,000	40,000	40,000	40,000	200,000
	CIP Sinking Fund (USED)	-	-	-	-	-	-	-
	CIP Reserve (Fund balance used)	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)	(200,000)
	Grant/Special Revenues	-	-	-	-	-	-	-
	Capital Lease Financing	-	-	-	-	-	-	-
<b>Project Title:</b>	<b>Various IT Equipment</b>	<b>140</b>						
<b>Project Owner:</b>	<b>Rascon</b>							
<b>Project ID:</b>	<b>057</b>							
<b>Description:</b>	Replace EPCR Laptops, Microsoft Server Licensing, VOIP phone system upgades							
		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
O&M Levy	General Fund O&M CIP	90,000	28,000	-	-	-	-	118,000
O&M Levy	CIP Sinking Fund ADD	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
	CIP Sinking Fund (USED)	-	-	-	-	-	-	-
	CIP Reserve (Fund balance used)	-	-	-	-	-	-	-
	Grant/Special Revenues	-	-	-	-	-	-	-
	Capital Lease Financing	-	-	-	-	-	-	-
<b>Project Title:</b>	<b>Dump Trailer</b>	<b>330</b>						
<b>Project Owner:</b>	<b>North</b>							
<b>Project ID:</b>	<b>TBD</b>							
<b>Description:</b>	Purchase of a dump trailer for the facilities program. This unit will allow the facility technicians can complete landscaping and storm cleanup projects more efficiently.							
		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
O&M Levy	General Fund O&M CIP	-	15,000	-	-	-	-	15,000
O&M Levy	CIP Sinking Fund ADD	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
	CIP Sinking Fund (USED)	-	-	-	-	-	-	-
	CIP Reserve (Fund balance used)	-	-	-	-	-	-	-
	Grant/Special Revenues	-	-	-	-	-	-	-
	Capital Lease Financing	-	-	-	-	-	-	-
<b>Project Title:</b>	<b>373 Extractor Platform</b>	<b>330</b>						
<b>Project Owner:</b>	<b>North</b>							
<b>Project ID:</b>	<b>TBD</b>							
<b>Description:</b>	Requesting funding for the construction of an elevated platform for extractor, washer and dryer at Station 373. Project to include discharge basin, as well as new plumbing installation for appropriate size drainage, as well as correct the current drain above ground in closet. \$18,000							
		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>
O&M Levy	General Fund O&M CIP	-	18,000	-	-	-	-	18,000
O&M Levy	CIP Sinking Fund ADD	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
	CIP Sinking Fund (USED)	-	-	-	-	-	-	-
	CIP Reserve (Fund balance used)	-	-	-	-	-	-	-
	Grant/Special Revenues	-	-	-	-	-	-	-
	Capital Lease Financing	-	-	-	-	-	-	-

<b>Project Title:</b>	<b>Fuel Island Card Readers</b>	<b>320</b>							
<b>Project Owner:</b>	<b>Raney</b>								
<b>Project ID:</b>	<b>TBD</b>								
<b>Description:</b>	Requesting funding to install a fuel management system that would include fuel/gasoline pedestals that would require fuel cards to access. This would both secure and accurately track fuel usage for the fleet. It will include software management that will integrate with our current fleet management systems for accurate and reliable reporting. This system will come with an annual fee that will need to be factored into the Fleet Card management budget.								
		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>	
O&M Levy	General Fund O&M CIP	-	66,000	-	-	-	-	<b>66,000</b>	
O&M Levy	CIP Sinking Fund ADD	-	-	-	-	-	-	-	
		-							
	CIP Sinking Fund (USED)	-	-	-	-	-	-	-	
	CIP Reserve (Fund balance used)	-	-	-	-	-	-	-	
	Grant/Special Revenues	-	-	-	-	-	-	-	
	Capital Lease Financing	-	-	-	-	-	-	-	
<b>Project Title:</b>	<b>CPAT Supplies and Equipment</b>	<b>490</b>							
<b>Project Owner:</b>	<b>Wilson</b>								
<b>Project ID:</b>	<b>TBD</b>								
<b>Description:</b>	This request seeks funding for equipment to support the CPAT for firefighter recruitment and training, ensuring compliance with industry standards and enhancing candidate evaluation								
		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>	
O&M Levy	General Fund O&M CIP	-	50,000	-	-	-	-	<b>50,000</b>	
O&M Levy	CIP Sinking Fund ADD	-	-	-	-	-	-	-	
		-							
	CIP Sinking Fund (USED)	-	-	-	-	-	-	-	
	CIP Reserve (Fund balance used)	-	-	-	-	-	-	-	
	Grant/Special Revenues	-	-	-	-	-	-	-	
	Capital Lease Financing	-	-	-	-	-	-	-	
<b>Project Title:</b>	<b>BC &amp; EMS Capt vehicle replacements</b>								
<b>Project Owner:</b>	<b>Raney</b>								
<b>Project ID:</b>	<b>TBD</b>								
<b>Description:</b>	Purchase of 3 F-150 4x4 XLT package pickup trucks to replace frontline units 2155,2156,2157 in 7-1-2028. Based on current fleet data, these units will reach their breakever for effective front-line use and should be moved to reserve status in 2028. This three-year fund will cover the cost of the three trucks, lighting packages, radios and any other associated in-service costs. At \$60,000 each.								
		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>	
O&M Levy	General Fund O&M CIP	-	-	-	180,000	-	-	<b>180,000</b>	
O&M Levy	CIP Sinking Fund ADD	-	-	-	-	-	-	-	
		-							
	CIP Sinking Fund (USED)	-	-	-	-	-	-	-	
	CIP Reserve (Fund balance used)	-	-	-	-	-	-	-	
	Grant/Special Revenues	-	-	-	-	-	-	-	
	Capital Lease Financing	-	-	-	-	-	-	-	
<b>Project Title:</b>	<b>Station Air Monitoring</b>	<b>310</b>							
<b>Project Owner:</b>	<b>Charnoki</b>								
<b>Project ID:</b>	<b>TBD</b>								
<b>Description:</b>	Air monitoring at Stations per CPSE recommendations								
		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>TOTAL</b>	
O&M Levy	General Fund O&M CIP	-	40,000	40,000	40,000	40,000	40,000	<b>200,000</b>	
O&M Levy	CIP Sinking Fund ADD	-	-	-	-	-	-	-	
		-							
	CIP Sinking Fund (USED)	-	-	-	-	-	-	-	
	CIP Reserve (Fund balance used)	-	-	-	-	-	-	-	
	Grant/Special Revenues	-	-	-	-	-	-	-	
	Capital Lease Financing	-	-	-	-	-	-	-	



TOTAL PAYGO								
	Fund Source:	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	TOTAL
O&M Levy	General Fund O&M CIP ADD	512,000	247,000	40,000	220,000	40,000	40,000	1,099,000
O&M Levy	CIP Sinking Fund ADD	-	-	-	-	-	-	-
CIP Reserve		-	2,098,000	422,000	422,000	427,000	427,000	3,796,000
	CIP Sinking Fund (USED)	-	-	-	-	-	-	-
	CIP RESERVE ADD (USED)	-	(422,000)	(422,000)	(422,000)	(427,000)	(427,000)	(1,787,279)
	Grant/Special Revenues (USED)	-	(1,676,000)	-	-	-	-	(1,676,000)
	Capital Lease Financing (USED)	-	-	-	-	-	-	-

## Historical Performance Measures

### Glossary of Terms

Account	A term used to identify a tracking device for assets, liabilities, expenditure or revenues.
Accrual Basis of Accounting	The method of accounting under which revenues are recorded when they are earned (whether cash is received at the time), and expenditures are recorded when goods and services are received (whether cash disbursements are made at the time or not)
ACFR	Annual Comprehensive Financial Report
Adopted Budget	Formal Action made by the Fire Board that sets spending limits for the fiscal year
AFG	Assistant to Firefighters Grant provided by the Department of Homeland Security
AFMA	Arizona Fire & Medical Authority
Alarm	A call received by the Dispatch Center which is then relayed to the appropriate station for emergency response.
ALS	Advanced Life Support. Pre-Hospital emergency medical care that may include all basic life support actions, plus invasive medical procedures, including: IV therapy, administration of anti-arrhythmic and other specified medications and solutions.

Appropriation	A sum of money or total assets devoted to a special purpose
ASRS	Arizona State Retirement System (non-sworn employee pension plan).
Assessed Valuation	(AV) The total taxable value placed on real estate and other property as a basis for levying taxes
Assets	Property that is owned by the District which has monetary value
Audit	Objective examination and evaluation of the financial statements of an organization by an outside Certified Public Accountant firm to ensure that the financial records are a fair and accurate representation of the transactions.
Balanced Budget	A budget in which recurring revenues equal recurring expenditures.
BLS	Basic Life Support. Emergency medical care generally limited to non-invasive procedures, such as airway maintenance, breathing support, CPR, hemorrhage control, splinting of suspected fractures, management of spinal injury, and protection and transport of the patient in accordance with accepted procedures. BLS providers with special training may also use semiautomatic defibrillators for cardiac defibrillation
Bond	A written promise to pay a specified sum of money (called principal or face value) at a specified future date (called maturity date) along with periodic interest paid at a specified percentage. Bonds are primarily used to finance capital projects
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period (a fiscal year) and the proposed means of financing them (revenues)
Capital Assets	Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Expenditure	Those items that are valued at over \$5,000 with a life expectancy of at least five years
Chart of Accounts	The classification system used by the District to organize the budget and accounting funds through General Ledger accounts
CIP	Capital Improvement Plan
CON - Certificate of Necessity	Certificate of Necessity from the State of Arizona that allows ambulance transports services within district boundaries and an additional area of 145 square miles in unincorporated southern Pinal County
COP(s)	A certificate of participation (COP) is a type of financing where an investor purchases a share of the lease revenues of a program rather than the bond being secured by those revenues. Certificates of participation are secured by lease revenues
CPR	Cardiopulmonary Resuscitation is an emergency procedure consisting of external cardiac massage and artificial respiration; attempts to restore circulation of the blood and prevent death or brain damage due to lack of oxygen.
DROP	Deferred Retirement Option Plan. A retirement option within the PSPRS program
EMS	Emergency Medical Services
Estimated Revenue	The amount of projected revenue to be collected during the fiscal year
Expenditure	The use of government funds to acquire goods or services
Family of Measures	Results, outputs, demands, or efficiencies that are necessary for the programs business operations and our tracked to determine the case for a change in resources
FEMA	Federal Emergency Management Agency
gaas	

Fiscal Year	A twelve-month period to which the annual budget applies. The District fiscal year runs from July 1st through June 30 <sup>th</sup>
Fixed Assets	Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment such as land, buildings, machinery, furniture, and other equipment
Full Time Equivalent (FTE)	A position, permanent or temporary, based on 2,080 hours per year. Part-time positions are converted for budget purposes to a decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time employee working 20 hours per week would be equivalent to a 0.5 FTE.
Fund	A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources
Fund Balance	The difference between assets and liabilities reported in a governmental fund
GAAP	Generally Accepted Accounting Principles. A widely accepted set of rules, conventions, standards, and procedures for reporting financial information, as established by the Financial Accounting Standards Board
GASB	Government Accounting Standards Board. A major organization to develop Generally Accepted Accounting Principles (GAAP) for use by governmental entities in reporting financial information
GASB 34	A statement issued by GASB and titled “Basic Financial Statements and Management’s Discussion and Analysis for State and Local Governments”. This statement changes the Discussion and Analysis for State and Local Governments”. This statement changes the governmental financial reporting model, requiring accrual accounting for all activities to include recording and depreciating all capital assets

GAAS	Generally Accepted Auditing Standards
GAGAS	Generally Accepted Governmental Auditing Standards
General Fund	A fund used to account for all general-purpose transactions of the District that do not require a special type of fund
GFOA	Government Finance Officers Association
Governmental Fund	Funds are generally used to account for tax-supported activities. Examples include the general fund, debt service funds, and capital projects funds.
Grant	A contribution by the state or federal government or other agency to support a particular function
GRFD	Golder Ranch Fire District
Hazardous Material	Any substance or matter that is likely to inflict injury or harm or impose great or continued risk unless dealt with in a manner prescribed by state and federal regulations
HQ	Head Quarters
Incident	An event involving a fire, medical emergency, hazardous material spill or release/potential release of a hazardous material
Ladder	A piece of apparatus that carries a full complement of ground ladders in addition to an aerial ladder
Long Term Debt	Debt with a maturity of more than one year after date of issuance
Major Fund	As defined by the Government Finance Officer Association budget award criteria, a major fund is any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget.
Modified Accrual	The basis of accounting under which expenditures are recorded when goods or services are received, rather than when invoices are paid. The exception on this

	general rule is interest on general long-term debt, which is recognized when due. Revenues are recorded in the accounting period in which they become measurable and available
NWFD	Northwest Fire District
Operating Budget	Appropriations for the day-to-day costs of delivering District services
Performance Measures	Indicators that measure how well an organization is performing on progress towards organizational objectives
PSPRS	Public Safety Personnel Retirement System (sworn employee pension plan)
Reserves	To set aside a portion of a fund balance to protect against economic downturns or emergencies
Response	Actions taken by the District in response to a citizen's request for services
Revenue	Amounts estimated to be received from taxes and other sources during the fiscal year
SAFER	Staffing for Adequate Fire & Emergency Response
SCBA	Self-Contained Breathing Apparatus
Sinking Fund	A fund established by an economic entity by setting aside revenue over a period of time to fund a future capital expense, or repayment of a long-term debt
Tax Year	The taxing year associated with the fiscal year, generally identified as beginning when the property tax bills are issued by the County, generally beginning in September of fiscal year.
Wildland Area	An area in which development is essentially non-existent except for roads, railroads, power lines and similar transportation facilities

## Working Capital

Is the difference between a company's current assets and its short-term liabilities, indicating its ability to fund daily operations and meet financial obligations