

**GOLDER RANCH FIRE DISTRICT
GOVERNING BOARD MEETING
PUBLIC NOTICE AND AGENDA
Tuesday, June 16, 2026, 9:00 a.m.
1600 East Hanley Boulevard, Oro Valley, Arizona 85737**

*Pursuant to ARS § 38-431.02, ARS § 38-431.03 and ARS § 38-431.05, the Golder Ranch Fire District Governing Board will meet in Regular Session that begins at approximately **9:00 a.m. on Tuesday, June 16, 2026**. The meeting will be held in the Fire District Headquarters Board Room, which is located at **1600 East Hanley Boulevard Oro Valley, Arizona 85737**. The order of the agenda may be altered or changed by direction of the Board. The Board may vote to go into Executive Session, which is not open to the public, on any agenda item pursuant to ARS § 38-431.03(A)(3) for discussion and consultation for legal advice with the Fire District Attorney on the matter(s) as set forth in the agenda item. The following topics and any reasonable variables related thereto will be subject to discussion and possible action.*

1. CALL TO ORDER/ROLL CALL

2. SALUTE AND PLEDGE OF ALLEGIANCE

3. FIRE BOARD REPORTS

4. CALL TO THE PUBLIC

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

5. PRESENTATIONS

A. PRESENTATION OF PERSONNEL

- PROMOTIONS
 - DARRELL NEWBURN, ENGINEER
 - AUTUMN ZOECHBAUER, FIRE INSPECTOR I

6. CONSENT AGENDA

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

A. APPROVE MINUTES- MAY 19, 2026, REGULAR SESSION

B. APPROVE MINUTES- MAY 19, 2026, EXECUTIVE SESSION ITEM 8A PARTS 1 & 2

C. APPROVE MINUTES- MAY 19, 2026, EXECUTIVE SESSION ITEM 8B PARTS 1 & 2



7. REPORTS AND CORRESPONDENCE

A. FIRE CHIEF'S REPORT – CHIEF BRANDHUBER

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

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

- UPDATES ON THE FOLLOWING AREAS:
 - COMMUNITY EDUCATION, ENGAGEMENT & RISK REDUCTION
 - FINANCE
 - FIRE PREVENTION

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

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

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

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

8. REGULAR BUSINESS

- ### **A. DISCUSSION AND/OR POSSIBLE ACTION REGARDING THE AUTHORIZATION OF THE GRFD FINANCE DIRECTOR, ASSISTANT CHIEF OF COMMUNITY RISK REDUCTION, AND FIRE CHIEF, TO ESTABLISH AND IMPLEMENT A CHASE BANK NIGHTLY MONEY MARKET SWEEP PROGRAM AND TO ACTIVATE, SUSPEND, OR DISCONTINUE THE SWEEP FUNCTION AS NECESSARY**



- B. DISCUSSION AND/OR POSSIBLE ACTION REGARDING THE ADOPTION OF RESOLUTION #2026-0007 REVISED GRFD PRINCIPLES OF SOUND FINANCIAL MANAGEMENT
- C. PUBLIC HEARING ON THE GOLDER RANCH FIRE DISTRICT FISCAL YEAR 2026/2027-BUDGET
 - OPEN THE PUBLIC HEARING
 - CLOSE THE PUBLIC HEARING
- D. DISCUSSION AND POSSIBLE ACTION REGARDING THE ADOPTION OF RESOLUTION #2026-0008 APPROVING AND FORMALLY ADOPTING THE GOLDER RANCH FIRE DISTRICT FISCAL YEARS 2026/2027 & 2027/2028 BUDGETS
- E. DISCUSSION AND POSSIBLE ACTION REGARDING THE ADOPTION OF RESOLUTION #2026-0009 APPROVING THE APPROPRIATION OF THE GOLDER RANCH FIRE DISTRICT END OF FISCAL YEAR 2025/2026 GENERAL FUND BALANCE
- F. DISCUSSION AND POSSIBLE ACTION REGARDING THE APPROVAL/SIGNING OF AN ENGAGEMENT LETTER WITH THE FIRM OF GOERING, ROBERTS, ET AL. FOR INDEPENDENT LEGAL SERVICES FOR THE GOLDER RANCH FIRE DISTRICT PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM (PSPRS) LOCAL PENSION BOARD
- G. DISCUSSION AND/OR POSSIBLE ACTION REGARDING THE APPROVAL OF AN ENGAGEMENT LETTER WITH THE ACCOUNTING FIRM, WALKER AND ARMSTRONG
- H. DISCUSSION AND POSSIBLE ACTION REGARDING THE APPROVAL/SIGNING OF AN AGREEMENT WITH IMPAIRMENT SCIENCE, INC. (AKA DRUID APP)
- I. DISCUSSION AND POSSIBLE ACTION REGARDING THE GOLDER RANCH FIRE DISTRICT RECONCILIATION AND MONTHLY FINANCIAL REPORT
- J. EXECUTIVE SESSION: THE BOARD MAY VOTE TO GO INTO EXECUTIVE SESSION PURSUANT TO A.R.S. § 38-431.03.A(3) FOR THE PURPOSE OF DISCUSSION AND CONSIDERATION OF LEGAL ADVICE WITH THE ATTORNEY FOR THE DISTRICT REGARDING THE FIRE CHIEF'S EMPLOYMENT AGREEMENT

CHAIRPERSON'S NOTICE: EXECUTIVE SESSIONS ARE CONFIDENTIAL AND THOSE PRESENT DURING EXECUTIVE SESSIONS ARE PROHIBITED BY STATUTE FROM DISCLOSING EXECUTIVE SESSION INFORMATION PURSUANT TO A.R.S. § 38-431.03(C)

- K. DISCUSSION AND/OR POSSIBLE ACTION REGARDING A REVISED FIRE CHIEF'S EMPLOYMENT AGREEMENT

9. **FUTURE AGENDA ITEMS**

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

- Regularly scheduled meeting – July 21, 2026



10. CALL TO THE PUBLIC

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

11. ADJOURNMENT

Sandra Outlaw, Clerk of the Board
Golder Ranch Fire District

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

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

Posted by: Shannon Ortiz 06/11/2026 by 11:00 a.m.





GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Tom Brandhuber, Fire Chief

MTG. DATE: June 16, 2026

SUBJECT: Fire Board Reports

ITEM #: 3

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

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

RECOMMENDED MOTION

No motion is necessary for this agenda item.



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Tom Brandhuber, Fire Chief

MTG. DATE: June 16, 2026

SUBJECT: Call to the Public

ITEM #: 4

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

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

RECOMMENDED MOTION

No motion is necessary for this agenda item.



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Tom Brandhuber, Fire Chief

MTG. DATE: June 16, 2026

SUBJECT: PRESENTATION OF PERSONNEL

ITEM #: 5A

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

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

- PROMOTIONS
 - Darryl Newburn, Engineer
 - Autumn Zoechbauer, Fire Inspector I

RECOMMENDED MOTION

No motion required for this agenda item.

EMPLOYEE RECOGNITION

Employee Name: Darrell Newburn

Date of Hire: 3/10/2008

Current Position: Engineer

Reason for Recognition: Promotion to Engineer

Prepared by: Keith Burgle

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



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

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

- **GRFD/CAREER HISTORY:**
 - Hired 3/10/2008
 - Attained Driver/Operator status in 2011
 - Became part of GRFD Wildland Team in 2016

- **PROFESSIONAL ACCOMPLISHMENTS/ACHIEVEMENTS:**
 - One of the first responders to the tragic mass shooting on January 8, 2011
 - Advanced his knowledge through multiple Wildland courses
 - Completed Fire Inspector I & II certifications

- **PERSONAL OR SPECIAL NOTES OF INTEREST:**
 - Married to his wife Renee Garbini for 24 years
 - Three kids: Turner (19), Vaughn (16), Leighton (14)
 - Avid hunter and serves as a hunting guide here in AZ as well as Montana

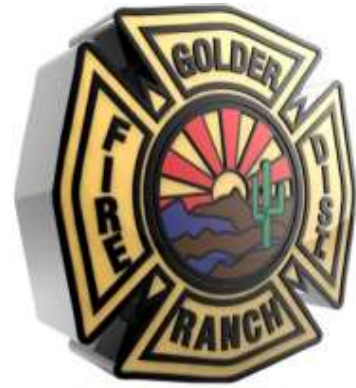
EMPLOYEE RECOGNITION

Employee Name: Autumn Zoechbauer

Date of Hire: 5/12/14

Current Position: Fire Inspector I

Reason for Recognition: Job Promotion



Prepared by: Brenda Duke

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

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

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

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

- **GRFD CAREER HISTORY:**

GRFD/CAREER HISTORY:

Hired as receptionist in May, 2014

Promoted to admin assistant in May, 2015

Promoted to permit technician in August, 2025

- **PROFESSIONAL ACCOMPLISHMENTS/ACHIEVEMENTS:**

2015 - Fire and Life Safety Educator

2018 - Car Seat Technician

2019 - Employee of the year

2024 - Fire Detection and Suppression Systems class (Arizona Fire School), Hazardous Materials First Responder Awareness, Fire Investigator I (International Association of Arson Investigators, IAAI)

2025 - Fire Investigator II & III (IAAI), Fire Inspector (Arizona Fire School), and Residential Sprinkler Plan Review class

2026 - May - completed the four part series of Fire Investigator

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

Autumn began her career with GRFD as a receptionist in May of 2014. In May, 2015, she became the administrative assistant with the Professional Development Division. In August, 2025, she moved into the position of Permit Technician where she quickly settled into the world of fire prevention. We are delighted to announce that Autumn has now been selected as our newest Fire Inspector I. Through her initiative and perseverance to prepare herself for this position by obtaining fire prevention and investigation certifications on her own, Autumn equipped herself for this important new responsibility. When she isn't studying for the latest fire inspection or investigation class she is taking, she likes to travel, read books, and spend time with her husband, Nick, and their children, Declan, Jade, and Violet.

This internal transition reflects GRFD's commitment to developing and retaining talented individuals who embody our values of service, professionalism and continued growth. Autumn, we look forward to seeing the impact of your work in your new role and are grateful for your continued service to our community. Please join me in congratulating Autumn on this exceptional achievement.



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Shannon Ortiz, Board Services Supervisor

MTG. DATE: June 16, 2026

SUBJECT: APPROVE MINUTES- MAY 19, 2026, REGULAR SESSION
MAY 19, 2026, EXECUTIVE SESSION ITEM 8A PARTS 1 & 2
MAY 19, 2026, EXECUTIVE SESSION ITEM 8B PARTS 1 & 2

ITEM #: 6A-6C

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

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

- A. MAY 19, 2026, REGULAR SESSION MEETING MINUTES
- B. MAY 19, 2026, EXECUTIVE SESSION MEETING MINUTES ITEM 8A PARTS 1 & 2
- C. MAY 19, 2026, EXECUTIVE SESSION MEETING MINUTES ITEM 8B PARTS 1 & 2

RECOMMENDED MOTION

If items remains on consent agenda:

Motion to approve the June 16, 2026, Consent Agenda.

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

Motion to approve the May 19, 2026, regular session meeting minutes; May 19, 2026, executive session meeting minutes item 8A parts 1 & 2 ; and May 19, 2026, executive session meeting minutes item 8B parts 1 & 2.

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

Tuesday, May 19, 2026, 9:00 a.m.

1600 East Hanley Boulevard, Oro Valley, Arizona 85737

1. CALL TO ORDER/ROLL CALL

Chairperson Vicki Cox Golder called the meeting to order on Tuesday, May 19, 2026, at 9 a.m.

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

Staff Present: Fire Chief Tom Brandhuber, Assistant Chief Perry, Assistant Chief Grissom, Assistant Chief Cesarek, Deputy Fire Marshal Akins, Deputy Chief Rutherford, Deputy Chief Jarrold, Deputy Chief Wilson, Finance Director Christian, HR Director Delong, Acting Technology Director Martinez, and Board Services Supervisor Ortiz

2. SALUTE AND PLEDGE OF ALLEGIANCE

Those in attendance said the Pledge of Allegiance.

3. FIRE BOARD REPORTS

There were no fire board reports presented.

4. CALL TO THE PUBLIC

Blake Hughes, a district resident at 15450 Coronado Forest Dr. Tucson, AZ, stated he would like to recommend an item for a future agenda, and to direct personnel to research. A while back he was in a motor vehicle accident. He was flown out by helicopter. He said the bill was substantial and did not believe most people could afford such a bill. He recommended the District cover the cost for patients to be transported by helicopter. He presented this to the Governing Board because they were the District's representatives.

Chairperson Cox Golder thanked him for his comments.



5. PRESENTATIONS

A. PRESENTATION OF PERSONNEL

- NEW HIRES
 - ARIATHNA BURBOA, BILLING SPECIALIST
 - KATHRYN BUTLER, FINANCE SPECIALIST
 - SCOTT NORTON, FACILITIES MAINTENANCE TECHNICIAN

Loyalty and behavioral oaths will be administered.

Billing Supervisor Massie presented Arianthna Burboa, the new Billing Specialist for the finance division.

Acting Finance Director, Jeff Sargent, presented Kathy Butler the new Finance Specialist for the finance division.

Division Chief North presented Scott Norton, the new Facilities Maintenance Technician.

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

6. CONSENT AGENDA

- A. APPROVE MINUTES- APRIL 21, 2026, REGULAR SESSION
- B. APPROVE MINUTES- APRIL 21, 2026, EXECUTIVE SESSION ITEM 5A
- C. APPROVE MINUTES- MAY 4, 2026, SPECIAL BUDGET STUDY SESSION
- D. APPROVE AND ADOPT RESOLUTION #2026-0006 TO DECLARE ITEMS AS SURPLUS AND DIRECTION TO STAFF TO SELL OR PROVIDE ITEMS TO NEIGHBORING FIRE DISTRICTS OR EDUCATIONAL INSTITUTIONS

MOTION by Vice-Chairperson Brady to approve the May 19, 2026,
Consent Agenda

MOTION SECONDED by Vice Chairperson

MOTION CARRIED 5/0

7. REPORTS AND CORRESPONDENCE

- A. FIRE CHIEF'S REPORT – Chief Brandhuber presented the Fire Chief's report to the Governing Board. He thanked all personnel who helped with Project Graduation for Ironwood Ridge and Canyon del Oro high schools. He appreciated their efforts and said it was a great program for the students/community.



Chairperson Cox Golder (also an Amphi School District board member) thanked everyone on behalf of the Amphi School District.

Union President Jones also thanked everyone for their assistance with Project Graduation. He added the Union will be sending eight people to attend the State Professional Fire Fighters of Arizona (PFFA) convention for three days.

Chairperson Cox Golder thanked Records Specialist Wong and Board Services Supervisor Ortiz for their work on the Administrative Professionals' Training.

Board Services Supervisor Ortiz thanked the Chairperson. She also acknowledged Administrative Assistant Chavez. Board Services Supervisor Ortiz thanked Chief Brandhuber for his support of the training as well as the Board for their support. She believed the training was well received and hoped to continue it in the future.

- B. COMMUNITY RISK REDUCTION DIVISION'S REPORT - Assistant Chief Perry presented the Community Risk Reduction (CRR) report to the Governing Board.

Chairperson Cox Golder asked if the Nymb1 presentation was well attended.

Chief Perry said it had been, so far seventy people have attended. Community and Media Relations Supervisor Camarillo also promotes the app on social media. He hoped to get even more participation in the presentations.

- C. SUPPORT SERVICES DIVISION'S REPORT - Assistant Chief Cesarek presented Support Services' report to the Governing Board. He highlighted his division received pictures of the ladder truck which was currently under construction.
- D. EMERGENCY MEDICAL SERVICES & FIRE RESPONSE DIVISION'S REPORT – Assistant Chief Grissom presented the EMS and Fire Response report to the Governing Board. He recognized three recruits that were in attendance of the board meeting, Recruit Garcia, Recruit Medrzycki and Recruit Neighbors.

Chairperson Cox Golder commended Assistant Chief Grissom and his staff for identifying a training opportunity at a skatepark in the District.

Assistant Chief Grissom thanked Chairperson Cox Golder and stated staff regularly identify and recommend sites for training opportunities.

Chairperson Cox Golder asked where swift water training was conducted.

Battalion Chief Hastings replied some training does happen at pools. Personnel also train at the Salt River.



Vice Chairperson Vette said he saw how another fire district had a procedure on how to respond to electric car fires and also had special equipment such as blankets to smother the fire. He asked if the District had a procedure on how to respond to electric car fires.

Assistant Chief Grissom replied the District did have a procedure on how to respond to electric fires and GRFD personnel also had the blankets to extinguish the fire. He said staff were regularly improving the procedure as things changed.

8. REGULAR BUSINESS

- A. EXECUTIVE SESSION: THE BOARD MAY VOTE TO GO INTO EXECUTIVE SESSION PURSUANT TO A.R.S. § 38-431.03.A(1) FOR THE PURPOSE OF DISCUSSION AND CONSIDERATION OF FIRE CHIEF BRANDHUBER'S EMPLOYMENT INCLUDING ANNUAL PERFORMANCE REVIEW

NOTE: THE CHAIRPERSON WILL CONFIRM CHIEF BRANDHUBER RECEIVED NOT LESS THAN 24 HOURS WRITTEN NOTICE OF THE EXECUTIVE SESSION

CHAIRPERSON'S NOTICE: EXECUTIVE SESSIONS ARE CONFIDENTIAL AND THOSE PRESENT DURING EXECUTIVE SESSIONS ARE PROHIBITED BY STATUTE FROM DISCLOSING EXECUTIVE SESSION INFORMATION PURSUANT TO A.R.S. § 38-431.03(C)

MOTION by Board Member Shellenberger to enter executive session for Items 5A & 5B

SECONDED by Board Member Brady

MOTION CARRIED 5/0

Board Services Supervisor Ortiz noted Chief Brandhuber did receive the 24-hour notice of executive session.

Those who entered executive session included the Governing Board, Chief Brandhuber, Director Delong, Attorney Aversa and Board Services Supervisor Ortiz.

The Governing Board entered Executive Session at 9:27 a.m.

- B. EXECUTIVE SESSION: THE BOARD MAY VOTE TO GO INTO EXECUTIVE SESSION PURSUANT TO A.R.S. § 38-431.03.A(3) FOR THE PURPOSE OF DISCUSSION AND CONSIDERATION FOR LEGAL ADVICE WITH THE ATTORNEY FOR THE DISTRICT REGARDING THE FIRE CHIEF'S CONTRACT

CHAIRPERSON'S NOTICE: EXECUTIVE SESSIONS ARE CONFIDENTIAL AND THOSE PRESENT DURING EXECUTIVE SESSIONS ARE PROHIBITED BY STATUTE FROM DISCLOSING EXECUTIVE SESSION INFORMATION PURSUANT TO A.R.S. § 38-431.03(C)

The Governing Board reconvened into regular session at 10:47 a.m.



Chairperson Cox Golder read the Chairperson's notice reminding those in attendance, Executive Sessions are confidential [pursuant to ARS §38-431.03(C)].

C. DISCUSSION AND POSSIBLE ACTION ON AN AMENDMENT TO THE FIRE CHIEF'S CONTRACT

MOTION by Vice Chairperson Vette to approve the annual performance review for the Fire Chief and direct staff to place the fire chief's contract on the following month's agenda.

MOTION SECONDED by Board Member Shellenberger

MOTION CARRIED 5/0

D. DISCUSSION AND POSSIBLE ACTION REGARDING THE APPROVAL OF THE PROPOSED TENTATIVE BUDGETS FOR THE GOLDER RANCH FIRE DISTRICT FOR FISCAL YEARS 2026/2027 AND 2027/2028

Assistant Chief Perry reviewed the minor modifications to the proposed, tentative budget that was originally presented to the Governing Board at the May 4th budget study session.

MOTION by Vice Chairperson Vette to approve the fiscal year 2026/2027 and 2027/2028 tentative budgets as presented, with both revenues and costs of \$69,471,463 for FY 26/27 and with a recommended O&M mill rate of \$2.67 and a recommended debt service mill rate of \$0.09 for an aggregate mill rate of \$2.76.

MOTION SECONDED by Board Member Shellenberger

MOTION CARRIED 5/0

E. DISCUSSION AND POSSIBLE ACTION REGARDING THE APPROVAL OF A PUBLIC HEARING DATE FOR THE FORMAL ADOPTION OF THE GOLDER RANCH FIRE DISTRICT BUDGETS FOR FISCAL YEARS 2026/2027 AND 2027/2028

MOTION by Vice Chairperson Vette to schedule a public hearing date for the formal adoption of the Fiscal Years 2026/2027 and 2027/2028 budgets on June 16, 2026, at 9:00 a.m. in the Golder Ranch Fire District Fire Headquarters at 1600 E. Hanley Boulevard Oro Valley, AZ 85737.

MOTION SECONDED by Board Member Brady

MOTION CARRIED 5/0

F. DISCUSSION AND POSSIBLE ACTION REGARDING THE APPROVAL OF A REQUEST BY ORO VALLEY INVESTMENTS, LLC DBA PAIN INSTITUTE OF SOUTHERN ARIZONA

Chief Brandhuber stated the Pain Institute of Southern Arizona was seeking a code variance to paint their sign a different color than the Town of Oro Valley allowed. They asked residents in the area to sign a letter in support of their code variance



request. The District was a property owner in the area so, they asked for the District's support of their request.

MOTION by Board Member Shellenberger to approve the letter to the Town of Oro Valley supporting the Oro Valley Investments, LLC, DBA Pain Institute of Arizona's request for a deviation from the originally required signage color and approve the letter in support of the variance.

MOTION SECONDED by Vice Chairperson Vette

MOTION CARRIED 5/0

G. DISCUSSION AND POSSIBLE ACTION REGARDING AN ADDENDUM TO THE BRYCER COMPLIANCE ENGINE CONTRACT

Assistant Chief Perry explained Brycer Compliance Engine was a software used by Fire Prevention for inspection reports. This was strictly a clarification to clarify Brycer was charging fees that were attributed to the District. The District wanted clarification Brycer was charging the fees and Fire Prevention wanted to give contractors enough time to pay the fees. The addendum was drafted to ensure the clarification was in writing.

MOTION by Vice Chairperson Vette to approve the addendum to the agreement with Brycer, L.P. for The Compliance Engine.

MOTION SECONDED by Board Member Shellenberger

MOTION CARRIED 5/0

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

Acting Finance Director Jeff Sargent presented the GRFD reconciliation and monthly financial report. He said his division will be presenting things differently in future reports. He wanted to prepare the board for the changes. In the future, he plans on defining each revenue that is part of the miscellaneous revenue line item. He also plans to show prior year data in the presentation of statement of activities. However, with all of the changes, this will not be able to be done until next July. He noted he was working on reports to show a break-down of all revenue. Acting Director Sargent stated \$4.1 million was collected in taxes in Pima County, approximately \$6 million was budgeted. He hoped the additional \$2 million that was budgeted would be collected in May or June. He stated \$474,079 was collected in Pinal County and explained the money collected in Pinal is transferred to Pima County. In the District's bank account there was \$4.5 million. The Bond's proceeds account showed a balance of \$58,868. It would reflect that until it was moved to Pima County. Pima County requested the District write the checks out of the County's account. The balance in the bond account will be used for the renovations to the Fleet and Professional Development facilities. Acting Director Sargent encouraged the Board to challenge staff when they notice variances in the financial reports. He noted in the EMS billing report there was a variance due to a computer



glitch. In reference to wildland, crews had responded to eleven fires, seven of which were approved for reimbursement by the State. He noted a new column to the wildland report, total admin billed. This was a new addition that allowed the District to submit for reimbursement for the time administration spent on generating bills for wildland. He also mentioned a new column to show total equipment billed. He noted both columns were added to be more transparent. He commented that he did not believe that Wildland would never quite be an enterprise fund, however, he was trying to show the Board a real number to show what wildland generated and spent.

Vice Chairperson Vette expressed his surprise the admin billing line item was so low.

Acting Finance Director Sargent replied the figure was low. He estimated the State reimbursed the District half of what the District spent. However, he would need a year's worth of data to make a determination. He was working with staff to identify why it was so low.

Vice Chairperson Vette thanked Acting Finance Director Sargent for his efforts.

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

MOTION SECONDED by Board Member Shellenberger

MOTION CARRIED 5/0

9. FUTURE AGENDA ITEMS

The next regularly scheduled meeting will be June 16, 2026.

10. CALL TO THE PUBLIC

There were no public issues presented.

11. ADJOURNMENT

MOTION by Chairperson Cox Golder to adjourn the meeting at 11:13 a.m.

MOTION SECONDED by Vice Chairperson Vette

MOTION CARRIED 5/0

Sandra Outlaw, Clerk of the Board
Golder Ranch Fire District





GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Tom Brandhuber, Fire Chief

MTG. DATE: June 16, 2026

SUBJECT: FIRE CHIEF'S REPORT

ITEM #: 7A

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

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

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

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

- Leadership Team Report – President Jones

RECOMMENDED MOTION

No motion is necessary for this agenda item.



FIRE CHIEF'S REPORT

Tom Brandhuber

May 2026

Fire Chief's Activities



- Attended GRFD Governing Board meeting
- Attended Oro Valley Town Council meeting
- Held weekly executive leadership team meetings (Deputy Chiefs, Assistant Chiefs, Directors)
- Weekly meeting with assistant chiefs
- Held monthly Arizona Ambulance Association meeting
- Various meetings with personnel
- Participated in the Lunch with Oro Valley Church of the Nazarene (OVCN) and Professional Development to express our appreciation for OVCN allowing us to utilize their facility for graduation, and Struggle Well.
- Attended the movement of project graduation props on both days at Ironwood Ridge High School (IRHS) and Canyon Del Oro (CDO) High School. Administrative staff, and several suppression personnel attended, including recruit class 26-01. Thank you to everyone who assisted.
- Held mandatory in-person meetings with all personnel, including retirees, on our health care plan, to explain ideas on how to help control healthcare costs. Twenty sessions were held. Thanks to Director Delong and HR Supervisor Noland for attending all of the sessions with me.

- Appointed as a member of the Board of Directors for Rockin4Heroes, held the first board meeting.
- Final edits to the Budget for FY 26/27
- Had an introduction meeting with the new District Pension Board attorney
- Met with board members Vette and Shellenberger
- Participated in a meeting with GRFD's Chase Bank account manager to discuss strategies to increase return accounts.
- Completed the driver's training course

Thank You Correspondence

- A letter of appreciation was received from the Director of Safety and Security at Aldea Spiritual Community for the following personnel: Captain Eric Melen, Engineer Johnny Miller, Paramedic Eric Campbell, Firefighter Donny Landreville and Community Education Supervisor Habinek.
- Thank you cards were received from Mesa Verde Elementary first graders for the following personnel: Fire Chief Brandhuber, Fire Marshal Akins, Captain Hatfield, Captain Frazier, Engineer Citro, Paramedic Manzo, Paramedic Young, Paramedic Cissell, and Community Education Supervisor Habinek.

Board Services

Board Services Supervisor- Shannon Ortiz

Results:

100 % of records requests fulfilled within a statutory time frame (18/18)

The average number of records requests received and responded to in a month is twenty-two. State statute requires agencies to respond in 'a timely manner'. Timely manner is determined in the information requested, the quantity, and other factors. GRFD responds to records requests faster than most agencies.

Administrative Assistant Chavez administered 238 fingerprint appointments.

Outputs:

A regular session governing board meeting was held May 19, 2026. A Public Safety Personnel Retirement System Special Session meeting was held on Tuesday, May 12th, 2026.

The Golder Ranch Fire District meets regularly once a month. However, special sessions are held for budget study sessions, strategic planning sessions, etc.

100% of board reports published on time (2 out of 2)

Public meeting law requires a meeting agenda be published at least twenty-four hours before the meeting. GRFD's practice is to publish the agenda at least a week prior to the meeting as a general

courtesy. The board packet is sent to the Governing Board a week prior to the meeting to allow the Board enough time to review the packet and ask staff any questions, prior to the meeting. Staff members are always available to the Board if you have any questions.

Records responded to 18 records requests for the month of May. The breakdown is as follows:

Environmental Reports	2
Outstanding Code Violations/Inspection Report	1
Fire Reports	-
Incident Reports	2
Medical Records	11
Other	2

Demands:

- Board Services anticipates twelve regular session and two special session GRFD Governing Board meetings based on the number of meetings held in the past.
- Board Services anticipates 15 records requests to be received a month for a twelve-month period for a total of 180 anticipated records requests for 2026.
- Board Services anticipates 30 boxes of records would be destroyed in 2026.

On Thursday, May 21st, the EMS team hosted a BBQ luncheon during National EMS Week at GRFD's Headquarters. Thank you to the EMS team for the celebration and thank you for everything that you do for our District and community!

Human Resources

Allison Delong, HR Director

Recruitments:

- Administrative Assistant for Ops – final interviews have been scheduled
- Fire Inspector I – congratulations to Autumn Zoechbauer!
- Community Resource Technician – posting has closed and HR is reviewing applications
- IT Services Supervisor – posting is actively collecting applications

HR Program Metrics for Strategic Plan and Budget: 7/1/2025 – 5/31/2026

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

<u>CATEGORY</u>	<u>METRIC DESCRIPTION</u>	<u>FISCAL YTD</u>	<u>GOAL/ REFERENCE</u>
RESULTS	Retention Rate	93.8%	87%
	% of employees compensated at 101% of the comparable market	100%	100%
	% of surveyed respondents are satisfied with the service received from Human Resources	73%	85%
	% of surveyed respondents that report they are satisfied with the benefits package	TBD	85%
OUTPUTS	# of medical leave cases handled	51	35
	# internal and external recruitments conducted	23	10
	# of candidate applications reviewed	1199	750
	# of light duty assignments coordinated	14	TBD
	# of workers comp cases in process/processed	47	TBD
	# of Personnel Action Forms processed	492	TBD
	# of qualifying events administered	43	TBD
	# of new hires oriented	41	14
	# of spark hire video interviews reviewed	478	TBD
	# employee benefits plans administered	29	29
	# of policies reviewed and/or updated	139	TBD
	# of job descriptions reviewed and/or updated	52	TBD
	# of pre-employment steps coordinated	417	TBD
# of hours spent conducting in-person interviews	69.5	TBD	
DEMANDS	# medical leave cases expected to be requested	40	TBD
	# employee recruitments expected to be requested	13	TBD
	# of workers comp cases expected to be requested	50	TBD
	# of Personnel Action Forms expected to be required	480	TBD
	# of policies due annual review	7	TBD
	# of hours anticipated to be spent in interviews	60	TBD
EFFICIENCIES	\$ program expenditures per GRFD employee	TBD	TBD

Current Projects:

2026 – 2027 Open Enrollment:

- Open enrollment meetings went well, and a lot of important information was shared with employees! HR is now working diligently this month on audits and various reports to ensure a smooth transition.

Document Locator:

- Project still in process and the team is making significant progress in the transition!

Job Description Project:

- Job descriptions are receiving a new look, and HR is partnering with each division to ensure the content within each job description is accurate and up to date.
- FLS, Fleet, Logistics are all going through the review process. Suppression is up next.

Standard Operating Procedures:

- This project is still in process.
 - HR has continued to refine and document our internal processes. This project's purpose is to ensure business continuity and cross-functionality within our department.

Policies:

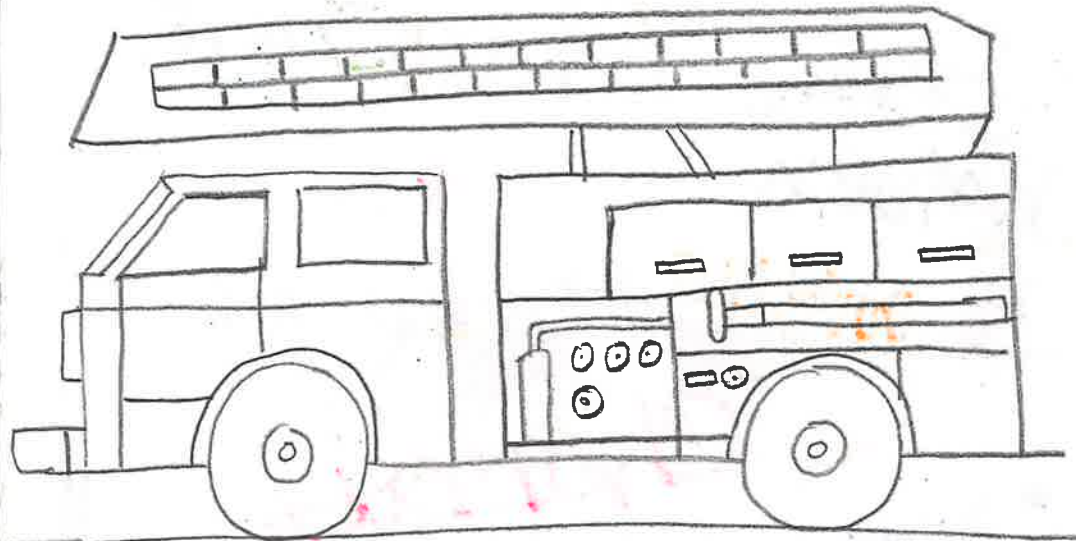
- Policies ready for approval by GRFD Governing Board:
- Policies/Procedures ready for approval by Executive Leadership Team/Leadership:
 - Separation of Employment (Policy 215)
 - Corrective Action and Discipline (Policy 224)
 - Employment at Will (Policy 225)
 - Solicitation, Distribution, and Posting of Materials (Policy 237)
 - News Media and Community Relations (Policy 318)
 - Personal Communication Devices (Policy 701)
 - Public Alerts (Policy 708)
 - Corrective Action and Discipline Procedure (Procedure 1002)
 - Grievance Procedure (Procedure 1003)
 - Holiday Time Off (Policy 1046)
 - Employee Fund (Policy 1047)
 - Employee Leave (Procedure 1013)
 - Remote Work (Policy 227)
 - Professional Development (Policy 203)
 - Task Books (Procedure 1209)

Employee Recognitions:

Congratulations on your Golder anniversary, thank you for being such fabulous team members!

Employee Name	Hire Date	Years of Service
BOSWELL, JOHNATHAN STEVEN	06/23/2025	1
STEINNECKER, BECKY	06/27/2022	4
DRURY, STEVE	06/22/2000	26

Thank You
Golder Ranch
Firefighters



Chief Bronhuber Fire Marshal Alkins,
Captain Hatfield Captain Frazier
Engineer Citro, Paramedic Manzo
Paramedic Young, Paramedic Cissell,
Comm. Ed. Supervisor Habinek

Emersyn

Jacinda

Mrs. Fred

Noian

Isabella

Bridget

Ivy

Everest

Miles

Sammy



Love

Isaac

Astrid Jack

Kaibek

Rainie

Boo + Aiden

Charlotte

Ozzy

Camilla

Sutton

Havi

Camille
Cammille

Mesa Verde Elementary

FIRST
GRADE
LOVERS
YOUN

Thanks for teaching us
how to stay safe!!
😊

Subject: Letter of Appreciation

Subject: Sincere Thanks for Your Team's Outstanding Support

Dear Chief Wilson,

My name is Scott Roeder. I am the Director of Safety and Security at Aldea Spiritual Community.

I wanted to reach out to thank you for the support your team provided for our Safety Day at Aldea this past weekend.

Dan Habinek did an exceptional job coordinating everything. His personable approach, warmth, and genuine care for our group made a big difference. He created an environment where people felt comfortable asking questions and engaging, and that really elevated the experience for everyone. It was also personally meaningful for me, as Dan was my daughter's high school teacher so seeing the way he continues to serve the community was really special.

Please also extend my sincere appreciation to the crew who joined us:

- Captain Eric Melen
- Engineer Johnny Miller
- Paramedic Eric Campbell
- Firefighter Donny Landreville

They were outstanding. Not only were they highly professional, but they were incredibly patient, approachable, and generous with their time. They answered every question thoughtfully, took the time to make sure people understood the skills, and made the training feel both practical and accessible. Our team walked away feeling more confident and better prepared because of them.

It was clear that they care deeply about what they do and about the people they serve. They represented Golder Ranch Fire District in the best possible way.

We are truly grateful for your partnership and for the way your department invests in the community and not just in times of emergency, but in helping others be prepared and capable.

Thank you again for making this possible. It meant a great deal to all of us.

Warm regards,

Scott



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Eric Perry, Assistant Chief of Community Risk Reduction

MTG. DATE: June 16, 2026

SUBJECT: COMMUNITY RISK REDUCTION ASSISTANT CHIEF'S REPORT

ITEM #: 7B

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

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

- Community Education, Engagement, and Risk Reduction
- Finance
- Fire Prevention

RECOMMENDED MOTION

No motion is necessary for this agenda item.



COMMUNITY RISK REDUCTION DIVISION REPORT

Assistant Chief Eric Perry

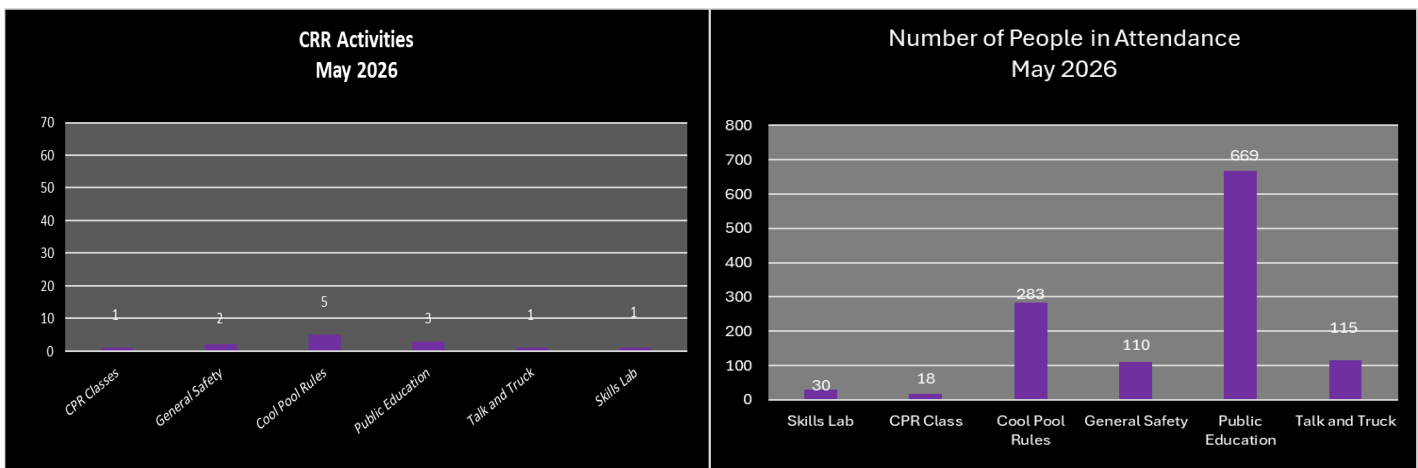
May 2026

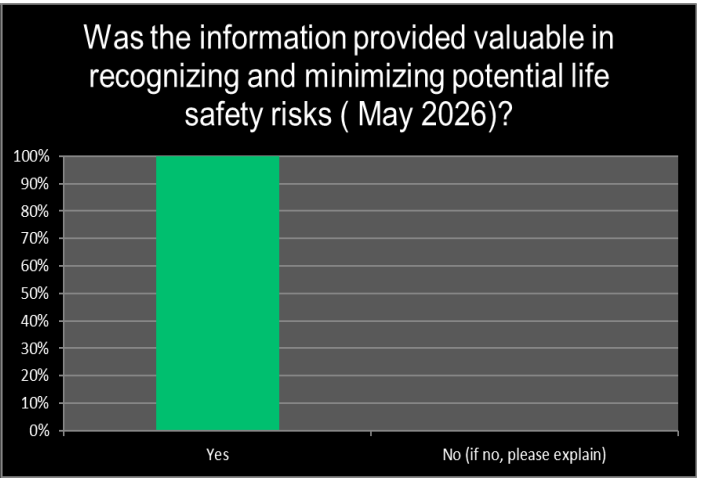
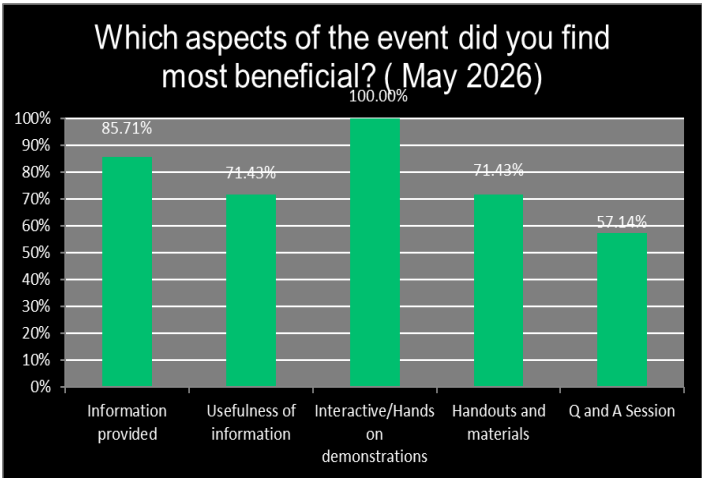
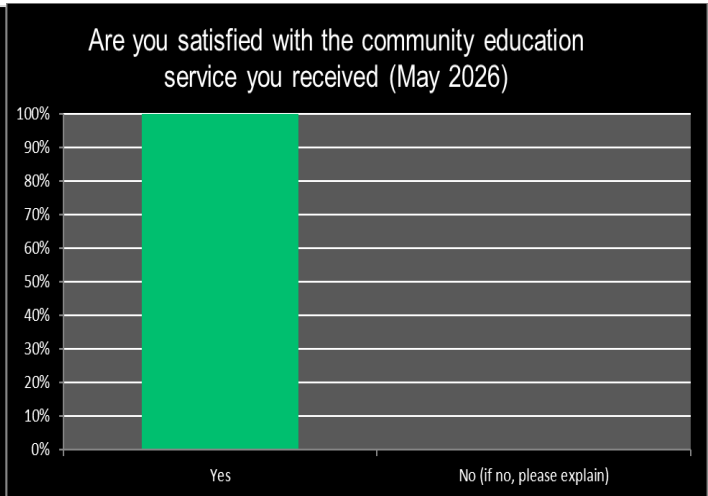
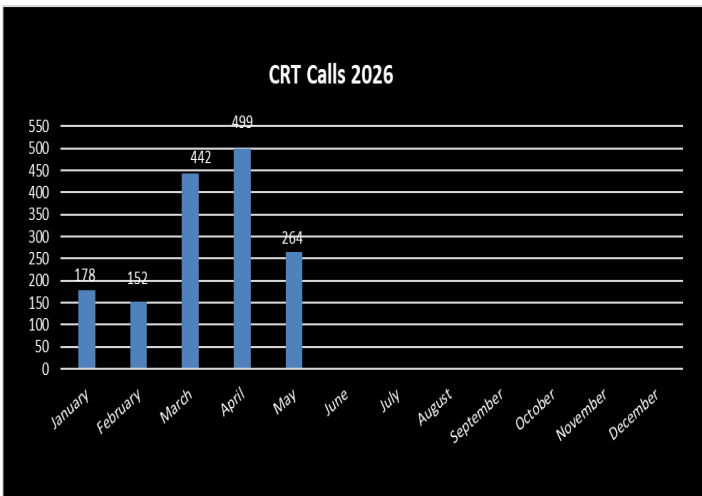
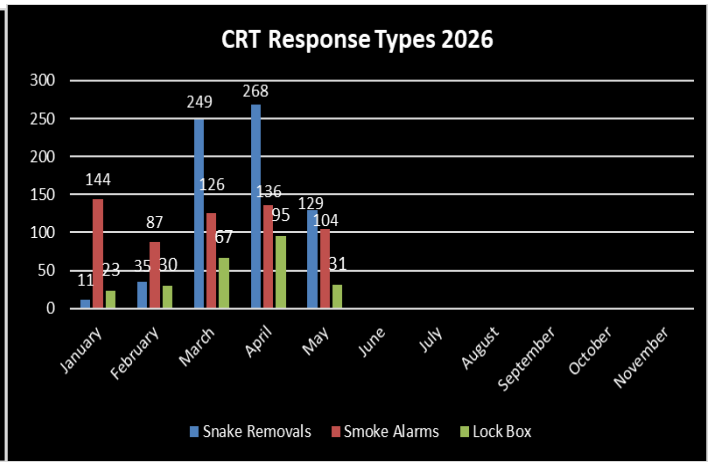
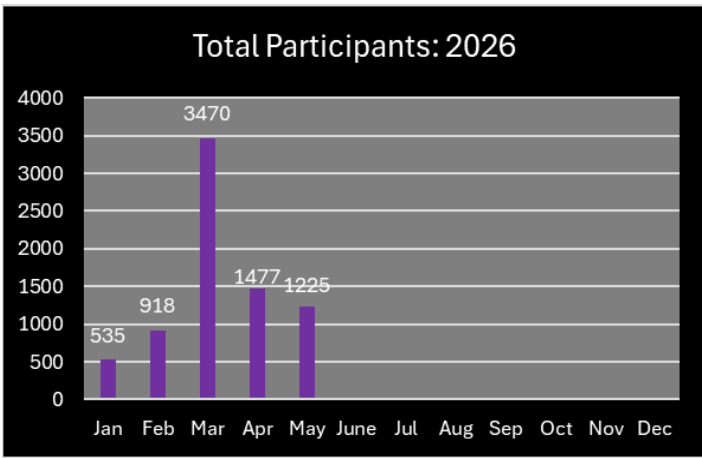
Assistant Chief's Activities

- Had the opportunity to attend the Pinal County Special Districts convention and training. It was good networking with the Treasurer and other Pinal County staff.
- We are working with multiple contractors to streamline our accounting software, assist us in building out robust internal controls, and assist us in building out our ability to use Paycom for scheduling of admin employees as well as payroll for both suppression and admin while removing the redundant UKG software.
- Met with our Chase Bank representative to discuss options for earning interest on funds in our checking account. The option discussed will be presented to the Governing Board.

Community Education, Engagement & Risk Reduction

Deputy Chief of Community Risk Reduction – Mark Wilson





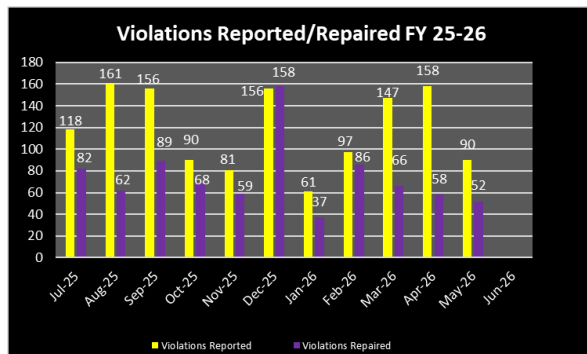
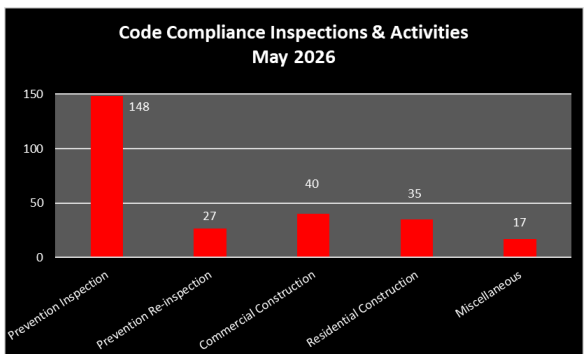
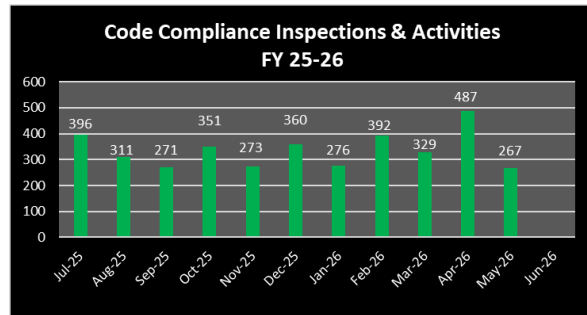
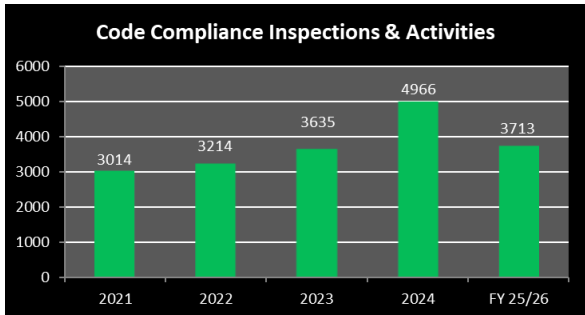
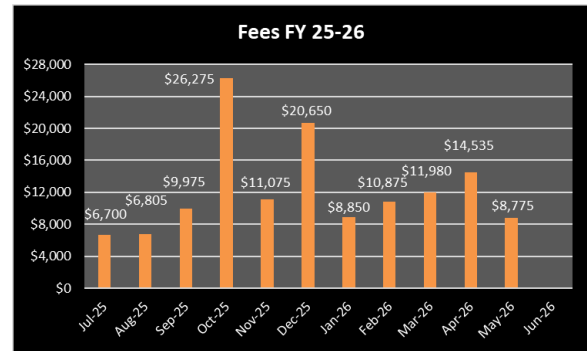
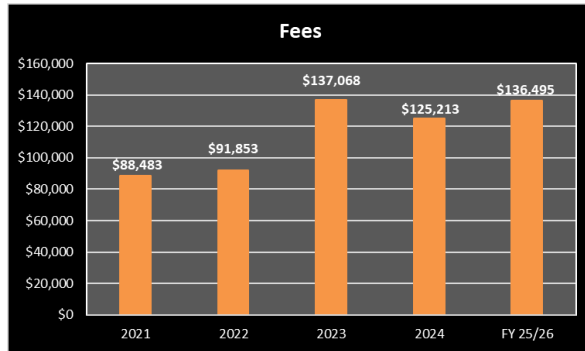
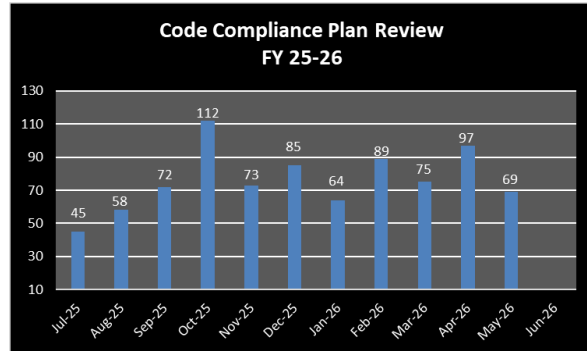
- The Community Risk Reduction Division has begun a hiring process for more Community Resource Technicians. We have received over 40 applications and hope to fill 7-8 spots.
- Our Community Educators finished up the school year strong. They put on five Cool Pool Rules events in the last ten days of school and reached 283 students where they taught them the importance of water safety.
- Community Risk Reduction has received interest from five people who would like to become CPR instructors and teach CPR to our residents. They are in the process of getting certified with the American Heart Association.

Finance continues to be deeply involved in revamping the department to accommodate our new transparency, philosophy, and new metrics.

The finance metrics are currently being revamped and will be ready to be published again next month.

We are working with two contractors to streamline our work processes, software platforms, and ensure accurate payroll.

Performance Measures:



- % fire prevention inspections completed FY 25-26 = 89%
- % businesses compliant with the International Fire Code = 65%
 - <64% needs improvement, 64%-68% good, 69%-73% great, >73% outstanding
 - Fire inspectors are actively working on approximately 17% of businesses
- % plan review completed by scheduled due date FY 25-26 = 100%
- # of fire investigations completed FY 25-26 = 49
- # of training hours completed year to date for ISO = 347 (for nine people)
- Emergency incidents with no injuries or casualties due to a structure fire = 99%

Civilian		Fire Service	
Injury	Casualty	Injury	Casualty
2	1	0	0

Commercial Projects Summary - New projects for this month = **Green**

ZONE 1 Stations 378, 372, 373, 370, 374	ZONE 2 Stations 375, 376	ZONE 3 Station 377	ZONE 4 Station 379	ZONE 5 Station 380
First Baptist Church F.A. 3505 E Wilds	CAP Storage (Extra Space) 1410 W Tangerine	Batteries Plus T.I. 11015 N Oracle Ste 141	Hope Church 3130 W Overton	OV Facilities Maintenance Abv Grnd Tank
Autozone 16403 N Oracle	Rancho Vistoso F.A. 12450, 12460, 12470, 12480	UPS Store T.I. 10645 N Oracle	St. Mark's Hood System 2727 W Tangerine	Legacy Learning Community T.I. 180 W Magee Ste 134
Mt. Shadows Pres. Church Cell Dialer 3201 E Mountainaire	Idaho Credit Union T.I. 12132 N Rancho Vistoso	The Wealth Consulting T.I. 10134 N Oracle Ste 100	Montessori Learning T.I. 7251 Meredith	Wingstop T.I. 7939 N Oracle
Stone Canyon Blasting Phase 7 & 8	Safeway T.I. 12122 N Rancho Vistoso	OV Fac. Maint - Above Ground Tank 10132 N Oracle Ste 180	GRFD Procurement T.I. 3701 W Quasar	Northwest Corporate Center F.A. 7400 N Oracle
Vistoso Dental T.I. 2512 E Vistoso Commerce Loop	Roche B2 T.I. 1910 E Innovation Park	Empty Cup Health Welness T.I. 10132 N Oracle Ste 180	Goodwill T.I. 2990 W Ina Rd	Blackrock Coffee T.I. 7901 N Oracle
Shell Building 16229 N Oracle	Shell Building T.I. 12490 N Rancho Vistoso	Batteries Plus T.I. 11015 N Oracle Ste 141	St. Mark's Chapel/Preschool 2727 W Tangerine	Hand and Stone T.I. 7918 N Oracle
GRFD Professional Development 3845 E Golder Ranch Rd	Anytime Fitness T.I. 10540 N La Canada	9660 Shell Bldg F.A. 12125 N Oracle	Beautiful Savior F.A. 7570 N Thornydale	Sierra Pacific Windows T.I. 7330 N Oracle
Received Final Inspection	La Hacienda T.I. 11931 N 1st Ste 104	Loma Premium Meats T.I. 10785 N Oracle Ste 191	Circle K T.I. 3712 W Cortaro	Tucson Federal Credit T.I. 7216 N Oracle
SmileMore Dental F.A. 12162 N Rancho Vistoso	Harn Legacy PLLC T.I. 1806 E Innovation Park	Brookdale F.A. 10175 N Oracle	Fry's F.A. 3770 W Ina	OOROO Automotive T.I. 210 W Magee
Happy Joes T.I. 11695 N Oracle Rd	Shell Buiding F.A. 12470 N Rancho Vistoso	Boot Barn T.I. 10805 N Oracle		Cottonwood Plaza Restaurant T.I. 7252 N Oracle
Ready Set Repair T.I. 7856 N. Oracle	Shell Building F.A. 12152 N Rancho Vistoso	Walmart T.I. 2150 E Tangerine		CDO High School F.A. & Dialer 25 W Calle Concordia
Code Ninja T.I. 12125 N Oracle Ste	OV Assisted Living Main 12380 N Vistoso Park	Public Storage 11274 N Oracle		Extra Space Storage 8710 N Oracle
Bath and Body Works T.I. 10565 N Oracle	Stone Canyon Clubhouse F.A. 14250 N Hohokum Village	Mountainside Fitness T.I. 11935 N Oracle		
Dr. Kiyon RAD T.I. 15883 N Oracle Ste 101-105	Gateway @ Vistoso Apts. 945/955 W Vistoso Highlands	Surf Thru Car Wash and Solar 11595 N Oracle		
	Naranja Prof. Park Bldgs 1,2,3 1440 W Naranja	Catalina Eye Care T.I. 10281 N Oracle		
	OV Assisted Living Casitas 12380 N Vistoso Park	Ironwood Dermatology T.I. 10281 N Oracle		
		Holiday Inn Express T.I. 11075 W Oracle Rd		
		Encantada at OV Apts. 1730 E Tangerine		
		Shell Building 10281 N Oracle		
		Pain Institute of AZ Surgery 365 E Linda Vista Ste A		
		Pain Institute of AZ Clinic 365 E Linda Vista Ste B		
		Workout Anytime T.I. 11975 N Oracle		
		Life Storage - Solar Panels 11061 N Oracle		
		Sigma Technologies F.A. 10960 N Stallard		

Fire Marshal Akins

- Attended re-occurring meetings to include Arizona Fire District Association, Oro Valley Pre-construction, Development Review Committee, Traffic Safety, Town Council, Joint Fire Investigations, Fire Chief Status, Executive Leadership, Southern Arizona Fire Marshal Association, Arizona Fire Marshal Association, and Fire Prevention Staff

Education/Committees/Training Activities

- Inspectors King/Permit Tech Zoebauer completed the AZIAAI Fire Investigation four-part series
- DFMs and Inspectors attended the Southern Arizona Fire Marshal’s meeting which included a class presented by Southwest Gas representatives
- DFMs and Inspectors attended the Joint Fire Investigation meeting with NWFD, OVPD, MPD, PCSD, and PCAO
- DFM Drake attended the Arizona Fire School Training Committee meeting and the International Code Council Fire Services Exam Committee meeting

GRFD Fire Investigations

Estimated Property Loss	Estimated Property Save	FY 25-26	Estimated Content Loss	Estimated Content Save
\$1,446,948	\$14,123,295		\$650,852	\$6,588,944



- On May 4, 2026, a commercial fire was reported in the Golder Ranch Fire District
 - o Fire Investigators were canceled en-route
 - o The area of origin was in a bathroom of a daycare/preschool
 - o The cause of the fire was due to an electrical malfunction at one of the light ballasts

***** FIRE SPRINKLER SYSTEM SAVE while KIDS occupied structure*****

90 KIDS (under the age of six) safely evacuated!!

- On May 6, 2026, a residential fire was reported in the Golder Ranch Fire District
 - o The origin of the fire was in the kitchen
 - o The cause of the fire was due to unattended cooking
 - o The fire classification is unintentional



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Grant Cesarek, Assistant Chief of Support Services

MTG. DATE: June 16, 2026

SUBJECT: SUPPORT SERVICES ASSISTANT CHIEF'S REPORT

ITEM #: 7C

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

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

- Assistant Chief's Activities
- Community and Media Relations
- Logistics
- Facilities Maintenance
- Fleet
- Health & Safety
- Technology
- Planning
- Supply

RECOMMENDED MOTION

No motion is necessary for this agenda item.



SUPPORT SERVICES DIVISION REPORT

Assistant Chief Grant Cesarek

May 2026

Assistant Chief's Activities

- Highlight for the month is the start of the Training and Fleet renovations. Starting on May 4th, the construction team focused on the demolition phase of the project. In the training area first, the team has completed the removal of walls in the office areas, the stage and access ramp in the auditorium, and demolition of the locker rooms.
- Weekly construction meetings are going well, the team is focused on the detail review of subcontractor submittals and value engineering, specifically the reuse of many items such as doors and hardware as an example.
- Completed an update conference call with our leasing manager from Enterprise Leasing, the sale of our large SUV's was a success. We are completing a review of all vehicles with interest rates that are above current market to apply the equity from recent sales.
- Working closely with a group of homeowners who have been tasked with enhancing the cellular phone coverage for their area. We are still in communication with the engineering team hired by Verizon for possible use of the 378 tower.
- Great job to the team led by Chief Rutherford who is working through adjustments to the Operative IQ software.
- Quasar project continues, the contractor finalized the plumbing and electrical review and is moving forward with construction.
- The strategic communications team is working on the District Annual Report, thank you to everyone for their submittals to the project. Expected publication date is in August.

Facilities Maintenance Activities

Facility Maintenance Team

- Trial of an iPad and its usage for Facilities Technicians and Procurement staff. Cellular cards purchased and activated in each unit. Drastic improvement in efficiencies.
- Facilities module development for all GFRD employees for development of work orders, invoice management and asset repair/ replacement tracking. Still working through communications and training for all employees.
- Quasar building construction evaluation and discussion on needs with HpProBuilders. Funds allocated for deposit on June 2nd, construction to begin week of June 8th. Forecasted 12-13 week project.
- Quasar asphalt project RFQ received, bids to be evaluated and contractor selected.
- Annual contract Trees and landscaping selected, properties added to annual contract for FY27.
- Annual cleaning contract approved.

- Annual contract for fire alarm monitoring distributed. Hiller was selected by process of inspection and repair contract.
- Request for bids from contractors on Station 373 extractor improvement plan (FY25/26). Still in progress.
- Capital project plan and scheduling for FY2027.
- Approved Capital project and scheduling for replacement of (1) HVAC unit at 3885 Admin, also requests for roof recoat at Station 370, Station 375 and 3885 Admin. Station 375 is priority, completion prior to installation of drone project with OVPD. All projects are completed.
- EOY submittal for replacement 10-ton AC unit at Hanley. Unit has had multiple repairs over the course of the last 1.5 years.
- Continued work on surplus processing. PD Classroom 2, Oracle Junction storage and HR room at 3885 in the system. Working on processing items to surplus site.
- Continued progress on implementing full capacity of OplQ for tracking, recording and forecasting all maintenance and repair on all GRFD assets.

RESULTS

- Percent of employees injured due to facility conditions: **0** goal: 0
- Percent of district facilities that are fire code compliant: **100%** goal: 100

OUTPUTS

- Number of service ticket responses provided: **720 YTD** (55 in April) expected: 400 YTD
- Number of monthly station inspections completed: **10**

DEMANDS

- Number of service tickets expected to be requested (monthly): **65** (720/11 average per month YTD)
- Expected tickets per month: **50**

Fleet Maintenance Activities

Fleet Maintenance Team

- Fleet Maintenance Technician Port, Fleet Maintenance Technician Dicochea and Fleet Maintenance Technician Myers attended the Pierce fire apparatus spring training seminar in Las Vegas.

- Fleet completed the remaining emissions inspections.
- Everyone is getting settled into their temporary positions for the fleet remodel and demo has started in the fleet building
- Fleet Maintenance Dicochea successfully completed his required certifications to promote to Tech level 2. Congratulations!

OUTPUTS:

- Closed work orders YTD: **1701** Expected YTD: **2420**
- Billable Hours YTD: **4712** Expected YTD: **3927**
- % of required Annual inspections: **87%** Expected YTD: **95%**

Health and Safety

Health and Safety Team

- Health and Safety Division attended Planning Committee after action review of this year’s Wellness Day which was held on April 2. The event received great reviews.
- Terracon conducted Indoor Environmental Quality Assessments at Station 370, 372, 373, 374, 375, 376, 377, 379 and 380. The assessment measures the potential impacts to air quality from diesel-powered equipment in the Apparatus Bay on the adjoining crew living and sleeping quarters. Specific contaminants of concern that will be assessed include diesel particulate matter, nitric oxide, nitrogen dioxide, sulfur dioxide, carbon monoxide, and carbon dioxide. This was recommended during GRFDs accreditation, and we are still waiting for the results from the assessments.

RESULTS

- % employees who do not experience documented injuries – **84%** (26 claimed injuries documented with HR, **24** injuries documented in Supervisor Report of Injury (SRI) with no further medical attention needed for a combined total of **50** injuries reported from July 1, 2025 – May 31, 2026).
- % employees who engage with mental health consultation services – **6.1%** from January 1, 2025 - December 31, 2025.
- % district members who complete their annual physical for FY 25/26 – **97%** of Quarter 1 members in 2026 (January, February, March). Quarter 2 members (April, May, June) currently in the process of completing in 2026. 98% of Quarter 3 members in 2025 (July, August, September). 96% of Quarter 4 members in 2025(October/November/December)
- # of motor vehicle collisions per 100,000 miles driven – **0**

OUTPUTS

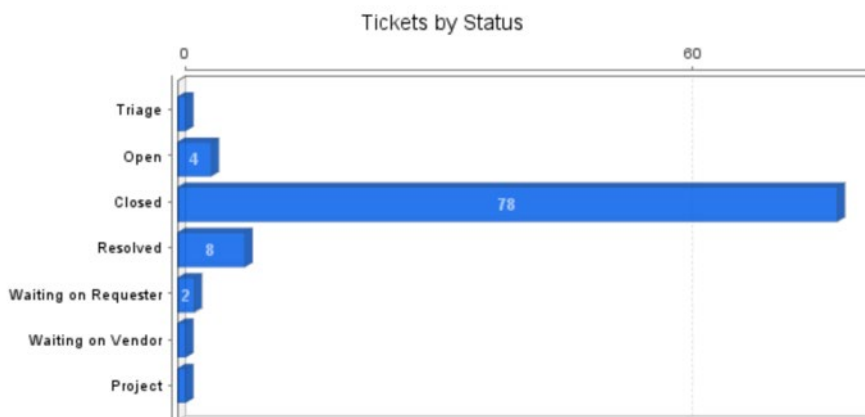
- # peer fitness training sessions conducted – **0** for the Month of May.
- # peer support sessions conducted – **70** – Total sessions reported from July 1, 2025 – May 31, 2026.
- # safety education sessions provide – **0** for the Month of May.

Information Technology

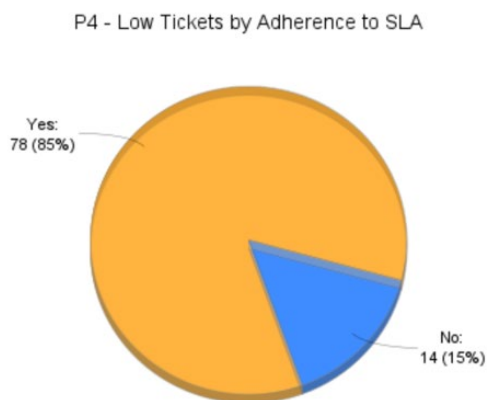
Information Technology Director – Danny Martinez

Technology team strategic budget metrics highlights.

May ticket volume: 95



Number of tickets closed within the service level agreement (SLA) guidelines. (Target is 85% compliance)



IT Applications Activities/Projects

- Worked jointly with the GIS and Systems groups to assist with the ESRI enterprise initial system deployment and configuration. Assisting in multiple areas including database connections and configurations to build the foundation for the systems and prepare for the next phase of the project.
- Participation in the OperativeIQ working group. This is a multi-departmental group that meets weekly to identify and remediate challenges with the current configuration.

IT GIS Activities/Projects

- Troubleshooting with Pinal County Sr GIS Analyst Ben Coker to resolve routing issues to SaddleBrooke's pickleball courts.
- Attended the Arizona Geographic Information Council's (AGIC) Spring Symposium: a full day of discussions on Emergency Preparedness and Natural Resource Management.
- Hydrant inspection season; collaboration with Deputy Fire Marshal White, NWFD Sr Analyst Johanna Krauss, and all Golder field crews to inspect all 4,727 fire hydrants within our fire district; 100% completion!
- Collaboration with Environmental Systems Research Institute (ESRI), aka our geographical information systems (GIS) software team, to help us grow and improve our GIS thru data integration with ImageTrend and DataMart; Enterprise JumpStart completed, dashboard scheduled in June.

IT Systems Group Activities/Projects

- Worked jointly with the GIS and Applications groups to assist with the ESRI enterprise initial system deployment and configuration. Assisting in multiple areas including creating and securing the virtualized servers to build the foundation for the systems and prepare for the next phase of the project.
- Completed a project to update all MDT computers on all vehicles to Windows 11.
- Develop and implement a script to repair broken GPS configuration upon reboot of the MDTs. This has been a persistent monthly issue where after receiving the monthly CAD software update GPS was left in a non-functional state.
- Worked closely with our network support vendor to remediate an issue affecting some of the fiber connections between stations. The backup wireless microwave links performed as expected resulting in no network outages or downtime.



Strategic Initiatives

District Visibility & Community Presence

- Launched Nymbal app messaging throughout entire District
- Wildfire Community Preparedness Day, National Police Week, National EMS Week, and Arizona Heat Awareness Week
- Annual Report process and outline
- Participated in professional and community partner meetings, including:
 - o Southern Arizona Public Sectors Communicators
 - o Oro Valley Chamber Board Meeting
 - o Oro Valley Optimist Club
 - o Oro Valley Chamber Women in Leadership Committee *Power of Presence* event
 - o Tucson Local Media
 - o Arizona Information Officer Association mentorship program
- Supported internal communications through updated Dashboard messaging on public safety events, Open Enrollment, Employee Benefits

Public Relations

News Coverage

Managed media response and public information for incidents including:

- o The Explorer story on Town of Oro Valley Presentation
- o KVOA and KOLD Fire at Cadence Academy
- Distributed a press release to media partners announcing the launch of the Nymbbl app and its availability to the community
- District social media content was referenced or showcased across multiple digital news platforms.

Social Media Strategy

Featured Content:

- International Firefighters' Day video highlight
- Alarm Room Captain and 911 Dispatch video tour
- Station 378 video tour
- Nymbbl App video tutorial
- National Nurses Week recognition
- Building Safety Month highlight of Fire Prevention
- Project Graduation volunteering event
- Governing Board meeting highlights

Ongoing Communications

- Public Safety Announcements (PSAs) on heat awareness, water safety, and wildfire safety.
- District achievements, including employee spotlights, new hires, Code Saves, and emergency responses.

Social Media by the Numbers

Facebook

- Views: 165,300
- Posts: 39

Top Post: Firefighters stop by lemonade stand

Instagram

- Views: 94,000
- Posts: 49

Top Post: Sweet treats being dropped off for Nurses Week

X

- Posts: 9
- Impressions (Times post was seen on X): 3,000

Top Post: Building Safety Month highlighting Fire Prevention



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

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

MTG. DATE: June 16, 2026

SUBJECT: EMS & FIRE RESPONSE ASSISTANT CHIEF'S REPORT

ITEM #: 7D

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

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

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

RECOMMENDED MOTION

No motion is necessary for this agenda item.



EMS & FIRE RESPONSE DIVISION REPORT

Assistant Chief Chris Grissom

May 2026

Assistant Chief's Activities

- Oversaw EMS operations and system performance, supporting 964 EMS responses and 619 ambulance transports while maintaining a 94% patient satisfaction rate.
- Supported completion of EMT Class 26-01 and continued development of EMS personnel through training and leadership initiatives.
- Continued planning efforts with LN Curtis and Rock-N-4 Heroes to host an EV Train-the-Trainer program at GRFD.
- Met with Human Resources staff to review and discuss policy updates and revisions.
- Completed the Executive Summary for the Hose Load and Nozzle Survey and reviewed results for future implementation opportunities.
- Participated in regular EMS, CQI, EMS ROC, and leadership meetings to support operational coordination and system improvement efforts.
- Monitored division performance measures and operational readiness across EMS, Training, Special Operations, Wildland, and Fire Response programs.

EMS

EMS Training

- EMT Class 26-01 completed their five-week program.

EMS Team

- EMS Staff attended 2026 Image Trend Connect. This conference provides valuable information to improve our working knowledge of the Image Trend PCR platform, one on one issue resolution, and the ability to learn from other Image Trend users.
- Staff participated in the following regular meetings:

- o GRFD EMS and CQI
- o GRFD leadership meetings.
- o SAEMS meetings.
- o EMS ROC

EMS Performance

Emergency Medical Response Program

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

Results:

% EMS calls for service where the turnout time is 1:15 or less. 78%

Maintain emergent (Code III) responses where the first unit total response time is 9:00 minutes or less for urban areas and 12:00 minutes for rural areas. Urban = 10.4; Rural = 17.

Maintain wall times (arrival at hospital to transfer of care) at the 90th percentile to 45 minutes or less. 27:36

The number of instances where non-reserve ambulance availability is 0. There were 3 instances.

% cardiac arrest responses where nationally recognized EMS performance measure benchmarks are met: ETCO2 documented with advanced airway (goal 90%) = 100% Appropriate termination documentation (Goal 95%) = 97.5%

% survival rate for cardiac arrest (Utstein Formula of Survival) 48%

% STEMI responses where EMS performance benchmarks are met. Administrative medical direction is building this report

% stroke responses where EMS performance benchmarks are met. 98%

% TBI responses where EMS performance benchmarks are met. Administrative medical direction is building this report.

% of surveyed respondents are satisfied with the service received from EMS response. 94%

Outputs:

The number of EMS responses provided. 964

The number of ambulance transports provided. 619

Demands:

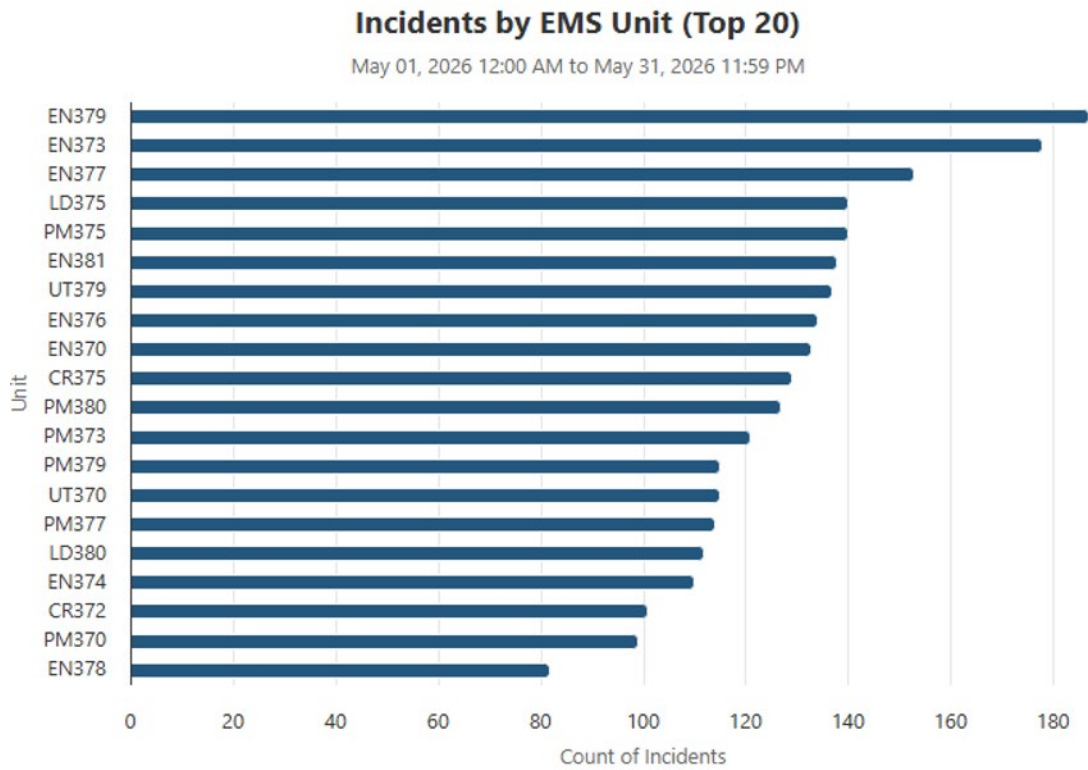
The number of EMS responses expected to be requested. 1041

The number of ambulance transports to be requested. 622

Efficiencies:

EMS program expenditure per total number of EMS responses. \$540 FY2425

EMS program expenditure per capita. \$63 FY2425



Professional Development



Courses/Training:

- o 13 of 23 personnel from RTA 26-01 attended EMT course through the EMS Division
- o Annual VFIS training in progress:
 - o Vector Solutions
 - o VFIS driving course
- o Leadership Series I, II, & III course preparation
- o Hose Load & Nozzle Survey results came back, Executive Summary has been completed.
- o Initial meetings regarding GRFD Hosting : EV Train the Trainer in collaboration with LN Curtis and Rock-N- 4 Heros
- o Meeting with HR Division regarding policy review



Professional Development Program

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



May 2026 Results

- 0% completion rate on Firefighter ISO training.
- 0% completion rate on Engineer ISO training.
- 0% completion rate on Officer ISO training.

- 100% completion rate on all district-required annual Administration OSHA training
- 100% completion rate on all district-required annual Community Resource Technician OSHA training
- 100% completion rate on all district-required annual Fleet, Logistics, and IT OSHA training
- 100% completion rate on all district-required annual Suppression and FLS OSHA training
- 100% completion rate on all district-required annual Supervisor Administration OSHA training
- 100% completion rate on all district-required annual Supervisor Fleet, Logistics, and IT OSHA training
- 100% completion rate on all district-required annual Supervisor Suppression and FLS OSHA training
- 100% completion rate on all district-required annual Wildland Refresher Training
- 100% completion rate on all district-required annual Physical Agility Evaluations.
- 84% completion rate on all district-required annual VFIS Refresher training.
- 100% completion rate on all district-required annual Ropes Ops/Tech Refresher training.
- 100% completion rate on all district-required annual Swift Water Ops/Tech training.
- 0% completion rate on all district-required annual Hazmat Refresher training.
- Promotional success rate.
 - Captain Promotional: 40%
 - Engineer Promotional: 58%
- % of members on promotional eligibility lists than the positions in each class up to Battalion Chiefs. List has been depleted
- % of surveyed respondents are satisfied with the service received from professional development. Completed
- % budget variance. Work in progress

Output

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

Honor Guard and Pipes & Drums

Honor Guard had 3 events for the month of May

- 5/20 "Team meeting: Team
 - 5/26 Pima Community College Paramedic Graduation: Unger
 - 5/28 Professional Firefighters of Arizona Convention: Colby
- The Honor Guard and Pipes & Drums trailer received 3 new tires (2 service and 1 spare) from fleet due to the old ones being nine years old and sun-rotted. The trailer also had wheel bearings and races serviced. (Thank you Fleet!!)
 - The planning for the Colorado trip in September has begun. We started compiling a list of members who wish to go and that will be selected from to represent the District and Union.

Special Operations

Results

- 7% of Special Operations responses involved injuries or loss of life to the community.
- 0% of Special Operations responses resulted in injuries or loss of life to GRFD personnel.
- The Special Operations Team members assigned to Station 377 completed an average of 2.5 hours of Hazardous Materials Training per person this month.
- The Special Operations Team members assigned to Station 377 completed an average of 9.25 hours of Technical Rescue Training per person this month.
- 17% budget variance

Outputs

- 1 Technical Rescue response
- 13 Hazardous Material responses

Monthly Response Highlights

- The Special Operations Team responded to a "Hiker Rescue" on the Sutherland Trail for a bicyclist down. Upon arrival on scene, the team was able to access the patient and use their stokes basket to remove the patient off the trail. The patient was transported to a hospital for medical care.

Monthly Training

Regional Hazardous Materials Continuing Education:

- The May regional Hazardous Materials training was taught by Southwest Gas at the Public Safety Academy. Multiple Southwest Gas technicians came to speak to the region on gas emergencies. They reviewed case studies along with best practices during a response. They also had a demonstration on fire behavior when gas is involved. Lastly, crews conducted a live drill on a gas leak response with Southwest Gas personnel integrated on the response.

Regional Technical Rescue Continuing Education:

- The May Regional Technical Rescue Training was conducted at the “Stuck in Time” museum off Park Avenue. The training reviewed heavy vehicle stabilization. There were several scenarios set up for crews to perform. Scenarios included a passenger vehicle under the side of a large tanker fuel truck, a passenger vehicle beneath a semi-trailer, and passenger vehicle on its side needing to be stabilized. Crews utilized struts, airbags, chains, come-a-longs, and rotator trucks to complete these scenarios. Crews were able to interact with tow truck companies on scene to see their capabilities and use during these complex incidents.
- Golder Ranch Fire District is hosting the regional July Confined Space Rescue training. This training will take place at Roche Medical facility. An electronic training will be administered to the region in June with the in-person drill to follow in July.

Regional Initial Training:

- GRFD hosted a Rope Rescue Operations and Technician course. A majority of the students were from GRFD but other regional agencies also participated. The courses spanned over five days, utilizing the Station 380 classroom, the GRFD training grounds, the Public Safety Training Academy, the Sweetwater Treatment Plant, GRFD Station 376, and Mount Lemmon. The courses were taught by Captains Tobin Johnson and Sam Garcia, Paramedics Dominic Rhodes, Dan Wallace, and John Baron, and Firefighter Manny Garcia. Congratulations to the 7 GRFD personnel who completed these certification courses.
- GRFD hosted a Swift Water Rescue Technician course. A majority of the students were from GRFD but other regional agencies also participated. The course spanned over three days, utilizing the Station 380 classroom, the OV Aquatic Center, and the Phon D Sutton recreation area at the Salt River in Mesa. The course was taught by Captain Tobin Johnson, Paramedics Dominic Rhodes and Ryan Szach, and Firefighter Manny Garcia. Congratulations to the 9 GRFD personnel who completed these certification courses.

In-District Continuing Education

- A member from the Special Operations Team completed monthly air calibration on suppression four gas monitors. This monthly program ensures monitors stay calibrated and well maintained so they remain operationally ready in the field. This program also reduces maintenance costs to the monitors by constantly having to replace sensors.
- Some members of the Special Operations Team completed their VFIS Emergency Trailer Driver’s Course. This requirement must be completed every two years with the didactic portion being completed annually.
- The Swift Water Rescue (SWR) District Refresher practical evolutions were completed by each suppression station and shift. The training took place at a target hazard within the South Battalion or North Battalion and focused on the following items: proper PPE usage, procedures, river terminology, and incident response models. Lastly, each apparatus was able to run a simulated drill to focus on quick decision making before technician level personnel arrived on scene. The overall refresher was a success, and all practical days have been completed. Make up refreshers are still underway and the Special Ops team is focusing on completing these for each shift, as well as for PD staff and Admin personnel.
- The Special Operations Team is in the preliminary phases of planning out a Rope Rescue refresher day coordinated with the WL team prior to next year’s fire season.

In-District Initial Training:

- The Special Operations Team was administered an electronic assignment delivered via Vector Solutions to review new TRT equipment placed on Station 377 apparatus. This new upgraded equipment gives the team more capabilities and upgraded older equipment for a more capable response.

- Two members will be attending the quarterly regional HAZMAT and TRT meetings being held on June 4, 2026
- The new RKI GX-Force 4-gas monitors have been distributed to all suppression apparatus in the North and South Battalion.
- The Special Operations Team is in the preliminary phases of planning out another Rope Rescue Technician course for GRFD personnel at the end of the year/ early next year. This training will get members of the WL team certified that could not do this previous May course because it was during the Wildfire Season. This course will give more personnel the opportunity to go out on REMS assignments.

Other

- The Special Operations Team is implementing a new certification tracking system. Member's certifications are being transferred electronically into a Teams File which will all be uploaded into Vector Solutions. This way, the team will have access to the paper copies along with the electronic copies for all team members.
- The team ordered two new gas monitors for Station 377. These new RKI 6100 monitors will replace the outdated Multi-Rae monitors and align with regional partner's equipment better. These monitors are proven to have less maintenance cost and are more user friendly. Station 377 is expecting the two new monitors in the near future.
- The Special Operations Team has been actively replacing Swift Water Rescue gear throughout District on suppression trucks. This includes new throw bags, PFDs, and helmets.

Wildland

Current Assignments:

5/17/26: 7 Cabins Fire, Capitan, NM

- Assigned – Port: Task Force Leader (Shop# 2238)

5/21/26: 7 Cabins Fire, Capitan, NM

- Assigned – K. Campbell, Mace: Ambulance (Shop# 1601)

5/27/26: 7 Cabins Fire, Capitan, NM

- Assigned – Spanarella: Type I Team deployment

Recent Assignments:

4/21/26 – 5/7/26: Hummingbird Fire, Reserve, NM

- Assigned – Kroger: Comms Tech (Shop# 2037)

4/30/26 – 5/26/26: Sanderson, FL

- Assigned – Waldorf: Task Force Leader Trainee (Shop# 2036)

5/3/26 – 5/8/26: Hazen Fire, Buckeye, AZ

- Assigned - Strieter, Colby, Hains, Peterson: Type 6 (Shop# 2239)

5/12/26 – 6/2/26: 6 Mile Fire/7 Cabins Fire, Capitan, NM

- Assigned – Kroger: Comms Tech (Shop# 2037)

May 2026 Family of Measures:

Results:

- % of wildland fire responses within the District that do not result in injury or death to the community: **100%**
- % of wildland fire responses within the District that do not result in injury or death to GRFD personnel: **100%**
- # of structures lost due to wildland fires within the district: **0**

Output:

- # of wildland fire responses provided (in-district): **2**
- # of wildland fire responses provided (out-of-district): **6**
 - This measure includes responses with our auto-aid partners as well as Wildland Team assignments

Fire Response

Significant Incidents:

- On May 4th, GRFD crews were dispatched to a daycare in Oro Valley for a reported building fire. First units on scene confirmed day care staff was evacuating all staff and kids and made entry. Fire was found to have been a light that caught fire but was controlled by fire sprinkle activation. Additional responding units assisted staff and OVPD with relocating approximately 90 kids and staff to the leasing office on a nearby apartment complex. No injuries were reported and this shows the great community teamwork that occurs in our District.

May 2026 Family of Measures

Results:

80% fire calls for service where the turnout time is 1:30 or less

100% urban (>2500 pop. density) fire calls for service where the first unit is on scene in 9:20 minutes or less (from time of dispatch).

N/A% urban (>2500 pop. density) moderate risk fire calls for service where the effective response force is on scene in 23:35 minutes or less (from time of dispatch). **(no responses in this category)**

N/A% urban (>2500 pop. density) high risk fire calls for service where the first unit is on scene in 33:45 minutes or less (from time of dispatch). **(no responses in this category)**

N/A% urban (>2500 pop. density) maximum risk fire calls for service where the effective response force is on scene in 43:45 minutes or less (from time of dispatch). **(no responses in this category)**

N/A% rural (<2500 pop. density) fire calls for service where the first unit is on scene in 12:20 minutes or less (from time of dispatch). **(no responses in this category)**

N/A% rural (<2500 pop. density) moderate risk fire calls for service where the effective response force is on scene in 25:30 minutes or less (from time of dispatch). **(no responses in this category)**

N/A% rural (<2500 pop. density) high risk fire calls for service where the effective response force is on scene in 35:30 minutes or less (from time of dispatch). **(no responses in this category)**

N/A% rural (<2500 pop. density) maximum risk fire calls for service where the effective response force is on scene in 45:30 minutes or less (from time of dispatch). **(no responses in this category)**

80% of fire responses where there is no injury or loss of life (to the public)

100% of fire responses where there is no injury or loss of life (to GRFD personnel)

Outputs:

5 residential fire responses provided

- 2 were responses outside GRFD boundaries

1 commercial fire response provided

2 vehicle fire responses provided

- 1 outside of GRFD boundaries

4 rubbish fire responses provided

INCIDENT TYPE	TOTALS	PERCENT
STATION #: Station 370		
	0	0.00%
Hazardous Materials - Fuel Spill / Fuel Odor	1	0.05%
Hazardous Materials - Gas Leak / Gas Odor	1	0.05%
Medical - Illness	39	2.14%
Medical - Illness - Abdominal Pain / Problems	1	0.05%
Medical - Illness - Altered Mental Status	1	0.05%
Medical - Illness - Breathing Problems	2	0.11%
Medical - Illness - Cardiac Arrest	1	0.05%
Medical - Illness - Convulsions / Seizures	2	0.11%
Medical - Illness - Diabetic Problems	1	0.05%
Medical - Illness - No Appropriate Choice	41	2.25%
Medical - Illness - Overdose / Poisoning	1	0.05%
Medical - Illness - Psychological Behavior Issues	1	0.05%
Medical - Injury	2	0.11%
Medical - Injury / Trauma - Fall	1	0.05%
Medical - Injury / Trauma - Motor Vehicle Collision	2	0.11%
No Emergency - Cancelled	5	0.27%
No Emergency - False Alarm - Accidental Alarm	1	0.05%
No Emergency - Good Intent - No Incident Found Upon Arrival / Location Error	7	0.38%
No Emergency - Good Intent - Smoke From Nonhostile Source (Smoke Scare)	1	0.05%
Public Assist - Bee Swarm	1	0.05%
Public Assist - Citizen Assist / Service Call	2	0.11%
Public Assist - Disaster / Weather - Damage Assessment	1	0.05%
Public Assist - Fire / Smoke Alarm	14	0.77%
Public Assist - Lift Assist	3	0.16%
Public assist - Other Alarm	1	0.05%
Public Assist - Snake Relocation	37	2.03%
Public Assist - Vehicle Lock Out	1	0.05%
	Total: 171	Total: 9.37%
STATION #: Station 372		
Law Enforcement Support	1	0.05%
Medical - Illness	5	0.27%
Medical - Illness - Cardiac Arrest	1	0.05%
Medical - Illness - Chest Pain (Non - Trauma)	1	0.05%
Medical - Illness - No Appropriate Choice	1	0.05%
Medical - Injury	1	0.05%
Medical - Injury / Trauma - Fall	1	0.05%
Medical - Injury / Trauma - Hemorrhage / Laceration	1	0.05%
No Emergency - Cancelled	1	0.05%
No Emergency - False Alarm - Other False Call	1	0.05%
Public Assist - Fire / Smoke Alarm	16	0.88%
Public Assist - Lift Assist	1	0.05%
Public Assist - Snake Relocation	16	0.88%
	Total: 47	Total: 2.58%
STATION #: Station 373		
	0	0.00%
Hazardous Materials - Gas Leak / Gas Odor	1	0.05%
Medical - Illness	67	3.67%
Medical - Illness - Abdominal Pain / Problems	4	0.22%
Medical - Illness - Altered Mental Status	1	0.05%
Medical - Illness - Chest Pain (Non - Trauma)	1	0.05%
Medical - Illness - Nausea / Vomiting	1	0.05%

INCIDENT TYPE	TOTALS	PERCENT
Medical - Illness - No Appropriate Choice	39	2.14%
Medical - Illness - Well Person Check	1	0.05%
Medical - Injury	4	0.22%
Medical - Injury / Trauma - Fall	4	0.22%
Medical - Injury / Trauma - Motor Vehicle Collision	1	0.05%
Medical - Other - Medical Alarm	1	0.05%
No Emergency - Cancelled	2	0.11%
No Emergency - Good Intent - No Incident Found Upon Arrival / Location Error	1	0.05%
No Emergency - Good Intent - Smoke From Nonhostile Source (Smoke Scare)	1	0.05%
Public Assist - Citizen Assist / Service Call	1	0.05%
Public Assist - Fire / Smoke Alarm	69	3.78%
Public Assist - Lift Assist	10	0.55%
Public Assist - Lock Box Assist	1	0.05%
Public Assist - Other Desert Animal	3	0.16%
Public Assist - Person In Distress	1	0.05%
Public Assist - Snake Relocation	43	2.36%
	Total: 257	Total: 14.09%
STATION #: Station 374		
	0	0.00%
Hazardous Materials - Gas Leak / Gas Odor	1	0.05%
Hazardous Situation - Investigation - Odor	1	0.05%
Medical - Illness	29	1.59%
Medical - Illness - Breathing Problems	1	0.05%
Medical - Illness - No Appropriate Choice	23	1.26%
Medical - Illness - Sick Case	4	0.22%
Medical - Injury	1	0.05%
Medical - Injury / Trauma - Fall	5	0.27%
No Emergency - Cancelled	4	0.22%
No Emergency - False Alarm - Accidental Alarm	1	0.05%
No Emergency - False Alarm - Malfunctioning Alarm	1	0.05%
No Emergency - Good Intent - No Incident Found Upon Arrival / Location Error	3	0.16%
Other - Standby	1	0.05%
Public Assist - Citizen Assist / Service Call	1	0.05%
Public Assist - Fire / Smoke Alarm	32	1.75%
Public Assist - Lift Assist	6	0.33%
Public Assist - Other Desert Animal	2	0.11%
Public Assist - Snake Relocation	55	3.02%
Structure Fire - Confined Cooking / Appliance Fire	2	0.11%
	Total: 173	Total: 9.48%
STATION #: Station 375		
	0	0.00%
Hazardous Situation - Nonchemical - Motor Vehicle Collision	1	0.05%
Law Enforcement Support	1	0.05%
Medical - Illness	59	3.23%
Medical - Illness - Abdominal Pain / Problems	1	0.05%
Medical - Illness - Nausea / Vomiting	1	0.05%
Medical - Illness - No Appropriate Choice	27	1.48%
Medical - Illness - Sick Case	5	0.27%
Medical - Illness - Well Person Check	2	0.11%
Medical - Injury	6	0.33%
Medical - Injury / Trauma - Motor Vehicle Collision	4	0.22%
No Emergency - Cancelled	9	0.49%
No Emergency - Good Intent - No Incident Found Upon Arrival / Location Error	6	0.33%
Public Assist - Citizen Assist / Service Call	2	0.11%
Public Assist - Fire / Smoke Alarm	26	1.43%

INCIDENT TYPE	TOTALS	PERCENT
Public Assist - Lift Assist	8	0.44%
Public Assist - Other Desert Animal	4	0.22%
Public Assist - Snake Relocation	102	5.59%
Rescue - Hiker Rescue	1	0.05%
	Total: 265	Total: 14.53%
STATION #: Station 376		
	0	0.00%
Hazardous Materials - Gas Leak / Gas Odor	1	0.05%
Hazardous Situation - Investigation - Odor	1	0.05%
Hazardous Situation - Nonchemical - Motor Vehicle Collision	1	0.05%
Medical - Illness	27	1.48%
Medical - Illness - Abdominal Pain / Problems	1	0.05%
Medical - Illness - Altered Mental Status	2	0.11%
Medical - Illness - Chest Pain (Non - Trauma)	1	0.05%
Medical - Illness - Diabetic Problems	2	0.11%
Medical - Illness - Nausea / Vomiting	2	0.11%
Medical - Illness - No Appropriate Choice	7	0.38%
Medical - Illness - Overdose / Poisoning	2	0.11%
Medical - Illness - Sick Case	1	0.05%
Medical - Injury	1	0.05%
Medical - Injury / Trauma - Fall	3	0.16%
Medical - Injury / Trauma - Hemorrhage / Laceration	1	0.05%
Medical - Injury / Trauma - Motor Vehicle Collision	3	0.16%
Medical - Other - Medical Alarm	2	0.11%
No Emergency - Cancelled	5	0.27%
No Emergency - False Alarm - Other False Call	1	0.05%
No Emergency - Good Intent - No Incident Found Upon Arrival / Location Error	1	0.05%
No Emergency - Good Intent - Smoke From Nonhostile Source (Smoke Scare)	1	0.05%
Public Assist - Bee Swarm	2	0.11%
Public Assist - Citizen Assist / Service Call	3	0.16%
Public Assist - CO Alarm	1	0.05%
Public Assist - Fire / Smoke Alarm	11	0.60%
Public Assist - Lift Assist	3	0.16%
Public Assist - Snake Relocation	65	3.56%
	Total: 151	Total: 8.28%
STATION #: Station 377		
Hazardous Situation - Nonchemical - Motor Vehicle Collision	1	0.05%
Medical - Illness	41	2.25%
Medical - Illness - Abdominal Pain / Problems	3	0.16%
Medical - Illness - Altered Mental Status	1	0.05%
Medical - Illness - Breathing Problems	1	0.05%
Medical - Illness - Cardiac Arrest	1	0.05%
Medical - Illness - Chest Pain (Non - Trauma)	4	0.22%
Medical - Illness - Diabetic Problems	1	0.05%
Medical - Illness - Heart Problems	2	0.11%
Medical - Illness - No Appropriate Choice	20	1.10%
Medical - Illness - Overdose / Poisoning	1	0.05%
Medical - Illness - Sick Case	2	0.11%
Medical - Illness - Unconscious Victim	1	0.05%
Medical - Illness - Unknown Problem	1	0.05%
Medical - Injury	8	0.44%
Medical - Injury / Trauma - Fall	7	0.38%
Medical - Injury / Trauma - Gunshot Wound	1	0.05%
Medical - Injury / Trauma - Motor Vehicle Collision	4	0.22%
Medical - Other - Intercept Other Unit	1	0.05%

INCIDENT TYPE	TOTALS	PERCENT
Medical - Other - Medical Alarm	1	0.05%
No Emergency - Cancelled	7	0.38%
No Emergency - False Alarm - Accidental Alarm	4	0.22%
No Emergency - False Alarm - Other False Call	2	0.11%
No Emergency - Good Intent - No Incident Found Upon Arrival / Location Error	2	0.11%
No Emergency - Good Intent - Smoke From Nonhostile Source (Smoke Scare)	1	0.05%
Public Assist - Citizen Assist / Service Call	4	0.22%
Public Assist - Fire / Smoke Alarm	12	0.66%
Public Assist - Lift Assist	8	0.44%
Public Assist - Lock Box Assist	1	0.05%
Public Assist - Snake Relocation	45	2.47%
Public Assist - Vehicle Lock Out	1	0.05%
Structure Fire - Room and Contents Fire	1	0.05%
	Total: 190	Total: 10.42%
STATION #: Station 378		
	0	0.00%
Medical - Illness	10	0.55%
Medical - Illness - Altered Mental Status	1	0.05%
Medical - Illness - Breathing Problems	1	0.05%
Medical - Illness - Chest Pain (Non - Trauma)	1	0.05%
Medical - Illness - Convulsions / Seizures	1	0.05%
Medical - Illness - No Appropriate Choice	11	0.60%
Medical - Illness - Sick Case	2	0.11%
Medical - Illness - Unknown Problem	1	0.05%
Medical - Injury	2	0.11%
Medical - Injury / Trauma - Fall	3	0.16%
Medical - Injury / Trauma - Motor Vehicle Collision	1	0.05%
Medical - Other - Intercept Other Unit	1	0.05%
No Emergency - Cancelled	2	0.11%
No Emergency - False Alarm - Other False Call	1	0.05%
No Emergency - Good Intent - No Incident Found Upon Arrival / Location Error	3	0.16%
Public Assist - Fire / Smoke Alarm	23	1.26%
Public Assist - Lift Assist	2	0.11%
Public Assist - Other Desert Animal	1	0.05%
Public Assist - Snake Relocation	13	0.71%
Vehicle Fire - Passenger	1	0.05%
	Total: 81	Total: 4.44%
STATION #: Station 379		
	0	0.00%
Hazardous Materials - Gas Leak / Gas Odor	2	0.11%
Hazardous Situation - Investigation - Odor	2	0.11%
Medical - Illness	74	4.06%
Medical - Illness - Breathing Problems	1	0.05%
Medical - Illness - Cardiac Arrest	1	0.05%
Medical - Illness - No Appropriate Choice	41	2.25%
Medical - Illness - Sick Case	3	0.16%
Medical - Injury	4	0.22%
Medical - Injury / Trauma - Fall	1	0.05%
Medical - Injury / Trauma - Motor Vehicle Collision	2	0.11%
Medical - Other - Intercept Other Unit	2	0.11%
Medical - Other - Medical Alarm	1	0.05%
No Emergency - Cancelled	7	0.38%
No Emergency - False Alarm - Accidental Alarm	1	0.05%
No Emergency - Good Intent - No Incident Found Upon Arrival / Location Error	10	0.55%
Other - Standby	1	0.05%

INCIDENT TYPE	TOTALS	PERCENT
Outside Fire - Other Outside Fire	2	0.11%
Public Assist - Citizen Assist / Service Call	1	0.05%
Public Assist - Fire / Smoke Alarm	11	0.60%
Public Assist - Lift Assist	11	0.60%
Public assist - Other Alarm	3	0.16%
Public Assist - Snake Relocation	61	3.34%
	Total: 242	Total: 13.27%
STATION #: Station 380		
Hazardous Materials - Gas Leak / Gas Odor	1	0.05%
Hazardous Situation - Investigation - Odor	1	0.05%
Hazardous Situation - Nonchemical - Motor Vehicle Collision	1	0.05%
Law Enforcement Support	1	0.05%
Medical - Illness	66	3.62%
Medical - Illness - Abdominal Pain / Problems	2	0.11%
Medical - Illness - Altered Mental Status	1	0.05%
Medical - Illness - Breathing Problems	1	0.05%
Medical - Illness - Cardiac Arrest	1	0.05%
Medical - Illness - Diabetic Problems	2	0.11%
Medical - Illness - Nausea / Vomiting	1	0.05%
Medical - Illness - No Appropriate Choice	40	2.19%
Medical - Illness - Overdose / Poisoning	1	0.05%
Medical - Illness - Sick Case	12	0.66%
Medical - Illness - Stroke / CVA	2	0.11%
Medical - Illness - Unknown Problem	1	0.05%
Medical - Injury	5	0.27%
Medical - Injury / Trauma - Drowning / Diving / SCUBA Accident	1	0.05%
Medical - Injury / Trauma - Fall	7	0.38%
Medical - Injury / Trauma - Motor Vehicle Collision	6	0.33%
Medical - Other - Intercept Other Unit	1	0.05%
No Emergency - Cancelled	8	0.44%
No Emergency - False Alarm - Accidental Alarm	1	0.05%
No Emergency - False Alarm - Other False Call	1	0.05%
No Emergency - Good Intent - No Incident Found Upon Arrival / Location Error	1	0.05%
Outside Fire - Trash / Rubbish Fire	3	0.16%
Outside Fire - Vegetation / Grass Fire	1	0.05%
Public Assist - Citizen Assist / Service Call	3	0.16%
Public Assist - Fire / Smoke Alarm	2	0.11%
Public Assist - Lift Assist	2	0.11%
Public Assist - Other Desert Animal	1	0.05%
Public Assist - Snake Relocation	70	3.84%
	Total: 247	Total: 13.54%
	Total: 1,824	Total: 100.00%



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Tom Brandhuber, Fire Chief

MTG. DATE: June 16, 2026

SUBJECT: DISCUSSION AND/OR POSSIBLE ACTION REGARDING THE AUTHORIZATION OF THE GRFD FINANCE DIRECTOR, ASSISTANT CHIEF OF COMMUNITY RISK REDUCTION, AND FIRE CHIEF, TO ESTABLISH AND IMPLEMENT A CHASE BANK NIGHTLY MONEY MARKET SWEEP PROGRAM AND TO ACTIVATE, SUSPEND, OR DISCONTINUE THE SWEEP FUNCTION AS NECESSARY

ITEM #: 8A

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

The Golder Ranch Fire District has historically maintained approximately \$3 million to \$5 million in its operating checking account to support cash flow and daily operations. While these funds remain readily available, balances held in the checking account currently do not earn interest.

Staff met with Chase Bank representative Amy Smith to explore a nightly money market sweep program, a cash management tool commonly used by special districts and other governmental agencies. Under this arrangement, excess funds are automatically swept each night into an interest-bearing money market account while remaining available for operational needs.

This approach allows the District to maintain necessary liquidity while generating additional interest income on idle cash balances. Because these are governmental funds invested in conservative, highly liquid vehicles, returns are generally stable and focused on preservation of principal. Additionally, the District can monitor the program's performance and discontinue or modify its use at any time if it no longer meets operational or financial objectives.

To provide additional information and answer any questions regarding the program, Chase Bank representative Amy Smith, Vice President, Relationship Manager of Senior Government has been invited to attend the meeting and discuss the details of this option with the Governing Board.

RECOMMENDED MOTION

Move to authorize the Finance Director, in conjunction with the Assistant Chief of Community Risk Reduction and the Fire Chief, to establish and implement a Chase Bank nightly money market sweep program and to activate, suspend, or discontinue the sweep function as necessary to maximize earnings while maintaining appropriate liquidity and cash flow for District operations.



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Tom Brandhuber, Fire Chief

MTG. DATE: June 16, 2026

SUBJECT: DISCUSSION AND/OR ADOPTION OF RESOLUTION 2026-0007 REGARDING THE PRINCIPLES OF SOUND FINANCIAL MANAGEMENT

ITEM #: 8B

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

The District has a Principles of Sound Financial Management that was adopted by the Board in 2011. The current Principles of Sound Financial Management is not up to date with current standards and best practices in government accounting and Fire Districts. The proposed Principals of Sound Financial Management document has been reviewed by our Auditors at Beach Fleischman. The proposed 2026 Principles of Sound Financial Management will guide the District, to follow the current standards and best practices of Government Accounting and Fire District practices.

RECOMMENDED MOTION

Move to approve Resolution 2026-0007, adopting the revised GRFD Principals of Sound Financial Management.



GOLDER RANCH FIRE DISTRICT

**PRINCIPLES OF SOUND
FINANCIAL MANAGEMENT**

June 28, 2011

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Introduction

The Golder Ranch Fire District has an important responsibility to its citizens to carefully account for public funds, to manage its finances wisely, and to plan for the adequate funding of services desired by the public, including the provision and maintenance of public facilities. In these times of tight budgets, of major changes in federal and state policies toward local government, and of limited growth in the tax base, the district needs to ensure that it is capable of adequately funding and providing the services desired by the community. Ultimately, the district's reputation and success will depend on the public's awareness and acceptability of the management and delivery of our services.

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 timeless 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.

Following these principles will enhance the district's financial health as well as its image and credibility with its citizens, the public in general, and creditors. To achieve these purposes as the Golder Ranch Fire District continues to grow and develop, it is important to regularly engage in the process of financial planning including reaffirming and updating these financial guidelines. Policy changes will be needed as the district continues to grow and become more diverse and complex in the services it provides, as well as the organization under which it operates to provide these services to its citizens.

Policy 1
Fiscal Planning and Budgeting

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.

- 1.01 The Fire Chief shall submit to the Board of Directors a proposed annual budget, based on governing bodies established goals, and shall execute the budget as finally adopted, pursuant to Arizona Revised Statutes. The district will budget revenues and expenditures on the basis of a fiscal year which begins July 1 and ends on the following June 30. The district shall adopt the budget for the following fiscal year no later than June 30.
- 1.02 The district will prepare a budget in accordance with Government Finance Officers Association policies and best practices and the Government Finance Officers Association in its Distinguished Budget Award Program. The proposed budget will contain the following:
 - a) Revenue estimates by major category, by fund;
 - b) Expenditure estimates by program levels and major expenditure category, by fund;
 - c) Estimated fund balance by fund;
 - d) Debt service, by issue, detailing principal and interest amounts.
 - e) Proposed personnel staffing levels;
 - f) A detailed schedule of capital projects;
 - g) Any additional information, data, or analysis requested of management by the governing body.
- 1.03 The district maintains its financial records in accordance with accounting principles generally accepted in the United States of America known as GAAP. Although the district's budget is prepared on a modified cash basis that differs from GAAP, the district will attempt to minimize these differences between the budget basis of accounting and GAAP.
- 1.04 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.
- 1.05 Ideas for improving the efficiency and effectiveness of the district's programs and the productivity of its employees will be considered during the budget process.

- 1.06 Unspent appropriations for significant programs and major projects will be considered for reappropriation in the subsequent fiscal year. Such carryover of appropriation shall be included in the proposed budget.
- 1.07 The district's annual budget will include contingency appropriation to provide for unanticipated increases in service delivery costs, emergencies, and needs that may arise throughout the fiscal year. The contingency appropriation can only be expended upon separate action by the governing body.
- 1.08 The district shall establish appropriate management controls to monitor expenditure budgets to ensure they do not exceed authorizations. For operating budgets, this control shall be exercised at the department/fund level. For capital budgets, this control shall be at the project level.
- 1.09 A monthly report on the status of the General Fund budget and trends will be prepared and presented to the governing body.
- 1.10 If a deficit is projected during the course of a fiscal year, the district will take steps to reduce expenditures, increase revenues or, if a deficit is caused by an emergency, consider using the Emergency Reserve Fund Balance. The Fire Chief may institute a cessation during the fiscal year on hirings, promotions, transfers, capital equipment purchases, and capital projects. Such action will not be taken arbitrarily or without knowledge of the governing body.
- 1.11 A policy will be maintained that provides for levels of approval by the Fire Chief and/or governing body. The policy will address the transfer of expenditure authority between funds, transfer of expenditure authority over base amounts, transfer of expenditure authority to and from personnel, contractual, commodities or capital outlay accounts, transfer of expenditure authority between capital projects, transfer of expenditure authority to or from debt service accounts, and transfer of expenditure authority to or from contingency accounts.

Policy 2

Fund Balance

Fund balance is an important indicator of the district's financial position. Maintaining reserves is considered a prudent management practice. Adequate fund balances are maintained to allow the district to continue providing services to the community in case of unexpected emergencies or requirements and/or economic downturns.

- 2.01 In an effort to ensure the continuance of sound financial management of public resources, appropriate fund balances will be maintained to provide the district with sufficient working capital and a comfortable margin of safety to address emergencies, sudden loss of revenue or operating needs, and unexpected downturns without borrowing.

This policy establishes the amounts the district will strive to maintain in its General Fund balance, the conditions under which fund balance may be spent, and the method by which fund balances will be restored. These amounts are expressed as goals, recognizing that fund balance levels can fluctuate from year to year in the normal course of operations for any local government.

- 2.02 It is the intent of the district to limit use of Unassigned General Fund balances to address unanticipated, non-recurring needs or known and planned future obligations. Fund balances shall not normally be applied to recurring annual operating expenditures. Unassigned balances may, however, be used to allow time for the district to restructure its operations in a deliberate manner, but such use will only take place in the context of long-term financial planning.

- 2.03 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). Any usage of Emergency Reserves must be appropriated by the governing body. However, the Fire Chief may utilize these funds when immediate action must be taken to protect the health and safety of residents. When this occurs, the Fire Chief shall provide a summary report to the governing body as soon as practical on the usage of these funds. In the event these "Emergency Reserve" funds are used, the district shall strive to restore the General Fund Emergency Reserve to the ten percent (10%) level within the next fiscal year following the fiscal year in which the event occurred.

- 2.04 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.

Any use of the Operating Reserve funds must be approved by the governing body and include a repayment plan that projects to restore the Operating Reserve to the twenty percent (20%) level within two fiscal years following the fiscal year in which the event occurred.

- 2.05 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.

Any use of the Budget Stabilization Reserve funds must be approved by the governing body and include a repayment plan, based on a multi-year financial projection, that plans to restore the Budget Stabilization Reserve to the ten percent (10%) level within the three fiscal years following the fiscal year in which the event occurred.

- 2.06 Funds in excess of the reserves described in the paragraphs above will be Unassigned General Fund Balance, unless otherwise assigned in accordance with GASB Statement #54, and may be considered to supplement “pay as you go” capital outlay and one-time operating expenditures, or may be used to prepay existing district debt. These funds may not be used to establish or support costs that are recurring in nature.

- 2.07 The Finance Manager is authorized to classify available fund balance for specific purposes in accordance with Governmental Accounting Standards Board Statement #54. It is the policy of the district that expenditures for which more than one category of fund balance could be used, that the order of use is: Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance.

- 2.08 In March 2010, GASB issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. The objective of GASB 54 is to enhance the usefulness and the understandability of governmental fund balance information by providing clearer fund balance classifications that can be more consistently applied and therefore, making fund balances more understandable and transparent. The following are the designations that will be used for financial reporting:

Non-spendable Fund Balance: includes amounts that are not in a spendable form, such as inventory, prepaid items, long-term inter-fund receivables, and amounts that are legally or contractually required to be maintained intact or required to be retained in perpetuity, such as the principal of an endowment fund.

Restricted Fund Balance: includes amounts that can be spent only for the specific purposes stipulated by external resource providers (example: Grants or Donors).

Committed Fund Balance: includes amounts that have been limited to specific purposes through Board of Directors actions, such as adoption of a Board of Directors policy.

Assigned Fund Balance: includes amounts that have been allocated for specific purposes through Board of Directors budgetary actions. It also applies to the remaining resources in any governmental fund other than the General Fund.

Unassigned Fund Balance: includes amounts that do not fall into one of the above four categories. The General Fund is the only fund that should report this category of positive fund balance. In other governmental funds, if the expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balances.

Policy 3
Expenditure Control

Management must ensure compliance with the legally adopted budget. In addition, purchases and expenditures must comply with legal requirements and policies and procedures set forth by the district.

- 3.01 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.
- 3.02 Department heads are responsible for monitoring expenditures to prevent exceeding their total departmental appropriation budget. It is the responsibility of these department heads to immediately notify their supervisor and the Finance Manager of any circumstances that could result in a departmental appropriation being exceeded.
- 3.03 The district will maintain a purchasing system that provides needed commodities and services in a timely manner to avoid interruptions in the delivery of services. All purchases shall be made in accordance with the districts procurement and purchasing policies, guidelines and procedures and applicable state and federal laws. The district will endeavor to obtain supplies, equipment and services that provide the best value.
- 3.04 A system of appropriate internal controls and procedures using best practices shall be maintained for the procurement and payment processes.
- 3.05 The district will endeavor to make all payments within the established terms. The district shall pay applicable contractor invoices in accordance with the requirements of the Arizona Revised Statutes.

Policy 4
Revenues and Collections

In order to provide funding for service delivery, the district must have reliable revenue sources. These revenues must be assessed and collected equitably, timely, and efficiently.

- 4.01 The district's goal is a diversified General Fund revenue base which includes property taxes, and other revenue sources.

- 4.02 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:
 - a) Periodically conducting a cost of service study to determine if all allowable fees are being properly calculated and set at an appropriate level.
 - b) Establishing new charges and fees as appropriate and as permitted by law.
 - c) Pursuing legislative change, when necessary, to permit changes or establishment of user charges and fees.
 - d) Aggressively collecting all revenues, late penalties and related interest as authorized by the Arizona Revised Statutes.

Policy 5 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 these grant opportunities prior to determining whether application should be made for these grant funds.

- 5.01 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.
- 5.02 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.
- 5.03 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. When the potential for expenditures is \$20,000 or more, departments should seek approval from the governing body prior to submission of the grant application. Should time constraints under the grant make this impossible, the department shall obtain written approval to submit the grant application from the Fire Chief and then, at the earliest feasible time, seek formal approval from the governing body. If there is a cash match requirement, the source of funding shall be identified prior to application.
- 5.04 The district shall terminate grant-funded programs and associated positions when the grant has expired and funds are no longer available unless alternate funding is identified.

Policy 6
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.

- 6.01 The district may establish user fees and charges for certain services provided to users receiving a specific benefit.
- 6.02 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.
- 6.03 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.

Policy 7

Capital Improvement Program

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

- 7.01 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.
- 7.02 The Capital Improvement Program shall provide:
- a) A statement of the objectives of the Capital Improvement Program and the relationship with the district's Strategic Plan, department master plans, necessary service levels, and expected facility needs.
 - b) An implementation program for each of the capital improvements that provides for the coordination and timing of project construction among various district departments.
 - c) 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.
 - d) For the systematic improvement, maintenance, and replacement of the district's capital infrastructure as needed.
 - e) A schedule of proposed debt requirements.
- 7.03 The district will match programs and activities identified in the Capital Improvement Program with associated funding sources.
- 7.04 The performance and continued use of capital infrastructure is essential to delivering public services. Deferring essential maintenance and/or asset replacement can negatively impact service delivery and increase long term costs. As such, the district will periodically assess the condition of assets and infrastructure and appropriately plan for required major maintenance and replacement needs. Efforts will be made to allocate sufficient funds in the multi-year capital plan and operating budgets for condition assessment, preventative and major maintenance, and repair and replacement of critical infrastructure assets.
- 7.05 The district's objective is to incorporate "Pay-As-You-Go" funding (using available cash resources) in the annual Capital Improvement Program. This will supplement funding from other sources such as IGAs, bonds, and grants.

- 7.06 When current revenues or resources are available for capital improvement projects, consideration will be given first to those capital assets with the shortest useful life and/or to those capital assets whose nature makes them comparatively more difficult to finance with bonds or lease financing. Using cash for projects with shorter lives and bonds for projects with longer lives facilitates “intergenerational equity”, wherein projects with long useful lives are paid over several generations using the project through debt service payments.
- 7.07 The first year of the adopted capital plan will be the capital budget for that fiscal year.
- 7.08 Staff will monitor projects in progress to insure their timely completion or the adjustment of the Capital Improvement Program as approved by governing body if a project is delayed or deferred. Periodic status reports will be presented to governing body to share project progress and identify significant issues associated with a project.
- 7.09 Within 90 days of the completion of a capital project any remaining appropriated funds for the project will revert to the fund balance of the funding source.
- 7.10 The Capital Improvement Program will be updated annually as a multi-departmental effort.

Policy 8
Capital Asset Accounting and Replacement

An effective capital asset accounting system is important in managing the district's capital asset investment.

- 8.01 The district will maintain a schedule of individual capital assets with values in excess of \$5,000 and an estimated useful life in excess of one year. All items with an original value of less than \$5,000, or with an estimated useful life of one year or less, will be recorded as operating expenditures.
- 8.02 The district will provide replacement funding for fleet vehicles and certain computer equipment. The replacement schedule will be updated as part of the annual budget process.
- 8.03 The district shall maintain a listing, outside of the capital asset system, of all computers and shall conduct a periodic physical inventory of those computers.
- 8.04 The district's Fleet Management Division shall maintain a Fleet Master Listing of all vehicles and other large motorized equipment. The capital asset listing for vehicles shall be reconciled to the Fleet Master Listing at least annually. Inventory control of the district's vehicles shall be maintained through the fleet maintenance program.

Policy 9
Cash Management and Investment

Cash management includes the activities undertaken to ensure maximum cash availability and reasonable investment yield on a government's idle cash, and the cash collection function.

- 9.01 The district will collect, deposit and disburse all funds on a schedule that insures optimum cash availability for investment in accordance to the Arizona Revised Statutes.
- 9.02 Bond funds will be segregated from all other funds for arbitrage and accounting purposes.
- 9.03 The district will conduct its treasury activities with financial institution(s) based upon written contracts.
- 9.04 All district bank accounts shall be reconciled and reviewed on a monthly basis.
- 9.05 The district will provide a cash collection, handling, training and procedures program.

Policy 10
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.

- 10.01 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., as contained in the following publications:

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

- 10.03 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.

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

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

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

Policy 11
Policy Review

By their nature policies must change and evolve over time. As with any other policies, these financial policies should be subject to periodic review and revision.

11.01 The governing body will periodically review and affirm the financial policies contained in this document.



GOLDER RANCH FIRE DISTRICT

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

Chief Tom Brandhuber

RESOLUTION NO. 2026-0007

A RESOLUTION ADOPTING THE REVISED PRINCIPLES OF SOUND FINANCIAL MANAGEMENT FOR THE GOLDER RANCH FIRE DISTRICT

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

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

WHEREAS, the Governing Board recognizes the importance of maintaining sound financial practices that promote fiscal responsibility, accountability, transparency, long-term sustainability, and stewardship of public resources; and

WHEREAS, the Governing Board previously adopted Principles of Sound Financial Management to establish guiding financial policies and practices for the District; and

WHEREAS, District staff have reviewed and updated the Principles of Sound Financial Management to reflect current best practices in governmental financial management and to ensure continued alignment with the District's strategic priorities and operational objectives; and

WHEREAS, the revised Principles of Sound Financial Management provide guidance regarding budgeting, financial planning, reserve levels, debt management, capital planning, procurement, investments, and financial reporting; and

WHEREAS, the Governing Board has reviewed the revised Principles of Sound Financial Management and finds that adoption of the revised document is in the best interests of the District and the residents it serves.

NOW, THEREFORE, BE IT RESOLVED that the Golder Ranch Fire District Governing Board met in a duly noticed public session on June 16, 2026, and upon a vote of ____, **authorized and approved Resolution No. 2026-0007** adopting the revised Principles of Sound Financial Management as presented; and

BE IT FURTHER RESOLVED that the revised Principles of Sound Financial Management shall supersede and replace any previously adopted version of the Principles of Sound Financial Management effective immediately upon adoption of this Resolution; and



GOLDER RANCH FIRE DISTRICT

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

Chief Tom Brandhuber

BE IT FURTHER RESOLVED that the Governing Board directs District staff to implement and administer the revised Principles of Sound Financial Management in the conduct of the District's financial operations and decision-making processes; and

BE IT FURTHER RESOLVED that the District shall maintain the adopted Principles of Sound Financial Management as an official District policy and make the document available to the public in accordance with applicable laws and District practices; and

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 16th day of June, 2026, at a duly noticed public meeting of the Golder Ranch Fire District Governing Board.

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

ATTEST:

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



GOLDER RANCH

FIRE DISTRICT

PRINCIPLES
of
SOUND
FINANCIAL
MANAGEMENT



PROFESSIONALISM



RESPECT



INTEGRITY



DEPENDABILITY



EXCELLENCE

Community First

GOLDER RANCH FIRE DISTRICT

PRINCIPLES OF SOUND FINANCIAL MANAGEMENT

Adopted:

June 16, 2026

Resolution No. 2026-0007

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Introduction

The Golder Ranch Fire District (the "District") has an important responsibility to its citizens to carefully account for public funds, to manage its finances wisely, and to plan for the adequate funding of services desired by the public, including the provision and maintenance of public facilities. In an environment of evolving state and federal requirements, changing property values, rising service demands, and expanded reporting obligations under governmental accounting standards, the District must ensure it can adequately fund and deliver the services expected by the community. Ultimately, the District's reputation and success depend on the public's awareness and acceptance of how the District manages and delivers its services.

These Principles of Sound Financial Management (the "Principles" or "Policy") establish guidelines for the District's overall fiscal planning and management. They are intended to foster and support the continued financial strength and stability of the District, and to ensure compliance with applicable Arizona law, generally accepted accounting principles, and best practices recognized by the Government Finance Officers Association (GFOA) and the Governmental Accounting Standards Board (GASB).

The District's broad financial goals are:

- To deliver quality services on 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 the District serves.
- To have the ability to withstand local and regional economic fluctuations, adjust to changes in the service requirements of the community, and respond to changes in federal and state priorities and funding as they affect residents.
- To comply fully with Arizona Revised Statutes (A.R.S.) Title 48, Chapter 5 (Fire Districts), related state laws, and all applicable pronouncements of the Governmental Accounting Standards Board.

Following these Principles will enhance the District's financial health as well as its image and credibility with its citizens, the public, taxpayers, and creditors. Because the District continues to grow and evolve, these Principles will be reviewed and updated on a recurring basis to reflect changes in the legal and accounting environment, the District's operations, and the services it provides.

Policy 1 — Fiscal Planning and Budgeting

Fiscal planning is the process of identifying resources and allocating them 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 programs competing for funding.

1. The Fire Chief shall submit to the Governing Board a proposed annual budget, based on the Governing Board's established goals, and shall execute the budget as finally adopted, pursuant to **A.R.S. §§ 48-805.02 and 48-807**. The District's fiscal year begins July 1 and ends on June 30. The Governing Board shall adopt the budget for the following fiscal year in the manner and within the timeframes prescribed by A.R.S. § 48-805.02, including publication of the proposed budget, notice of public hearing, the holding of a public hearing, and final adoption.
2. Pursuant to **A.R.S. § 48-805.02** Section A, a complete copy of the adopted budget shall be posted in a prominent location on the District's official website within seven (7) business days after final adoption and shall remain posted for at least sixty (60) months. Proposed budgets and related hearing notices shall also be made publicly available as required by statute.
3. The District will prepare its budget in accordance with GFOA best practices and in a format consistent with the criteria of the GFOA **Distinguished Budget Presentation Award** program. The proposed budget will, at a minimum, contain:
 - Revenue estimates by major category, by fund;
 - Expenditure estimates by program and major expenditure category, by fund;
 - Estimated beginning and ending fund balances by fund, including restricted and unrestricted unencumbered balances as required by A.R.S. § 48-805.02(B)(13);
 - Debt service, by issue, showing principal and interest amounts;
 - Proposed personnel staffing levels, with employee salaries shown separately from employee-related expenses (including retirement costs and health care costs) as required by A.R.S. § 48-805.02(B)(3);
 - A detailed schedule of capital projects;
 - Amounts necessary to pay interest and principal on outstanding voter-approved bonds under A.R.S. § 48-806;
 - Amounts necessary for services procured from other providers under A.R.S. § 48-805;
 - An amount for unanticipated contingencies or emergencies;
 - A separate statement of the secondary property tax rate for District operations and for the repayment of bonds, along with amounts levied under the Fire District Assistance Tax (A.R.S. § 48-807);
 - For each item in the proposed budget, an estimate of revenue or expense for the next two fiscal years, as required by A.R.S. § 48-805.02(B)(14);

- Any additional information, data, or analysis requested by the Governing Board.
4. The District maintains its financial records in accordance with accounting principles generally accepted in the United States of America (GAAP) as established by the **Governmental Accounting Standards Board (GASB)**. Although the District's budget is prepared on a modified cash or modified accrual basis that may differ from GAAP, the District will minimize these differences and will clearly disclose them in the annual budget document and the annual audit.
 5. 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 appropriate 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 necessary expenditures, or use external borrowing for ongoing operational requirements. The budget will incorporate the best available estimates of revenues and expenditures.
 6. Ideas for improving the efficiency and effectiveness of the District's programs and the productivity of its employees will be considered during the budget process.
 7. Unspent appropriations for significant programs and major projects may be considered for reappropriation in the subsequent fiscal year. Such carryover of appropriation shall be included in the proposed budget and shall comply with A.R.S. § 48-805, subsection D, which prohibits the District from incurring debt or liability in excess of taxes levied and to be collected and monies actually available and unencumbered in the fund.
 8. The District's annual budget will include a contingency appropriation to provide for unanticipated increases in service delivery costs, emergencies, and needs that may arise throughout the fiscal year, as contemplated by A.R.S. § 48-805.02(B)(6). The contingency appropriation may only be expended upon separate action by the Governing Board, except in true emergencies as addressed in Policy 2.
 9. The District shall establish appropriate management controls to monitor expenditure budgets to ensure they do not exceed authorizations. For operating budgets, this control shall be exercised at the department/fund level. For capital budgets, this control shall be exercised at the project level.
 10. A monthly report on the status of the General Fund budget and key financial trends shall be prepared and presented to the Governing Board. In accordance with **A.R.S. § 48-807(O)**, the District shall reconcile all balance sheet accounts for each calendar month of the fiscal year within thirty (30) days after the end of that calendar month.
 11. If a deficit is projected during the course of a fiscal year, the District will take steps to reduce expenditures, increase revenues, or—if the deficit is caused by an emergency—consider using the Emergency Reserve as addressed in Policy 2. The Fire Chief may institute a cessation of hirings, promotions, transfers, capital equipment purchases, and capital projects during the fiscal year. Such action will not be taken arbitrarily and will be communicated to the Governing Board as soon as practical.

12. If the District proposes to amend its budget after initial adoption, the Governing Board shall comply with the public hearing, posting, and notice requirements of **A.R.S. § 48-805.02(E)**.
13. The District shall maintain written procedures providing for levels of approval by the Fire Chief and/or the Governing Board for budgetary transfers, including transfers between funds, transfers of expenditure authority over base amounts, transfers among personnel, contractual, commodities, and capital outlay categories, transfers between capital projects, transfers to or from debt service accounts, and transfers to or from contingency accounts.

Policy 2 — Fund Balance and Reserves

Fund balance is an important indicator of the District's financial position. Maintaining appropriate reserves is considered a prudent management practice and is recommended by the Government Finance Officers Association (GFOA). Adequate fund balances allow the District to continue providing essential services to the community in case of unexpected emergencies, revenue shortfalls, or economic downturns.

This Policy establishes the amounts the District will strive to maintain in its General Fund balance, the conditions under which fund balance may be spent, and the method by which fund balances will be restored. Classifications and terminology used in this Policy are consistent with **GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions**, as subsequently amended and clarified by other GASB pronouncements. These amounts are expressed as goals, recognizing that fund balance levels can fluctuate from year to year in the normal course of operations.

2.1 General Framework

14. It is the intent of the District to limit the use of unassigned General Fund balance to addressing unanticipated, non-recurring needs or known and planned future obligations. Fund balances shall not normally be applied to recurring annual operating expenditures. Unassigned balances may, however, be used to allow the District time to restructure its operations in a deliberate manner, but only in the context of long-term financial planning.
15. Consistent with GFOA best practice "**Fund Balance Guidelines for the General Fund**," beginning in the FY 27/8 Budget year, the District will strive to maintain total unrestricted fund balance in the General Fund equivalent to no less than four (4) months (approximately 33%) of regular General Fund operating expenditures, with the specific reserve components described below.

2.2 Emergency Reserve

16. The District will maintain a General Fund "Emergency Reserve" with an upper goal of fifteen percent (15%) of the average actual General Fund operating expenditures for the preceding three fiscal years. The Emergency Reserve is intended to address true emergencies, including declared natural or man-made disasters, catastrophic loss of apparatus, stations, or critical equipment, mass-casualty incidents, pandemic response, and other unforeseeable events that threaten life, safety, or the continuity of essential District services.
17. Expenditure of Emergency Reserve funds requires Governing Board approval at a duly noticed public meeting, except that the Fire Chief may expend Emergency Reserve funds without prior Board approval in response to an imminent threat to life, safety, or property, provided that the Fire Chief reports the action to the Governing Board at the next regular meeting and the Board ratifies the expenditure. All uses of the Emergency Reserve shall comply with A.R.S. § 48-805(D), which prohibits the District from incurring debt or liability in excess of taxes levied and to be collected and monies actually available and unencumbered in the fund.
18. Any use of Emergency Reserve funds shall be accompanied by a written replenishment plan, approved by the Governing Board, providing for restoration of the Emergency Reserve to the

upper goal of fifteen percent (15%) level within three (3) fiscal years following the fiscal year in which the event occurred. If full restoration within three (3) fiscal years is not practicable without materially impairing essential services, the Governing Board may, by resolution, extend the replenishment period and shall document the rationale for the extension.

2.3 Operating Reserve

19. The District will maintain an additional General Fund "Operating Reserve" with an upper goal of five percent (5) of the average actual General Fund revenues for the preceding three fiscal years. The Operating Reserve is intended to provide a cushion for unexpected events whose impact exceeds \$500,000, such as failure of the State to remit revenues to the District, delay in the collection of property tax revenues by the county treasurer, unexpected mandates, unexpected loss of property tax collections, the continuance of critical District services in the face of unanticipated events, or to offset the unexpected loss of a significant funding source for the remainder of the fiscal year.
20. Any use of Operating Reserve funds must be approved by the Governing Board and must include a repayment plan that projects restoration of the Operating Reserve to the upper goal of five percent (5%) level within two (2) fiscal years following the fiscal year in which the event occurred.

2.4 Budget Stabilization Reserve

21. The District will maintain an additional General Fund "Budget Stabilization Reserve" with an upper goal of five percent (5%) of the average actual General Fund revenues for the preceding three fiscal years. The Budget Stabilization Reserve may be used to provide funding to address fluctuations in the fiscal cycle(s) and operating requirements that exceed \$500,000. The reserve will provide the District with time to restructure its operations deliberately to ensure the continuation of critical District activities.

Any use of Budget Stabilization Reserve funds must be approved by the Governing Board and must include a repayment plan, based on a multi-year financial projection, that provides for restoration of the Budget Stabilization Reserve to the upper goal of five percent (5 %) level within the three (3) fiscal years following the fiscal year in which the event occurred.

2.5 Capital and Other Assigned Reserves

22. The District may establish and maintain additional assigned fund balance amounts, including but not limited to reserves for apparatus and vehicle replacement, facility replacement, self-insurance, compensated absences under GASB Statement No. 101, and pension and other post-employment benefit obligations. Such reserves shall be established by action of the Governing Board and reported in accordance with GASB Statement No. 54.

2.6 Use of Fund Balance Above Policy Levels

23. Funds in excess of the reserves described above will be classified as unassigned General Fund balance, unless otherwise assigned in accordance with GASB Statement No. 54, and may be considered to supplement "pay-as-you-go" capital outlay and one-time operating expenditures, to prepay existing District debt, or to address unfunded pension liabilities under the Public Safety Personnel Retirement System (PSPRS). These funds shall not be used to establish or support costs that are recurring in nature.

2.7 Fund Balance Classifications

The Finance Director (or equivalent) is authorized to classify available fund balance for specific purposes in accordance with GASB Statement No. 54, as amended. When expenditures are incurred for which more than one category of fund balance could be used, the District's default order of use shall be: Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance, unless the Governing Board specifies otherwise for a particular transaction.

The following classifications are used for financial reporting:

- **Nonspendable Fund Balance** — amounts that are not in spendable form, such as inventory and prepaid items, or amounts that are legally or contractually required to be maintained intact.
- **Restricted Fund Balance** — amounts that can be spent only for specific purposes stipulated by external resource providers (for example, grants or donors), by constitutional provisions, or by enabling legislation.
- **Committed Fund Balance** — amounts that have been limited to specific purposes through formal action of the Governing Board (for example, adoption of a Board resolution or policy) and that can only be changed by equivalent formal action.
- **Assigned Fund Balance** — amounts that are intended to be used for specific purposes, as expressed by the Governing Board or by an official to whom the Board has delegated such authority, but which are neither restricted nor committed.
- **Unassigned Fund Balance** — the residual classification for the General Fund. Only the General Fund should report a positive unassigned fund balance. In other governmental funds, a negative unassigned fund balance may be reported if expenditures incurred for specific purposes exceeded amounts restricted, committed, or assigned to those purposes.

Policy 3 — Expenditure Control

Management must ensure compliance with the legally adopted budget. In addition, purchases and expenditures must comply with applicable Arizona law and District policies and procedures.

24. Expenditures will be controlled by an annual appropriated budget at the department/fund level. The Governing Board shall establish appropriations through the budget process and may transfer these appropriations as necessary through the budget amendment process set forth in **A.R.S. § 48-805.02(E)**. Written procedures shall be maintained for the administrative approval and processing of budget transfers within funds.
25. Department heads are responsible for monitoring expenditures to prevent exceeding their total departmental appropriation. Department heads must immediately notify their supervisor and the Finance Director of any circumstances that could result in a departmental appropriation being exceeded.
26. Consistent with **A.R.S. § 48-805, subsection D**, the District shall not incur any debt or liability in excess of taxes levied and to be collected and monies actually available and unencumbered in the fund, except as expressly permitted by A.R.S. §§ 48-805(B)(2), 48-805(B)(3), 48-806, and 48-807.
27. The District will maintain a purchasing system that provides needed commodities and services in a timely manner to avoid interruptions in service delivery. All purchases shall be made in accordance with the District's procurement and purchasing policies and all applicable state and federal laws. The District will endeavor to obtain supplies, equipment, and services that provide the best value. For purchases involving federal grant funds, the District shall comply with the applicable procurement standards of 2 CFR Part 200 (Uniform Guidance), as amended.
28. A system of internal controls and procedures using established best practices shall be maintained for the procurement and payment processes. Internal controls shall be designed to provide reasonable assurance regarding the safeguarding of assets, the reliability of financial reporting, and compliance with applicable laws and regulations, and shall reflect guidance such as the COSO Internal Control — Integrated Framework and the Green Book (Standards for Internal Control in the Federal Government) as adapted for governmental entities.
29. The District will endeavor to make all payments within established terms. The District shall pay applicable contractor and vendor invoices in accordance with the requirements of the Arizona Revised Statutes, including applicable prompt-pay provisions.
30. Warrants, substitute checks, or electronic funds transfers on the county treasurer shall be drawn by the Chairperson and Clerk of the District Board (or their respective designees) in accordance with **A.R.S. § 48-805(D)** and shall be limited to amounts authorized by the adopted budget.

Policy 4 — Revenues and Collections

In order to provide funding for service delivery, the District must have reliable revenue sources. These revenues must be assessed and collected equitably, timely, and efficiently, within the framework established by Arizona law.

31. The District's goal is a diversified General Fund revenue base that includes the District's secondary property tax levy authorized under **A.R.S. § 48-807**, the Fire District Assistance Tax distributed by the county treasurer under A.R.S. § 48-807(A), fees and charges for services, grant revenues, intergovernmental revenues, and investment earnings.
32. The Governing Board recognizes the statutory tax rate limit on fire district secondary property taxes under **A.R.S. § 48-807(F)**, which is \$3.75 per \$100 of assessed valuation for tax year 2024 and each tax year thereafter, and shall set the annual levy within *the applicable current limit set by state statute* and in accordance with any statutory growth cap (*currently* the lesser of the statutory rate limit or the prior year's levy multiplied by 1.08).
33. 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, including fee schedules adopted by resolution under A.R.S. § 48-805(B);
 - Pursuing legislative change, when appropriate, to permit changes to or the establishment of user charges and fees;
 - Aggressively collecting all revenues, late penalties, and related interest as authorized by the Arizona Revised Statutes.
34. The District shall periodically review its revenue estimating methodology to ensure that estimates are based on reasonable and supportable assumptions. Significant revenue sources shall be disclosed in accordance with **GASB Statement No. 102, Certain Risk Disclosures**, including concentrations that could create a vulnerability for the District.

Policy 5 — Grants

Many grants require Governing Board appropriation of funds, either for the original grant or to continue programs after grant funding has expired. The Fire Chief shall review grant opportunities prior to determining whether an application should be submitted.

35. The District shall apply only for grants that are consistent with the objectives and high-priority needs identified by the Governing Board. The potential for incurring ongoing costs — including the assumption of support for grant-funded positions from local revenues — will be considered prior to applying for a grant.
36. 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 cost recovery if doing so will significantly increase the effectiveness of the grant or is required by the grantor.
37. All grant submittals shall be reviewed for cash match requirements, potential impact on the operating budget, and the extent to which they meet the District's policy objectives. When the potential for District expenditures (match, indirect, or future support) is \$100,000 or more, departments shall seek approval from the Governing Board prior to submission of the grant application. Should time constraints under the grant make this impracticable, the department shall obtain written approval from the Fire Chief and then, at the earliest feasible time, seek formal ratification from the Governing Board. Any required cash match shall have its source of funding identified prior to application.
38. For grants subject to **2 CFR Part 200 (Uniform Guidance)** or the federal Single Audit Act (31 U.S.C. §§ 7501–7507), the District shall maintain policies and procedures for procurement, cost allowability, subrecipient monitoring, and financial reporting that satisfy applicable federal requirements. Federal awards shall be tracked and reported in the Schedule of Expenditures of Federal Awards (SEFA) and, when expenditures of federal awards meet the Single Audit threshold in a given fiscal year, a Single Audit shall be obtained.
39. The District shall terminate grant-funded programs and associated positions when the grant has expired and funds are no longer available, unless alternate funding has been identified and approved.

Policy 6 — 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, as permitted by Arizona law, 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.

40. The District may establish user fees and charges for services provided to users receiving a specific benefit, including the fee types authorized by **A.R.S. § 48-805(B)** (such as plan reviews, standby charges, fire cause determination, emergency medical services, and facilities benefit assessments). Fee schedules shall be adopted by resolution of the Governing Board.
41. 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.
42. 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 fees that recover only a portion of service costs; any such decisions should be documented.
43. Ambulance transportation service revenues, when the District is authorized to provide such services under a Certificate of Necessity pursuant to Title 36, Chapter 21.1, shall be accounted for in accordance with A.R.S. § 48-807 and applicable GASB guidance, and may be held in a separate account as permitted by A.R.S. § 48-807(M).

Policy 7 — Capital Improvement Program

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

44. The Fire Chief will annually submit a financially balanced, multi-year Capital Improvement Program (typically covering a minimum of five years) for review by the Governing Board pursuant to the timeline established in the annual budget preparation schedule. The Capital Improvement Program will incorporate a methodology to determine project priority according to developed criteria, including life-safety, operational impact, condition assessment, and cost-benefit.

The Capital Improvement Program shall provide:

- A statement of the CIP's objectives and its relationship to the District's Strategic Plan, Community Risk Assessment/Standards of Cover, departmental master plans, service-level objectives, and expected facility needs;
 - An implementation schedule for each capital improvement, including the coordination and timing of project construction among District departments;
 - An estimate of each project's costs, the 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;
 - Provisions for the systematic improvement, maintenance, and replacement of the District's capital infrastructure as needed;
 - A schedule of proposed debt requirements, including any voter-approved bonds issued under A.R.S. § 48-806 and any capital lease or lease-purchase obligations authorized under A.R.S. § 48-805(B)(2)–(3).
45. The District will match programs and activities identified in the Capital Improvement Program with associated funding sources.
 46. The performance and continued use of capital infrastructure are essential to delivering public services. Deferring essential maintenance and/or asset replacement can negatively impact service delivery and increase long-term costs. The District will periodically assess the condition of its assets and infrastructure and appropriately plan for required major maintenance and replacement. Efforts will be made to allocate sufficient funds in the multi-year capital plan and operating budgets for condition assessment, preventative and major maintenance, and repair and replacement of critical infrastructure assets.
 47. The District's objective is to incorporate "pay-as-you-go" funding (using available cash resources) in the annual Capital Improvement Program. This will supplement funding from other sources such as intergovernmental agreements (IGAs), voter-approved bonds, lease-purchase financing, grants, and impact fees or development contributions where authorized.

48. When current revenues or resources are available for capital improvement projects, consideration will be given first to those capital assets with the shortest useful life and/or to those capital assets whose nature makes them comparatively more difficult to finance with bonds or lease financing. Using cash for projects with shorter lives and long-term financing for projects with longer lives facilitates "intergenerational equity," wherein projects with long useful lives are paid for over several generations of users through debt service payments.
49. The first year of the adopted capital plan will be the capital budget for that fiscal year.
50. Staff will monitor projects in progress to ensure their timely completion or the adjustment of the Capital Improvement Program as approved by the Governing Board if a project is delayed or deferred. Periodic status reports will be presented to the Governing Board to share project progress and identify significant issues.
51. Within ninety (90) days of the completion of a capital project, any remaining appropriated funds for the project will revert to the fund balance of the funding source.
52. The Capital Improvement Program will be updated annually as a multi-departmental effort.

Policy 8 — Capital Asset Accounting, Leases, and Replacement

An effective capital asset accounting system is important in managing the District's capital asset investment and in meeting the District's reporting obligations under GAAP.

53. The District will maintain a schedule of individual capital assets with values in excess of **\$10,000** and an estimated useful life in excess of one year. The Governing Board may periodically review and adjust this capitalization threshold consistent with GFOA best practice (which has trended toward thresholds of \$5,000 to \$10,000 for many governments) and with industry practice for fire districts. Items with an original value below the capitalization threshold, or with an estimated useful life of one year or less, will be recorded as operating expenditures.
54. The District will provide replacement funding for fleet vehicles, apparatus, and certain technology and equipment. Replacement schedules will be updated as part of the annual budget and Capital Improvement Program process and will reflect the District's **vehicle and apparatus replacement plan** and condition assessments.
55. The District shall maintain a listing, outside the capital asset system, of all computers, mobile devices, and other attractive assets below the capitalization threshold, and shall conduct a periodic physical inventory of those items.
 - a. A physical inventory of all capital assets acquired with federal funds will be done every two years.
56. The District's Fleet Services program shall maintain a Fleet Master Listing of all vehicles, apparatus, and other large, motorized equipment. The capital asset listing for vehicles shall be reconciled to the Fleet Master Listing at least annually. The District's vehicle inventory control shall be maintained through the fleet maintenance program.
57. Leases shall be accounted for in accordance with **GASB Statement No. 87, Leases**, and related implementation guidance. The District shall maintain a lease inventory, identify contracts that convey control of the right to use a nonfinancial asset for a period of more than twelve (12) months, and record right-to-use lease assets and corresponding lease liabilities as required.
58. Subscription-based information technology arrangements shall be accounted for in accordance with **GASB Statement No. 96, Subscription-Based Information Technology Arrangements (SBITAs)**. The District shall maintain an inventory of qualifying SBITAs, identify contracts subject to GASB 96, and recognize right-to-use subscription assets and corresponding subscription liabilities as required, including capitalizable implementation costs.
59. Disclosures for certain capital assets — including capital assets held for sale, intangible right-to-use assets arising from leases and SBITAs, and other categories identified in **GASB Statement No. 104, Disclosures of Certain Capital Assets** — shall be presented in the District's annual financial statements in accordance with the effective date of that Statement.
60. Compensated absences (accrued leave) shall be measured, recognized, and disclosed in accordance with GASB Statement No. 101, Compensated Absences. The District shall maintain

supporting records and calculations adequate to support the liability reported in the annual financial statements.

Policy 9 — Cash Management and Investment

Cash management includes the activities undertaken to ensure maximum cash availability, reasonable investment yield on the District's idle cash, and efficient cash collection, consistent with Arizona law.

61. The District's funds are held by the **county treasurer** pursuant to A.R.S. Title 48, Chapter 5, and disbursements are made by warrant, substitute check, or electronic funds transfer as provided in A.R.S. § 48-805(D). The District shall collect, deposit, and disburse all funds on a schedule that ensures optimum cash availability for investment in accordance with the Arizona Revised Statutes.
62. Consistent with **A.R.S. § 48-807(M)**, the District may maintain separate accounts with a financial institution authorized to do business in Arizona for the purpose of operating a payroll account or holding special revenues or ambulance revenues (or both), as necessary to fulfill the District's fiduciary responsibilities.
63. Investment of District monies by the county treasurer, State Treasurer, or by the District (where permitted) shall comply with **A.R.S. Title 35, Chapter 2 (Handling of Public Funds)**, including the list of permitted investments and applicable collateralization requirements under A.R.S. §§ 35-323 and 35-323.01, as applicable. The District's primary investment objectives, in order of priority, are (a) safety of principal, (b) liquidity to meet operating requirements, and (c) yield.
64. Bond proceeds shall be segregated from all other funds for arbitrage and accounting purposes. The District shall comply with all applicable federal tax-exempt bond requirements, including arbitrage rebate calculations under Internal Revenue Code § 148 and related continuing disclosure obligations under **SEC Rule 15c2-12**, where applicable.
65. The District will conduct its treasury activities with financial institution(s) based upon written contracts.
66. All District bank accounts, and all balance sheet accounts, shall be reconciled and reviewed on a monthly basis, in accordance with **A.R.S. § 48-807(O)**, which requires reconciliation within thirty (30) days after the end of each calendar month.
 - a. In addition to internal reviews, the District will contract with an outside financial professional to review the month-end bank reconciliations
67. The District will maintain a cash collection, handling, training, and procedures program with appropriate separation of duties, physical safeguards, and documented review to protect against loss or misappropriation.
68. The District shall consider and document risks related to concentrations of investments and depositories as required by **GASB Statement No. 40, Deposit and Investment Risk Disclosures**, and, more broadly, **GASB Statement No. 102, Certain Risk Disclosures**.

Policy 10 — 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 Governing Board, management, citizens, taxpayers, grantors, and creditors.

69. The District will comply with accounting principles generally accepted in the United States of America (GAAP), as established by the **Governmental Accounting Standards Board (GASB)**, and will follow **Generally Accepted Auditing Standards (GAAS)** and **Generally Accepted Government Auditing Standards (GAGAS)** (the "Yellow Book") in its accounting and financial reporting. The District will implement new and revised GASB pronouncements as of their effective dates. Monthly financial reports will be made available to all departments, summarizing financial activity and comparing actual revenues and expenditures to budgeted amounts. Key financial information shall be provided to the Governing Board at each regular meeting as contemplated by A.R.S. § 48-805(A)(1).
70. A system of internal accounting controls and procedures will be maintained to provide reasonable assurance regarding the safeguarding of assets, the proper recording of financial transactions, and compliance with applicable laws and regulations. The District shall periodically review and document its internal controls and shall remediate material weaknesses or significant deficiencies identified by management or external auditors.
71. An independent annual audit of the District's financial statements shall be performed by a certified public accountant engaged pursuant to **A.R.S. § 48-805(B)(10)** and consistent with **A.R.S. §§ 48-251 and 48-253**. The auditor shall be selected through a full-scale competitive process in which the principal factor is the auditor's ability to perform a quality audit, consistent with GFOA best practice, and the District should consider entering into multi-year audit engagements with appropriate periodic rotation considerations.
72. The annual audit report shall be presented in person to the Governing Board by the auditor, and the Board shall accept the audit or report. The audit shall include the auditor's certification required by **A.R.S. § 48-805.02(D)** regarding the District's compliance with statutory debt limitations and other requirements.
73. The District will prepare an **Annual Comprehensive Financial Report (ACFR)** in accordance with the principles and guidelines established by GASB and the GFOA, and will aim to satisfy the criteria for the GFOA **Certificate of Achievement for Excellence in Financial Reporting**. The ACFR will include all required disclosures, including (where applicable) ongoing continuing disclosures required by SEC Rule 15c2-12 for outstanding bond obligations.
74. The District shall timely file the Annual Report required by **A.R.S. § 48-251** with the Arizona Office of the Auditor General, through the relevant county clerk of the board, no later than 240 days following the close of the District's fiscal year (generally February 25 for a fiscal year ending June 30). The District shall also timely file any other reports required by the Auditor General's Office, the county treasurer, or the county board of supervisors.

75. The District's Governing Board shall provide independent oversight of financial reporting processes, internal controls, and the external audit, consistent with GFOA best practices.
76. The District shall publicly post its budget, financial statements, audit reports, and other required disclosures on the District's official website in accordance with A.R.S. § 48-807(G) and applicable public records laws.

Policy 11 — Debt Management

Prudent use of debt enables the District to finance long-lived capital assets while preserving intergenerational equity. Debt shall be used strategically and within the limits established by Arizona law and the Arizona Constitution.

77. General obligation bonds may be issued only with the consent of a majority of the qualified electors of the District voting at an election held for that purpose, in accordance with **A.R.S. §§ 48-805(B)(4) and 48-806**, and subject to applicable debt limitations.
78. Lease-purchase financings and other secured financings authorized by **A.R.S. § 48-805(B)(2) and (3)** (including financings to pay amounts owed to the Public Safety Personnel Retirement System and related pension prefunding investments) may be undertaken only upon Governing Board approval and upon a demonstrated ability to make all payments from lawfully available revenues.
79. The District shall not incur debt or liability in excess of taxes levied and to be collected and monies actually available and unencumbered in the fund, except as expressly authorized by A.R.S. §§ 48-805(B)(2)–(3), 48-806, and 48-807.
80. Debt shall not be issued for periods longer than the useful life of the assets being financed. The District will strive to maintain a debt service schedule that is consistent with intergenerational equity principles and that does not place an undue burden on future taxpayers.
81. The District shall adopt and maintain written post-issuance compliance procedures addressing federal tax law requirements for tax-exempt obligations (including arbitrage rebate, private use monitoring, and record retention) and continuing disclosure obligations under **SEC Rule 15c2-12**, consistent with GFOA best practices.
82. The District shall periodically evaluate refunding opportunities consistent with GFOA best practice for analyzing and issuing refunding bonds, with particular attention to present-value savings thresholds, call provisions, and the impact on overall debt service.

Policy 12 — Ethics, Transparency, and Fraud Prevention

Public trust requires that the District's financial affairs be conducted with the highest standards of ethics, transparency, and accountability.

83. Members of the Governing Board, officers, and employees of the District shall comply with applicable Arizona conflict-of-interest requirements, including **A.R.S. §§ 38-501 through 38-511**, and shall disclose any substantial interest in contracts or decisions of the District as required by law.
84. All meetings of the Governing Board at which District finances are addressed shall comply with the Arizona Open Meeting Law, **A.R.S. §§ 38-431 through 38-431.09**.
85. District records, including financial records, shall be maintained and produced in accordance with the Arizona Public Records Law, **A.R.S. §§ 39-121 through 39-127**, and consistent with applicable records-retention schedules issued by the Arizona State Library, Archives and Public Records.
86. The District shall maintain a written fraud prevention, detection, and response framework, including: (a) a code of ethics; (b) segregation of duties to the extent practicable given District size; (c) confidential reporting mechanisms for suspected fraud, waste, or abuse; (d) anti-retaliation protections for good-faith reporters; and (e) documented procedures for investigation and response.
87. The District shall periodically conduct and document a fraud risk assessment covering revenue, expenditure, payroll, procurement, capital asset, information technology, and grant cycles, and shall remediate identified risks through control improvements or other appropriate measures.
88. Members of the Governing Board designated under A.R.S. § 48-805(E) shall have full access to the financial books and records of the District as authorized by law.

Policy 13 — Policy Review

By their nature, policies must change and evolve over time. These financial policies shall be subject to periodic review and revision.

89. The Governing Board will review and reaffirm the financial policies contained in this document at least once every three (3) years, and will review them more frequently if warranted by changes in Arizona law, GASB pronouncements, GFOA best practices, or the District's operations or financial condition.
90. The Fire Chief and Finance Director shall bring forward proposed amendments to these Principles whenever new Arizona legislation, GASB pronouncements, or federal requirements materially affect the District's financial management. Amendments shall be adopted by resolution of the Governing Board.

Adoption

These Principles of Sound Financial Management are affirmed by the Governing Board as set forth below.

ADOPTED AND APPROVED by the Governing Board of the Golder Ranch Fire District at a duly noticed public meeting held on this 16th day of June 2026, by Resolution No. 2026-0007.

Chair, Governing Board

ATTEST:

Clerk, Governing Board



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Eric Perry, Assistant Chief

MTG. DATE: June 16, 2026

SUBJECT: PUBLIC HEARING ON THE GOLDER RANCH FIRE DISTRICT FISCAL YEAR 2026/27 & 2027/28 BUDGETS
- OPEN THE PUBLIC HEARING
- CLOSE THE PUBLIC HEARING

ITEM #: 8C

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

This agenda item is included for public discussion of the proposed Golder Ranch Fire District Fiscal Year 2026/27 & 2027/28 budgets. The budget was posted in three public places and published on the Golder Ranch Fire District website for more than the twenty days required, prior to the public hearing. Copies of the Golder Ranch Fire District budget for fiscal year 2026/27 & 2027/28 were made available to members of the public upon written request to the District in accordance with A.R.S. §48-805.

RECOMMENDED MOTION

Public Hearing Only

FINAL FISCAL YEAR 2026/27 & 2027/28 BUDGETS

	<u>BOND DEBT</u> <u>SERVICE</u>	<u>WILD LAND</u> <u>FUND</u>	<u>AMBULANCE</u> <u>TRANSPORT</u> <u>FUND</u>	<u>CAPITAL PROJECTS</u> <u>FUND</u>	<u>GENERAL FUND</u>	TOTAL FY 26/27	TOTAL FY 27/28 (projected)
REVENUES							
Property Tax	1,598,745	-	-	-	47,429,430	49,028,175	50,989,302
Fee for Service	-	800,000	5,400,000	-	571,583	6,771,583	6,907,015
Prop 207 State Shared Rev	-	-	-	-	660,000	660,000	660,000
Fire District Assistance Tax	-	-	-	-	800,000	800,000	800,000
EMS Membership	-	-	120,000	-	-	120,000	122,000
Grant Revenue	-	-	-	-	200,000	200,000	-
Interest Income	-	-	-	-	400,000	400,000	400,000
Capital Reserve Restricted (ARPA)	-	-	-	1,676,000	-	1,676,000	-
Capital Sinking Fund	-	-	-	3,127,204	-	3,127,204	1,248,333
Capital Reserve Contingency	-	-	-	435,000	-	435,000	-
Debt Service Reserve	328,125	-	-	-	-	328,125	-
Unrestricted Reserve Funds	-	-	-	-	-	-	3,087,042
Employee Health Premiums MERP	-	-	-	-	165,688	165,688	165,688
Employee Health Premiums Cigna	-	-	-	-	1,085,688	1,085,688	1,085,688
Employee Health Premiums Dental	-	-	-	-	174,000	174,000	174,000
Cigna Health Rebate	-	-	-	-	500,000	500,000	250,000
Bond Transfer In	-	-	-	4,000,000	-	4,000,000	-
TOTAL REVENUES	1,926,870	800,000	5,520,000	9,238,204	51,986,389	69,471,463	65,889,068
EXPENDITURES							
Labor, Benefits & Employee Development	-	678,528	-	-	45,774,627	46,453,155	48,399,905
Supplies/Software/Consumables	-	6,120	-	-	1,264,650	1,270,770	1,296,185
Vehicle / Equipment	-	114,750	-	-	1,822,080	1,936,830	2,099,499
Utilities / Communications	-	6,264	-	-	603,558	609,822	615,920
Professional Services	-	-	-	-	1,957,411	1,957,411	1,976,985
Dues/Subscriptions	-	-	-	-	924,960	924,960	934,210
Insurance	-	-	-	-	328,040	328,040	331,320
Repairs / Maintenance	-	-	-	-	588,942	588,942	594,831
Bond and Lease Principle	1,060,000	-	-	-	2,407,324	3,467,324	3,467,324
Capital Outlay	-	-	-	10,418,345	-	10,418,345	4,662,140
Bond and Lease Interest	866,870	-	-	-	648,994	1,515,864	1,515,864
TOTAL EXPENDITURES	1,926,870	805,662	-	10,418,345	56,320,586	69,471,463	65,894,183

O&M Mill rate	\$ -	\$ -	\$ -	\$ -	\$ 2.67	\$ 2.67	2.67
Bond Mill Rate	\$ 0.09	\$ -	\$ -	\$ -	\$ -	\$ 0.09	0.10
Combined Mill Rate	\$ 0.09	\$ -	\$ -	\$ -	\$ 2.67	\$ 2.76	2.77

Chair of the Board Date

Clerk of the Board Date



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Eric Perry, Assistant Chief

MTG. DATE: June 23, 2026

SUBJECT: DISCUSSION AND POSSIBLE ACTION REGARDING RESOLUTION #2026-0007, APPROVING AND FORMALLY ADOPTING THE GOLDER RANCH FIRE DISTRICT FISCAL YEAR 2026/2027 & 2027/2028 BUDGETS

ITEM #: 8D

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

On May 19, 2026, the Golder Ranch Fire District Board approved the tentative budget for fiscal year 2026/27 & 2027/2028. This budget was subsequently posted and made available for public review in accordance with A.R.S. §48-805.

The tentative budget for 2026/27 provides \$ 51,986,389 to the General Fund, \$9,238,204 to the Capital Projects Fund, \$5,520,000 to the Ambulance Transport Fund, and \$800,000 to the Wildland Fund for a total O&M budget of \$69,471,463, requiring a mil rate of \$2.67 and a tax levy of \$47,429,430.

The Bond Debt Service Fund will require a levy of \$1,926,870 and a mil rate of \$0.09.

RECOMMENDED MOTION

Motion to approve Resolution #2026-0007 formally adopting the Golder Ranch Fire District budget in the amount of \$69,471,463 with a recommended mil rate of \$2.67 and a bond debt service mil rate of \$0.09 for fiscal year 2026/27.



GOLDER RANCH FIRE DISTRICT

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

Chief Tom Brandhuber

RESOLUTION NO. 2026-0008

A RESOLUTION APPROVING AND FORMALLY ADOPTING THE GOLDER RANCH FIRE DISTRICT ANNUAL BUDGET FOR FISCAL YEARS 2026 - 2027 AND 2027 - 2028

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 2026-2027 and 2027-2028, 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 16, 2026, to receive public input on the Golder Ranch Fire District budget for fiscal year 2026-2027; and

WHEREAS, the Net Assessed Value of the Golder Ranch Fire District is \$1,776,383,138; 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 16, 2026 and upon a vote of 5/0 authorized and approved Resolution No. 2026-0008 to approve and formally adopt the Golder Ranch Fire District's Operations and Maintenance (O&M) budget for fiscal year 2026-2027 in the amount of \$67,544,593 and with a mil rate of \$2.67; and

BE IT FURTHER RESOLVED that the Golder Ranch Fire District shall levy \$1,926,870 for the Bond Debt Service Fund with a mil rate of \$0.09; and

BE IT FURTHER RESOLVED that the total adopted budget for fiscal year 2026-2027 is \$69,471,463, consisting of the O&M budget and the Bond Debt Service Fund, and supported by a combined tax rate of \$2.76 per \$100 of assessed valuation; 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 16th day of June 2026, 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:

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

FINAL FISCAL YEAR 2026/27 & 2027/28 BUDGETS

	<u>BOND DEBT</u> <u>SERVICE</u>	<u>WILD LAND</u> <u>FUND</u>	<u>AMBULANCE</u> <u>TRANSPORT</u> <u>FUND</u>	<u>CAPITAL PROJECTS</u> <u>FUND</u>	<u>GENERAL FUND</u>	TOTAL FY 26/27	TOTAL FY 27/28 (projected)
REVENUES							
Property Tax	1,598,745	-	-	-	47,429,430	49,028,175	50,989,302
Fee for Service	-	800,000	5,400,000	-	571,583	6,771,583	6,907,015
Prop 207 State Shared Rev	-	-	-	-	660,000	660,000	660,000
Fire District Assistance Tax	-	-	-	-	800,000	800,000	800,000
EMS Membership	-	-	120,000	-	-	120,000	122,000
Grant Revenue	-	-	-	-	200,000	200,000	-
Interest Income	-	-	-	-	400,000	400,000	400,000
Capital Reserve Restricted (ARPA)	-	-	-	1,676,000	-	1,676,000	-
Capital Sinking Fund	-	-	-	3,127,204	-	3,127,204	1,248,333
Capital Reserve Contingency	-	-	-	435,000	-	435,000	-
Debt Service Reserve	328,125	-	-	-	-	328,125	-
Unrestricted Reserve Funds	-	-	-	-	-	-	3,087,042
Employee Health Premiums MERP	-	-	-	-	165,688	165,688	165,688
Employee Health Premiums Cigna	-	-	-	-	1,085,688	1,085,688	1,085,688
Employee Health Premiums Dental	-	-	-	-	174,000	174,000	174,000
Cigna Health Rebate	-	-	-	-	500,000	500,000	250,000
Bond Transfer In	-	-	-	4,000,000	-	4,000,000	-
TOTAL REVENUES	1,926,870	800,000	5,520,000	9,238,204	51,986,389	69,471,463	65,889,068
EXPENDITURES							
Labor, Benefits & Employee Development	-	678,528	-	-	45,774,627	46,453,155	48,399,905
Supplies/Software/Consumables	-	6,120	-	-	1,264,650	1,270,770	1,296,185
Vehicle / Equipment	-	114,750	-	-	1,822,080	1,936,830	2,099,499
Utilities / Communications	-	6,264	-	-	603,558	609,822	615,920
Professional Services	-	-	-	-	1,957,411	1,957,411	1,976,985
Dues/Subscriptions	-	-	-	-	924,960	924,960	934,210
Insurance	-	-	-	-	328,040	328,040	331,320
Repairs / Maintenance	-	-	-	-	588,942	588,942	594,831
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Capital Outlay	-	-	-	10,418,345	-	10,418,345	4,662,140
Bond and Lease Interest	866,870	-	-	-	648,994	1,515,864	1,515,864
TOTAL EXPENDITURES	1,926,870	805,662	-	10,418,345	56,320,586	69,471,463	65,894,183

O&M Mill rate	\$ -	\$ -	\$ -	\$ -	\$ 2.67	\$ 2.67	2.67
Bond Mill Rate	\$ 0.09	\$ -	\$ -	\$ -	\$ -	\$ 0.09	0.10
Combined Mill Rate	\$ 0.09	\$ -	\$ -	\$ -	\$ 2.67	\$ 2.76	2.77

Chair of the Board Date

Clerk of the Board Date



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Eric Perry, Assistant Chief

MTG. DATE: June 16, 2026

SUBJECT: DISCUSSION AND POSSIBLE ACTION REGARDING RESOLUTION #2026-0009, APPROVING THE APPROPRIATION OF THE GOLDER RANCH FIRE DISTRICT END OF FISCAL YEAR 2025/26 GENERAL FUND BALANCE

ITEM #: 8E

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

The proposed Financial Reserve Policy establishes reserve targets intended to strengthen the District's long-term financial stability and ensure funding is available for capital replacement, emergencies, and other strategic needs. Staff supports achieving the policy reserve targets by the end of Fiscal Year 2026/27.

The reserve amounts identified in the attached resolution represent funding targets and are not intended to be fully segregated or restricted immediately. Funding these reserves must be balanced with the District's operational cash flow requirements, including payroll, vendor payments, emergency response operations, and other ongoing obligations. Accordingly, a portion of the General Fund balance will remain available throughout the fiscal year while staff progresses toward full funding of the reserve targets.

This approach supports the Board's financial policy objectives while maintaining the liquidity necessary for uninterrupted District operations.

Emergency Reserve 15%	\$ 7,406,019.00
Operating Reserve 5%	\$ 2,468,673.00
Budget Stabilization Reserve 5%	\$ 2,468,673.00
Operational Contingency Fund (Capital)	
Sinking/Reserve fund carryover from 2025/26)	\$ 1,494,373.00
Total	\$ 13,837,738.00

RECOMMENDED MOTION

Motion to approve Resolution #2026-0009 appropriating the end of fiscal year General Fund balance in accordance with GRFD Principles of Sound Financial Policy.



GOLDER RANCH FIRE DISTRICT

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1600 E. Hanley Boulevard
Tucson, Arizona 85737

Chief Tom Brandhuber

RESOLUTION NO. 2026-0009

A RESOLUTION APPROVING THE APPROPRIATION OF THE GOLDER RANCH FIRE DISTRICT END OF FISCAL YEAR 2025-2026 GENERAL FUND BALANCE

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 has in place the Golder Ranch Fire District Principles of Sound Financial Management Policy; and

WHEREAS, the Governing Board desires to designate available General Fund balance toward achievement of the reserve targets identified in the Policy while maintaining sufficient liquidity to support ongoing District operations;

NOW THEREFORE, BE IT RESOLVED that the Golder Ranch Fire District Governing Board met in a duly noticed public session on June 16, 2026 and upon a vote of _____ approved and adopted Resolution No. 2026-0009 to designate the remaining General Fund balance from fiscal year 2025-2026 toward the reserve funding targets established in the Golder Ranch Fire District Principles of Sound Financial Management Policy. The reserve amounts identified below represent target funding levels to be achieved by the end of Fiscal Year 2026-2027 and shall be funded in a manner that maintains sufficient liquidity to support ongoing District operations. Said reserve funding targets are as follows:

Emergency Reserve.....	\$ 7,406,019
Operating Reserve.....	\$ 2,468,673
Stabilization Reserve.....	\$ 2,468,673

Total Reserve Funding Target FY26/27.....\$ 12,343,365

BE IT FURTHER RESOLVED a certification by the Chairperson and the Clerk of the Golder Ranch Fire District Governing Board will notify the Board of Supervisors of Pinal and Pima Counties; and



GOLDER RANCH FIRE DISTRICT

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Tucson, Arizona 85737

Chief Tom Brandhuber

BE IT FURTHER RESOLVED that 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 16th day of June 2026, at a duly noticed public meeting of the Golder Ranch Fire District Governing Board.

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

ATTEST:

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

Date



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Allison Delong, HR Director

MTG. DATE: June 16, 2026

SUBJECT: DISCUSSION AND POSSIBLE ACTION REGARDING THE APPROVAL/SIGNING OF AN ENGAGEMENT LETTER WITH THE FIRM OF GOERING, ROBERTS, ET.AL. FOR INDEPENDENT LEGAL SERVICES FOR THE GOLDER RANCH FIRE DISTRICT PSPSR LOCAL PENSION BOARD

ITEM #: 8F

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

The Golder Ranch Fire District PSPRS Local Board has chosen Goering, Roberts, et.al., to be the independent legal counsel, pursuant to A.R.S. 38-847(N).

While counsel is independent, remunerations are the responsibility of Golder Ranch Fire District and therefore the agreement is under the purview of the governing board.

The GRFD PSPRS Local Board supports this agreement.

RECOMMENDED MOTION

Move to approve the engagement letter with the law firm Goering, Roberts, ET. AL. for independent legal services for the Golder Ranch Fire District Public Safety Personnel Retirement System Local Pension Board as presented.

GOERING, ROBERTS, RUBIN, BROGNA, ENOS & TREADWELL-RUBIN, P.C.
ATTORNEYS AT LAW

CHRIS L. ENOS
ANDREW T. APODACA*

*ALSO ADMITTED IN NM

SCOTT GOERING
Retired 2015

WILLIAM RUBIN
Retired 2023

PAMELA A. TREADWELL-RUBIN
Retired 2024

SUITE 255
3275 WEST INA ROAD
TUCSON, ARIZONA 85741

TELEPHONE
(520) 577-9300

FAX
(520) 577-0848

IN MEMORIAM

JAMES M. MURPHY
1917-1997

CARMINE A. BROGNA
1941-2010

HOWARD T. ROBERTS, JR.
1948-2022

May 18, 2026

VIA EMAIL (adelong@grfdaz.gov)

Attn: Allison Delong
Golder Ranch Fire District
1600 E. Hanley Blvd.
Oro Valley, AZ 85737

Dear Allison Delong:

This letter will confirm that the firm of Goering, Roberts, et.al., has been engaged by Golder Ranch Fire District PSPRS Local Board to provide their ongoing legal services, as independent legal counsel, pursuant to A.R.S. § 38-847 (N). The firm will bill Golder Ranch Fire District for PSPRS Local Board services as agreed upon, using hourly rates of \$225.00 per hour for services of a partner of this firm, \$175.00 per hour for associates, and \$90.00 per hour for paralegals. The firm member(s) who will provide services to the Local Board under this engagement, are firm partner Andrew Apodaca, and our paralegal if needed.

If I have correctly stated our engagement, I would be grateful if you could sign below to confirm. Thank you for your attention to this matter.

Very truly yours,
GOERING, ROBERTS, RUBIN, BROGNA,
ENOS & TREADWELL-RUBIN, P.C.



Andrew T. Apodaca

Retention accepted on behalf of the Golder Ranch Fire
District PSPRS Local Boards:

Date: _____

Vicki Cox-Golder, Governing Board Chair, Golder
Ranch Fire District



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Tom Brandhuber, Fire Chief

MTG. DATE: June 16, 2026

SUBJECT: DISCUSSION AND/OR POSSIBLE ACTION REGARDING THE APPROVAL OF AN
ENGAGEMENT LETTER WITH THE ACCOUNTING FIRM, WALKER AND ARMSTRONG

ITEM #: 8G

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

As part of the District's transition to maximizing the use of MIP Funding Accounting Software, historical records need to be transferred into the system. In addition, Walker and Armstrong will assist in formulating new internal controls based on current best practices from the Governmental Accounting Standards Board (GASB) and other Government accounting standards. Additionally, Walker and Armstrong will assist in preparing a quarterly report to the Board that meets the Governing Board's needs. These efforts will strengthen internal financial processes and provide a solid foundation for future financial management.

RECOMMENDED MOTION

Motion to approve the engagement agreement with Walker and Armstrong Accounting Firm for accounting reconciliation and audit support services.

May 13, 2026

To the Golder Ranch Fire District Board
1600 N Hanley Blvd
Oro Valley, Arizona 85737

Dear Board Members:

We appreciate the opportunity to provide our professional services to the Golder Ranch Fire District (hereinafter referred to as the "District"). This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

Scope of Services

I. Initial Consulting Services:

For the period from the execution date of this engagement letter to August 31, 2026, we will provide consulting services to assist the District in developing the accounting infrastructure necessary to establish accountability for its funds and achieve compliance with federal laws and regulations necessary to secure and properly utilize federal funding. We will have regular communication with District Finance to discuss the District's expectations and schedule the timing of our work. As a result of that meeting, we will develop a detailed plan of action of services to be provided to the District to facilitate the organization and timeliness of our work. Based on ongoing discussions with the Interim Finance Director, we anticipate providing all or a combination of the following services:

- Account analysis and structure for accountability of federal financial assistance, as follows:
 - State and Local Fiscal Recovery Fund (SLFRF); and
 - Staffing for Adequate Fire and Emergency Response Grants (SAFER); and
 - Any other grants and contracts that the District may receive.
- Assistance to bring bank reconciliations current, including analysis of unreconciled differences, research and resolution of reconciling items.
- Assistance with the year-end closing process in MIP.
- Reconciliation of audited trial balance to the MIP trial balance.
- Guidance for posting audit adjusting journal entries.
- Assistance with Chart of Accounts and fund structure.

- Analysis and adjustments as needed of Capital Projects Fund.
- Assistance with reconciliation of capital assets and migration from spreadsheets to a more robust platform.
- Assistance with reengineering of payroll entries.
- Review of internal controls and recommendations regarding segregation of duties and accounting software security settings.
- Assistance with compliance with Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB).
- Assistance with compliance with Title 48, Chapter 5 of the Arizona Revised Statutes and other applicable Arizona state laws.
- Assess status of SAFER Grant reporting and drawdowns.
- Coordination with District's day-to-day accountants.
- Assistance with budget revisions (as needed) for the fiscal years ended June 30, 2026 and June 30, 2027.
- Training of District personnel in existing or new processes to promote sustainable success.

II. Audit Preparation Services:

We propose to provide accounting services necessary for the District to report its financial information in accordance with U.S. generally accepted accounting principles for the year ended June 30, 2026. We will also assist in preparing the schedule of expenditures of federal awards (as needed). In addition, on an as needed basis, we will assist the District's auditors in completing the FY 2026 audit by answering their questions and facilitating with the obtainment of requested information. *Exhibit 1* lists the detailed accounting services we expect to assist with in the preparation for the audits. This exhibit also includes the estimated hours we expect each task to require.

Our engagement cannot be relied upon to disclose errors, fraud, or illegal acts. However, we will inform the appropriate level of management of any material errors, and of any evidence or information that comes to our attention during the performance of our accounting services, that fraud may have occurred.

In addition, we will inform you of any evidence or information that comes to our attention during the performance of our procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential.

Golder Ranch Fire District Board
May 13, 2026
Page three

We will not audit or review this financial information and accordingly, we will not issue any form of assurance on it.

In addition, we have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement.

We anticipate beginning the audit preparation work upon substantial completion of the relevant initial consulting services. We will hold regular meetings with District administration and the District's auditors to discuss the status and work allocation.

Fees and Administration

Our fees for these services will be billed on a monthly basis and will be based on the hourly rates set forth below.

Based on our estimate of hours required for our Firm's personnel to complete each task, we anticipate that our standard hourly rate for the services described in this letter will be between \$160 and \$200 per hour. This average is based on our standard hourly rates as follows:

Partners	\$230 – \$270
Directors	210 – 220
Managers	170 – 195
Senior associates	140 – 165
Associates	95 – 125

Our anticipated costs from the execution date of this engagement letter through December 31, 2026 for the services set forth in this engagement letter are as follows:

<u>Service</u>	<u>Amount</u>
I. Initial Consulting services	\$ 150,000
II. Audit preparation services	<u>50,000</u>
Total	<u>\$ 200,000</u>

Our hourly rates for travel time will be billed at a third of the standard hourly rates listed above. In addition, out-of-pocket costs for lodging, mileage, per diems and other incidental costs will be based on actual costs incurred.

We appreciate the opportunity to be of service to Golder Ranch Fire District.

Golder Ranch Fire District Board
May 13, 2026
Page four

If the foregoing is in accordance with your understanding, please sign the copy of this letter in the space provided and return the signed letter to us. A copy of the letter is enclosed for your records.

Very truly yours,



Ken Mason

KM\ers
Enclosure

To: Walker & Armstrong LLP

This letter correctly sets forth our understanding and is accepted by us.

The Golder Ranch Fire District

By: Vicki Cox Golder

Title: Golder Ranch Fire District Chairperson

Date: June 16, 2026

Golder Ranch Fire District
Exhibit 1 - Audit Preparation Services
June 30, 2026

Project Description	Total Hours
Trial balance processing:	
Trial balance set-up and groupings	8
Process journal entries	4
Provide trial balance reports to auditors	2
Cash:	
Prepare lead schedules	8
Reconcile balances prepared by District to general ledger/post journal entries	2
Analyze FDIC insurance and prepare schedule of coverage	2
Prepare schedule of cash equivalents	2
Investments:	
Reconciliation of schedules prepared by District to trial balance	2
Prepare lead schedules	2
Investment income rollforward	1
Reconcile accrued interest prepared by District to general ledger	1
Accounts receivable:	
Analyze emergency services receivable	4
Analyze property tax receivable	2
Inventory:	
Analysis and recording of supplies inventory	1
Prepaid expenses:	
Analysis of prepaid insurance and other prepaid items	1
Capital assets:	
Analysis of the beginning balance, additions and deletions	32
Prepare depreciation schedules by type and function	4
Prepare GASB 34 conversion entries	4
Accounts payable:	
Reconciliation of general ledger to accounts payable listing	2
Analyze subsequent disbursements	6
Prepare journal entries to adjust balances	2

Golder Ranch Fire District
Exhibit 1 - Audit Preparation Services
June 30, 2026

Project Description	Total Hours
Accrued salaries and related:	
Schedule of accrued salaries	1
Reconcile schedule to general ledger	1
Other payroll-related liabilities	2
Other current liabilities:	
Other accrued liabilities	2
Leases and SBITAs:	
A schedule of all leases subject to GASB 87, and software arrangements subject to GASB 96 in effect during the fiscal year ended June 30, 2026.	16
a. Lease agreements and software arrangements	
1. Principal amount of related asset	
2. Future minimum lease payments at June 30, 2026	
3. Amount, if any, representing executory costs at June 30, 2026	
4. Amount representing interest at June 30, 2026	
b. Financed purchases	
1. Principal amount of related capital asset	
2. Remaining noncancellable lease term	
3. Future minimum rental payments at June 30, 2026	
Long-term liabilities:	
Prepare schedule of bond liabilities and prepare GASB 34 conversion entry	16
Prepare schedule of pension and OPEB balances and prepare GASB 68/75 conversion entry	16
Prepare schedule of compensated absences and prepare GASB 101 conversion entry	8
Prepare schedule of legal matters	2
Fund balances:	
Reconcile interfund balances	2
Reconcile fund balance rollforward	2
Revenues:	
Prepare lead schedules for general revenues	4
Analyze and update program revenues (grant and contract revenues)	2

Golder Ranch Fire District
Exhibit 1 - Audit Preparation Services
June 30, 2026

Project Description	Total Hours
Expenditures:	
Lead schedules	4
941 reconciliation	4
Preliminary schedule of expenditures of federal awards/grant rollforward	8
Annual Comprehensive Financial Report (ACFR):	60
Assistance in drafting the following sections:	
Management's discussion and analysis (MD&A)	
Notes to basic financial statements	
Required supplementary information	
Other supplementary information	
Statistical section	
Project administration:	
Meetings and correspondence with District representatives and other professionals involved in the audit process	20
Read minutes/resolutions for commitments, contingencies and subsequent events	4
Travel	4
Total hours for accounting services	270



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Allison Delong, HR Director

MTG. DATE: June 16, 2026

SUBJECT: DISCUSSION AND POSSIBLE ACTION REGARDING THE APPROVAL/SIGNING OF AN AGREEMENT WITH IMPAIRMENT SCIENCE, INC (AKA DRUID APP)

ITEM #: 8H

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

The presented agreement is a continuation of the current agreement and services.

Impairment Science, Inc is the provider of the DRUID App. DRUID is a mobile app that tests for cognitive and motor impairment from any cause. DRUID applies neuroscience to assess a user's level of cognitive and motor impairment. (www.impairmentscience.com)

This app was identified and presented to management by our Labor Union and used to gather data to support the health and safety of our suppression staff as they trialed the new 48/96 schedule. With this success we are asking to continue the current agreement as a reduced number of licensing to support future impairment testing needs.

RECOMMENDED MOTION

Move to approve the Impairment Science, Inc agreement as presented.

Impairment Science, Inc.

AMENDMENT TO ENTERPRISE SUBSCRIPTION AGREEMENT

Subscriber: Golder Ranch Fire District	Provider: Impairment Science, Inc.
Contact: Allison Delong, Director of Human Resources	Contact: Chris Bensley
E-Mail: adelong@grfdaz.gov	E-Mail: chris@impairmentscience.com
Phone: 520-825-9001	Phone: 617-612-5800
License Term: 12 months, beginning on the Effective Date ("Subscription Term").	
Number of Licensed Users: up to 100	
License to: The <i>Druid app</i> and <i>Druid Enterprise</i> database and portal	
License Fee: \$4,800, at discounted fee of \$4 per user per month for the Subscription Term ("Subscription Fee"). Note: The published price for 100 users is \$10 per user per month.	
Customer Support: <ul style="list-style-type: none"> <u>Availability:</u> 9:00am-6:00pm ET, weekdays excluding holidays. <u>Method:</u> Telephone: 617-612-5800; Email: chris@impairmentscience.com 	

THIS 2nd AMENDMENT ("2nd Amendment") TO THE ENTERPRISE SUBSCRIPTION AGREEMENT dated April 1, 2025 ("Agreement") is entered into as of **July 1, 2026** ("Effective Date") between **Impairment Science, Inc.**, a Delaware corporation, with its principal office at 1035 Cambridge St., Suite #1, Cambridge, Massachusetts 02141 ("Provider"), and the **Golder Ranch Fire District**, located at 1600 E Hanley Blvd, Tucson, AZ 85737 ("Subscriber"). Collectively the "Parties" or individually a "Party."

WHEREAS, the Parties entered into an Enterprise Subscription Agreement dated April 1, 2025;

WHEREAS, the Parties wish to extend and amend that Agreement for a second time for a Subscription Term of twelve (12) months, all as provided in the Order Form, above;

This 2nd Amendment includes the terms contained in the Order Form, above, and all of the Terms and Conditions of the Agreement dated April 1, 2025, except that the "Termination" sections 4.1 and 4.2 shall be replaced as follows:

4.1 Term. This Agreement shall commence on the Effective Date and shall continue for the Subscription Term (hereinafter "Term"), above, unless earlier terminated as may be provided hereunder.

4.2 Termination. A Party may terminate this Agreement by providing written notice to the other Party upon the other Party's material breach of this Agreement, subject to such Party's right to cure within thirty (30) days after receipt of written notice of such breach.

"Effect of Termination" in the Agreement shall be renumbered for purposes of this 2nd Amendment as 4.3.

IN WITNESS WHEREOF, the Parties hereto have duly executed this 2nd Amendment to the Agreement as of the Effective Date, July 1, 2026, first above written.

PROVIDER: **Impairment Science, Inc.**

SUBSCRIBER: **Golder Ranch Fire District**

By: _____

By: _____

Name: Robert Schiller

Name: Vicki Cox Golder

Title: CEO

Title: GRFD Chairperson



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Jeff Sargent, Acting Finance Director

MTG. DATE: June 16, 2026

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

ITEM #: 8I

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

Presented are the monthly financial reports and cash reconciliation.

RECOMMENDED MOTION

Motion to approve and accept the Golder Ranch Fire District reconciliation and monthly financial report as presented.

Golder Ranch Fire District
 Summary Budget Comparison - SUMMARY BUDGET TO ACTUAL **BOARD PACKET**
 From 5/1/2026 Through 5/31/2026

Account Code	Account Title	Current Period Actual	Current Period Budget	Current Period Budget Variance - Original	YTD Actual	YTD Budget	YTD Budget Variance - Original
5000	Labor/Benefits/Employee Development	3,754,830.80	4,127,205.72	372,374.92	35,316,362.86	36,497,247.67	1,180,884.81
6000	Supplies/Consumables	86,976.21	120,816.33	33,840.12	1,149,086.13	1,576,628.63	427,542.50
6500	Vehicle / Equipment Expense	77,651.32	84,246.39	6,595.07	1,053,921.36	1,624,465.29	570,543.93
6750	Utilities / Communications	42,540.35	44,698.33	2,157.98	489,068.00	495,381.30	6,313.30
7000	Professional Services	116,031.75	126,663.32	10,631.57	1,470,827.46	1,767,950.52	297,123.06
7500	Dues/Subscriptions/Maint. Fees	18,841.61	61,447.97	42,606.36	815,176.17	887,468.00	72,291.83
7750	Insurance	23,791.72	0.00	(23,791.72)	218,175.22	250,200.00	32,024.78
8000	Repairs / Maintenance	25,307.32	49,741.00	24,433.68	333,436.33	696,001.00	362,564.67
9000	Debt Service Principle	0.00	0.00	0.00	736,142.00	736,310.00	168.00
9500	Debt Service Interest	0.00	0.00	0.00	839,151.28	827,851.00	(11,300.28)
9900	Capital	971,016.92	182,235.07	(788,781.85)	3,250,718.06	2,853,428.77	(397,289.29)
Report Difference		(5,116,988.00)	(4,797,054.13)	(319,933.87)	(45,672,064.87)	(48,212,932.18)	2,540,867.31



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Allison Delong, HR Director

MTG. DATE: June 16, 2026

SUBJECT: EXECUTIVE SESSION: THE BOARD MAY VOTE TO GO INTO EXECUTIVE SESSION PURSUANT TO A.R.S. §38-431.03.A(3) FOR THE PURPOSE OF DISCUSSION AND CONSIDERATION FOR LEGAL ADVICE WITH THE ATTORNEY FOR THE DISTRICT REGARDING THE FIRE CHIEF'S EMPLOYMENT AGREEMENT
NOTE: EXECUTIVE SESSIONS ARE CONFIDENTIAL PURSUANT TO A.R.S. §38-431.03.C.

ITEM #: 8J

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

This item allows the Golder Ranch Fire District Governing Board to enter into executive session to discuss and seek legal advice from the district attorney regarding the Fire Chief's employment agreement.

RECOMMENDED MOTION

Motion to enter into Executive Session pursuant to A.R.S. §38-431.03.A(3) for the purpose of discussion and consideration of legal advice with the attorney for the District regarding the Fire Chief's employment agreement. Those entering executive session will be the Governing Board, the District attorney, HR Director Delong, and Board Services Supervisor Ortiz to take minutes.

Executive Sessions are confidential pursuant to A.R.S. §38-431.03.C.



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Allison Delong, Human Resources Director

MTG. DATE: June 16, 2026

SUBJECT: DISCUSSION AND/OR POSSIBLE ACTION REGARDING A REVISED FIRE CHIEF'S
EMPLOYMENT AGREEMENT

ITEM #: 8K

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

The Governing Board has provided the annual evaluation to the Fire Chief. Based upon a satisfactory evaluation, the Fire Chief is due for a review of his employment agreement.

RECOMMENDED MOTION

Move to approve the revised Fire Chief's employment agreement.



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Shannon Ortiz, Board Services Supervisor

MTG. DATE: June 16, 2026

SUBJECT: FUTURE AGENDA ITEMS

ITEM #: 9

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

This agenda item allows an individual Governing Board member to recommend item(s) to go on future agendas.

Pursuant to A.R.S. §38-431.2(H), the Board will not discuss the items(s) at this time because it would be a violation of the Open Meeting Laws and no voting action will be taken on the recommended item.

RECOMMENDED MOTION

No motion is necessary for this agenda item.



GOLDER RANCH FIRE DISTRICT BOARD COMMUNICATION MEMORANDUM

TO: Governing Board

FROM: Shannon Ortiz, Board Services Supervisor

MTG. DATE: June 16, 2026

SUBJECT: Call to the Public

ITEM #: 10

REQUIRED ACTION: Discussion Only Formal Motion Resolution

RECOMMENDED ACTION: Approve Conditional Approval Deny

SUPPORTED BY: Staff Fire Chief Legal Review

BACKGROUND

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

RECOMMENDED MOTION

No motion is necessary for this agenda item.