



# SEDONA FIRE DISTRICT

**June 17, 2025**  
**Regular Board Meeting &  
Public Budget Hearing**

# CALL TO ORDER

- **SALUTE TO THE FLAG OF THE UNITED STATES OF AMERICA**
- **MOMENT OF SILENCE TO HONOR FIREFIGHTERS AND POLICE OFFICERS**

# BUDGET HEARING

**DISCUSSION/POSSIBLE APPROVAL OF THE  
PROPOSED/POSTED  
SFD FISCAL YEAR 2026 BUDGET**



**SEDONA FIRE DISTRICT**  
Fiscal Year 2026

**Tax Levy Revenues**

Real Estate	22,047,543
Fire District Assistance Tax	412,701
	<hr/> 22,460,244

**Non Tax Levy Revenues**

Communication Rents	200,000
Ambulance Services	2,300,000
Non District Fires	400,000
Other Income	691,086
	<hr/> 26,051,330

**Expenses**

Personnel Costs	19,925,968
Buildings & Land	459,550
Vehicles & Equipment	943,109
Communications & IT Services	1,081,804
Meetings, Travel & Training	551,846
Managerial Costs	875,737
Other Expenses	0
<b>Total Expenses</b>	<hr/> 24,492,514

**Other Financing (Uses) Sources**

Funding to Capital Reserves	1,500,000
Funding to(from) Reserves	58,816
<b>Total Other Financing (Uses) Sources</b>	1,558,816
	<hr/> 26,051,330

Estimated Assessment on 799,055,650

Estimated Tax Rate Valuation

*Helen McNeal*      \$2.7592  
 Helen McNeal      Date 5/20/25  
 Board Chair

*Corrie Cooperman*      5/20/25  
 Corrie Cooperman      Date  
 Board Clerk

# Sedona Fire District Public Safety Personnel Retirement System Pension Funding Policy

The intent of this policy is to clearly communicate the Fire Board's pension funding objectives and its commitment to our employees and the sound financial management of the Sedona Fire District and to comply with statutory requirements of Laws 2018, Chapter 112.

Several terms are used throughout this policy:

**Unfunded Actuarial Accrued Liability (UAAL)** – Is the difference between trust assets and the estimated future cost of pensions earned by employees. This UAAL results from actual results (interest earnings, member mortality, disability rates, etc.) being different from the assumptions used in previous actuarial valuations.

**Annual Required Contribution (ARC)** – Is the annual amount required to pay into the pension funds, as determined through annual actuarial valuations. It is comprised of two primary components: normal pension cost – which is the estimated cost of pension benefits earned by employees in the current year; and, amortization of UAAL – which is the cost needed to cover the unfunded portion of pensions earned by employees in previous years. The UAAL is collected over a period of time referred to as the amortization period. The ARC is a percentage of the current payroll.

**Funded Ratio** – Is a ratio of fund assets to actuarial accrued liability. The higher the ratio the better funded the pension is with 100% being fully funded.

**Intergenerational equity** – Ensures that no generation is burdened by substantially more or less pension costs than past or future generations.

The Sedona Fire District fire employees who are regularly assigned hazardous duty participate in the Public Safety Personnel Retirement System (PSPRS).

## **Public Safety Personnel Retirement System (PSPRS)**

PSPRS is administered as an agent multiple-employer pension plan. An agent multiple-employer plan has two main functions: 1) to comingle assets of all plans under its administration, thus achieving economy of scale for more cost efficient investments, and invest those assets for the benefit of all members under its administration and 2) serve as the statewide uniform administrator for the distribution of benefits.

Under an agent multiple-employer plan each agency participating in the plan has an individual trust fund reflecting that agencies' assets and liabilities. Under this plan all contributions are deposited to and distributions are made from that fund's assets, each fund has its own funded ratio and contribution rate, and each fund has a unique annual actuarial valuation. The Sedona Fire District has one trust fund for fire employees.

The Fire Board formally accepts the assets, liabilities, and current funding ratio of the Sedona Fire District PSPRS trust funds from the June 30, 2024 actuarial valuation, which are detailed below.

**Liabilities and Funded Ratios – Tiers 1 & 2**

	June 30, 2024	June 30, 2023
<b>Pension</b>		
Actuarial Present Value of Benefits (PVB)		
Retirees and Beneficiaries	\$ 33,742,902	\$ 27,233,579
DROP Members	8,810,618	8,144,981
Vested Members	113,546	118,489
Active Members	<u>43,491,049</u>	<u>46,408,883</u>
Total Actuarial Present Value of Benefits	86,158,115	81,905,932
Actuarial Accrued Liability (AAL)		
All Inactive Members	42,667,066	35,497,049
Active Members	<u>34,528,545</u>	<u>36,455,208</u>
Total Actuarial Accrued Liability	77,195,611	71,952,257
Actuarial Value of Assets (AVA)	49,471,159	45,907,783
Unfunded Actuarial Accrued Liability	27,724,452	26,044,474
PVB Funded Ratio (AVA / PVB)	57.4%	56.0%
AAL Funded Ratio (AVA / AAL)	64.1%	63.8%
<b>Health</b>		
Actuarial Present Value of Benefits (PVB)		
Retirees and Beneficiaries	\$ 387,075	\$ 366,309
DROP Members	121,791	99,674
Active Members	<u>657,792</u>	<u>754,812</u>
Total Present Value of Benefits	1,166,658	1,220,795
Actuarial Accrued Liability (AAL)		
All Inactive Members	508,866	465,983
Active Members	<u>517,668</u>	<u>590,374</u>
Total Actuarial Accrued Liability	1,026,534	1,056,357
Actuarial Value of Assets (AVA)	918,567	858,548
Unfunded Actuarial Accrued Liability	107,967	197,809
PVB Funded Ratio (AVA / PVB)	78.7%	70.3%
AAL Funded Ratio (AVA / AAL)	89.5%	81.3%

**Liabilities and Funded Ratios – Tier 3**

	June 30, 2024	June 30, 2023
<b>Pension</b>		
Actuarial Present Value of Benefits (PVB)		
Retirees and Beneficiaries	\$ 7,268,826	\$ 2,783,769
Vested Members	9,523,410	6,565,608
Active Members	<u>710,626,649</u>	<u>558,509,014</u>
Total Actuarial Present Value of Benefits	727,418,885	567,858,391
Actuarial Accrued Liability (AAL)		
All Inactive Members	16,792,236	9,349,377
Active Members	<u>148,879,454</u>	<u>101,611,814</u>
Total Actuarial Accrued Liability	165,671,690	110,961,191
Actuarial Value of Assets (AVA)	178,758,433	119,101,476
Unfunded Actuarial Accrued Liability	(13,086,743)	(8,140,285)
PVB Funded Ratio (AVA / PVB)	24.6%	21.0%
AAL Funded Ratio (AVA / AAL)	107.9%	107.3%
<b>Health</b>		
Actuarial Present Value of Benefits (PVB)		
Retirees and Beneficiaries	\$ 34,351	\$ 0
Active Members	<u>9,825,773</u>	<u>7,842,159</u>
Total Present Value of Benefits	9,860,124	7,842,159
Actuarial Accrued Liability (AAL)		
All Inactive Members	34,351	0
Active Members	<u>2,398,606</u>	<u>1,651,466</u>
Total Actuarial Accrued Liability	2,432,957	1,651,466
Actuarial Value of Assets (AVA)	5,259,235	3,508,666
Unfunded Actuarial Accrued Liability	(2,826,278)	(1,857,200)
PVB Funded Ratio (AVA / PVB)	53.3%	44.7%
AAL Funded Ratio (AVA / AAL)	216.2%	212.5%

### PSPRS Funding Goal

Pensions that are less than fully funded place the cost of service provided in earlier periods (amortization of UAAL) on the current taxpayers. Fully funded pension plans are the best way to achieve taxpayer and member intergenerational equity. Most funds in PSPRS are significantly underfunded and falling well short of the goal of intergenerational equity.

**The Fire Board's PSPRS funding ratio goal is 100% (fully funded) by June 30, 2036.** Fire Board established this goal for the following reasons:

- The PSPRS trust funds represent only the Sedona Fire District liability
- The fluctuating cost of an UAAL causes strain on the Sedona Fire District budget, affecting our ability to provide services
- A fully funded pension is the best way to achieve taxpayer and member intergenerational equity

Fire Board has taken the following actions to achieve this goal:

- Maintain ARC payment from operating revenues – Fire Board is committed to maintaining the full ARC payment (normal cost and UAAL amortization) from operating funds.
- Additional payments above ARC.
  - Annually evaluate prior years budget compared to actual expenditures may permit excess payments.

Based on these actions the Fire Board plans to achieve its goal of 100% funding by June 30, 2036, in accordance with the amortization timeline set forth by the PSPRS June 30, 2024 Actuarial Valuation.

# CONSENT AGENDA

- **MARCH 18, 2025 REGULAR MEETING MINUTES**
- **APRIL 15, 2025 REGULAR MEETING & PUBLIC BUDGET WORKSHOP MINUTES**
- **MAY 6, 2025 SPECIAL BOARD MEETING MINUTES**
- **MAY 20, 2025 REGULAR MEETING & PUBLIC BUDGET WORKSHOP MINUTES**

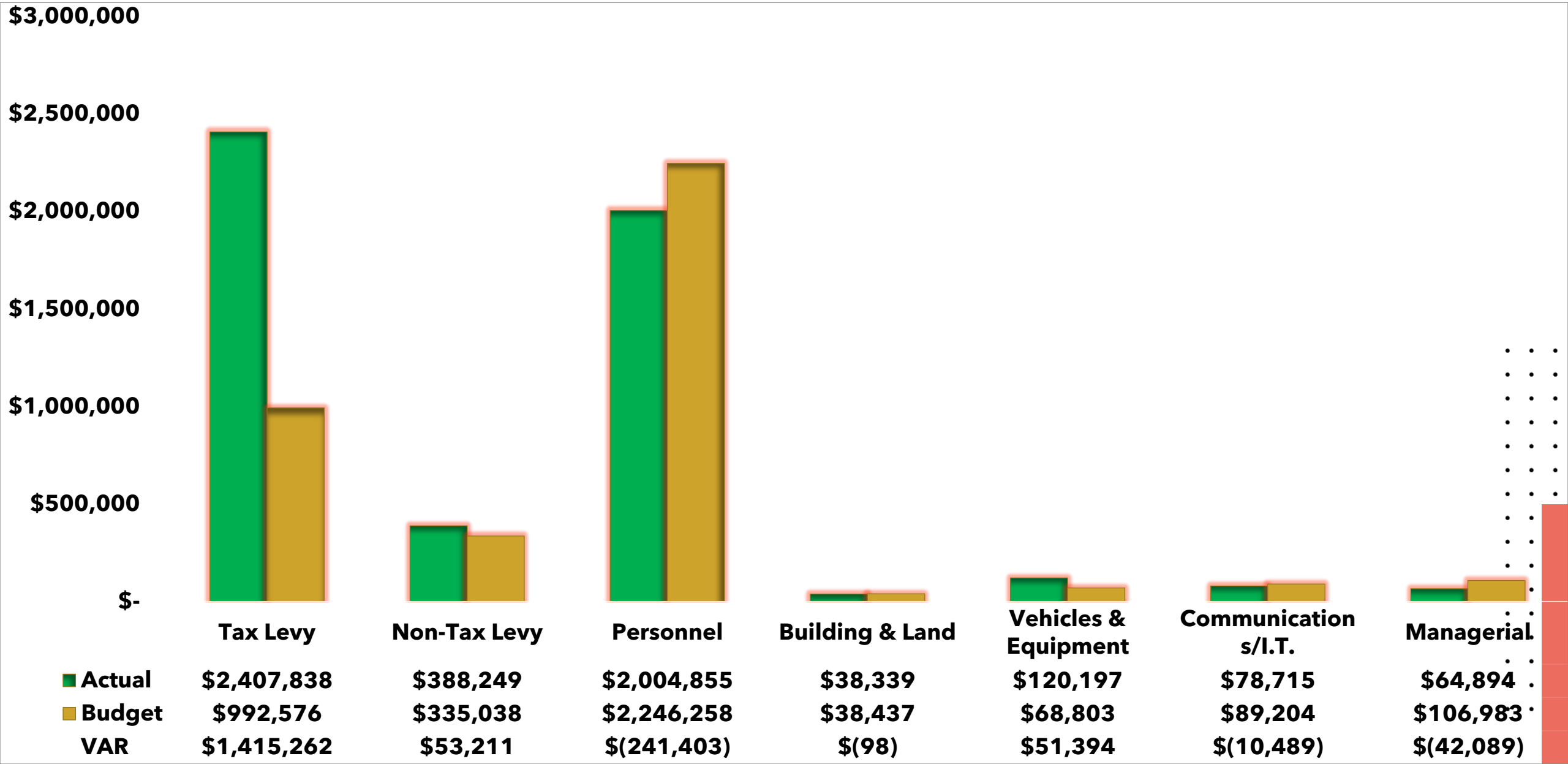


# FINANCIAL REPORT

MAY 2025

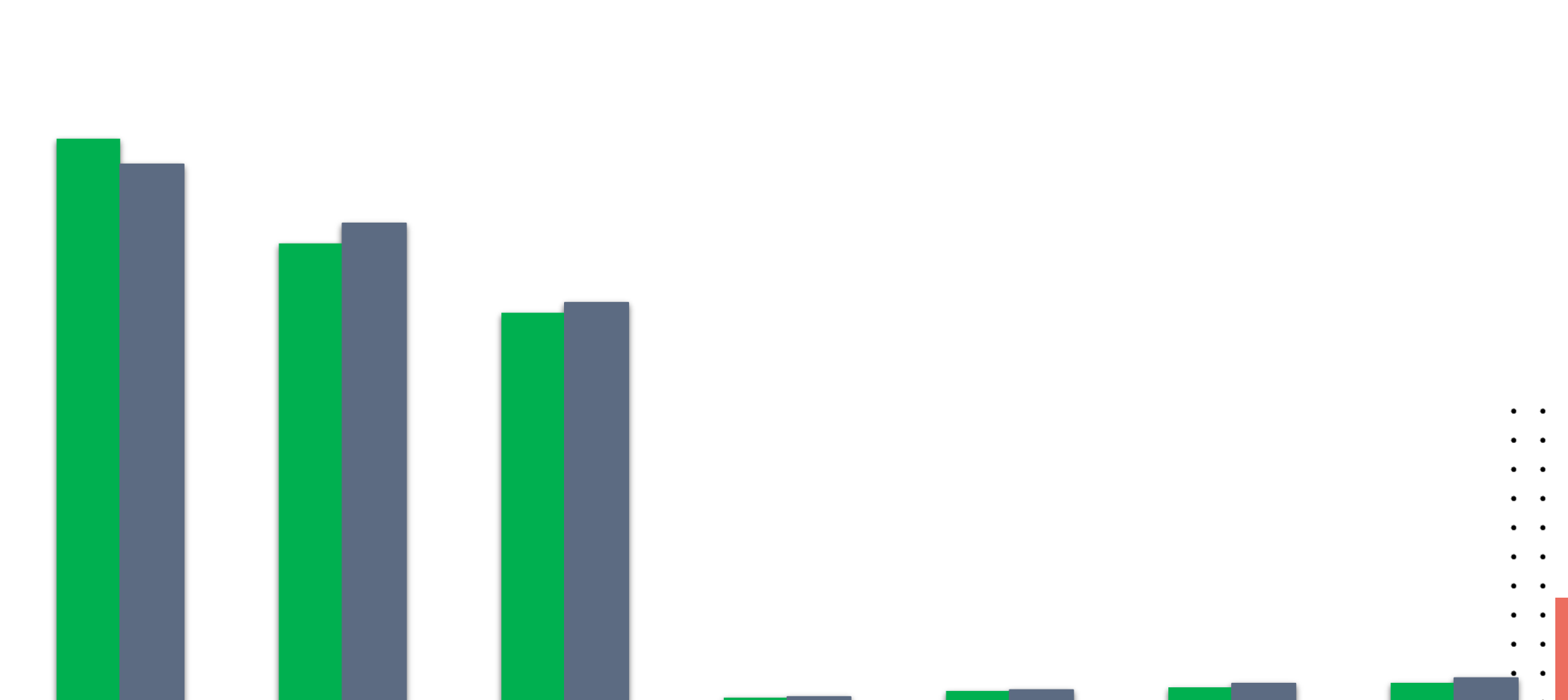


# MAY 2025



# FISCAL YEAR TO DATE BUDGET TO ACTUAL

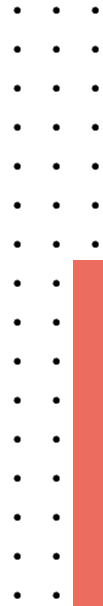
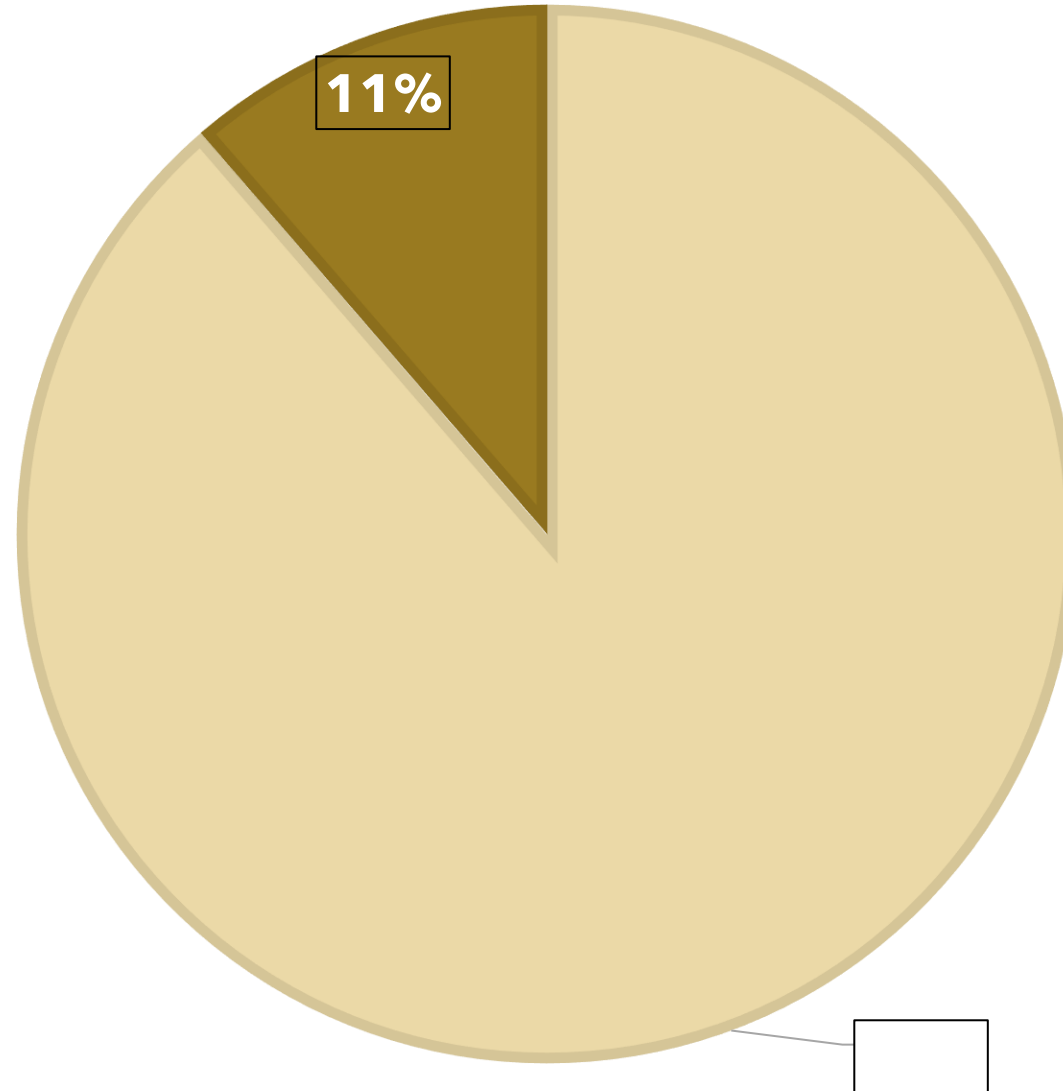
\$30,000,000  
 \$25,000,000  
 \$20,000,000  
 \$15,000,000  
 \$10,000,000  
 \$5,000,000  
 \$0



	Revenue	Total Expenses	Personnel	Building & Land	Vehicles & Equipment	Communications/I.T.	Managerial
Actual	\$24,912,481	\$20,326,688	\$17,285,386	\$413,520	\$703,097	\$864,837	\$1,059,848
Budget	\$23,789,502	\$21,208,442	\$17,729,331	\$437,309	\$743,885	\$1,024,880	\$1,273,037
Budget to Actual Var	\$1,122,979	(881,754)	(443,945)	(23,789)	(40,788)	(160,043)	(213,189)

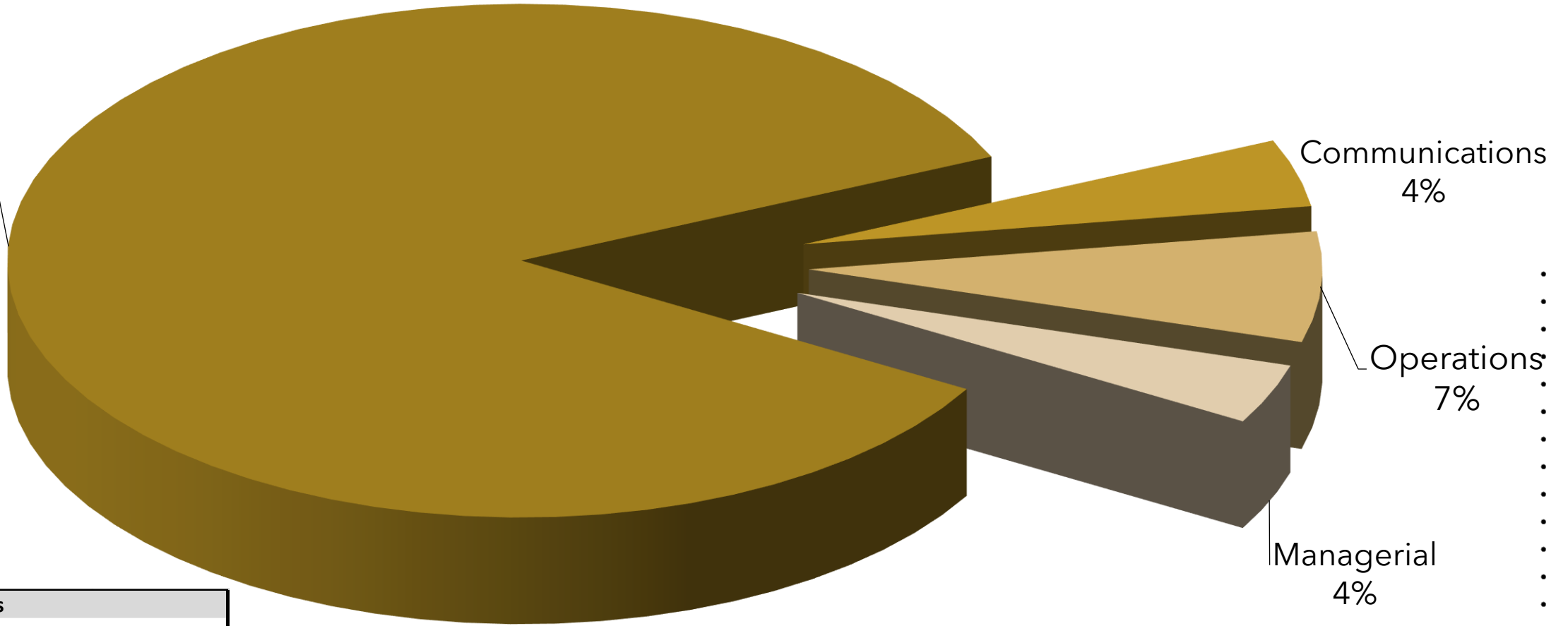
# YEAR TO DATE EXPENSES AS PERCENTAGE OF BUDGET

Actual YTD Budget Remaining



# PERCENTAGE OF EXPENSES YEAR TO DATE

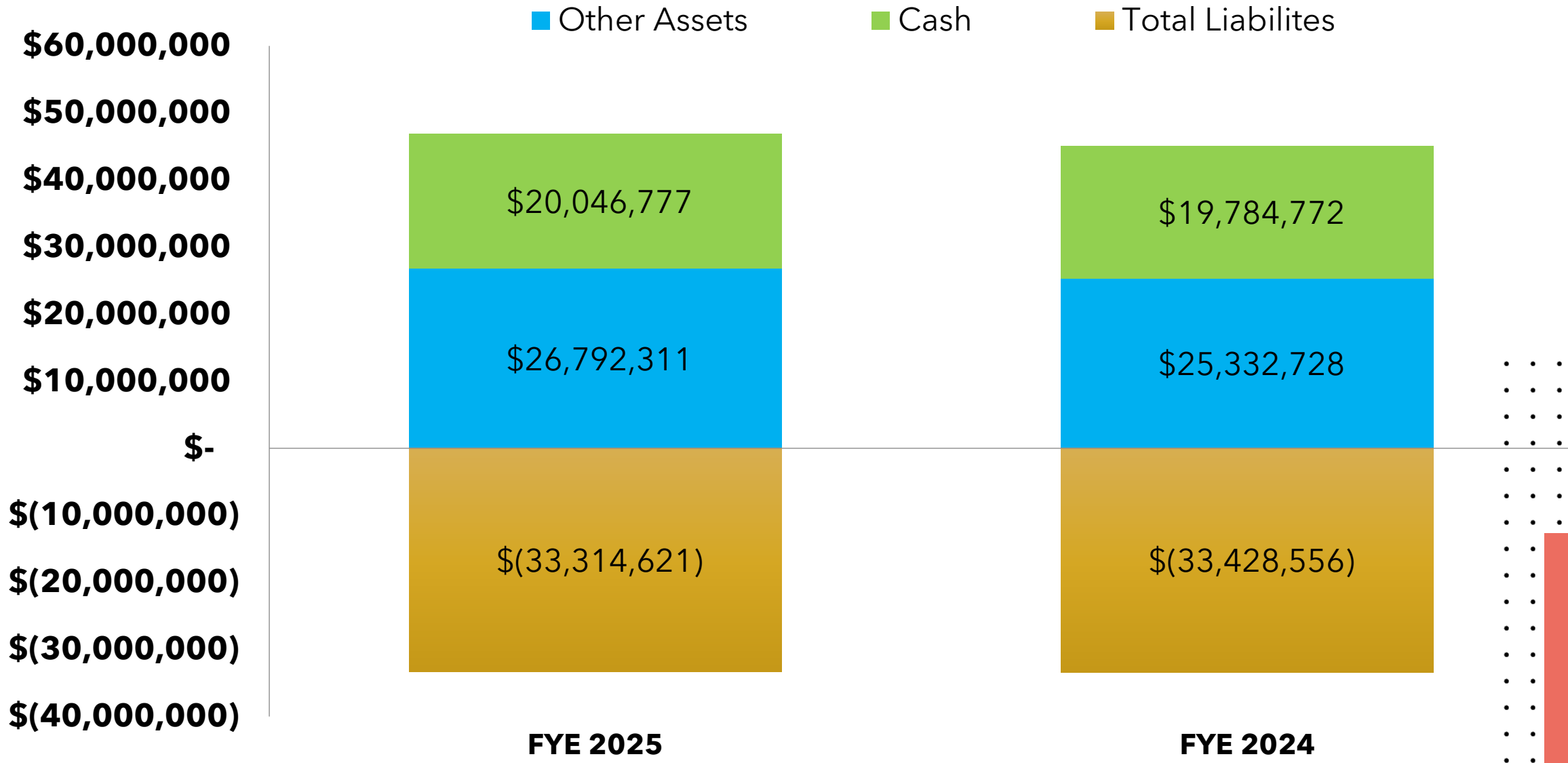
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Function Expenses	
Salaries and Wages	81.21%
Operations	11.10%
Communications	2.27%
Managerial	5.42%



# CASH POSITION

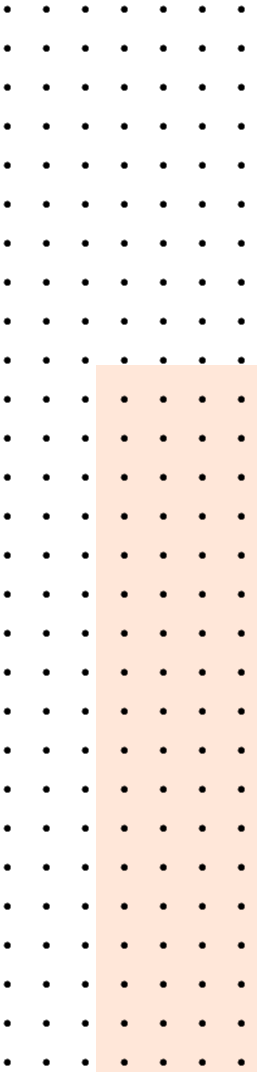




MAY 2025  
MONTHLY STAFF  
REPORTS

# OPERATIONS ACTIVITIES - ASSISTANT CHIEF JAYSON COIL

- Significant Events
  - All-Hazard
  - Emerging Issues
- Human Resources
  - Staffing
  - Promotions
  - Significant Issues
- Administration
  - News
  - Upcoming Events



# COMMUNITY RISK REDUCTION (CRR)

## DEPUTY FIRE MARSHAL KIRK RIDDELL

	<b>April</b>	<b>May</b>	<b>This Year</b>
<b>Consultations</b>	<b>3</b>	<b>3</b>	<b>44</b>
<b>Inspections</b>	<b>77</b>	<b>66</b>	<b>293</b>
<b>Firewise Consult/Public</b>	<b>26</b>	<b>19</b>	<b>82</b>
<b>Plan Reviews</b>	<b>54</b>	<b>27</b>	<b>190</b>
<b>Applications Processed</b>	<b>40</b>	<b>33</b>	<b>131</b>
<b>Events/Public Education</b>	<b>7</b>	<b>2</b>	<b>19</b>
<b>Fires</b>	<b>0</b>	<b>1</b>	<b>17</b>
<b>Infant Car Seat Installs</b>	<b>2</b>	<b>0</b>	<b>7</b>



# CRR INFORMATION: FIRE RESTRICTIONS

## ▼ Stage I - Current Restriction Level

### Stage I Fire Restrictions within the Sedona Fire District:

#### What is Prohibited:

- No building, maintaining, attending, or using a fire, campfire, or stove fire except in Forest Service developed recreation sites (not including dispersed camping areas).
- No smoking except in an enclosed vehicle or building, or in specific developed recreation sites.
- No discharging a firearm, except while engaged in a lawful hunt pursuant to state, federal, or tribal laws and regulations.

#### What is allowed:

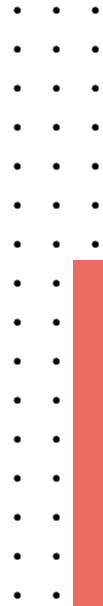
- Petroleum-fueled stoves, lanterns, or heating devices providing such devices meet the fire underwriter's specification for safety.
- The use of commercially manufactured charcoal grills or wood smokers is allowed on private property so long a tight fitting lid is in place during use and sparks and fire brands are contained within the device. Devices fueled solely by liquid petroleum, LPG, or LNG are always allowed so long as the flame may be immediately extinguished without residual combustion.

For more information visit: <https://wildlandfire.az.gov/fire-restrictions> or contact the Sedona Fire District Community Risk Reduction Division at 928-204-8926.



# CRR PHOTO:

CAPTAIN JOSH WELLS AT FIRE ON ROCA  
ROJA ROAD-MAY 2025



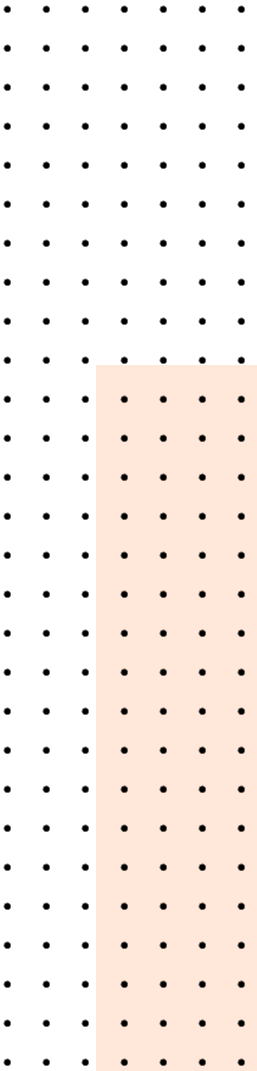
OPERATIONAL SUPPORT -  
DIVISION CHIEF BUZZ LECHOWSKI

- **EMS Activities and Updates**
- **Fleet Activities and Updates**
- **Other Program Updates**



TRAINING & PREPAREDNESS -  
DIVISION CHIEF JORDAN BAKER

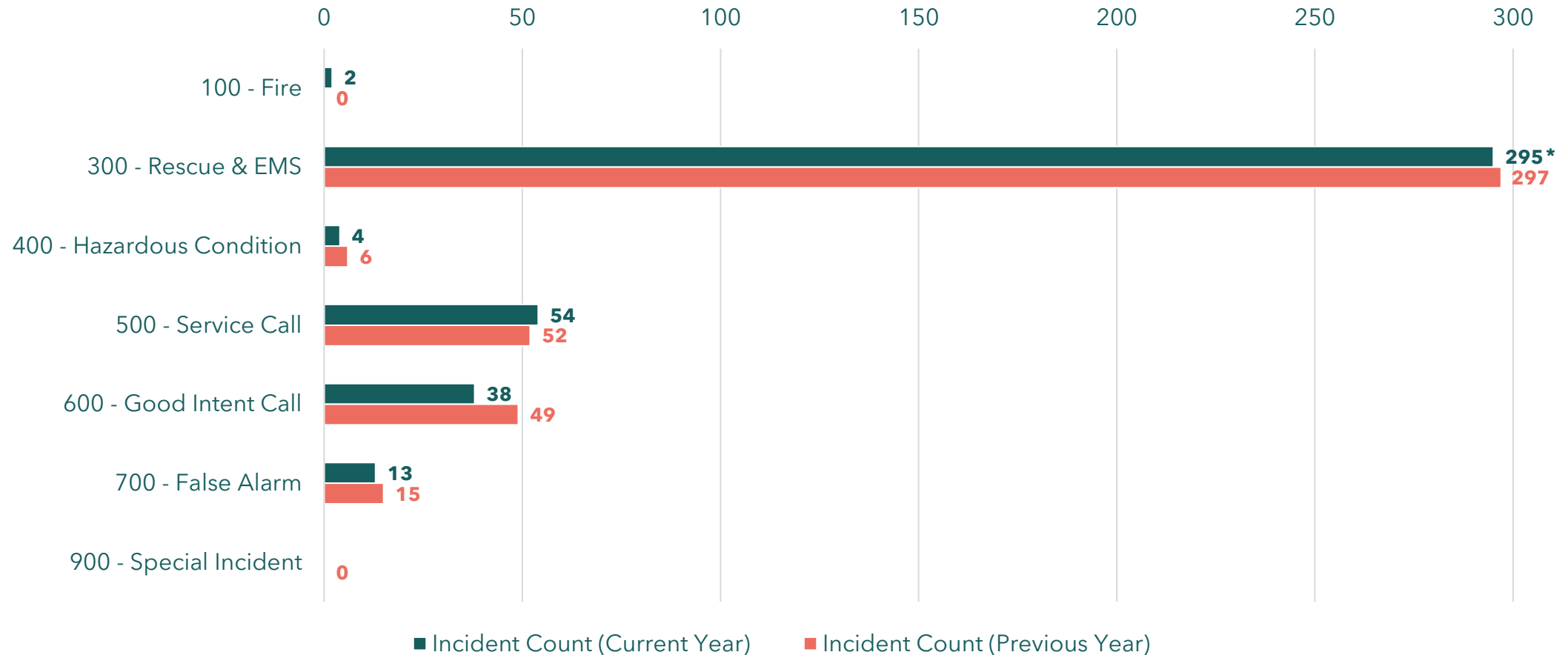
- **Training Report**
- **Wellness**



# FIRE CHIEF'S REPORT - FIRE CHIEF ED MEZULIS

- **May 2025 Review**
  - **Incident Summary**
  - **Year-to-Date Comparison**
  - **Call Volume & Response Review**
  - **Response Times**
- **Purchase Orders over \$10,000 (If Any)**

# INCIDENTS BY TYPE – Year to Date Comparison of 2025 to 2024



\*Includes 16 Backcountry Rescues

## EMERGENCY RESPONSES

### DISPATCH HANDLING TIME

Median of Dispatch Notified Alarm Handling Time: **00:00:42**

90<sup>th</sup> Percentile Dispatch Time: **00:01:27**

### TURNOUT TIME

Median Turnout Time: **00:01:31**

90<sup>th</sup> Percentile Turnout Time: **00:02:21**

## AMBULANCE-SPECIFIC TIMES

### AMBULANCE TOTAL EMS EMERGENT RESPONSE TIME

Median Total Response Time: **00:06:18**

90<sup>th</sup> Percentile Total Response Time: **00:13:06**

### TOTAL RESPONSE TIME

Median of Dispatch Notified Alarm Handling Time: **00:00:42**

90<sup>th</sup> Percentile Dispatch Time: **00:01:27**

### UNIT TRAVEL TIME

Median Turnout Time: **00:01:31**

90<sup>th</sup> Percentile Turnout Time: **00:02:21**

### TOTAL EMS AMBULANCE ROAD TIME

Median Total Ambulance Road Time: **01:23:50**

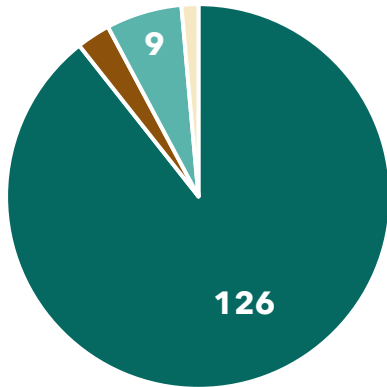
90<sup>th</sup> Percentile Total Ambulance Road Time: **02:21:58**



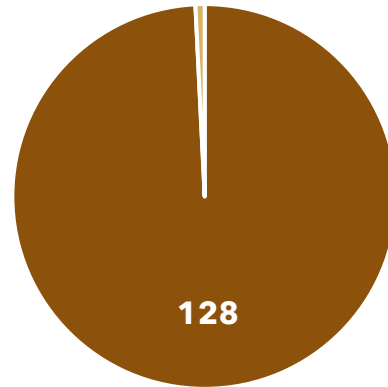
# STATION RESPONSES

■ STA 1 ■ STA 3 ■ STA 4 ■ STA 5 ■ STA 6

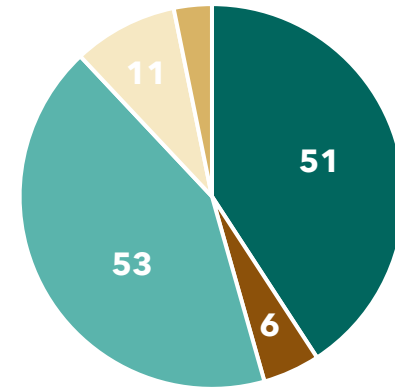
Station 1 Responses



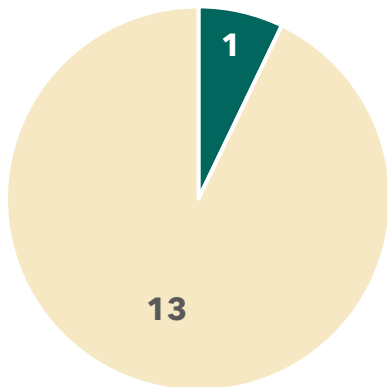
Station 3 Responses



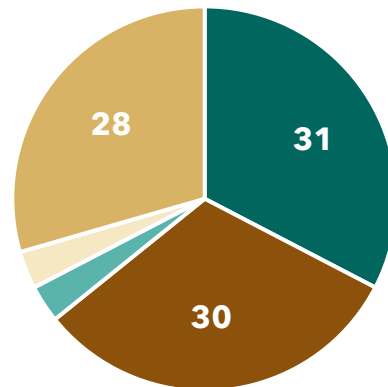
Station 4 Responses



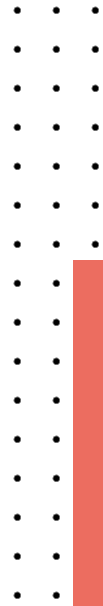
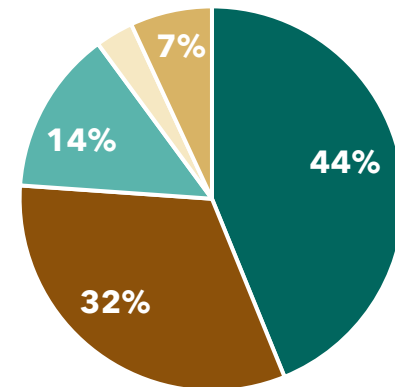
Station 5 Responses



Station 6 Responses



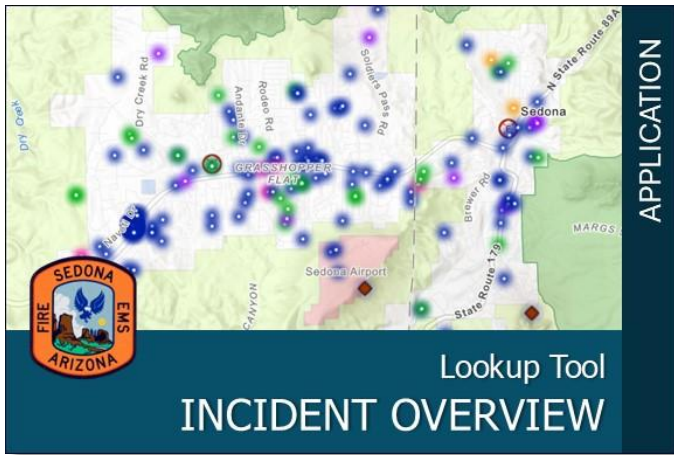
Percent of All Calls



# GIS

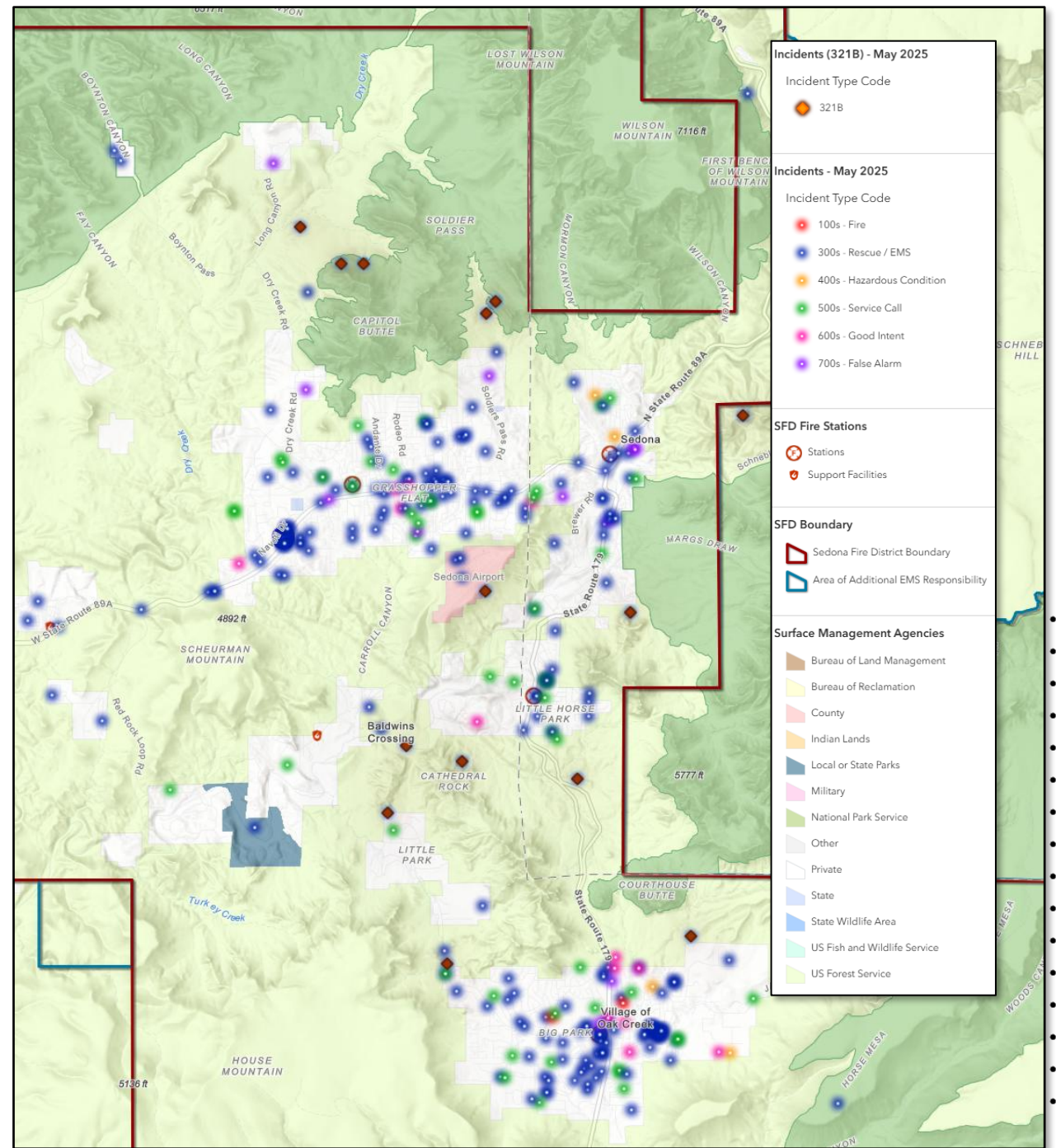
## New Web Application: INCIDENT OVERVIEW


- Incidents by Type Code (with Date and Shift)
- Backcountry Rescues (Type 321B)
- Surface Management (i.e., ownership)
- Wilderness Boundary



Management tool available via ArcGIS Online.

Summarizes data available in ESO.





BOARD MEMBER UPDATES  
& IDEAS FOR FUTURE  
MEETINGS

THANK YOU!

Sedona Fire District Governing Board

[WWW.SEDONAFIRE.ORG](http://WWW.SEDONAFIRE.ORG)

**928-282-6800**