



SEDONA FIRE DISTRICT

2860 SOUTHWEST DRIVE ~ SEDONA, AZ 86336 ~ TEL: (928) 282-6800 ~ FAX: (928) 282-6857

RESOLUTION #2023-01 APPROVAL OF FISCAL YEAR 2024 BUDGET

A formal Resolution of the Governing Board of the Sedona Fire District to adopt the 2024 Fiscal Year Budget of \$23,842,812.00 to encumber sufficient funds to cover outstanding items (purchase orders, checks, etc.), from the previous fiscal year, less any cash and liability reserves, and to encumber any carryover amount to offset taxes (less any unreimbursed stop/loss payments and any adjustments for uncollected out-of-District fire revenues incurred prior to June 30, 2024) establishing the balance to be utilized as our fiscal year end Reserved Fund Balance as per the Sedona Fire District Policy #2014-02, *Fund Balance*.

WHEREAS, Arizona Revised Statutes Title 48 requires the Sedona Fire District to prepare an annual budget that contains detailed estimated expenditures for each fiscal year and that clearly shows salaries payable to employees of the district; *and*

WHEREAS, the budget summary has been posted in three public places and a complete copy of the budget published on the district's official website for twenty days before a public hearing; *and*

WHEREAS, a Public Hearing was held on the proposed 2024 Fiscal Year Budget on June 20, 2023, in compliance with State Law; *and*

WHEREAS, the Sedona Fire District wishes to encumber any carryover amount to remain in the General Fund as our fiscal year end Reserved Fund Balance to be maintained to allow the Sedona Fire District to continue providing services to the community in case of economic downturns and/or unexpected emergencies or requirements, and to provide working capital in the first several months of the fiscal year, until sufficient revenues are available to fund operations.

THEREFORE, it is hereby resolved that the Sedona Fire District Governing Board adopts the 2023 Fiscal Year Budget of \$23,842,812 at a tax rate of \$2.7030, including the 2024 wage scale, and encumbers sufficient funds to cover outstanding items (purchase orders, checks, etc.), any cash and liability reserves, and any carryover amounts to offset taxes (less any unreimbursed stop/loss payments and any adjustments for uncollected out-of-District fire revenues incurred prior to June 30, 2024) to remain in the General Fund as our fiscal year end Reserved Fund Balance.

APPROVED and ADOPTED this 20th day of June, 2023.

Dave Soto, Board Chairman

ATTEST:

Helen McNeal, Board Clerk



FISCAL YEAR 2024

OPERATING BUDGET

FIRE CHIEF (Ed Mezulis)

- 101 Fire Chief / Ed Mezulis
 - 102 Fire Board
 - 103 Pension Board
- 303 Administration / Heidi Robinson
- 304 Finance / JVG
- 401 Community Risk Reduction / Dori Booth

ASSISTANT FIRE CHIEF (Jayson Coil)

- 201 Assistant Chief / Jayson Coil
 - 202 OPS Wages & Benefits
- 302 Human Resources / Keona Freeman
- 307 Telecommunications / Bob Motz

DIVISION CHIEF - EMS, SAFETY, DEVELOPMENT, AND PLANNING (Buzz Lechowski)

- 204 EMS / DC Buzz Lechowski
 - 206 Mental Health Services
 - 207 HazMat
 - 217 Geographical Information System (GIS) / Matt Spinelli
 - 219 sUAS
 - 306 Fleet / Mike Sheehan
 - 309 Ambulance Fleet
 - 402 Facilities

DIVISION CHIEF - SUPPRESSION, PREPAREDNESS, AND PERFORMANCE (Jordan Baker)

- 203 Training / DC Jordan Baker
 - 216 Wellness
 - 221 ASHER

BATTALION CHIEF- SPECIAL OPERATIONS (Eric Lewis)

- 208 Rope/Tower Rescue
- 209 Swiftwater Rescue
- 215 Helicopter Operations

BATTALION CHIEF - LOGISTICS (Dave Cochrane)

- 205 Logistics

BATTALION CHIEF - WILDLAND (Todd Miranda)

- 210 Wildland

RESERVES/CAPITAL

- 601 Reserves/Capital/Debt Service / Jayson Coil

Explanation: Names in parenthesis designate the person responsible for subordinate sections in their section. Names following the slash on the same line as the subordinate budget indicate functional responsibility and when their personnel costs are reflected in the budget. I.E. Mike Sheehan has functional responsibility for Fleet and Ambulance Fleet, but his wages come out of Fleet.



SEDONA FIRE DISTRICT
Fiscal Year 2024
DRAFT

Tax Levy Revenues

Real Estate	19,470,221
Fire District Assistance Tax	403,898
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	19,874,119

Non Tax Levy Revenues

Communication Rents	236,698
Ambulance Services	2,300,000
Non District Fires	750,000
Other Income	681,995
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	23,842,812

Expenses

Personnel Costs	18,937,414
Buildings & Land	398,712
Vehicles & Equipment	710,200
Communications & IT Services	909,396
Meetings, Travel & Training	333,829
Managerial Costs	750,019
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Total Expenses	22,039,570

Other Financing (Uses) Sources

Funding to Capital Reserves	1,400,000
Funding to(from) Reserves	403,241
Total Other Financing (Uses) Sources	1,803,241
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	23,842,812

Estimated Assessed Valuation	720,318,954
Estimated Tax Rate	\$2.7030

Ed Mezulis

Ed Mezulis
Fire Chief

Date

The James Vincent Group

James Vincent Group
Finance Director

6/20/2023

Date

**SEDONA FIRE DISTRICT
DETAILED BUDGET**

Fiscal Year 2024 Budget

Draft

\$ 2.5949 \$ 2.7030

INCOME

	FY 2023 Total	FY 2024 Total	\$ VAR	% VAR
TAX REVENUES				
4010 FDAT - Coconino County	103,501	103,501	-	0.00%
4020 FDAT - Yavapai County	300,593	300,397	(196)	-0.07%
4030 Property Tax - Coconino County	4,252,938	4,597,750	344,812	8.11%
4040 Property Tax - Yavapai County	13,513,474	14,872,472	1,358,998	10.06%
Total Tax Revenues	18,170,507	19,874,119	1,703,612	9.38%
Non-Tax Levy Revenue				
4140 Insurance Ambulance Billings	2,300,000	2,300,000	-	0.00%
4150 ND Fire Revenue	500,000	750,000	250,000	50.00%
4160 CPR Revenue	13,000	13,000	-	0.00%
4170 CRR Revenue	178,500	178,500	-	0.00%
4180 Donation Funds	400	500	100	25.00%
4190 GIS Revenue	-	-	-	0.00%
4200 Grant Revenue	-	52,000	-	0.00%
4220 Communications Rents	218,972	236,698	17,726	8.10%
4230 Misc. Revenue	157,002	319,995	162,993	103.82%
4240 Training Revenue	18,000	18,000	-	0.00%
4610 Interest Earnings	75,000	100,000	25,000	33.33%
4620 Gains/Loss from Sale of Assets	1,000	-	(1,000)	-100.00%
Total Program Revenues	3,461,874	3,968,693	506,819	14.64%
Total INCOME	21,632,381	23,842,812	2,210,431	10.22%

EXPENSES

PERSONNEL COSTS				
WAGE EXPENDITURE				
5010 Salaries & Wages	9,084,541	10,258,804	1,174,263	12.93%
5020 Overtime Wages	803,749	978,565	174,816	21.75%
5030 Holiday Pay	111,708	126,078	14,370	12.86%
5060 Vacation/Sick Liability	-	-	-	0.00%
Total Wage Expenditure	9,999,998	11,363,447	1,363,449	13.63%
EMPLOYER TAXES				
5070 PR Taxes - Medicare	143,380	162,942	19,562	13.64%
5080 PR Taxes - State Unemployment	-	-	-	0.00%
Total Employer Taxes	143,380	162,942	19,562	13.64%
EMPLOYEE BENEFITS				
5090 Benefits - Health Insurance	1,498,740	1,611,277	112,537	7.51%
5100 Benefits - Life/LTD Insurance	48,234	50,150	1,916	3.97%
5110 Workers Compensation	878,282	898,129	19,847	2.26%
5120 Bnfts - Ret. Health Insurance	196,535	224,747	28,212	14.35%
5130 PSPRS Retirement	3,707,357	4,248,909	541,552	14.61%
5140 ASRS Retirement	135,220	151,513	16,293	12.05%
5160 Return to Work Exams	83,900	128,700	44,800	53.40%
5170 Employee Assistance Program	50,000	46,000	(4,000)	-8.00%
5180 Employee Recruitment/Retention	43,000	51,600	8,600	20.00%
Total Employee Benefits	6,641,268	7,411,026	769,758	11.59%
Total Personnel Costs	16,784,647	18,937,414	2,152,768	12.83%

**SEDONA FIRE DISTRICT
DETAILED BUDGET**

Fiscal Year 2024 Budget

Draft

\$ 2.5949 \$ 2.7030

	FY 2023 Total	FY 2024 Total	\$ VAR	% VAR
BUILDINGS & LAND				
6010 Utilities	198,200	178,200	(20,000)	-10.09%
6020 Station & Janitorial Supplies	40,000	20,032	(19,968)	-49.92%
6030 Janitorial Services	14,000	14,480	480	3.43%
6040 Building R&M - Access & Security	26,000	26,000	-	0.00%
6050 Building Repair & Maintenance	143,000	150,000	7,000	4.90%
6070 Station Furniture & Appliances	10,000	10,000	-	0.00%
Total BUILDINGS & LAND	431,200	398,712	(32,488)	-7.53%
VEHICLES & EQUIPMENT				
6100 Vehicle Fuel	162,000	130,000	(32,000)	-19.75%
6110 Vehicle Maintenance	118,500	118,500	-	0.00%
6120 Tire Replacement/Repair	23,800	23,500	(300)	-1.26%
6150 Fire Equipment Maintenance	40,500	42,250	1,750	4.32%
6160 EMS Equipment Maintenance	4,000	4,000	-	0.00%
6170 Ambulance Supplies	95,000	100,000	5,000	5.26%
6180 Personal Protective Equipment	94,500	104,000	9,500	10.05%
6190 Small Tools & Equipment	78,800	73,750	(5,050)	-6.41%
6200 Equipment R&M	52,150	60,100	7,950	15.24%
6205 Shop Tools & Supplies	6,000	6,000	-	0.00%
6210 Lease Expense	31,396	31,600	204	0.65%
6220 Operational Supplies	13,000	11,500	(1,500)	-11.54%
6230 Prevention Supplies	7,500	5,000	(2,500)	-33.33%
Total VEHICLES & EQUIPMENT	727,146	710,200	(16,946)	-2.33%
COMMUNICATIONS/IT				
6300 Communications	99,800	130,400	30,600	30.66%
6305 IT Services R&M	14,000	14,000	-	0.00%
6310 Computer Equipment & Supplies	146,700	154,500	7,800	5.32%
6315 Computer Software & Support	262,189	243,230	(18,959)	-7.23%
6320 Dispatch Contract/Expenses	349,774	367,266	17,492	5.00%
Total COMMUNICATIONS/IT	872,463	909,396	36,933	4.23%
MEETINGS, TRAVEL & TRAINING				
6410 Training	110,275	123,185	12,910	11.71%
6420 Training Supplies	21,600	21,600	-	0.00%
6430 PAD Training	2,000	2,000	-	0.00%
6440 Books, Publications, etc.	21,550	22,250	700	3.25%
6450 Wildland Deployment Expenses	50,000	60,000	10,000	20.00%
6460 Meeting and Business Expenses	0	0	-	0.00%
6470 Travel Expenses	84,674	94,794	10,120	11.95%
6490 Public Education	13,000	10,000	(3,000)	-23.08%
Total TRAVEL & TRAINING	303,099	333,829	30,730	10.14%

**SEDONA FIRE DISTRICT
DETAILED BUDGET**

Fiscal Year 2024 Budget

Draft

	\$ 2.5949	\$ 2.7030		
	FY 2023	FY 2024	\$ VAR	% VAR
	Total	Total		
MANAGERIAL EXPENSES				
7030 Finance/Audit	25,000	25,000	-	0.00%
7050 Legal Expenses	50,500	65,500	15,000	29.70%
7060 Outside Professional Fees	273,700	356,400	82,700	30.22%
7070 Bank and Service Fee	10,000	10,000	-	0.00%
7080 License Fee	750	750	-	0.00%
7090 Registration Fee	2,750	2,525	(225)	-8.18%
7100 Liability Insurance	150,533	160,000	9,467	6.29%
7120 Office Supplies	15,000	11,000	(4,000)	-26.67%
7130 Postage & Shipping	3,500	2,000	(1,500)	-42.86%
7140 Printing & Reproduction	5,050	4,250	(800)	-15.84%
7150 Uniforms	79,150	80,900	1,750	2.21%
7170 Dues/Fees/Subscriptions	47,386	31,694	(15,692)	-33.12%
7180 Elections	33,275	0	(33,275)	-100.00%
Total MANAGERIAL EXPENSES	696,594	750,019	53,425	7.67%
Other Expense				
8030 Misc. Expense	-	-	-	0.00%
Grant Expenses	-	-	-	0.00%
8040 Other Expense	-	-	-	0.00%
Debt Service	259,444	-	(259,444)	-100.00%
Total OTHER EXPENSES	259,444	-	(259,444)	-100.00%
FUNDING TO/FROM RESERVES				
Capital Outlay	1,432,787	1,400,000	(32,787)	-2.29%
Reserve Fund	125,000	403,241	278,241	222.59%
Total FUNDING TO/FROM RESERVES	1,557,787	1,803,241	245,454	15.76%
Total EXPENSES	21,632,381	23,842,812	2,210,431	10.22%
Gross Fund Balance/Profit	-	-	-	0.00%
Breakeven Adjustment	\$ -	\$ -		
Revised Rate	\$ 2.5949	\$ 2.7030	4.17%	

SEDONA FIRE DISTRICT 10 Year Budget Projections

	2 Year Budget										
	Approved 2023	DRAFT 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033
Coconino	163,896,026	170,098,030	178,262,735	186,462,821	194,667,185	203,037,874	211,565,465	220,239,649	226,846,839	233,652,244	240,661,811
Yavapai	520,770,530	550,220,924	576,631,528	603,156,579	629,695,468	656,772,373	684,356,813	712,415,442	733,787,906	755,801,543	778,475,589
Net Assessed Valuation	684,666,556	720,318,954	754,894,264	789,619,400	824,362,654	859,810,248	895,922,278	932,655,091	960,634,744	989,453,786	1,019,137,400
Coconino	2.52%	3.78%	4.80%	4.60%	4.40%	4.30%	4.20%	4.10%	3.00%	3.00%	3.00%
Yavapai	5.41%	5.66%	4.80%	4.60%	4.40%	4.30%	4.20%	4.10%	3.00%	3.00%	3.00%
Total % AV change	4.70%	5.21%	4.80%	4.60%	4.40%	4.30%	4.20%	4.10%	3.00%	3.00%	3.00%
Mill Rate	2.5949	2.7030	2.7719	2.8533	2.8678	2.8855	2.9065	2.9307	2.9871	3.0449	3.1041
Property Tax:											
Coconino	4,252,938	4,597,750	4,941,224	5,320,322	5,582,604	5,858,615	6,149,057	6,454,668	6,776,223	7,114,534	7,470,457
Yavapai	13,513,474	14,872,471	15,983,517	17,209,798	18,058,208	18,951,028	19,890,530	20,879,099	21,919,240	23,013,585	24,164,899
Total Property Tax	17,766,412	19,470,221	20,924,741	22,530,121	23,640,812	24,809,643	26,039,588	27,333,767	28,695,462	30,128,118	31,635,356
FDAT	404,094	403,898	403,898	403,898	403,898	403,898	403,898	403,898	403,898	403,898	403,898
Non-Tax Revenues	3,461,874	3,968,693	4,067,910	4,169,608	4,273,848	4,380,694	4,490,212	4,602,467	4,717,529	4,835,467	4,956,353
Subtotal	21,632,380	23,842,811	25,396,549	27,103,626	28,318,558	29,594,236	30,933,697	32,340,132	33,816,889	35,367,483	36,995,607
C/O &/or Rsrvs to offset taxes	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	21,632,380	23,842,811	25,396,549	27,103,626	28,318,558	29,594,236	30,933,697	32,340,132	33,816,889	35,367,483	36,995,607
Wages & Benefits	16,784,647	18,937,414	19,884,285	20,878,499	21,922,424	23,018,545	24,169,473	25,377,946	26,646,843	27,979,186	29,378,145
Operating Budget	3,030,502	3,102,156	3,257,264	3,420,127	3,591,134	3,770,690	3,959,225	4,157,186	4,365,045	4,583,298	4,812,462
Debt Service	259,444	0	730,000	1,230,000	1,230,000	1,230,000	1,230,000	1,230,000	1,230,000	1,230,000	1,230,000
Capital Budget	1,432,787	1,400,000	1,400,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000
Reserve Funding	125,000	403,241	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Total Budget	21,632,380	23,842,811	25,396,549	27,103,626	28,318,558	29,594,236	30,933,697	32,340,132	33,816,889	35,367,483	36,995,607
% of change	9.61%	10.22%	6.52%	6.72%	4.48%	4.50%	4.53%	4.55%	4.57%	4.59%	4.60%