

Fiscal Year 2026 Budget Workshop

April 15, 2025



SEDONA
FIRE
DISTRICT



JAMES VINCENT GROUP
ACCOUNTING & CONSULTING

Objectives

Budget Process/Schedule Update

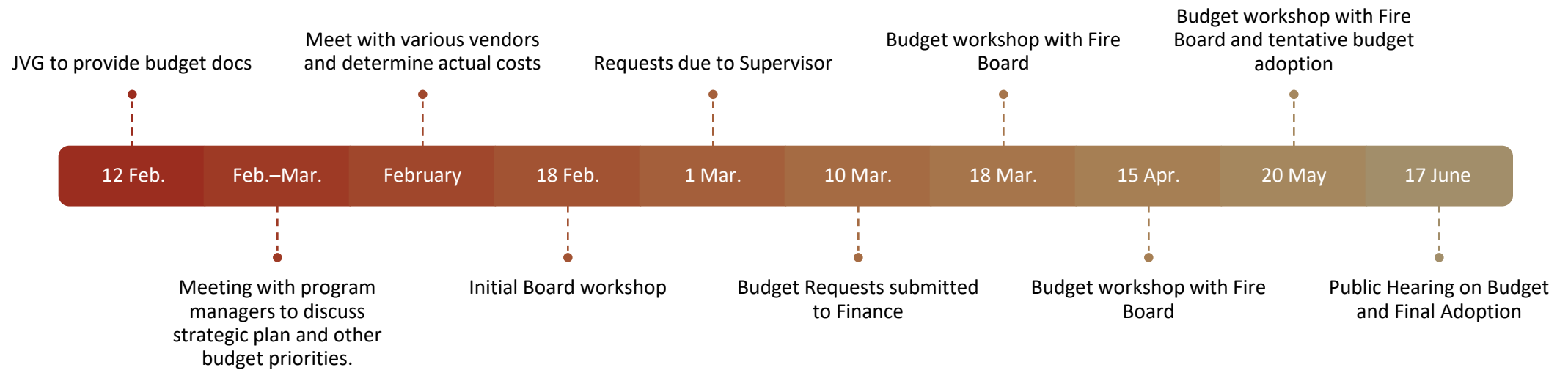
Overview of 2026 Revenues

Overview of 2026 Expense

Budget Projections

Board Direction

Budget Schedule



2026 Revenue

Tax Revenue

- AV: 799,055,650; Increase of 5.82%
- Tax Rate: \$2.8499; Increase of \$0.15
- Generates \$23,184,988; Increase of \$2.4M or 11.46%
- Commercial Assessment Ratio impact of \$507,048

Non-Levy Revenue

- Ambulance - \$2,300,000; Flat to FY2025
- Communications Rent - \$200,000; Flat to FY2025
- Wildland Revenue - \$400,000; Flat to FY2025
- Interest Income - \$250,000; Flat to FY2025

2026 Expenditures

- Personnel Expenditures

- Increase of \$1,272,837
- Step Increase & 2.5% COLA - \$600K
- MOU Request Items - \$815k
- PSPRS Increase of 3.30% & ASRS Decrease of 0.27% - \$250K
- PFFA Increase of 4% - Health – 3%, Dental – 11% and Vision – 4%
- Workers Comp Decreased 5.17%

- Buildings & Land

- Decrease of \$16,200
- Increase in Utilities of \$15,000 based on CY actuals
- Building Repairs & Maintenance Decrease based on CY actuals

- Vehicles and Equipment

- Increase of \$120,665
- Vehicle Repair and Maintenance costs increase due to inflation and current year actuals
- Increase in Shop Supplies for Fleet due to recharging A/C unit
- Increase in EMS cost due to service agreements with Zoll and Stryker as well as increase in pricing for supplies

- Communications/IT

- Increase of \$112,036
- Increase communications costs to align with historical spend and one time start up costs
- Dispatch increased 5% per IGA

2026 Expenditures Con't

- Meetings, Travel & Training
 - Increase of \$64,595 based on additional training requests
 - EMS \$18K
 - Telecom \$15K
 - Operations \$14K
 - GIS \$13K
- Managerial Expenses
 - Increase of \$128,569
 - Increased for Professional Services
 - Outsourced IT and Plan Reviews
- Other Expenses
 - Placeholder for Debt Service payment of \$615K
- Reserves
 - Funding for Capital Outlay \$1.4M
 - Funding to Reserves \$60K – Wildland Profit
- Capital Expense
 - Apparatus & Vehicles \$1.5M
 - Ambulance Re-chassis
 - Engine
 - Water Tender
 - Telecom Equipment \$1.9M
 - Radio System Upgrade
 - Airport Tower Concrete Upgrade
 - Cottonwood Console Upgrade
 - Records Management Upgrade
 - Logistics Equipment \$68k
 - Zoll Monitors
 - Rescue Air Bags

Tax Levy Revenues					
			2025 Approved	2025 Projected	2026 Draft
Real Estate			20,410,436	20,410,436	22,772,287
Fire District Assistance Tax			390,000	390,000	412,701
			20,800,436	20,800,436	23,184,988
Non Tax Levy Revenues					
Communication Rents			200,000	233,772	200,000
Ambulance Services			2,300,000	2,380,227	2,300,000
Non District Fires			400,000	604,071	400,000
Other Income			739,645	1,718,523	593,500
			24,440,081	25,737,030	26,678,488
Expenses					
Personnel Wages			11,831,097	11,134,972	12,281,718
Personnel Taxes & Benefits			7,307,230	7,393,936	8,129,446
Buildings & Land			475,750	469,109	459,550
Vehicles & Equipment			812,635	712,020	933,300
Communications & IT Services			1,114,066	931,057	1,226,103
Meetings, Travel & Training			498,291	321,937	562,886
Managerial Costs			881,608	825,989	1,010,177
Debt Service			-	-	615,000.00
Grant Expense			50,000.00	-	-
		Total Expenses	22,970,677	21,789,022	25,218,179
Other Financing (Uses) Sources					
Funding to Capital Reserves			1,400,000	3,948,008	1,400,000
Funding to(from) Reserves			69,405	-	60,309
		Total Other Financing (Uses) Sources	1,469,405	3,948,008	1,460,309
			24,440,081	25,737,030	26,678,488

2026 Draft Budget

Direction for Staff & Questions?
