



SEDONA FIRE DISTRICT

2860 Southwest Drive, Sedona, Arizona 86336

Telephone: (928) 282-6800 • www.sedonafire.org

GOVERNING BOARD REGULAR MEETING

Station #1 • 2860 Southwest Drive • Sedona, AZ

Tuesday, October 20, 2026 • 3:00 PM • Multi-purpose Room

AGENDA

Pursuant to A.R.S. § 38-431.02, notice is given to members of the Sedona Fire District (SFD) Governing Board and the public that the Governing Board will meet in **Public Session** on **Tuesday, October 20, 2026, beginning at 3:00 PM**, in the **Multi-Purpose Room at Station #1, 2860 Southwest Drive, Sedona, Arizona**. Members of the Board and legal counsel may attend either in person, remotely online, or by telephone conference call.

During this meeting, Board Members may ask questions about, discuss, consider, approve, and/or take possible action on any listed Agenda item and any matter related thereto, unless specifically otherwise indicated (such as under Public Forum). SFD may vote to go into Executive Session, which will not be open to the public on any agenda item, pursuant to A.R.S. § 38-431.03(A)(3), for legal advice with the Fire District Attorney on the matter(s) set forth on the agenda.

Public Input: Citizens may make oral comments on specific Agenda items or any topic relevant to District business during the public forum. Citizens who wish to speak should complete a *Request to Address the Board* form, indicating the topic they intend to address. Citizens may submit written comments of any length for Fire Board files and/or to be read in the meeting minutes.

Notice: Public comment is encouraged, but it is important that everyone demonstrates the appropriate decorum, courtesy, and respect during the meeting. Please treat your fellow citizens with courtesy.

The meeting room will be accessible to the public at 2:30 PM.

Remote Online Access:

Join the meeting at: [Microsoft Teams \(Online\)](#)

Meeting ID: 211 424 269 038 45 Passcode: GG3g9ja3

Telephone Access:

Dial: +1 312-625-2555 (United States, Chicago)

Phone conference ID: 223 732 37#

I. CALL TO ORDER/ROLL CALL

- A. Salute to the flag of the United States of America and a moment of silence to honor American men and women in service to our country, firefighters, and police officers.
- B. Board Member Roll Call

II. PUBLIC HEARING – Pursuant to A.R.S. § 48-805.02(A)

- A. Presentation and discussion of the proposal to further update and modify the 2024 International Fire Code amendments, as originally adopted in Resolution #2026-01.
- B. Public Input
- C. Close of Public Hearing

III. DISCUSSION/POSSIBLE ACTION

- A. Possible approval of Resolution #2026-03: Adopting Revisions to the Sedona Fire District 2024 International Fire Code, Second Amendments, pursuant to A.R.S. § 48-805(B)(7).
- B. Possible approval of Resolution #2026-04: Memorializing the Adoption of the Community Risk Reduction 2026 Fee Schedule, originally adopted on October 21, 2025, pursuant to A.R.S. § 48-805(B)(14).
- C. Possible approval of Resolution #2026-05: Adopting Revisions to the Community Risk Reduction 2026 Fee Schedule, Residential New Construction Fee, pursuant to A.R.S. § 48-805(B)(14).



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IV. PRESENTATION OF AWARDS/STAFF RECOGNITION

- A. 30 Years of Service
 - Josh Maxwell, Engineer/CEP
- B. New Paramedics
 - Cooper Carr, Captain/CEP
 - Elijah Mylott, Firefighter/CEP
 - Justin Wassell, Firefighter/CEP

V. PUBLIC FORUM/CALL TO THE PUBLIC

Speakers are limited to three-minute oral presentations but may submit written comments of any length for Fire Board files. Board Members may not discuss items not specifically identified on the agenda. In the event an item is not specifically identified on the agenda, pursuant to A.R.S. § 38-431.01(I), Board action taken as a result of public comment is limited to directing staff to study the matter, responding to any criticism, or scheduling the matter for further consideration and decision at a later date.

- A. Public Comments
- B. Possible Executive Staff Response to Public Comments

VI. CONSENT AGENDA: DISCUSSION/POSSIBLE ACTION

All matters under Consent Agenda are considered by the Board to be routine (i.e. Minutes and/or signatory authority for bank accounts) and will be enacted by a single motion approving the Consent Agenda. If discussion is desired on any particular consent item, a Board Member may ask that item be removed from the Consent Agenda to be considered separately.

- A. September 15, 2026, Governing Board Regular Meeting Minutes
- B. September 15, 2026, Governing Board Executive Session Meeting Minutes

VII. FINANCIAL REPORTS

- A. Monthly Financial Report and Updates: Gabe Buldra, JVG Director of Finance
- B. **Discussion/Possible Action:** Review and possible approval of the September 2026 Monthly Financial Report, in accordance with A.R.S. § 48-807(P).
- C. 2025 PSPRS Valuation Report

VIII. MONTHLY STAFF REPORTS

- A. Operations Activities: Jayson Coil, Assistant Fire Chief
 - 1) Significant Events
 - All-Hazard
 - Emerging Issues
 - 2) Human Resources
 - Staffing
 - Promotions
 - Significant Issues
 - 3) Administration
 - News
 - Upcoming Events



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- B. Community Risk Reduction Activities: Kirk Riddell, Fire Marshal
 - 1) Activity Report
 - 2) Inspection Activities
 - 3) Fire Investigations
 - 4) Notable and Upcoming Events
- C. Operational Support: Buzz Lechowski, Division Chief
 - 1) EMS Activities and Updates
 - 2) Fleet Activities and Updates
 - 3) Other Program Updates
- D. Training and Development: Jordan Baker, Division Chief
 - 1) Training Report
 - 2) Wellness
- E. Fire Chief Report: Ed Mezulis, Fire Chief
 - 1) Fire District Financials
 - 2) Capital Project Updates
 - 3) Purchases Over \$10K
 - 4) Legislative Update

IX. DISCUSSION/POSSIBLE ACTION

- A. Possible acceptance of the Assistance to Firefighter's Grant, pursuant to A.R.S. § 48-805(B)(12), and the possible approval of the associated expenditure of cost share funds in the amount of \$14,801.96, to replace and upgrade the vehicle exhaust extraction systems at the Sedona Fire District's staffed fire stations and the new Station #4.

X. BOARD MEMBER UPDATES AND IDEAS FOR FUTURE MEETINGS

- A. AFDA Conference and Other Dates

XI. ADJOURNMENT

Signed by: Corrie Cooperman 10/15/2026
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 Corrie Cooperman, Governing Board Clerk Date

CERTIFICATION OF POSTING

The undersigned hereby certifies that a copy of the foregoing notice was posted at the SFD Station #1 on 10/15/26, at 1:00 PM, and on the SFD website at <http://www.sedonafire.org> on 10/15/26.

Signed by: Christi Weigand 10/15/2026, Christi Weigand, Executive Assistant to the Fire Chief
119242B8AA42476...



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SECTION 1: Agenda Item Information - Form submitter

Fill out this section **ONLY**

Submitter:	Kirk Ridell, Fire Marshal		
Submission Date:	10/7/2026		
Subject:	Revisions to the Sedona Fire District 2024 International Fire Code (IFC), Second Amendments		
Division/Section:	Community Risk Reduction (CRR)		
Board Meeting Date:	10/20/2026	Board Meeting Type:	Regular
Agenda Topic Type:	Discussion/Possible Action		
Action Required:	☐ Motion ☒ Resolution ☐ Other (explain):		
Attachments:	☒ Y ☐ N	Signatures Required:	☒ Y ☐ N
List attachment(s):	DRAFT Packet: Resolution #2026-03, State Fire Marshal approval letter, cover letter, 2024 IFC Second Amendments, Fee Schedule		

Agenda Item Description <i>(how it will appear on the agenda):</i>	
Resolution #2026-03: Adopting Revisions to the Sedona Fire District 2024 International Fire Code, Second Amendments, pursuant to A.R.S. § 48-805(B)(7).	
Background:	
The Sedona Fire District initially adopted the 2024 International Fire Code (IFC) and local amendments on April 21, 2026. After further review, further modification is being proposed to increase the clarity and structure of the adopted 2024 IFC local amendments. The proposed second amendments to the 2024 IFC were submitted to the State Fire Marshal's Office for review and were approved on September 8, 2026, as required by state statute. The 2026 CRR Fee Schedule was approved by the SFD Governing Board on October 21, 2025, and became effective on January 1, 2026, which is referenced in the draft 2024 IFC packet as Exhibit B. Note: Resolution #2026-04 proposes to formally memorialize the previously adopted 2026 CRR Fee Schedule. Resolution #2026-05 proposes to revise the 2026 CRR Fee Schedule; specifically, the Residential New Construction Fee.	
Financial Information:	
Cost:	\$ 0 ☒ Not Applicable
Information:	N/A



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Internal Process Perspective:

The adoption of the 2024 IFC second amendments ensures enhanced code clarity and structure.

Requested Action:

Possible approval of Resolution #2026-03: Adopting Revisions to the Sedona Fire District 2024 International Fire Code, Second Amendments, pursuant to A.R.S. § 48-805(B)(7).

SECTION 2: Review & Approve (Sent via Docusign, signed in order)

Executive Assistant to the Fire Chief Review

Suggested Agenda Item Verbiage:

Possible approval of Resolution #2026-03: Adopting Revisions to the Sedona Fire District 2024 International Fire Code, Second Amendments, pursuant to A.R.S. § 48-805(B)(7).

Suggested Motion Verbiage:

I move to approve Resolution #2026-03: Adopting Revisions to the Sedona Fire District 2024 International Fire Code, Second Amendments, pursuant to A.R.S. § 48-805(B)(7).

Executive Session
Anticipated:

☐ Y ☒ N

Signature:

Signed by:

Christi Weigand

1192429B4A42476...

Date: 10/7/2026

Finance Director Review

☐ Budgeted ☐ Unbudgeted

Comments:

N/A

Signature:

Date:

Fire Chief Review

☒ Approved

Comments:

I support the adoption of this resolution. It is in alignment with district process and policy.

Signature:

DocuSigned by:

Ed Mezulis

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Date: 10/8/2026



SEDONA FIRE DISTRICT

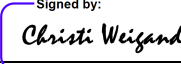
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SECTION 3: Finalized Agenda Item - Board Meeting Verbiage (Completed after Review and Approval is concluded. The finalized versions are used at the meeting).

Board Meeting Date: 10/20/2026

Agenda Item Verbiage:	Possible approval of Resolution #2026-03: Adopting Revisions to the Sedona Fire District 2024 International Fire Code, Second Amendments, pursuant to A.R.S. § 48-805(B)(7).
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Motion Verbiage:	I move to approve Resolution #2026-03: Adopting Revisions to the Sedona Fire District 2024 International Fire Code, Second Amendments, pursuant to A.R.S. § 48-805(B)(7).
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Signature:  **Date:** 10/8/2026



Katie Hobbs
Governor

Office of the State Forester

Arizona Department of Forestry and Fire Management



Thomas A. Torres
State Forester

Date: September 8, 2026

Via Email: KRiddell@sedonafire.org

Kirk Riddell

Fire Marshal

W: 928-204-8926

C: 928-202-8023

Sedon Fire district

2860 Southwest Drive, Sedona, AZ 86336

Kirk,

Pursuant to **Arizona Revised Statutes (ARS) § 37-1383** and **ARS § 48-805(B)(4), (5), and (6)**, the Office of the State Fire Marshal has reviewed the proposal submitted by the **Sedon Fire District** to adopt the **International Fire Code (IFC), 2024 Edition**, including its proposed amendments.

Based on our review, nothing in this proposed adoption appears to conflict with the minimum prescribed standards set forth in the **State Fire Code**. Your submission has been evaluated and **is hereby APPROVED**.

Should you require further assistance or clarification, please do not hesitate to contact our office.

Respectfully,

Charles Dowdy

Charles Dowdy, Asst. Director-State Fire Marshal
Dept. of Forestry and Fire Management

Duty ♦ Respect ♦ Integrity



Compliance Checklist

2024 International Fire Code – **Second Amendments Adoption**

Pursuant to A.R.S. § 48-805(B)(7), the fire district governing board may replace the fire code and make amendments, substitutions, and revisions. This checklist ensures process comprehensiveness and statutory compliance.

As of: 9/29/2026				
Date	Description	Policy Requirement	Comments	
☒ 10/21/2025	Fee Schedule Adoption	A.R.S. § 48-805(B)(14)	Adopted by SFD Governing Board.	
☒ 7/21/2026	Resolution Document (draft)		Internal and legal review performed. Resolution #2026-03	
☒ 7/13/2026	Amendments Document (draft)	A.R.S. § 48-805(B)(7)	Second amendments (initial adoption 4/21/26).	
☒ 8/25/2026	Notice of Public Hearing (draft)	A.R.S. § 48-805(B)(7) A.R.S. § 48-805.02(A)		
☒ 8/12/2026	Submit Final Draft to State Fire Marshal for Approval	A.R.S. § 48-805(B)(7)		
☒ 9/8/2026	State Fire Marshal Approval	A.R.S. § 48-805(B)(7)	Submit letter to the Board, include in meeting packet.	
☒ 9/28/2026	Post three (or more) hard copies of the <u>Notice of Public Hearing</u> for <u>20 days</u> before the hearing.	A.R.S. § 48-805(B)(7) A.R.S. § 48-805.02(A)	Post at Stations 20 days prior = 9/30/26 POSTED 9/28/26 @ Stations #1,#3,#4.	
☒ 9/28/2026	Post the <u>Notice of Public Hearing</u> in a prominent location on the <u>SFD website</u> for <u>20 days</u> before the hearing.	A.R.S. § 48-805(B)(7) A.R.S. § 48-805.02(A)	Post w/amendments. 20 days/Post before/by = 9/30/26 POSTED 9/28/26 @ 4:00 PM in the Announcements section.	
☒ 9/29/2026	Copies of the code and amendments available to the public upon written request.	A.R.S. § 48-805.02(A)	Resolution, amendments, fees, and public accessibility information posted at all stations.	
☒ 10/7/2026	Public Hearing (agendized and separate from Board Meeting)	A.R.S. § 48-805(B)(7) A.R.S. § 48-805.02(A)	Scheduled Board meeting/Public Hearing date = 10/20/26 @ 3:00 PM.	
☐	Governing Board: Fire Code Adoption	A.R.S. § 48-805(B)(7)	Adoption date : XXXX Effective date: XXXX	
☐	<u>Three copies</u> of the adopted code, amendments, and revisions shall be kept on file for public inspection.	A.R.S. § 48-805(B)(7) A.R.S. § 48-805.02(A)		
☐	<u>A complete copy of the adopted code and amendments</u> shall be posted on the SFD website, in a prominent location, within <u>seven (7) business days</u> after final adoption and retained on the website for at least <u>sixty months</u> (five years).	A.R.S. § 48-805.02(A)		

SEDONA FIRE DISTRICT



RESOLUTION #2026-03

Adopting Revisions to the Sedona Fire District 2024 International Fire Code (Second Amendments, Adopted XXXX, 2026)

A FORMAL RESOLUTION OF THE GOVERNING BOARD OF THE SEDONA FIRE DISTRICT, REPEALING AND REPLACING THE LOCAL AMENDMENTS TO THE 2024 INTERNATIONAL FIRE CODE ADOPTED IN RESOLUTION NO. 2026-01 AND PROVIDING FOR CERTAIN APPENDICES, AMENDMENTS, ADDITIONS, AND DELETIONS THERETO, REGULATING AND GOVERNING THE SAFEGUARDING OF LIFE AND PROPERTY FROM FIRE AND EXPLOSION HAZARDS ARISING FROM THE STORAGE, HANDLING, AND USE OF HAZARDOUS SUBSTANCES, MATERIALS AND DEVICES, AND FROM CONDITIONS HAZARDOUS TO LIFE OR PROPERTY AND THE OCCUPANCY OF BUILDINGS AND PREMISES IN THE SEDONA FIRE DISTRICT; PROVIDING FOR THE ISSUANCE OF PERMITS AND COLLECTION OF FEES THEREFORE; AND AUTHORIZING THE APPLICATION AND ENFORCEMENT THEREOF.

WHEREAS, the Sedona Fire District (hereinafter the "District") last adopted the 2024 International Fire Code with amendments, on April 21, 2026, in Resolution #2026-01; and

WHEREAS, it has been determined by the governing board of the Sedona Fire District that it would be in the best interest of the District, its property owners, residents, and neighbors to update and further modify said version of the International Fire Code, as originally amended by Resolution #2026-01, and now further amended by this Resolution #2026-03, to work with and be consistent with certain building and safety codes authorized and enforced by other neighboring jurisdictions; and

WHEREAS, the Sedona Fire District wishes to further amend the 2024 International Fire Code, to reflect certain appendices, amendments, revisions, and deletions thereto; and

WHEREAS, A.R.S. § 48-805(B)(7) empowers the governing board of the District to replace a fire code and make amendments, substitutions, and revisions thereto; and

WHEREAS, the proposal to further modify the 2024 International Fire Code, with certain amendments, has been approved by the State Fire Marshal's Office; and

WHEREAS, notice has been given to the public by way of posting in three public places within the District and by posting on the District's website, at least 20 days prior to the public hearing, pursuant to A.R.S. § 48-805(B)(7); and

WHEREAS, a public hearing has been held consistent with the statutory requirements of A.R.S. § 48-805(B)(7).

NOW THEREFORE, IT IS HEREBY RESOLVED that the Sedona Fire District Governing Board amends the existing 2024 International Fire Code, as revised herein, together with those certain appendices, amendments, additions, and deletions thereto, all as described in Exhibit A hereto. The 2026 Fee Schedule approved by the Sedona Fire District Governing Board on October 21, 2025, and effective January 1, 2026, shall be described in Exhibit B.

FURTHER RESOLVED, the District is directed to keep three (3) copies of the amended 2024 International Fire Code

Pursuant to Sedona Fire District Resolution #2026-03



SECOND AMENDMENTS

EXHIBIT A

Effective: XX/XX/XX

Adopted: XX/XX/XX

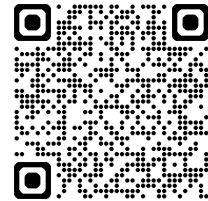
Sedona Fire District

2024

FIRE CODE

DRAFT

2024 International Fire
Code (IFC)



AMENDMENTS



SEDONA FIRE DISTRICT



RESOLUTION #2026-03

EXHIBIT A

FIRE CODE: SECOND AMENDMENTS

The International Fire Code (IFC) 2024 Edition was adopted by the Sedona Fire District Governing Board, per Resolution #2026-01, on April 21, 2026, and became effective May 1, 2026. The IFC adoption establishes minimum requirements consistent with nationally recognized practices that provide a reasonable level of life safety and property protection from the hazards of fire, explosions, or other dangerous conditions in both new and existing buildings, structures, and premises. The IFC 2024 Edition and the amendments referenced herein shall be known as the "Fire Code".

The amendments herein repeal and replace the local amendments to the 2024 IFC adopted in Resolution #2026-01. The Fee Schedule was adopted separately on October 25, 2025, and was further updated on _____, referenced as Exhibit B.

The Fire Code, as adopted and amended herein, shall be enforced by the Fire Code Official of the Sedona Fire District, and which shall be operated under the supervision of the Sedona Fire District Fire Chief. The Fire Chief, Fire Code Official, and staff shall take all such actions that are necessary and appropriate for its effective implementation.

Adoption Date: XX XX, 2026

Effective Date: XX XX, 2026

The IFC 2024 Edition is hereby amended in the following aspects:

CHAPTER 1: SCOPE AND ADMINISTRATION

SECTION 101 - SCOPE AND GENERAL REQUIREMENTS

AMENDED: Section 101.1 Title

101.1 Title. These regulations shall be known as the *Fire Code* of Sedona Fire District, hereinafter referred to as “this code”.

AMENDED: Section 101.2.1 Appendices

101.2.1 Appendices. Provisions in the appendices shall not apply unless specifically adopted. Appendices A through O are adopted and are considered to be part of this code.

AMENDED: Section 102.4 Application of building code

102.4 Application of building code. The design and construction of new structures shall comply with the applicable Building Codes. Repairs, alterations, and additions to existing structures shall comply with all applicable Building Codes.

ADD the following new section:

104.3.1 Fees. The Community Risk Reduction Division is authorized to develop a fee schedule in accordance with the Arizona Revised Statutes (A.R.S.) Chapter 5 Article 1 Section: 48-805 (B)(14). Fees shall be charged as approved by the District’s Governing Fire Board. The fee schedule shall be made available to the public and attached to this code.

Fees for plan reviews shall be received by the Community Risk Reduction Division prior to the start of any construction process.

Refer to **Exhibit B** for the **Fee Schedule**, adopted separately by the Sedona Fire District Governing Board on October 21, 2025, and further updated on _____ (residential new construction fee).

CHAPTER 2: GENERAL DEFINITIONS

SECTION 202 - DEFINITIONS

ADD the following definition:

Fire Risk Analysis. A systematic evaluation in accordance with nationally recognized standards of a building, site, or process used to identify potential fire hazards, determine the likelihood of a fire occurring, and assess the potential consequences to people and property. It is used to determine minimum levels of fire protection requirements based upon the risk associated with the subject matter, where not specifically detailed in this code or when an application requesting a reduction or modification to this code is received.

The fire code official shall evaluate possible fire scenarios and the probability of occurrence and/or potential consequences. Items may include distances to fire stations; fire apparatus and emergency response; fire protection systems; wildland urban interface; building and occupancy types; hazardous materials; water supplies; and other pertinent information detailing the subject matter being considered for modification or reduction of fire code prescriptions.

CHAPTER 5: FIRE SERVICE FEATURES

ADD the following new section:

504.2.1 No exit signage. Any door, passage, or stairway that is neither an exit nor a way of exit access and that is located or arranged so that it is likely to be mistaken for an exit shall be identified by a sign that reads NO EXIT. The NO EXIT sign shall consist of letters having a principal stroke of not less than 0.75 inch (19.1 mm) wide and at least 6 inches (152 mm) high on a contrasting background.

507.3.1 Fire Flow. Fire flow requirements for buildings or portions of buildings and facilities shall be determined by an approved method, Appendix B, and/or a Fire Risk Analysis.

CHAPTER 9: FIRE PROTECTION AND LIFE SAFETY SYSTEMS

AMENDED: Section 901.6 Inspection, testing and maintenance

901.6 Inspection, testing and maintenance. Fire detection, alarm and extinguishing systems shall be maintained in an operative condition at all times and shall be replaced or repaired where defective. Non-required fire protection systems and equipment shall be inspected, tested, and maintained or removed in accordance with Section 901.4.2. The building owner shall be responsible for assuring that each fire protection system is maintained in an operable condition at all times per the applicable standard for that specific system. If a backflow prevention assembly is installed as part of a fire sprinkler system, it shall be tested. Individuals or businesses conducting inspections, testing, repair or maintenance of fire protection systems shall possess an appropriate valid fire protection system license issued by the Arizona Registrar of Contractors. The annual backflow prevention assembly tests shall be performed at the same time as the annual automatic fire sprinkler system tests. All work and periodic testing/maintenance shall be performed in accordance with the applicable standard for the fire protection system. Non-required systems shall be maintained in accordance with nationally recognized standards per section 901.4.2.

AMENDED: Section 901.6.3 Records

901.6.3 Records. Records of all system inspection, tests and maintenance required by the referenced standards shall be maintained on the premises for a minimum of three (3) years and shall be made available to the fire code official upon request. All individuals/businesses performing tests, maintenance, and/or repair on any fire protection system, shall forward itemized reports of such work to the third-party compliance organization used by the fire district within 30 days of the work performed.

Exception: Single family occupancies “R3” built according to the International Residential Code (IRC) not including residential care facilities.

CHANGE Section 901.8.1 Removal of or tampering with appurtenances, to read as follows:

901.8.1 Removal of or tampering with appurtenances. Locks, gates, doors, barricades, chains, enclosures, signs, tags or seals which have been installed at or by the direction of the *fire code official* shall not be removed, unlocked, destroyed, tampered with or otherwise vandalized in any manner. Required padlocks shall only be SFD approved padlocks unless provisions are made for multiple locks to be installed in tandem with an SFD padlock. SFD approved padlocks shall be installed at the direction of the *fire code official*.

Note: The following applies to the installation requirement for fire sprinklers. These sections break down the installation requirements based on occupancy classification. Sedona Fire District's current requirements are all inclusive, that is all commercial buildings constructed and are required to have an automatic fire sprinkler system installed. Installation of an automatic fire sprinkler system for residential occupancies is based on revised Sections 903.2 and 903.2.1.

AMENDED: Add Section 903.2 through 903.2.10 (previously deleted)

903.1.2 An automatic fire sprinkler system shall be installed in all new building construction. Automatic sprinkler systems shall be installed in accordance with Section 903.1 and NFPA 13. Group R Division 3 Occupancies shall have fire sprinkler systems installed in accordance with Section 903.2.8-9.3.2.8.2.

Exception 1: Group R Division 3 Occupancies, not including residential care or assisted living care facilities located in Group R Division 3 occupancies, having a gross floor area equal to or less than 3,600 square feet (344.5 m²).

Exception 2: Group R Divisions 1, 2 and 4 Occupancies shall have an automatic fire sprinkler system installed in accordance with NFPA 13R.

Exception 3: Spaces or areas in telecommunications buildings used exclusively for telecommunications equipment, associated electrical power distribution equipment, batteries not required to have an automatic sprinkler system by Section 1207 for energy storage systems and standby engines, provided that those spaces or areas are equipped throughout with an *automatic smoke detection system* in accordance with Section 907.2 and are separated from the remainder of the building by not less than 1-hour *fire barriers* constructed in accordance with Section 707 of the *International Building Code* or not less than 2-hour *horizontal assemblies* constructed in accordance with Section 711 of the *International Building Code*, or both.

Exception 4: Permissible sprinkler omissions may include the following locations:

1. Manufactured homes built on a permanent chassis, designed and constructed as a dwelling unit and not having any of the listed conditions of **Section 903.2.8.1.1**
2. Recreational vehicles that are not site built and are mobile or portable.
3. Detached gazebos and ramadas.

4. Detached restroom facilities associated with golf courses, parks and similar uses.
5. Detached guard houses less than 300 square feet in gross floor area.
6. Detached carports less than 5,000 square feet in roof area.
7. Detached non-residential buildings less than 360 square feet in floor area.
8. Detached non-combustible canopies less than 5,000 square feet in roof area used exclusively for vehicle washing facilities or vehicle fuel dispensing stations.
9. Other buildings or structures accessory to and located on the same lot with one and two family dwellings or R-3 occupancies not including residential care or assisted living facilities in R-3 occupancies.
10. Shade canopies less than 5,000 square feet; not closer than 5 feet to any building, property line or other shade canopy and shading one of the following: vehicles for sale at a dealership, playground equipment or outdoor eating areas without cooking.
11. Shipping containers used for storage purposes and not closer than 5 feet to any building, property line or other container.
12. Exterior roofs, overhangs or canopies of Type I, II or III construction with no combustible storage beneath.
13. Exterior covered/enclosed walkways of Type I, II or III construction with enclosing walls that are at least 50% open.
14. Airport control towers.
15. Occupancies in Group F-2.

903.1.3 Building Additions. All additions to existing buildings or structures and all buildings or structures that are expanded by an addition(s) shall be provided with an automatic fire protection system complying with Section 903.3 as applicable.

Exceptions:

1. Existing non-sprinklered one- and two-family dwelling units and R-3 occupancies complying with the Sedona Residential Code, but not including residential care facilities, having a gross floor area less than 3,600 square feet including the addition.
2. An existing residential, non-sprinklered building or structure and additions to such existing building, provided the occupancy of the existing building is not changed, the addition is the same occupancy, and the resultant gross area of all such additions and building do not exceed 3,600 square feet.

903.2.8.1.1 Group R Division 3 occupancies. All Group R Division 3 occupancies shall be equipped with a residential style automatic fire sprinkler system installed in accordance with the National Fire Protection Association's Standard #13D when any of the following conditions are present:

1. The building has a gross floor area greater than 3,600 square feet (344.5 m²).
2. The building is more than 500 feet (152.4 m) from a fire hydrant capable of producing the required fire flow.
3. The required fire flow is not available through approved means.
4. Fire apparatus access roadways are obstructed by any of the following:
 - a. Low water crossing(s)
 - b. Security gate(s)
 - c. Speed bump(s)
5. The building is located in a sub-division having a single fire apparatus access point.
6. The fire apparatus access roadway has a grade greater than 12%.
7. The building is located more than five road miles (8.04 km) from the nearest fire station on an approved route as measured by the Fire Marshal.
8. The building is located on a cul-de-sac which exceeds 1000 feet (304.8 m) from the nearest thoroughfare's intersection.
9. The building is located more than 150 feet (45.72 m) from the closest point of fire apparatus access.
10. The building is located within the established urban-wildland interface area.

AMENDED: Section 903.4.1 Sprinkler system supervision and alarms

903.4.1 Sprinkler system supervision and alarms. All valves controlling the water supply for *automatic sprinkler systems*, pumps, tanks, water levels and temperatures, critical air pressures and water-flow switches on all sprinkler systems shall be electrically supervised by a *listed* fire alarm control unit.

ADD the following new section:

903.4.4 Post indicator valves. When automatic fire sprinkler control valves are equipped with a post indicator valve (PIV) the PIV shall have the post painted red with the address of the building being served stenciled on the post in white numbers. Post indicator valves shall be locked open utilizing a Sedona Fire District padlock.

AMENDED: Section 904.3.5 Monitoring

904.3.5 Monitoring. All *automatic fire-extinguishing systems* shall be monitored by an approved building *fire alarm system* or dedicated function fire alarm system in accordance with NFPA 72.

ADD the following new section:

904.3.5.1 Existing systems. Existing *automatic fire-extinguishing systems* shall be monitored by an approved building *fire alarm system* or dedicated function fire alarm system in accordance with NFPA 72.

AMENDED: Section 905.9 Valve supervision, ADD Exception 3

905.9 Valve supervision. Valves controlling water supplies shall be supervised in the open position so that a change in the normal position of the valve will generate a supervisory signal at the supervising station required by **Section 903.4**. Where a fire alarm system is provided, a signal shall also be transmitted to the control unit.

Exceptions:

1. Valves to underground key or hub valves in roadway boxes provided by the municipality or public utility do not require supervision.
2. Valves locked in the normal position and inspected as provided in this code in buildings not equipped with a fire alarm system.
3. Valves locked in the normal position by a Sedona Fire District padlock and inspected as provided in this code in buildings not equipped with a fire alarm system. **Existing fire protection system control valves shall be provided with an SFD padlock when electronic supervision is not installed. Owners and or operators of fire protection systems shall be responsible for the security and supervision of all control valves.**

ADD the following new section:

905.9.1 Post indicator valves. When the standpipe control valve is provided with a post indicator valve (PIV) the PIV shall be painted red with the address of the building being served stenciled on the post in white numbers. Post indicators valves shall be locked open utilizing a Sedona Fire District padlock.

ADD the following new section:

912.1.1 Number of fire department connection requirements. For all commercial occupancies requiring an automatic fire sprinkler system at least one fire department connection (FDC) shall be installed as approved by the Fire Marshal. The FDC shall provide a single 2½" (63.5 mm) National Standard Thread female hose inlet for systems requiring a design flow of 500 GPM or less. Systems of a design flow greater than 500 GPM shall provide two 2½" (63.5 mm) National Standard Thread female hose inlet connections.

All residential automatic fire sprinkler systems shall provide at least one fire department connection having a single 1½" (38.1 mm) National Standard Thread female hose inlet.

Exception: R-3 occupancies when the gross floor area is less than 3,600 square feet.

CHAPTER 11: CONSTRUCTION REQUIREMENTS FOR EXISTING BUILDINGS

ADD the following new section:

1103.5.1.1 Change of occupancy. An automatic sprinkler system complying with Section 903.3.1.1 shall be provided for an existing building or portion thereof undergoing a change of occupancy as follows, based upon the relative hazard levels indicated in Table 1103.1.

1. When a change of occupancy is made to a higher hazard level as shown in Table 1103.1, the building shall be provided with an automatic fire sprinkler system.
2. When a change of occupancy is made to a lower hazard level or within a hazard level (except hazard level 1), as shown in Table 1103.1, the building is not required to be provided with an automatic fire sprinkler system.
3. When a change of occupancy is made within hazard level 1 as shown in Table 1103.1, the building shall be provided with an automatic fire sprinkler system.

TABLE 1103.5.1.1(A) - EXISTING BUILDING HAZARD LEVELS

HAZARD LEVEL	BUILDING OCCUPANCY TYPE
1 (Highest)	H, I, R-1, R-2, R-4
2	A-2, A-5
3	A-1, A-3, A-4
4	E, F-1, M ≥ 3600 sq. ft, S-1
5 (Lowest)	B, F-2, R-3, S-2, U, M < 3600 sq. ft.

Note: Occupancies as defined in this Code.

The following section is not intended to indicate all instances or circumstances where fire sprinkler systems are required; refer to this Code.

1103.5.1.1.2 Building additions. All additions to existing buildings or structures and all buildings or structures that are expanded by an addition(s) shall be provided with an automatic fire protection system complying with **Section 903.1.1** as applicable.

Exceptions:

1. Existing non-sprinklered one and two family dwelling units and R-3 occupancies complying with the Sedona Residential Code, but not including residential care facilities, having a gross floor area less than 3,600 square feet including the addition.
2. An existing residential, non-sprinklered building or structure and additions to such existing building, provided the occupancy of the existing building is not changed, the addition is the same occupancy, and the resultant gross area of all such additions and building do not exceed 3,600 square feet.

CHAPTER 56: EXPLOSIVES AND FIREWORKS

AMENDED: Section 5601.2.4 Financial Responsibility

5601.2.4 Financial Responsibility. Before a permit is issued, as required by **Section 5601.2**, the applicant shall file with the jurisdiction a corporate surety bond in the principal sum of \$1,000,000 or a public liability insurance policy for the same amount, for the purpose of the payment of all damages to persons or property that arise from, or are caused by, the conduct of any act authorized by the permit upon which any judicial judgment results. The fire code official is authorized to specify a greater or lesser amount when, in his or her opinion, conditions at the location of use indicate a greater or lesser amount is required. Government entities shall be exempt from this bond requirement.

AMENDED: Section 5601.2.4.1 Blasting

5601.2.4.1 Blasting. Before approval to do blasting is issued, the applicant for approval shall file a bond or submit a certificate of insurance in the amount of \$1,000,000 in each case to indemnify the jurisdiction against any and all damages arising from permitted blasting.

APPENDICES

APPENDIX A: BOARD OF APPEALS

CHANGE Section A101.3 Membership of board, to read as follows:

A101.3 Membership of board. The membership of the board shall consist of three (3) voting members that have the qualifications established by this section. In the event that it is not practical to find members as required by this section, the fire code official reserves the right to relax the qualifications as to create a valid professional board to serve this jurisdiction. Members shall be nominated by the fire code official or the chief administrative officer of the jurisdiction, subject to confirmation by a majority vote of the governing body. Members shall serve without remuneration or compensation.

AMENDED: Section A101.3.1.1 Building official

A101.3.1.1 Building official. One member shall have experience as a building official with an understanding of building codes and construction codes, engineering, permits, facilities management and accepted construction procedures.

AMENDED: Section A101.3.1.2 Fire protection engineering professional

A101.3.1.2 Fire protection engineering professional. One member shall be a qualified engineer, technologist, technician or safety professional trained in fire protection engineering, fire science or fire technology. Qualified representatives in this category shall include fire protection contractors and certified technicians engaged in fire protection system design and/or installation.

AMENDED: Section A103.3.1.3 General contractor

A103.3.1.3 General contractor. One member shall be a contractor regularly engaged in the construction, alteration, maintenance, repair or remodeling of buildings or building services and systems regulated by the code.

APPENDIX B: FIRE-FLOW REQUIREMENTS FOR BUILDINGS

AMENDED: Table B105.1 Minimum Required Fire Flow and Flow Duration for Buildings

Footnote c: In special circumstances, where the public or private water utility or rural water supply will not provide the required 1,500 gpm, the fire code official may accept a lesser amount. This amount shall never be less than 1,000 gpm.

APPENDIX D: FIRE APPARATUS ACCESS ROADS**AMENDED: Section D103.2 Grade****D103.2 Grade fire apparatus access road grades and surface treatments.**

1. Road grades from 0% up to and including 6% shall have a minimum surface of 4" of compacted 95% AB.
2. Road grades over 6% up to and including 12% shall have an asphalt surface.
3. Road grades over 12% up to and including 15% shall have a concrete surface.
4. Road grades exceeding 15% shall not be permitted.

DRAFT

FEE SCHEDULE: ALL DISTRICTS

Sedona Fire District, Copper Canyon Fire & Medical District, Verde Valley Fire District

PLAN REVIEWS	FEE (ALL DISTRICTS)
Commercial New Construction	40% of Permit Fee
Residential New Construction (<i>Plan review + 2 inspections</i>)	\$1,000.00
Manufactured Homes less than 2500 sq ft (under roof)	\$200.00
Tenant Improvements w/Change of Use (commercial) <i>Plan review and one (1) inspection</i>	\$250.00
Residential Additions / Alterations <i>Plan review and one (1) inspection</i>	\$200.00
Simple Addition or TI (Residential or Commercial) = No Comment/Inspection	No Fee
Resubmittal – For each re-submittal	\$100.00 per/hr. 1 hr. minimum
Above/Below Ground LPG Tank (greater than 500 gallons) <i>Includes plan review and one (1) inspection</i>	\$250.00
Plan Review (N.O.S.)	\$250.00
Expedited Reviews <i>One (1) week or less</i>	2.5 x original fee
Planned Area Development/Subdivision	\$150.00
Preliminary Plat Review	\$150.00
Final Plat Review	\$200.00
Grading and Drainage	\$150.00
Non-Permitted	Double regular permit fee
SPRINKLER SYSTEMS	FEE (ALL DISTRICTS)
Fees for 13D Spec Home Projects (meaning same for a 13D system) \$460.00 initial fee , which includes plan review fee and two inspections. <i>Subsequent charges are an additional fee of \$210.00 for each additional unit.</i>	
NFPA 13D <i>Plan review and two (2) inspections</i>	\$460.00 up to 10,000 sq. ft. Base fee + \$0.03 Per additional sq. ft. after 10,000 sq. ft.
NFPA 13 & 13R <i>Plan review and two (2) inspections</i>	\$600.00 up to 10,000 sq. ft. Base fee + \$0.03 per additional sq. ft. after 10,000 sq. ft.

Modifications to existing sprinkler systems, 20 heads or less over-the-counter permit <i>One (1) inspection</i>	\$200.00
Modifications to existing sprinkler systems, 21 heads or greater <i>Plan review and two (2) inspections</i>	\$400.00
FIRE ALARM	FEE (ALL DISTRICTS)
NFPA 72 Systems - New Install <i>Plan Review, one (1) rough-in inspection and one (1) final</i>	\$535.00 over 10,000 sq. ft. Base +.03 per sq. ft.
Modifications to Existing System <i>Plan Review, one (1) rough-in inspection and one (1) final</i>	\$300.00
CLEAN AGENT SYSTEMS	FEE (ALL DISTRICTS)
0 - 5,000 Cubic Footage of Protection Area <i>Plan Review and two (2) inspections</i>	\$685.00
5,001 - 10,000 Cubic Footage of Protection Area <i>Plan Review and two (2) inspections</i>	\$885.00
Over 10,000 Cubic Footage of Protection Area	\$885.00 plus \$0.07
GAS DETECTION SYSTEMS	FEE (ALL DISTRICTS)
Gas Detection Systems <i>Plan Review and two (2) inspections</i>	\$685.00
KITCHEN HOOD SUPPRESSION SYSTEMS	FEE (ALL DISTRICTS)
Single System <i>Plan Review and one (1) inspection</i>	\$300.00
Additional System <i>Plan Review and one (1) inspection</i>	\$150.00
Modification <i>Plan Review and one (1) inspection</i>	\$150.00
PHOTOVOLTAIC AND BESS	FEE (ALL DISTRICTS)
Residential Photovoltaic <i>Plan Review and one (1) inspection</i>	\$200.00
Residential Photovoltaic with BESS <i>Plan Review and one (1) inspection</i>	\$350.00
Commercial Photovoltaic <i>Plan Review and one (1) inspection</i>	\$300.00 per system

Commercial Photovoltaic with BESS*Plan review and one (1) inspection*

\$450.00 per system

EV Charging Stations*Plan review and one (1) inspection*

\$180.00

Solar Farm*Plan Review and two (2) inspections*

Based on project cost

INSPECTION FEES**FEE (ALL DISTRICTS)****2ND and 3RD Re-Inspections**

\$100.00

4th and Additional Re-Inspections

\$175.00

Fire Hydrant Flow Test (each) witnessed

\$75.00

After Hours Inspections (2 hour minimum)

\$300.00

Fireline and FDC*Plan Review and two (2) Inspections*

\$500.00

Fire Pumps*One (1) plan review with one (1) re-submittal and two (2) inspections*

\$400.00 new install single pump, \$100 each additional

Modifications (per pump)

\$300.00 each

SPECIAL EVENTS PERMITTING**FEE (ALL DISTRICTS)****(Based on event size, inspections may be required)****TUP/CUP/Special Events (300 + people)**

\$200.00

Carnivals/Fairs/Shows

\$200.00

Special Events/Other

\$50.00

TENT & MEMBRANE STRUCTURES**FEE (ALL DISTRICTS)****Annual Professional Installers Permit: Covers all installations of Tents & Canopies and their interior layouts up to 3,000 sq. ft. by that installer.**

\$500.00

Tents and Canopies 3,001 + sq. ft. - Professional Installer with annual permit

\$150.00

Tent 401 - 1,000 sq. ft. each (tent and interior layout)

\$250.00

Tent 1,001 – 3,000 sq. ft. each (tent and interior layout)

\$300.00

Tent 3,001 sq. ft. and above each (tent and interior layout)

\$350.00

PYROTENETIC PERMITS	FEE (ALL DISTRICTS)
Fireworks Outdoor Display <i>(public or private)</i>	\$550.00
Fireworks Indoor Show/Display <i>(public or private)</i>	\$550.00
Performances Involving Fire	\$250.00
BURN PERMITS	FEE (ALL DISTRICTS)
Residential Burning of Green Waste <i>(yard debris)</i>	No Charge
Commercial Burning of Green Waste <i>(yard debris)</i>	\$125.00
Bonfire <i>(single event)</i>	\$100.00
HAZARDOUS MATERIALS STORAGE	FEE (ALL DISTRICTS)
Flammable/Combustible Liquids Storage <i>New install or modification</i>	\$150.00
Cell Phone Tower Diesel Generator <i>Plan review and one (1) inspection</i>	\$150.00
Compressed Gasses - New install or modification <i>Plan review and one (1) inspection</i>	\$150.00
Hazardous Material Storage - New install or modification <i>Plan review and one (1) Inspection</i>	\$150.00
High-piled Combustible Storage - New install or modification <i>Plan review and one (1) Inspection</i>	\$150.00
Spray Booth <i>Plan review and two (2) Inspections</i>	\$150.00 pre-manufactured \$225.00 non-pre-manufactured
OTHER PERMITS	FEE (ALL DISTRICTS)
Blasting <i>Per blast/Includes one (1) inspector</i>	\$150.00
Explosives Storage <i>Greater than 12 hours, up to 7 days</i>	\$1,100.00
Explosives Storage - Additional days	\$150.00 per day
Hot Work - Commercial (large projects) <i>Separate from Building/Construction Permit</i>	\$150.00
Hot Work - Residential <i>(if required inspection)</i>	\$50.00

Other Permits (per section 105.6 of IFC 2012, see code)

Gates – New Install and Modification	\$100.00	
<i>Plan review and one (1) Inspection</i>		
False Alarms	1-2	Verbal
	3 rd	\$75.00
	4 th	\$250.00
	5 th and above	\$500.00 each

SEDONA FIRE DISTRICT



RESOLUTION #2026-04

Memorializing the Adoption of the Community Risk Reduction 2026 Fee Schedule

(Adopted October 21, 2025, Memorialized xxxxxx, 2026)

A FORMAL RESOLUTION OF THE GOVERNING BOARD OF THE SEDONA FIRE DISTRICT AMENDING AND ADOPTING THE MODIFIED FEE SCHEDULE FOR THE DISTRICT.

WHEREAS, Arizona Revised Statutes, Title 48, Chapter 5, Article 1 empowers the Governing Board of the District to adopt resolutions establishing fee schedules for providing fire protection services and services for the preservation of life, including emergency fire and emergency medical services, plan review, standby charges, fire cause determination, users' fees, facilities benefit assessments and any other fee schedule that may be required; and

WHEREAS, the Governing Board has determined that it is appropriate and in the best interest of the District, its property owners, residents, and neighbors to ratify, confirm, and formally memorialize the 2026 Community Risk Reduction fee schedule attached hereto as **Exhibit 1**, which the Governing Board previously adopted on October 21, 2025, and which has been in effect since January 1, 2026.

NOW THEREFORE, BE IT RESOLVED by the Governing Board of the Sedona Fire District that the 2026 Community Risk Reduction fee schedule adopted on October 21, 2025, and effective January 1, 2026, attached hereto as **Exhibit 1**, is hereby ratified, confirmed, and formally memorialized.

FURTHER RESOLVED, that the Fire Chief, Fire Marshal and staff of the District shall continue to execute such documents and take action as may be necessary to implement the intent of this Resolution.

RATIFIED, CONFIRMED, AND FORMALLY MEMORIALIZED on _____, which was previously adopted on October 21, 2025, and became effective on January 1, 2026.

Helen McNeal, Board Chair Date

ATTEST:

Corrie Cooperman, Board Clerk Date

FEE SCHEDULE: ALL DISTRICTS

Sedona Fire District, Copper Canyon Fire & Medical District, Verde Valley Fire District

PLAN REVIEWS	FEE (ALL DISTRICTS)
All New Construction	40% of Permit Fee
Manufactured Homes less than 2500 sq ft (under roof)	\$200.00
Tenant Improvements w/Change of Use (commercial) <i>Plan review and one (1) inspection</i>	\$250.00
Residential Additions / Alterations <i>Plan review and one (1) inspection</i>	\$200.00
Simple Addition or TI (Residential or Commercial) = No Comment/Inspection	No Fee
Resubmittal – For each re-submittal	\$100.00 per/hr. 1 hr. minimum
Above/Below Ground LPG Tank (greater than 500 gallons) <i>Includes plan review and one (1) inspection</i>	\$250.00
Plan Review (N.O.S.)	\$250.00
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Final Plat Review	\$200.00
Grading and Drainage	\$150.00
Non-Permitted	Double regular permit fee

SPRINKLER SYSTEMS	FEE (ALL DISTRICTS)
Fees for 13D Spec Home Projects (meaning same for a 13D system) \$460.00 initial fee , which includes plan review fee and two inspections. <i>Subsequent charges are an additional fee of \$210.00 for each additional unit.</i>	
NFPA 13D <i>Plan review and two (2) inspections</i>	\$460.00 up to 10,000 sq. ft. Base fee + \$0.03 Per additional sq. ft. after 10,000 sq. ft.
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Modifications <i>(per pump)</i>	\$300.00 each
SPECIAL EVENTS PERMITTING (Based on event size, inspections may be required)	FEE (ALL DISTRICTS)
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Hot Work - Commercial (large projects) <i>Separate from Building/Construction Permit</i>	\$150.00
Hot Work - Residential <i>(if required inspection)</i>	\$50.00

Other Permits (per section 105.6 of IFC 2012, see code)**Gates – New Install and Modification***Plan review and one (1) Inspection*

\$100.00

False Alarms

1-2 Verbal

3rd \$75.004th \$250.005th and above \$500.00 each



SEDONA FIRE DISTRICT

2860 Southwest Drive, Sedona, Arizona 86336
 Telephone: (928) 282-6800 • FAX: (928) 282-6857
www.sedonafire.org

SECTION 1: Agenda Item Information - Form submitter

Fill out this section **ONLY**

Submitter:	Kirk Riddell, Fire Marshal		
Submission Date:	10/7/2026		
Subject:	Revision to the Sedona Fire District's 2026 CRR Fee Schedule – Residential New Construction Fee		
Division/Section:	Community Risk Reduction (CRR)		
Board Meeting Date:	10/20/2026	Board Meeting Type:	Regular
Agenda Topic Type:	Discussion/Possible Action		
Action Required:	☐ Motion ☒ Resolution ☐ Other (explain):		
Attachments:	☒ Y ☐ N	Signatures Required:	☒ Y ☐ N
List attachment(s):	DRAFT Resolution #2026-05 and 2026 CRR Fee Schedule		

Agenda Item Description <i>(how it will appear on the agenda):</i>	
Possible approval to adopt Resolution #2026-05: Adopting Revisions to the Community Risk Reduction 2026 Fee Schedule, Residential New Construction Fee, pursuant to A.R.S. § 48-805(B)(14).	
Background:	
The current Residential New Construction fee is a percentage of the County and City fees (40%).	
Financial Information:	
Cost:	\$ 0 ☒ Not Applicable
Information:	N/A
Internal Process Perspective:	
The County's permit processing time causes delays with CRR's plan review permitting. A flat fee will ensure the plan review can be initiated at the time of application.	
Requested Action:	
Approve the revised Residential New Construction fee.	



SEDONA FIRE DISTRICT

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SECTION 2: Review & Approve (Sent via Docusign, signed in order)

Executive Assistant to the Fire Chief Review		
Suggested Agenda Item Verbiage: Possible approval to adopt Resolution #2026-05: Adopting Revisions to the Community Risk Reduction 2026 Fee Schedule, Residential New Construction Fee, pursuant to A.R.S. § 48-805(B)(14). Suggested Motion Verbiage: I move to approve the adoption of Resolution #2026-05: Adopting Revisions to the Community Risk Reduction 2026 Fee Schedule, Residential New Construction Fee, pursuant to A.R.S. § 48-805(B)(14).	Executive Session Anticipated:	☐ Y ☒ N

Signature:  Signed by: Christi Weigand
1192429B4A42476...

Date: 10/7/2026

Finance Director Review		☐ Budgeted	☐ Unbudgeted
Comments:	N/A		

Signature: _____

Date: _____

Fire Chief Review		☒ Approved
Comments:	Approval of this updated fee schedule will streamline the approval process for plans review. This simplifies the process and improves customer service to our residents.	

Signature:  DocuSigned by: Ed Mezulis
CEA95454CB1D439...

Date: 10/7/2026



SEDONA FIRE DISTRICT

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SECTION 3: Finalized Agenda Item - Board Meeting Verbiage (Completed after Review and Approval is concluded. The finalized versions are used at the meeting).

Board Meeting Date: 10/20/2026

Agenda Item Verbiage:	Possible approval to adopt Resolution #2026-05: Adopting Revisions to the Community Risk Reduction 2026 Fee Schedule, Residential New Construction Fee, pursuant to A.R.S. § 48-805(B)(14).
Motion Verbiage:	I move to approve the adoption of Resolution #2026-05: Adopting Revisions to the Community Risk Reduction 2026 Fee Schedule, Residential New Construction Fee, pursuant to A.R.S. § 48-805(B)(14).

Signature: Signed by:
Christi Weigand
1192429B4A42476... **Date:** 10/7/2026

SEDONA FIRE DISTRICT



RESOLUTION #2026-05

Adopting Revisions to the Community Risk Reduction 2026 Fee Schedule, Residential New Construction Fee (Adopted XXXX, 2026)

A FORMAL RESOLUTION OF THE GOVERNING BOARD OF THE SEDONA FIRE DISTRICT AMENDING AND ADOPTING THE MODIFIED FEE SCHEDULE FOR THE DISTRICT

WHEREAS, Arizona Revised Statutes, Title 48, Chapter 5, Article 1 empowers the Governing Board of the District to adopt resolutions establishing fee schedules for providing fire protection services and services for the preservation of life, including emergency fire and emergency medical services, plan review, standby charges, fire cause determination, users' fees, facilities benefit assessments and any other fee schedule that may be required; and

WHEREAS, it has been determined that it would be appropriate and in the best interest of the District, its property owners, residents and neighbors to adopt a revised Residential New Construction fee in the form attached hereto as Exhibit B within the 2026 Community Risk Reduction Fee Schedule, previously adopted on October 21, 2025, and which became effective on January 1, 2026; and

NOW THEREFORE, IT IS HEREBY RESOLVED that the District Governing Board hereby adopts a revised Residential New Construction fee as attached hereto within Exhibit B.

FURTHER RESOLVED, that the Fire Chief, Fire Marshal and staff of the District execute such documents and take such further action as may be necessary to implement the intent of this Resolution.

ADOPTED AND APPROVED on _____, to become effective on **November 1, 2026**.

Helen McNeal, Board Chair Date

ATTEST:

Corrie Cooperman, Board Clerk Date

FEE SCHEDULE: ALL DISTRICTS

Sedona Fire District, Copper Canyon Fire & Medical District, Verde Valley Fire District

PLAN REVIEWS	FEE (ALL DISTRICTS)
Commercial New Construction	40% of Permit Fee
Residential New Construction (<i>Plan review + 2 inspections</i>)	\$1,000.00
Manufactured Homes less than 2500 sq ft (under roof)	\$200.00
Tenant Improvements w/Change of Use (commercial) <i>Plan review and one (1) inspection</i>	\$250.00
Residential Additions / Alterations <i>Plan review and one (1) inspection</i>	\$200.00
Simple Addition or TI (Residential or Commercial) = No Comment/Inspection	No Fee
Resubmittal – For each re-submittal	\$100.00 per/hr. 1 hr. minimum
Above/Below Ground LPG Tank (greater than 500 gallons) <i>Includes plan review and one (1) inspection</i>	\$250.00
Plan Review (N.O.S.)	\$250.00
Expedited Reviews <i>One (1) week or less</i>	2.5 x original fee
Planned Area Development/Subdivision	\$150.00
Preliminary Plat Review	\$150.00
Final Plat Review	\$200.00
Grading and Drainage	\$150.00
Non-Permitted	Double regular permit fee

SPRINKLER SYSTEMS	FEE (ALL DISTRICTS)
Fees for 13D Spec Home Projects (meaning same for a 13D system) \$460.00 initial fee , which includes plan review fee and two inspections. <i>Subsequent charges are an additional fee of \$210.00 for each additional unit.</i>	
NFPA 13D <i>Plan review and two (2) inspections</i>	\$460.00 up to 10,000 sq. ft. Base fee + \$0.03 Per additional sq. ft. after 10,000 sq. ft.
NFPA 13 & 13R <i>Plan review and two (2) inspections</i>	\$600.00 up to 10,000 sq. ft. Base fee + \$0.03 per additional sq. ft. after 10,000 sq. ft.
Modifications to existing sprinkler systems, 20 heads or less over-the-counter permit <i>One (1) inspection</i>	\$200.00

EXHIBIT B**2026 SFD Fee Schedule**

Modifications to existing sprinkler systems, 21 heads or greater <i>Plan review and two (2) inspections</i>	\$400.00
FIRE ALARM	FEE (ALL DISTRICTS)
NFPA 72 Systems - New Install <i>Plan Review, one (1) rough-in inspection and one (1) final</i>	\$535.00 over 10,000 sq. ft. Base +.03 per sq. ft.
Modifications to Existing System <i>Plan Review, one (1) rough-in inspection and one (1) final</i>	\$300.00
CLEAN AGENT SYSTEMS	FEE (ALL DISTRICTS)
0 - 5,000 Cubic Footage of Protection Area <i>Plan Review and two (2) inspections</i>	\$685.00
5,001 - 10,000 Cubic Footage of Protection Area <i>Plan Review and two (2) inspections</i>	\$885.00
Over 10,000 Cubic Footage of Protection Area	\$885.00 plus \$0.07
GAS DETECTION SYSTEMS	FEE (ALL DISTRICTS)
Gas Detection Systems <i>Plan Review and two (2) inspections</i>	\$685.00
KITCHEN HOOD SUPPRESSION SYSTEMS	FEE (ALL DISTRICTS)
Single System <i>Plan Review and one (1) inspection</i>	\$300.00
Additional System <i>Plan Review and one (1) inspection</i>	\$150.00
Modification <i>Plan Review and one (1) inspection</i>	\$150.00
PHOTOVOLTAIC AND BESS	FEE (ALL DISTRICTS)
Residential Photovoltaic <i>Plan Review and one (1) inspection</i>	\$200.00
Residential Photovoltaic with BESS <i>Plan Review and one (1) inspection</i>	\$350.00
Commercial Photovoltaic <i>Plan Review and one (1) inspection</i>	\$300.00 per system
Commercial Photovoltaic with BESS <i>Plan review and one (1) inspection</i>	\$450.00 per system
EV Charging Stations <i>Plan review and one (1) inspection</i>	\$180.00

EXHIBIT B**2026 SFD Fee Schedule****Solar Farm***Plan Review and two (2) inspections*

Based on project cost

INSPECTION FEES**FEE (ALL DISTRICTS)****2ND and 3RD Re-Inspections**

\$100.00

4th and Additional Re-Inspections

\$175.00

Fire Hydrant Flow Test *(each) witnessed*

\$75.00

After Hours Inspections *(2 hour minimum)*

\$300.00

Fireline and FDC*Plan Review and two (2) Inspections*

\$500.00

Fire Pumps*One (1) plan review with one (1) re-submittal and two (2) inspections*

\$400.00 new install single pump, \$100 each additional

Modifications *(per pump)*

\$300.00 each

SPECIAL EVENTS PERMITTING**(Based on event size, inspections may be required)****FEE (ALL DISTRICTS)****TUP/CUP/Special Events (300 + people)**

\$200.00

Carnivals/Fairs/Shows

\$200.00

Special Events/Other

\$50.00

TENT & MEMBRANE STRUCTURES**FEE (ALL DISTRICTS)****Annual Professional Installers Permit: Covers all installations of Tents & Canopies and their interior layouts up to 3,000 sq. ft. by that installer.**

\$500.00

Tents and Canopies 3,001 + sq. ft. - Professional Installer with annual permit

\$150.00

Tent 401 - 1,000 sq. ft. each *(tent and interior layout)*

\$250.00

Tent 1,001 – 3,000 sq. ft. each *(tent and interior layout)*

\$300.00

Tent 3,001 sq. ft. and above each *(tent and interior layout)*

\$350.00

PYROTECHNIC PERMITS**FEE (ALL DISTRICTS)****Fireworks Outdoor Display** *(public or private)*

\$550.00

Fireworks Indoor Show/Display *(public or private)*

\$550.00

EXHIBIT B**2026 SFD Fee Schedule**

Performances Involving Fire	\$250.00
BURN PERMITS	FEE (ALL DISTRICTS)
Residential Burning of Green Waste <i>(yard debris)</i>	No Charge
Commercial Burning of Green Waste <i>(yard debris)</i>	\$125.00
Bonfire <i>(single event)</i>	\$100.00
HAZARDOUS MATERIALS STORAGE	FEE (ALL DISTRICTS)
Flammable/Combustible Liquids Storage <i>New install or modification</i>	\$150.00
Cell Phone Tower Diesel Generator <i>Plan review and one (1) inspection</i>	\$150.00
Compressed Gasses - New install or modification <i>Plan review and one (1) inspection</i>	\$150.00
Hazardous Material Storage - New install or modification <i>Plan review and one (1) Inspection</i>	\$150.00
High-piled Combustible Storage - New install or modification <i>Plan review and one (1) Inspection</i>	\$150.00
Spray Booth <i>Plan review and two (2) Inspections</i>	\$150.00 pre-manufactured \$225.00 non-pre-manufactured
OTHER PERMITS	FEE (ALL DISTRICTS)
Blasting <i>Per blast/Includes one (1) inspector</i>	\$150.00
Explosives Storage <i>Greater than 12 hours, up to 7 days</i>	\$1,100.00
Explosives Storage - Additional days	\$150.00 per day
Hot Work - Commercial (large projects) <i>Separate from Building/Construction Permit</i>	\$150.00
Hot Work - Residential <i>(if required inspection)</i>	\$50.00
Other Permits (per section 105.6 of IFC 2012, see code)	
Gates – New Install and Modification <i>Plan review and one (1) Inspection</i>	\$100.00

EXHIBIT B

2026 SFD Fee Schedule

False Alarms

1-2	Verbal
3 rd	\$75.00
4 th	\$250.00
5 th and above	\$500.00 each

DRAFT



SEDONA FIRE DISTRICT

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GOVERNING BOARD REGULAR MEETING

Station #1 • 2860 Southwest Drive • Sedona, AZ

Tuesday, September 15, 2026 • 3:00 PM • Multi-purpose Room

MINUTES

I. CALL TO ORDER/ROLL CALL

- A. Salute to the flag of the United States of America and a moment of silence to honor American men and women in service to our country, firefighters, and police officers.**

Pursuant to notice, a Regular Meeting of the Sedona Fire District (SFD or District) was called to order by Board Chair, Helen McNeal, at 3:07 PM on Tuesday, September 15, 2026. A quorum of the Board was present. Ms. McNeal led the Pledge of Allegiance. A moment of silence was held for the three firefighters and five law enforcement officers that died nationwide since the last Board meeting.

B. Board Member Roll Call

Board Present: Helen McNeal, Chair; Corrie Cooperman, Board Clerk; Diana Christensen (remote), Scott Springett, Lance Waldrop, Members.

Others Present: Ed Mezulis, Fire Chief; Buzz Lechowski, Division Chief; Kirk Riddell, Fire Marshal; Sara Simonton, JVG Senior Consultant; Bill Whittington and Devon White, Board Attorneys, BPCWS, PLLC.; Scott Schwisow, Project Manager; Jeff Wassell, Battalion Chief; Greg Eberlein, Captain; Christi Weigand, Executive Assistant to the Fire Chief/Recorder; Josh Clouch, IT Systems Specialist. Absent: Jayson Coil, Assistant Fire Chief; Jordan Baker, Division Chief.

Chief Mezulis briefed the Board regarding the 9-11 Ceremony and stated that he received positive public feedback and many retirees and volunteers attended.

II. PRESENTATION OF AWARDS/STAFF RECOGNITION

A. 10 Years of Service

- Adam Deringer, Engineer/CEP

B. 5 years of Service

- Cascade Detrick, Firefighter/CEP/TRT
- Dillon Risner, Firefighter/CEP
- Jacob Tavrytzky, Firefighter/HRT/CEP/TRT

Chief Mezulis recognized Firefighters Adam Deringer (10 years), Cascade Detrick (five years), Dillon Risner (five years), and Jacob Tavrytzky (five years) for their years of service with the Sedona Fire District and highlighted their noteworthy career credentials. All four Firefighters were not present at the meeting and will receive their service pins at a later time. Helen McNeal, Board Chair, congratulated the Service Award recipients, noting they attended new employee orientation classes together.

III. PUBLIC FORUM/CALL TO THE PUBLIC

Speakers are limited to three-minute oral presentations but may submit written comments of any length for Fire Board files. Board Members may not discuss items not specifically identified on the agenda. In the event an item is not specifically identified on the agenda, pursuant to A.R.S. § 38-431.01(I), Board action taken as a result of public comment is limited to directing staff to study the matter, responding to any criticism, or scheduling the matter for further consideration and decision at a later date.

- A. Public Comments**
B. Possible Executive Staff Response to Public Comments



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Members of the public did not comment at the meeting.

IV. CONSENT AGENDA: DISCUSSION/POSSIBLE ACTION

All matters under Consent Agenda are considered by the Board to be routine (i.e. Minutes and/or signatory authority for bank accounts) and will be enacted by a single motion approving the Consent Agenda. If discussion is desired on any particular consent item, a Board Member may ask that item be removed from the Consent Agenda to be considered separately.

- A. August 18, 2026, Governing Board Regular Meeting Minutes
- B. August 18, 2026, Governing Board Executive Session Meeting Minutes

Helen McNeal, Board Chair, entertained a motion to approve the Consent Agenda. Corrie Cooperman Board Clerk, moved to approve the Consent Agenda, to include the August 18, 2026, Regular Meeting Minutes and August 18, 2026, Executive Session Meeting Minutes. Lance Waldrop, Board Member, seconded. The motion was passed unanimously by the Board.

V. FINANCIAL REPORTS

- A. Monthly Financial Report and Updates: Gabe Buldra, JVG Director of Finance

Sara Simonton, JVG Senior Consultant, reviewed the August 2026 Monthly Financial Report (see Board Packet). Total revenue was \$361,000, over budget by \$11K. Tax levy revenue was under budget by \$15K, due to property tax collections. Non-tax levy revenue was over budget by \$26K, primarily driven by ambulance billing collections and interest earnings. Total expenses were \$15K under budget. Year-to-date total revenue was \$819K, over budget by \$47K. Non-tax levy was over budget by \$63K. Year-to-date total expenses were \$4.5M, under budget by \$51K. The District has spent 18% of the budget, which is on target for the fiscal year. Cash position was \$17.8M, including \$13.7M of capital reserve cash on hand.

Ms. Simonton noted strong performance on revenues and that expenditures are being well managed.

- B. **Discussion/Possible Action:** Review and possible approval of the August 2026 Monthly Financial Report, in accordance with A.R.S. § 48-807(P).

Helen McNeal, Board Chair, moved to approve the August 2026, Monthly Financial Report. Lance Waldrop, Board Member seconded. The motion was passed unanimously by the Board.

VI. MONTHLY STAFF REPORTS

- A. **Operations Activities: Ed Mezulis, Fire Chief, on behalf of Jayson Coil, Assistant Fire Chief**

Significant Events

- Chief Coil is the only SFD employee currently deployed. Division Chief Baker was deployed to eight different fires. Trucks deployed to the fire will result in a revenue increase.
- Numerous heat-related emergency calls occurred, as expected this time of year.
- Fire billing has been streamlined and digitized to increase efficiency.
- A type 6 engine is out on assignment earning \$30K in revenue for each two-week assignment.
- SFD Captains collaborated and implemented Station assignment changes for crews to enhance their growth and development, learn new areas, and strengthen crew dynamics, ultimately boosting customer service.

Human Resources

- The new hires (Firefighters) start on October 19th. The New Hire Potluck is scheduled the same day. Christi Weigand (Executive Assistant to the Fire Chief) will send an email to the Board to determine who will be in attendance and if a quorum will be present.



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- The Arizona Fire District Association solicited input from the District for an economic impact study of the Arizona fire districts. This will assist with informing the legislature on the needs of fire district financing. Chief Mezulis thanked JVG for providing a template for data population and reporting which streamlined the process.

Administration

- Scott Schwisow (Project Manager) and Ellyse Deldin (Administrative Manager) continue to work on the property auction, developing a new in-house process utilizing the site used for other District auctions. Legal provided consultation. The auction is almost ready to launch.
- A new web designer has been selected. Staff will be more involved with the new website, new potential is possible with the CPR program, and the swag accounts might be digitized.
- Christi Weigand (Executive Assistant to the Fire Chief) and Board Legal Counsel updated and digitized the Request for Public Comments form.
- Ellyse Deldin continues to focus on digitizing, reviewing, and cleaning up contracts.

B. Community Risk Reduction Activities: Kirk Riddell, Fire Marshal

Activity Report

Fire Marshal Riddell reviewed the CRR Activity Report for August 2026 (see Board Presentation). He commented that CRR did not conduct any fire investigations and that activity continues to be busy.

Inspection Activities

- Residential plan reviews are steady; whereas, the commercial plan reviews are in a pending status, because they are substantially big.
- CRR presented a safety talk at Sedona Shadows to discuss smoke alarms, Firewise, and evacuations. The presentation was well received.
- CRR also provided a similar presentation at Boca, but notably, there are more short-term rentals affecting the locals in that neighborhood.

Notable and Upcoming Events

- 10/3/26: Slide Rock Festival and Community Outreach with Sedona PD at the Hub
- 10/9/26: Sunset Mobile Home Park Smoke Alarm Walk
- 10/10/26: Wheels Up Airport Days
- 10/24/26: Wildcat Carnival and Fire v. Police Basketball Game
- 10/31/26: Uptown Trick or Treat for Halloween

Other

In May 2026, SFD adopted the 2024 International Fire Code and amendments. Since that time, additional items were identified as areas of clean up associated to older code references. The State Fire Marshal has approved the proposed, additional changes. The Code will be brought to the Board in October for possible approval. Fire Marshal Riddell commended John Wesbrock (Deputy Fire Marshal), Christi Weigand (Executive Assistant to the Fire Chief), and Board Attorneys Devon White and Bill Whittington for their hard work on the fire code review. Chief Mezulis added that they deconflicted 25 years of code.

Fire Marshal Riddell advised the Board that a 2026 CRR Fee Schedule change will be proposed at the next meeting. The change is in regard to the Residential New Construction Fee, which does not accommodate Sedona Fire District, as the District conducts business differently from the Verde Valley and Copper Canyon Fire Districts. The fee is currently 40% of the permit fee. Yavapai County must complete their plan review before providing the District with the amount. It subsequently holds up the permits for two to eight weeks, unfairly affecting builders, developers, and homeowners. Thus, CRR will propose a flat fee to streamline the process and mitigate barriers to successful and timely building in the Sedona area.



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Lance Waldrop, Board Member, thanked Fire Marshal Riddell for attending a local short-term rental (STR) meeting. Mr. Riddell stated that he spoke with the City and STR managers to provide information regarding the problems SFD has encountered with STRs, noting that the group was receptive.

Corrie Cooperman, Board Clerk, asked Mr. Riddell to talk more about the upcoming events he previously discussed for future Board Member, Malcom Boyd, so he can better understand them in context. Mr. Riddell provided in-depth explanations of each event (see Board recording).

C. Operational Support: Buzz Lechowski, Division Chief

EMS

Ambulance Billing

The ambulance billing contract was changed to a one-year contract. An evaluation was performed to determine if other vendors may be more beneficial. The District is transitioning to a different company that offers new services, e.g. better revenue collections and reporting.

Chief Mezulis commented that the change ties to the District's Strategic Plan and noted the unique demographics of the District; the majority of residents are on Medicare. He added that the current company was not collecting to the highest potential and there is a possibility of upwards of \$250K in additional collections revenue.

Helen McNeal, Board Chair, thanked Division Chief Lechowski, Ellyse Deldin (Administrative Manager), and Kris Ahern (Training Division Assistant) for their hard work assessing and selecting a new vendor.

Fleet

Division Chief Lechowski drove the ambulance to Washington with Reese from SFD Fleet. The ambulance rebuild should be complete within 90 - 100 days.

A survey will be sent to all medics regarding ambulance configuration, e.g. safety, service, and ergonomics. The District plans to develop the box component specifications; notably, the last ambulance refurbish occurred in 2018.

Other

Chief Mezulis and Division Chief Lechowski met with the Verde Valley Caregivers to discuss gaps in care that they can provide that is out of scope for SFD. The District will work jointly with Verde Valley Fire, to include how to document incidents while maintaining confidentiality.

D. Training and Development: Ed Mezulis, Fire Chief, on behalf of Jordan Baker, Division Chief

Training Report

- The New Hire Academy is on October 19th and the potluck is scheduled for the same day. Other agencies will conduct a portion of the training with SFD.
- Extraction instructors are in Washington attending inexpensive training that provides them with the opportunity to frequently use extraction tools on different types of vehicles.
- Nine employees attended the Arizona State Fire School; SFD now has additional Live Fire and Driver Training certified instructors.
- Two individuals will finish their 12-month probation period this month.
- All Engineer company standards are being revamped to integrate feedback from Engineers.
- SFD attended a joint training with Sedona PD at the Jordan Road property before demolition.

E. Fire Chief Report: Ed Mezulis, Fire Chief

Capital Project Updates

Station #4

The long-lead items and demolition plans and costs were secured by the Board. The tentative date (for



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demolition) is September 28th.

Station #5

Station #5 is in a holding pattern. Scott Schwisow (Project Manager) and Ellyse Deldin (Administrative Manager) are working on details, e.g. well installation, power. The District cannot move forward until feedback from the Forest Service's S299 form is received. Chief Mezulis commented that there may be timeline impacts following the General Election in November.

Radio Project

All materials have been received.

The District is working through FCC frequency authorizations. Bob Motz (Telecommunications Manager) is working to coordinate the installation of the purchased rectifiers and batteries. Scott Schwisow is working on final details for the airport tower replacement, such as concrete for the pre-designed tower installation, FCC and FAA clearances, and GPS mapping.

Purchases Over \$10K

- Battalion Chief Wassell purchased turnouts
- Station #6 landscaping and mitigation of tree root overgrowth affecting the septic system
- New web designer

Legislative Update

- The Arizona Fire District's economic impact study is directly tied to how this legislative session is going to develop.
- The City Manager has resigned. It impacts forward momentum for SFD and there is no decision maker.
- Legislatively, the District has little authority to address STRs. The District is working on a data set to show how SFD supplements property management services, e.g. propane tank issues, fire pits left burning, overgrown vegetation. There is a notable increase in calls for service. For example, crews had to breach a door after attempting to reach the property manager for approximately 30 minutes to ensure a smoke alarm going off was not due to a fire. Fire Marshal Kirk Riddell has been collaborating with the City, property managers, and realty groups to address and discuss such issues. The District is taking a different approach for the benefit of our community and firefighters.

VII. DISCUSSION/POSSIBLE ACTION

- A. Possible approval to expend funds to Core Construction in an amount not to exceed \$13,980,547.00 for the Station #4 construction project, representing Guaranteed Maximum Price (GMP) #3; and approval of the overall construction cost of \$15,997,023.00, inclusive of GMP #1, GMP #2, and GMP #3.**

Helen McNeal, Board Chair, stated she would open with the motion, then open up for discussion.

Helen McNeal, Board Chair, moved to approve the expenditure of funds in an amount not to exceed \$13,980,547.00 for the Station #4 construction project, representing Guaranteed Maximum Price (GMP) #3; and approval of the overall construction cost of \$15,997,023.00, inclusive of GMP #1, GMP #2, and GMP #3. Corrie Cooperman, Board Clerk, seconded.

Helen McNeal, Board Chair, asked for discussion.

Chief Mezulis initiated the discussion with a summary for the Board:

- GMP #1 and GMP #2 have already been approved by the Board. The GMP #3 amount is \$13,980,547.00, bringing the total, as mentioned in the motion, to over \$15M. Construction continues and the District's remaining balance to fund or finance is \$13,980,547.00.



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- Mr. Buldra previously advised Chief Mezulis that JVG is working with National Bank of Arizona to obtain loan documents.
- Chief Mezulis disclosed that he has met with Stifel; they primarily process bonds and also manage some loan processes. Further, a fee is charged to look for different banks and loans.
- JVG also has avenues for funding. The Chief further commented that JVG will evaluate financing and provide a recommendation at a later meeting for the Board to consider as to how the District may fund or finance the project. Mr. Buldra indicated to Chief Mezulis that \$10M in financing is an initial estimate, but that it is in the process of being confirmed.

Chief Mezulis asked Sara Simonton, JVG Senior Consultant, when it is appropriate that the Board make a decision on how to fund the rest of the GMP. Ms. Simonton commented that she anticipates that the Board will have the documents at the next meeting, at which time they can review them and work through it. She further added that JVG typically sees loans for fire districts with a 15-year lease purchase for \$10M at about a 4% - 4.5% interest rate. The District's capital plan budget allocates \$6M from SFD funds, noting capital funding reserves have about \$13.5M, almost \$14M, in which the \$6M would be taken from there and the loan would possibly be for \$10M.

Corrie Cooperman, Board Clerk, commented that National Bank of Arizona is referenced in the provided materials and that it financed Station #6. Chief Mezulis stated that was correct.

Mr. Bill Whittington, Board Attorney, asked if Chief Mezulis needed the motion to be contingent upon financing. Chief Mezulis responded, stating that he did not believe so, due to the District's cash reserves, bond rating, and that the District is in a good position to borrow money. He further commented that he believes the Board and JVG have done their due diligence to ensure the District is in a financial position to manage this. He noted that \$700K in contingencies are built in and CORE presented past projects in which all were under their GMP; the only overages they experienced were due to add-ons. The District's committee, CORE, and LEA comprehensively worked on the design in preparation for the station build, thus, it is not likely additional costs will be incurred.

Ms. Cooperman noted that there was a separate line item for photovoltaics, i.e. solar, and asked if that was included in the \$16M. Chief Mezulis confirmed that the line item was included; however, the cost is \$300K extra. It was opted to include the conduit and the pre-work in the GMP #3 for covered solar parking that would offset electrical costs and be covered outdoor storage for the wildland fleet. Nonetheless, due to the cost, it was extracted from the GMP. The built-in contingencies may provide a way for the District to ultimately include it in the construction, which is to be determined.

Helen McNeal, Board Chair, commented that she has heard that JVG is expecting the Federal Reserve to change. She asked Ms. Simonton if that was part of the reason for the (loan documentation) delay. Ms. Simonton responded, stating that JVG contacted National Bank of Arizona last week, and the representative stated they were just finalizing the loan. Mr. Whittington asked if Chief Mezulis wanted contingency based on the loan documents. Chief Mezulis asked him to clarify if an interest rate increase is the reason he presented the option of contingent financing. He clarified that the reason had nothing to do with the rate, but is associated to available cash and if the District wishes to communicate to the vendors that payment obligations are contingent upon the District's ability to obtain a loan. Chief Mezulis and Sara Simonton stated that they did not have concerns about obtaining a loan.

Helen McNeal, Board Chair, stated the motion was on the table and there was a Secunder. She called for a vote. The motion was passed unanimously by the Board.

B. Possible approval of the Intergovernmental Agreement for Provision of Services by the Coconino County Elections Department.

Chief Mezulis commented that the IGAs between both counties are offset; therefore, the reason why only one IGA is proposed for approval. It is the District's statutory requirement to hold elections.



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However, the approval of the IGA opts for the County to perform elections services in lieu of the District conducting them independently without assistance.

Helen McNeal, Board Chair, moved to approve the Intergovernmental Agreement for Provision of Services by the Coconino County Elections Department. Lance Waldrop, Board Member, seconded. The motion was passed unanimously by the Board.

C. Possible approval of the Request for Qualifications (RFQ) for professional legal services of general counsel, pursuant to A.R.S. § 48-805(B)(11).

Chief Mezulis thanked Christi Weigand (Executive Assistant to the Fire Chief) for developing the RFQ. He stated that the RFQ relates to the Board's request last year to review all professional services. He emphasized that legal representation is a critical component to the Board's success and the District's forward momentum. Chief Mezulis also thanked Helen McNeal, Board Chair, for collaborating with Christi to create the document. The initial draft was reviewed in a previous meeting. If the RFQ is approved, a schedule will be finalized for the release of the RFQ.

Lance Waldrop, Board Member, moved to approve the Request for Qualifications (RFQ) for professional legal services of general counsel. Corrie Cooperman, Board Clerk, seconded. The motion was passed unanimously by the Board.

VIII. BOARD MEMBER UPDATES AND IDEAS FOR FUTURE MEETINGS

Corrie Cooperman, Board Clerk, commented that the 9-11 event was special, moving, and beautifully done.

IX. EXECUTIVE SESSION

A. Possible vote to go into Executive Session for personnel matters, pursuant to A.R.S. § 38-431.03(A)(1), regarding the Fire Chief Annual Evaluation.

Helen McNeal, Board Chair, made a motion to go into Executive Session for the purpose of personnel matters, pursuant to A.R.S. § 38-431.03(A)(1), regarding the Fire Chief's evaluation. Corrie Cooperman, Board Clerk, seconded. The motion was passed unanimously by the Board with no further discussion.

Ms. McNeal called a recess to allow time for the applicable meeting attendees to leave the room prior to starting the Executive Session. Recess began at 4:30 PM.

Executive Session began at 4:36 PM.

B. Reconvene into public session.

The Public Session was reconvened at 5:11 PM.

Helen McNeal stated that she was happy to report that Chief Mezulis received an excellent evaluation. The Board is very happy with his performance and with the fact that his own assessment of his performance correlated greatly with the assessment of the Board. Thus, the Board and the Chief are all aligned with the great direction that Sedona Fire is heading towards.

Ms. McNeal read the five 2026-2027 objectives the Chief will be evaluated on next year. She commented that the Chief also shared with the Board how each of these objectives align with the Strategic Plan and key activities that he intends to undertake.

Objectives

- (1) Enhance response time data, analytics, and performance reporting.
- (2) Strengthen recruitment and retention strategies.
- (3) Develop a formal succession planning and leadership development strategy.



SEDONA FIRE DISTRICT

2860 Southwest Drive, Sedona, Arizona 86336

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- (4) Improve the capital project timeline, accountability, and communication.
- (5) Enhance community and city wildfire preparedness partnerships.

X. DISCUSSION/POSSIBLE ACTION

A. Possible approval of the Fire Chief Annual Evaluation.

Helen McNeal, Board Chair, moved to approve the Fire Chief Annual Evaluation. Scott Springett, Board Member, seconded. The motion was passed unanimously by the Board with no further discussion.

XI. ADJOURNMENT

The meeting was adjourned at 5:35 PM.

Corrie Cooperman, Governing Board Clerk

Date

DRAFT



Sedona Fire District

Monthly Financial Report

Monthly Financial Report – September 2026

Attached are the following for your information and review:

1. Balance Sheet as of September 30, 2026.
2. Summary of reconciled cash balances on September 30, 2026.
3. Income Statement of Revenues and Expenditures for September 2026, including budget to actual and year- to-date balances.
4. Wildland Income Statement of Revenues and Expenditures for September 2026, including budget to actual and year- to-date balances.
5. Graphs for September 2026.
6. Monthly Disbursement Report.
7. 12-Month Cash Flow.

Key points:

- Total Revenue for September is \$1,622,415 which is \$33,251 over budget.
 - Tax Revenue for September is \$1,085,520, which is \$8,529 over budget.
 - FDAT – Yavapai County is over budget by \$8,675.
 - Non-Tax Revenue for September is \$536,895 which is \$24,722 over budget, driven by higher than anticipated interest earnings.
- Total Expense for September is \$1,977,280, which is \$43,357 under budget.
 - Personnel Cost are over budget by \$62,200, driven by overtime wages and wildland deployment wages.
 - Vehicle & Equipment is over budget by \$18,420, driven by personal protective equipment.
 - Meetings, Travel and Training Costs are under budget by \$39,207, driven by lower training & conference and meals & travel expenses.
 - Communications Cost is under budget by \$66,547, driven by timing computer software & support and equipment & support.
- Total Revenue Year-to-Date is \$2,446,689, which is over budget by \$85,387.
- Total Expenses Year-to-Date are \$6,428,526, which is \$113,835 under budget.

Please contact the Finance Director with any questions or concerns regarding this report.

9:33 PM

10/12/26

Accrual Basis

Sedona Fire District

Balance Sheet

As of September 30, 2026

	Sep 30, 26	Sep 30, 25	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
1010 · Capital Reserves Fund	13,693,779.03	13,215,919.25	477,859.78
1050 · Chase - Operating Account	388,486.75	278,182.31	110,304.44
1060 · Chase - Payroll Account	1,096,135.97	1,263,385.14	-167,249.17
1070 · County General Fund	2,041,333.63	577,791.30	1,463,542.33
Total Checking/Savings	17,219,735.38	15,335,278.00	1,884,457.38
Accounts Receivable			
1200 · Accounts Receivable*	0.00	29,533.26	-29,533.26
1202 · Ambulance Billings Receivable	388,806.11	498,060.60	-109,254.49
1204 · ND Fire Billing Receivables	41,265.72	0.00	41,265.72
1206 · Property Tax - Receivable	308,843.37	394,088.34	-85,244.97
1208 · Grant Receivable	32,888.04	7,765.65	25,122.39
1270 · Lease Receivables	515,837.00	515,837.00	0.00
Total Accounts Receivable	1,287,640.24	1,445,284.85	-157,644.61
Other Current Assets			
1320 · Prepaid Expenses	156,471.79	193,925.94	-37,454.15
Total Other Current Assets	156,471.79	193,925.94	-37,454.15
Total Current Assets	18,663,847.41	16,974,488.79	1,689,358.62
Fixed Assets			
1400 · Accumulated Depreciation	-18,111,562.60	-17,399,218.51	-712,344.09
1410 · Building and Other Improvements	10,903,490.28	10,112,268.11	791,222.17
1412 · Furniture and Equipment	7,661,117.32	7,376,516.91	284,600.41
1413 · Land	4,584,227.65	4,284,578.48	299,649.17
1414 · Vehicles	9,563,010.35	9,902,265.02	-339,254.67
1450 · CIP	1,013,343.73	6,450.00	1,006,893.73
1470 · Right to Use Asset			
1401 · Accum Depreci- Right to Use	-95,341.00	-95,341.00	0.00
1470 · Right to Use Asset - Other	150,757.00	150,757.00	0.00
Total 1470 · Right to Use Asset	55,416.00	55,416.00	0.00
Total Fixed Assets	15,669,042.73	14,338,276.01	1,330,766.72
Other Assets			
1500 · Defer Outflows of Rsrcs - ASRS	347,921.00	347,921.00	0.00
1510 · Defer Outflows of Rsrcs - PSPRS	8,652,813.00	8,652,813.00	0.00
1515 · Defer Outflows Rsrcs PSPRS Tr 3	427,679.00	427,679.00	0.00
1520 · Defer Outflows - PSPRS OPEB	97,890.00	97,890.00	0.00
1525 · Defer Outflows PSPRS OPEB Tr 3	6,643.00	6,643.00	0.00
1530 · Defer Outflows - ASRS OPEB	7,519.00	7,519.00	0.00
1540 · Risk Pool Capitalization	231,080.00	231,080.00	0.00
1815 · Net Pension Asset - PSPRS Tr 3	106,542.00	106,542.00	0.00
1825 · Net Pension Asset PSPRS OPEB	18,373.00	18,373.00	0.00
1830 · Net Pension Asset ASRS OPEB	52,205.00	52,205.00	0.00
Total Other Assets	9,948,665.00	9,948,665.00	0.00
TOTAL ASSETS	44,281,555.14	41,261,429.80	3,020,125.34
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
2000 · Accounts Payable	135,007.35	59,342.26	75,665.09
Total Accounts Payable	135,007.35	59,342.26	75,665.09

9:33 PM

10/12/26

Accrual Basis

Sedona Fire District

Balance Sheet

As of September 30, 2026

	Sep 30, 26	Sep 30, 25	\$ Change
Credit Cards			
2003 · National Bank of Arizona Credit	33,699.19	34,548.59	-849.40
Total Credit Cards	33,699.19	34,548.59	-849.40
Other Current Liabilities			
2010 · Accrued Employee Leave	2,128,348.44	1,981,544.00	146,804.44
2011 · Accrued Payroll	645,331.80	0.00	645,331.80
2014 · Defer Inflows of Rsrcs - ASRS	115,409.00	115,409.00	0.00
2015 · Defer Inflows of Rsrcs - PSPRS	1,532,458.00	1,532,458.00	0.00
2018 · HSA Deduction	227.42	0.00	227.42
2019 · Insurance Premium Liabilities	5,928.11	0.00	5,928.11
2021 · Payroll Liabilities	-16,818.03	-3,512.24	-13,305.79
2022 · Retirement Payable	256,238.25	60,973.15	195,265.10
2049 · Defer Inflows of Rsrcs PSPRS T3	46,545.00	46,545.00	0.00
2050 · Defer Inflows OPEB PSPRS	140,943.00	140,943.00	0.00
2051 · Defer Inflows OPEB ASRS	22,576.00	22,576.00	0.00
2054 · Defer Inflows PSPRS OPEB TR3	1,852.00	1,852.00	0.00
2070 · Defer Inflow related to Leases	477,964.00	477,964.00	0.00
Total Other Current Liabilities	5,357,002.99	4,376,751.91	980,251.08
Total Current Liabilities	5,525,709.53	4,470,642.76	1,055,066.77
Long Term Liabilities			
2052 · Net Pension Liab OPEB PSPRS	95,446.00	95,446.00	0.00
2053 · Net Pension Liab OPEB ASRS	214.00	214.00	0.00
2201 · Net Pension Liability - ASRS	1,347,327.00	1,347,327.00	0.00
2202 · Net Pension Liability - PSPRS	27,209,541.00	27,209,541.00	0.00
2270 · Lease Liability	58,773.00	58,773.00	0.00
Total Long Term Liabilities	28,711,301.00	28,711,301.00	0.00
Total Liabilities	34,237,010.53	33,181,943.76	1,055,066.77
Equity			
3000 · Opening Balance Equity	5,149,965.20	5,149,965.20	0.00
3010 · Fund Balance	-2,425,262.92	-2,425,262.92	0.00
3200 · Unrestricted Net Assets	11,301,679.43	8,510,798.24	2,790,881.19
Net Income	-3,981,837.10	-3,156,014.48	-825,822.62
Total Equity	10,044,544.61	8,079,486.04	1,965,058.57
TOTAL LIABILITIES & EQUITY	44,281,555.14	41,261,429.80	3,020,125.34

Sedona Fire District
Summary of Reconciled Cash Balances
Period Ending 09/30/2026

	County General Fund	Capital Reserves	Chase Operating Account	Chase Payroll Account
	9/30/2026	9/30/2026	9/30/2026	9/30/2026
Beginning Balance	2,256,238.02	13,651,164.06	415,360.05	1,490,507.76
Cleared Transactions				
Checks and Payments	(1,326,231.03)	-	(703,571.11)	(1,694,963.72)
Deposits and Credits	939,432.10	42,614.97	683,998.37	1,300,591.93
Total Cleared Transactions	(386,798.93)	42,614.97	(19,572.74)	(394,371.79)
Cleared Balance	1,869,439.09	13,693,779.03	395,787.31	1,096,135.97
Uncleared Transactions				
Checks and Payments	(717.00)	-	(7,300.56)	-
Deposits and Credits	172,611.54	-	-	-
Total Uncleared Transactions	171,894.54	-	(7,300.56)	-
Register Balance as of 09/30/2026	2,041,333.63	13,693,779.03	388,486.75	1,096,135.97

9:38 PM

10/12/26

Accrual Basis

Sedona Fire District
Profit & Loss Budget Performance
September 2026

	Sep 26	Budget	\$ Over Budget	Jul - Sep 26	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
4001 · Tax Levy Revenue	1,085,519.96	1,076,991.00	8,528.96	1,204,825.94	1,211,450.00	-6,624.06	23,935,062.00
4100 · Non-Tax Levy Revenue	536,894.93	512,173.00	24,721.93	1,241,863.25	1,149,852.00	92,011.25	3,826,086.00
Total Income	1,622,414.89	1,589,164.00	33,250.89	2,446,689.19	2,361,302.00	85,387.19	27,761,148.00
Gross Profit	1,622,414.89	1,589,164.00	33,250.89	2,446,689.19	2,361,302.00	85,387.19	27,761,148.00
Expense							
5001 · Personnel Cost	1,690,966.68	1,628,767.00	62,199.68	5,453,577.12	5,338,355.00	115,222.12	21,154,565.00
6001 · Building & Land	39,745.17	43,538.00	-3,792.83	163,952.58	148,410.00	15,542.58	540,250.00
6101 · Vehicles & Equipment	97,907.97	79,488.00	18,419.97	221,857.46	238,464.00	-16,606.54	953,800.00
6300 · Communications	78,333.37	144,880.00	-66,546.63	248,508.17	310,140.00	-61,631.83	1,240,559.00
6401 · Meetings, Travel & Training	14,263.64	53,471.00	-39,207.36	62,998.33	160,413.00	-97,414.67	563,140.00
7001 · Managerial Cost	56,063.55	70,493.00	-14,429.45	277,632.63	346,579.00	-68,946.37	941,302.00
Total Expense	1,977,280.38	2,020,637.00	-43,356.62	6,428,526.29	6,542,361.00	-113,834.71	25,393,616.00
Net Ordinary Income	-354,865.49	-431,473.00	76,607.51	-3,981,837.10	-4,181,059.00	199,221.90	2,367,532.00
Net Income	-354,865.49	-431,473.00	76,607.51	-3,981,837.10	-4,181,059.00	199,221.90	2,367,532.00

9:42 PM

10/12/26

Accrual Basis

Sedona Fire District
Profit & Loss Budget Performance - Wildland
September 2026

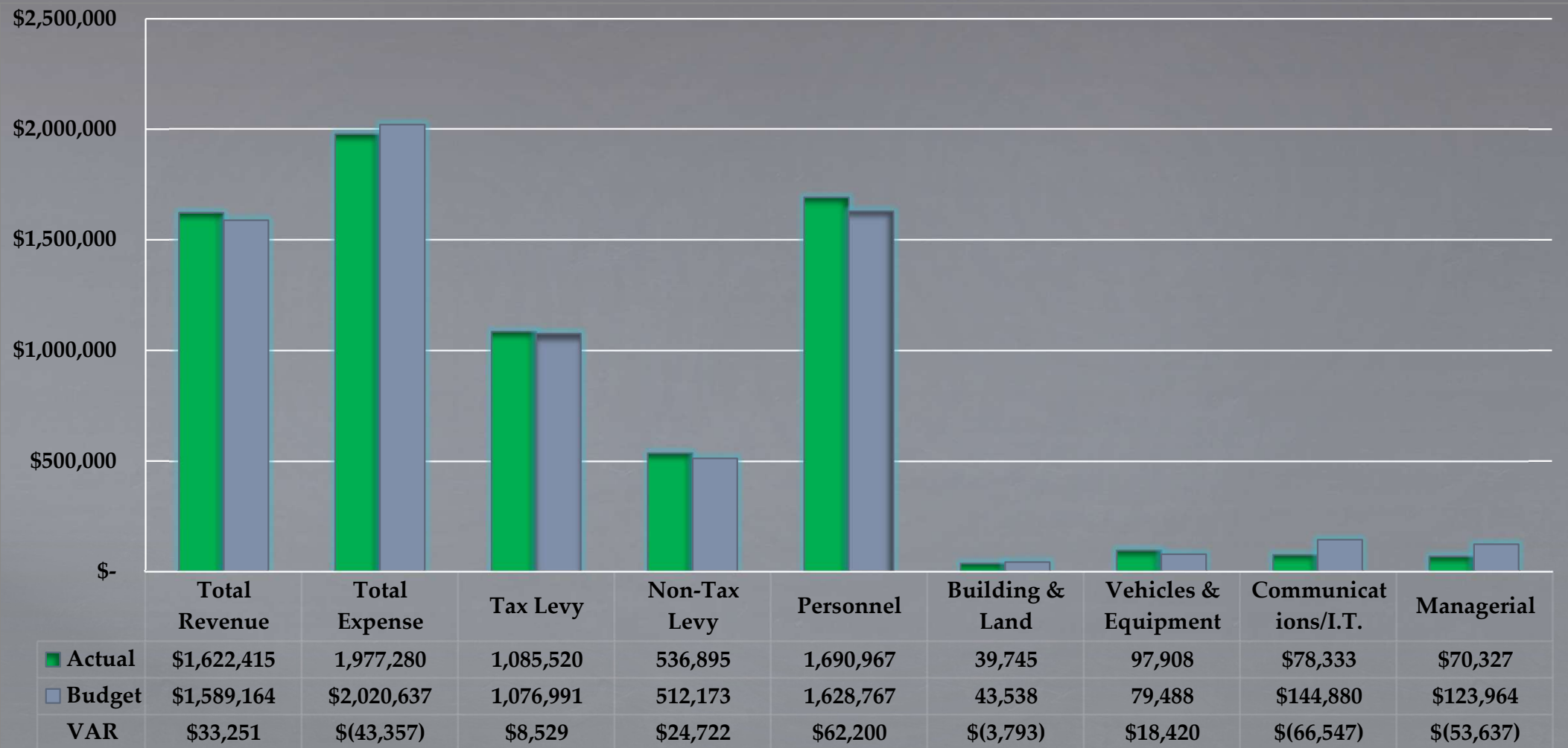
	Sep 26	Budget	\$ Over Budget	Jul - Sep 26	YTD Budget	\$ Over Budget	Annual Budget
Ordinary Income/Expense							
Income							
4100 · Non-Tax Levy Revenue	226,273.69	226,667.00	-393.31	267,539.41	293,334.00	-25,794.59	400,000.00
Total Income	226,273.69	226,667.00	-393.31	267,539.41	293,334.00	-25,794.59	400,000.00
Gross Profit	226,273.69	226,667.00	-393.31	267,539.41	293,334.00	-25,794.59	400,000.00
Expense							
5001 · Personnel Cost	173,058.05	54,815.00	118,243.05	374,274.23	169,205.00	205,069.23	404,399.00
6001 · Building & Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6101 · Vehicles & Equipment	2,373.94	1,749.00	624.94	3,840.40	5,247.00	-1,406.60	21,000.00
6401 · Meetings, Travel & Training	6,067.11	13,676.00	-7,608.89	18,781.37	41,028.00	-22,246.63	85,600.00
7001 · Managerial Cost	75.00	83.00	-8.00	555.00	249.00	306.00	1,000.00
Total Expense	181,574.10	70,323.00	111,251.10	397,451.00	215,729.00	181,722.00	511,999.00
Net Ordinary Income	44,699.59	156,344.00	-111,644.41	-129,911.59	77,605.00	-207,516.59	-111,999.00
Net Income	44,699.59	156,344.00	-111,644.41	-129,911.59	77,605.00	-207,516.59	-111,999.00

Financial Report

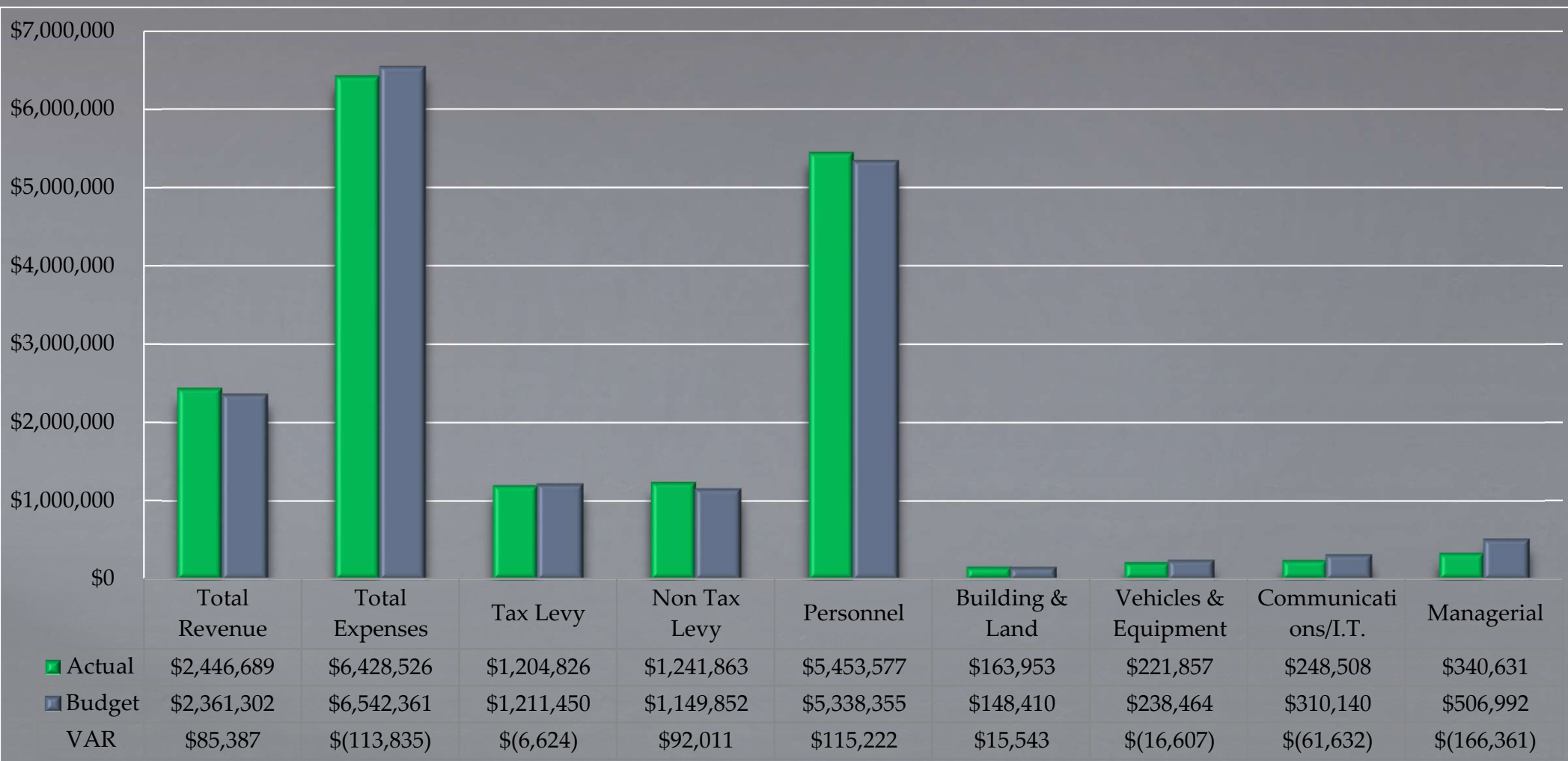
September 2026



September 2026

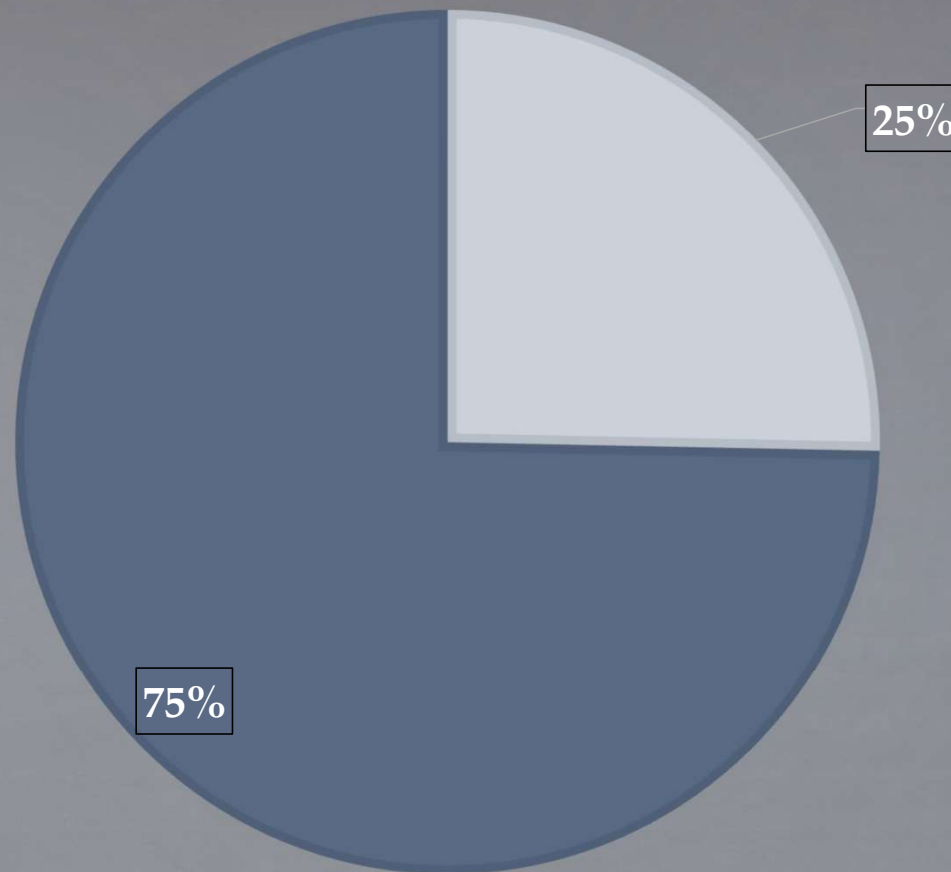


Fiscal Year to Date Budget to Actual

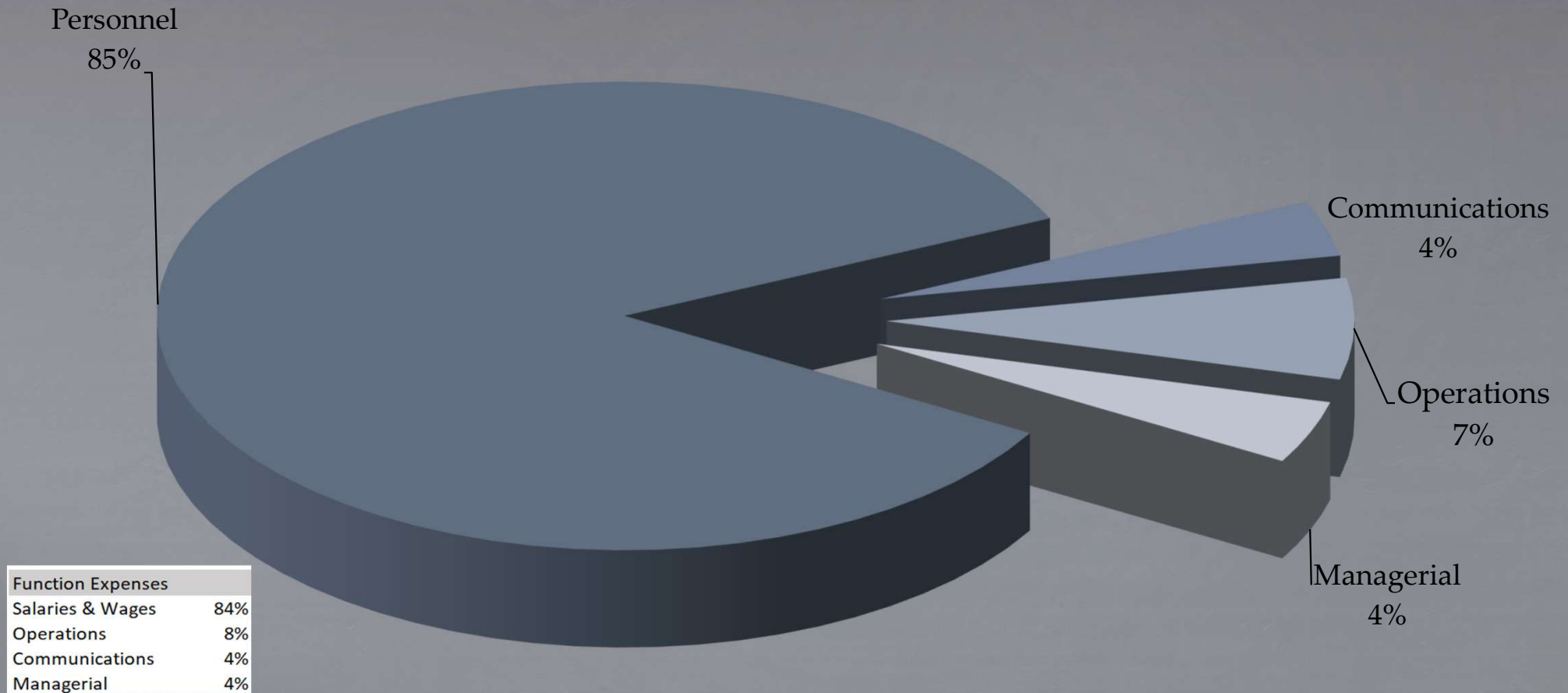


YEAR TO DATE EXPENSES AS PERCENTAGE OF BUDGET

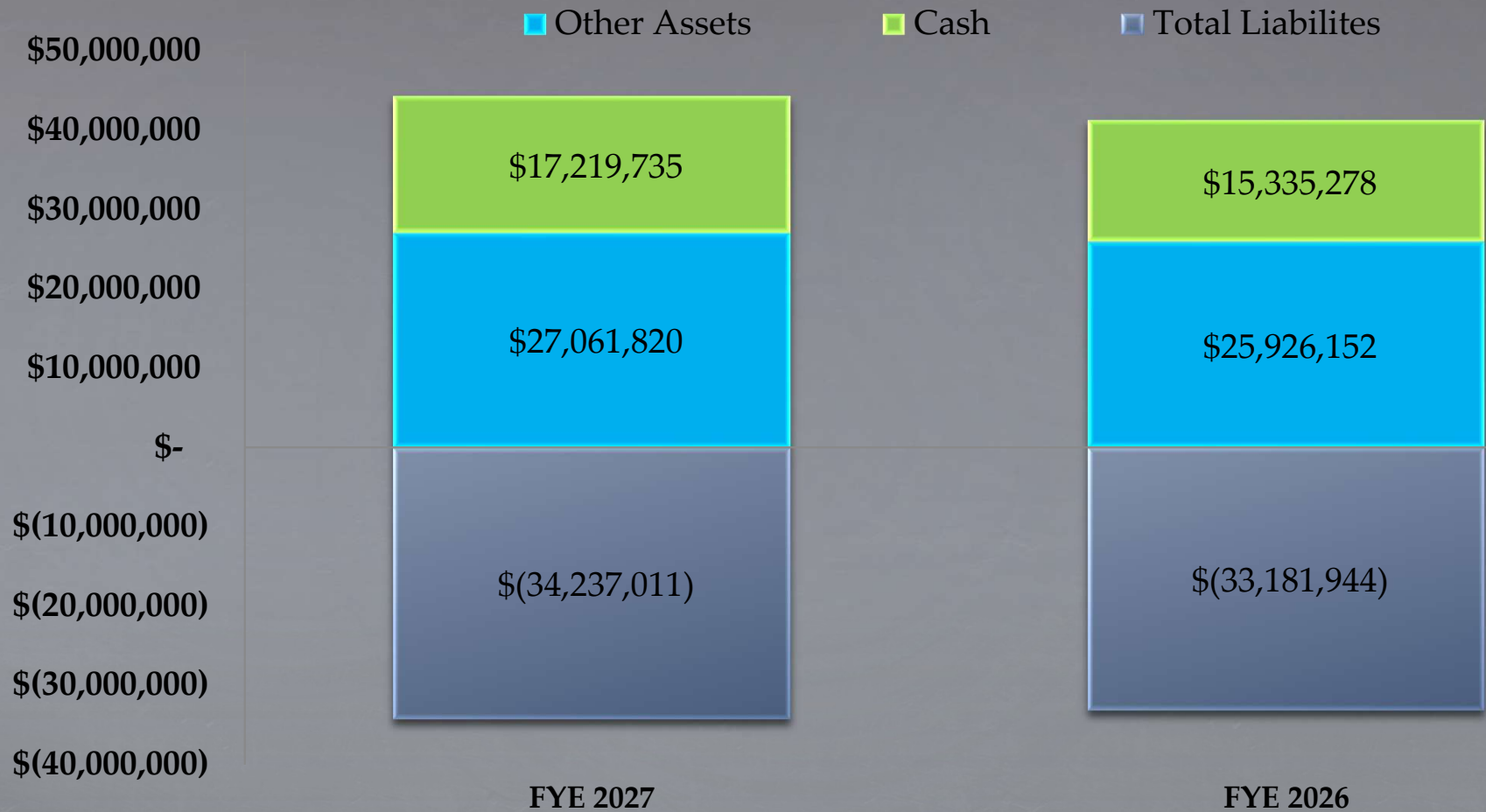
Actual YTD Budget Remaining



Percentage of Expenses Year to Date



Cash Position



9:45 PM

10/12/26

Accrual Basis

Sedona Fire District

Transaction Detail by Account

September 2026

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
1000 - Bill.com Money Out Clearing								
General Journal	09/01/2026	2024-4...	NAPA AUTO PARTS	Reversing the recheduled payment (r...	2000 - Accounts...	79.30		79.30
Bill Pmt -Check	09/04/2026	Bill.com	Rhinehart Oil Co., LLC	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		4,258.43	-4,179.13
Bill Pmt -Check	09/04/2026	Bill.com	Jones Verde Valley	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		133.71	-4,312.84
Bill Pmt -Check	09/04/2026	Bill.com	Helios Health AZ	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		3,100.00	-7,412.84
Bill Pmt -Check	09/04/2026	Bill.com	Bound Tree Medical LLC	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		1,764.21	-9,177.05
Bill Pmt -Check	09/04/2026	Bill.com	TC Excavating LLC	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		4,207.50	-13,384.55
Bill Pmt -Check	09/04/2026	Bill.com	Littler Mendelson, PC	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		1,476.45	-14,861.00
Bill Pmt -Check	09/04/2026	Bill.com	United Fire Equipment	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		92.41	-14,953.41
Bill Pmt -Check	09/04/2026	Bill.com	Marguerite Meidlinger	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		115.00	-15,068.41
Bill Pmt -Check	09/04/2026	Bill.com	Dibble & Associates Consultin...	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		420.00	-15,488.41
Bill Pmt -Check	09/04/2026	Bill.com	United Fire Equipment	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		152.40	-15,640.81
Bill Pmt -Check	09/04/2026	Bill.com	Rhinehart Oil Co., LLC	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		1,040.57	-16,681.38
Bill Pmt -Check	09/04/2026	Bill.com	Jones Verde Valley	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		1,357.21	-18,038.59
Bill Pmt -Check	09/04/2026	Bill.com	Leavitt Communications LLC	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		1,289.53	-19,328.12
Bill Pmt -Check	09/04/2026	Bill.com	PRUDENTIAL OVERALL SU...	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		62.52	-19,390.64
Bill Pmt -Check	09/04/2026	Bill.com	O'REILLY AUTO PARTS	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		81.73	-19,472.37
Bill Pmt -Check	09/04/2026	Bill.com	CBRE, INC.	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		2,800.00	-22,272.37
Bill Pmt -Check	09/04/2026	Bill.com	NAPA AUTO PARTS	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		79.00	-22,351.37
Bill Pmt -Check	09/04/2026	Bill.com	Taylor & Sons Hauling	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		920.00	-23,271.37
General Journal	09/04/2026	2024-4...		BILL 09/04/26 Payables Funding	1050 - Chase - ...	11,651.72		-11,619.65
General Journal	09/04/2026	2024-4...		BILL 09/04/26 Payables Funding	1050 - Chase - ...	11,698.95		79.30
Payment	09/04/2026	R2609...	Dondi West		1200 - Accounts...	499.00		578.30
Payment	09/08/2026	R2609...	Tim Anderson		1200 - Accounts...	499.00		1,077.30
General Journal	09/10/2026	2024-4...		BILL 09/10/26 AR Payments	1050 - Chase - ...		499.00	578.30
Bill Pmt -Check	09/11/2026	Bill.com	LEA-Architects, LLC	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		18,857.56	-18,279.26
Bill Pmt -Check	09/11/2026	Bill.com	JON DAVIS	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		2,239.37	-20,518.63
Bill Pmt -Check	09/11/2026	Bill.com	MERIT TECHNOLOGY PAR...	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		5,336.21	-25,854.84
Bill Pmt -Check	09/11/2026	Bill.com	NAPA AUTO PARTS	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		194.70	-26,049.54
Bill Pmt -Check	09/11/2026	Bill.com	ALL-MED EQUIPMENT & SE...	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		48.00	-26,097.54
Bill Pmt -Check	09/11/2026	Bill.com	ALL-MED EQUIPMENT & SE...	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		19.84	-26,117.38
Bill Pmt -Check	09/11/2026	Bill.com	CDW Government	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		3,256.83	-29,374.21
Bill Pmt -Check	09/11/2026	Bill.com	SCM Property Maintenance L...	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		1,430.00	-30,804.21
Bill Pmt -Check	09/11/2026	Bill.com	Leavitt Communications LLC	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		87.80	-30,892.01
Bill Pmt -Check	09/11/2026	Bill.com	Keepers Commercial Cleaning	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		1,406.00	-32,298.01
Bill Pmt -Check	09/11/2026	Bill.com	HUGHES FIRE EQUIPMENT ...	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		1,207.27	-33,505.28
Bill Pmt -Check	09/11/2026	Bill.com	SyncroMSP	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		15,480.00	-48,985.28
Bill Pmt -Check	09/11/2026	Bill.com	United Arizona Firefighters He...	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		127,106.08	-176,091.36
Bill Pmt -Check	09/11/2026	Bill.com	Corvis Distributing	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		200.92	-176,292.28
Bill Pmt -Check	09/11/2026	Bill.com	LEA-Architects, LLC	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		4,625.00	-182,917.28
Bill Pmt -Check	09/11/2026	Bill.com	State 48 Recycling Inc.	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		402.25	-181,319.53
Bill Pmt -Check	09/11/2026	Bill.com	American Heart Association, I...	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		781.92	-182,101.45
Bill Pmt -Check	09/11/2026	Bill.com	ASDD DOCUMENT DESTR...	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		105.00	-182,206.45
Bill Pmt -Check	09/11/2026	Bill.com	VILLAGE HARDWARE	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		149.28	-182,355.73
Bill Pmt -Check	09/11/2026	Bill.com	United Fire Equipment	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		298.87	-182,654.60
Bill Pmt -Check	09/11/2026	Bill.com	Jones Verde Valley	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		180.44	-182,835.04
Bill Pmt -Check	09/11/2026	Bill.com	The Hvac Company	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		3,569.96	-186,405.00
Bill Pmt -Check	09/11/2026	Bill.com	JAMES VINCENT GROUP LLC	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		8,650.00	-195,055.00
Bill Pmt -Check	09/11/2026	Bill.com	The Hvac Company	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		1,655.84	-196,710.84
Bill Pmt -Check	09/11/2026	Bill.com	Arizona Police Psychology	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		1,600.00	-198,310.84
Bill Pmt -Check	09/11/2026	Bill.com	Big Brand Tire & Service	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		50.00	-198,360.84
Bill Pmt -Check	09/11/2026	Bill.com	PRUDENTIAL OVERALL SU...	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		86.67	-198,447.51
Bill Pmt -Check	09/11/2026	Bill.com	ALL-MED EQUIPMENT & SE...	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		49.60	-198,497.11
Bill Pmt -Check	09/11/2026	Bill.com	ALL-MED EQUIPMENT & SE...	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		64.48	-198,561.59
Bill Pmt -Check	09/11/2026	Bill.com	Jones Verde Valley	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		141.10	-198,702.69
Bill Pmt -Check	09/11/2026	Bill.com	O'REILLY AUTO PARTS	https://app01.us.bill.com/BillPay?id=b...	2000 - Accounts...		55.99	-198,758.68

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Accrual Basis

Sedona Fire District

Transaction Detail by Account

September 2026

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	09/11/2026	Bill.com	SEDONA BUG BUSTERS, I...	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		1,500.00	-200,258.68
General Journal	09/11/2026	2024-4...		BILL 09/11/26 Payables Funding	1050 · Chase - ...	200,836.98		578.30
General Journal	09/11/2026	2024-4...		BILL 09/11/26 AR Payments	1050 · Chase - ...		499.00	79.30
Bill Pmt -Check	09/18/2026	Bill.com	Kronos SaaShr, Inc	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		79.22	0.08
Bill Pmt -Check	09/18/2026	Bill.com	Leavitt Communications LLC	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		245.55	-245.47
Bill Pmt -Check	09/18/2026	Bill.com	Winzer	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		438.62	-684.09
Bill Pmt -Check	09/18/2026	Bill.com	Boyle Pecharich Cline Whittin...	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		4,605.69	-5,289.78
Bill Pmt -Check	09/18/2026	Bill.com	Lenovo Inc	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		2,002.03	-7,291.81
Bill Pmt -Check	09/18/2026	Bill.com	Edge Electric LLC	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		693.47	-7,985.28
Bill Pmt -Check	09/18/2026	Bill.com	Ambulance Medical Billing	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		7,135.42	-15,120.70
Bill Pmt -Check	09/18/2026	Bill.com	Big Brand Tire & Service	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		1,231.38	-16,352.08
Bill Pmt -Check	09/18/2026	Bill.com	Verizon -#542042609-00001	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		1,092.60	-17,444.68
Bill Pmt -Check	09/18/2026	Bill.com	ZebraScapes Landscapping	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		589.47	-18,034.15
Bill Pmt -Check	09/18/2026	Bill.com	ACCURATE BACKGROUND,...	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		846.10	-18,880.25
Bill Pmt -Check	09/18/2026	Bill.com	O'REILLY AUTO PARTS	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		27.24	-18,907.49
Bill Pmt -Check	09/18/2026	Bill.com	United Fire Equipment	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		40.59	-18,948.08
Bill Pmt -Check	09/18/2026	Bill.com	SEDONA ENGRAVING & A...	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		494.87	-19,442.95
Bill Pmt -Check	09/18/2026	Bill.com	NORTHERN ARIZONA HEAL...	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		2,075.81	-21,518.76
Bill Pmt -Check	09/18/2026	Bill.com	PRUDENTIAL OVERALL SU...	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		62.52	-21,581.28
Bill Pmt -Check	09/18/2026	Bill.com	North Horizon Plumbing LLC	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		250.00	-21,831.28
Bill Pmt -Check	09/18/2026	Bill.com	Jones Verde Valley	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		59.77	-21,891.05
Bill Pmt -Check	09/18/2026	Bill.com	The Hvac Company	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		687.50	-22,578.55
Bill Pmt -Check	09/18/2026	Bill.com	North Horizon Plumbing LLC	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		200.00	-22,778.55
Bill Pmt -Check	09/18/2026	Bill.com	MCI	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		88.91	-22,867.46
Bill Pmt -Check	09/18/2026	Bill.com	Jones Verde Valley	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		154.31	-23,021.77
Bill Pmt -Check	09/18/2026	Bill.com	O'REILLY AUTO PARTS	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		54.49	-23,076.26
Bill Pmt -Check	09/18/2026	Bill.com	Bound Tree Medical LLC	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		593.09	-23,669.35
Bill Pmt -Check	09/18/2026	Bill.com	United Fire Equipment	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		57.44	-23,726.79
Bill Pmt -Check	09/18/2026	Bill.com	Sedona-Oak Creek Airport Au...	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		2,000.00	-25,726.79
Bill Pmt -Check	09/18/2026	Bill.com	Corvis Distributing	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		200.92	-25,927.71
Bill Pmt -Check	09/18/2026	Bill.com	XEROX FINANCIAL SERVIC...	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		972.73	-26,900.44
Bill Pmt -Check	09/18/2026	Bill.com	Bound Tree Medical LLC	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		322.03	-27,222.47
Bill Pmt -Check	09/18/2026	Bill.com	ZebraScapes Landscapping	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		4,584.53	-31,807.00
Bill Pmt -Check	09/18/2026	Bill.com	RWC INTERNATIONAL	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		50.22	-31,857.22
General Journal	09/18/2026	2024-4...		BILL 09/18/26 Payables Funding	1050 · Chase - ...	31,936.52		79.30
Bill Pmt -Check	09/25/2026	Bill.com	Sabre Industries, Inc	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		35,686.21	-35,606.91
Bill Pmt -Check	09/25/2026	Bill.com	United Fire Equipment	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		232.42	-35,839.33
Bill Pmt -Check	09/25/2026	Bill.com	CITY OF COTTONWOOD.	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		30,416.83	-66,256.16
Bill Pmt -Check	09/25/2026	Bill.com	Rhinehart Oil Co., LLC	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		1,796.14	-68,052.30
Bill Pmt -Check	09/25/2026	Bill.com	O'REILLY AUTO PARTS	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		84.40	-68,136.70
Bill Pmt -Check	09/25/2026	Bill.com	VERIZON WIRELESS.	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		3,085.91	-71,222.61
Bill Pmt -Check	09/25/2026	Bill.com	Big Brand Tire & Service	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		529.55	-71,752.16
Bill Pmt -Check	09/25/2026	Bill.com	Journey Within LLC	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		60,000.00	-131,752.16
Bill Pmt -Check	09/25/2026	Bill.com	Snap On Tools dba Hansen's ...	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		361.41	-132,113.57
Bill Pmt -Check	09/25/2026	Bill.com	O'REILLY AUTO PARTS	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		161.17	-132,274.74
Bill Pmt -Check	09/25/2026	Bill.com	United Fire Equipment	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		73.83	-132,348.57
Bill Pmt -Check	09/25/2026	Bill.com	NAPA AUTO PARTS	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		34.04	-132,382.61
Bill Pmt -Check	09/25/2026	Bill.com	Bound Tree Medical LLC	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		593.09	-132,975.70
Bill Pmt -Check	09/25/2026	Bill.com	United Fire Equipment	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		238.37	-133,214.07
Bill Pmt -Check	09/25/2026	Bill.com	SCM Property Maintenance L...	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		1,320.00	-134,534.07
Bill Pmt -Check	09/25/2026	Bill.com	United Fire Equipment	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		210.69	-134,744.76
Bill Pmt -Check	09/25/2026	Bill.com	MICHAEL M GOLIGHTLY AN...	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		3,987.96	-138,732.72
Bill Pmt -Check	09/25/2026	Bill.com	Rhinehart Oil Co., LLC	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		4,719.81	-143,452.53
Bill Pmt -Check	09/25/2026	Bill.com	United Fire Equipment	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		133.37	-143,585.90
Bill Pmt -Check	09/25/2026	Bill.com	ALL-MED EQUIPMENT & SE...	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		147.00	-143,732.90
Bill Pmt -Check	09/25/2026	Bill.com	The Hvac Company	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		2,889.29	-146,622.19

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Accrual Basis

Sedona Fire District

Transaction Detail by Account

September 2026

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Bill Pmt -Check	09/25/2026	Bill.com	The Hvac Company	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		625.00	-147,247.19
Bill Pmt -Check	09/25/2026	Bill.com	United Fire Equipment	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		224.86	-147,472.05
Bill Pmt -Check	09/25/2026	Bill.com	O'REILLY AUTO PARTS	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		93.35	-147,565.40
Bill Pmt -Check	09/25/2026	Bill.com	NAPA AUTO PARTS	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		544.34	-148,109.74
Bill Pmt -Check	09/25/2026	Bill.com	PRUDENTIAL OVERALL SU...	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		94.72	-148,204.46
Bill Pmt -Check	09/25/2026	Bill.com	Talley	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		98,703.75	-246,908.21
Bill Pmt -Check	09/25/2026	Bill.com	TESSCO INCORPORATED	https://app01.us.bill.com/BillPay?id=b...	2000 · Accounts...		119,710.22	-366,618.43
General Journal	09/25/2026	2024-4...		BILL 09/25/26 Payables Funding	1050 · Chase - ...	366,697.73		79.30
General Journal	09/29/2026	2024-4...		BILL 09/29/26 Credit P26062501 - 97...	1050 · Chase - ...		1,495.00	-1,415.70
General Journal	09/29/2026	2024-4...		BILL 09/29/26 Credit P26060401 - 54...	1050 · Chase - ...		682.16	-2,097.86
General Journal	09/30/2026	2024-4...		To clear out the bill.com balance	-SPLIT-	2,177.16		79.30
Total 1000 · Bill.com Money Out Clearing						626,076.36	625,997.06	79.30
1010 · Capital Reserves Fund								
Deposit	09/30/2026			Interest	4610 · Interest E...	42,614.97		42,614.97
Total 1010 · Capital Reserves Fund						42,614.97	0.00	42,614.97
1050 · Chase - Operating Account								
Deposit	09/01/2026		AETNA		4140 · Insuranc...	400.00		400.00
Deposit	09/01/2026		Credit Bureau		4140 · Insuranc...	25.00		425.00
Deposit	09/01/2026		Devoted Health		4140 · Insuranc...	548.81		973.81
Deposit	09/01/2026		HUMANA		4140 · Insuranc...	230.59		1,204.40
Deposit	09/01/2026		Noridian		4140 · Insuranc...	7,411.42		8,615.82
Check	09/01/2026		CENTURYLINK		6300 · Communi...		81.20	8,534.62
Check	09/01/2026		CENTURYLINK		6300 · Communi...		281.32	8,253.30
Check	09/01/2026		CENTURYLINK		6300 · Communi...		281.32	7,971.98
Check	09/01/2026		CENTURYLINK		6300 · Communi...		281.32	7,690.66
Check	09/01/2026		CENTURYLINK		6300 · Communi...		475.49	7,215.17
Check	09/01/2026		CENTURYLINK		6300 · Communi...		154.40	7,060.77
Check	09/01/2026		CENTURYLINK		6300 · Communi...		540.67	6,520.10
Check	09/01/2026		CENTURYLINK		6300 · Communi...		332.53	6,187.57
Deposit	09/01/2026			Deposit	4140 · Insuranc...	413.31		6,600.88
Deposit	09/01/2026			Deposit	-SPLIT-	217,206.65		223,807.53
Deposit	09/02/2026		36 Treas 310		4140 · Insuranc...	2,283.70		226,091.23
Deposit	09/02/2026		AETNA		4140 · Insuranc...	1,954.62		228,045.85
Deposit	09/02/2026		Anthem Blue		4140 · Insuranc...	184.45		228,230.30
Deposit	09/02/2026		BCBS		4140 · Insuranc...	430.73		228,661.03
Deposit	09/02/2026		Centene		4140 · Insuranc...	460.61		229,121.64
Deposit	09/02/2026		Credit Bureau		4140 · Insuranc...	3,479.80		232,601.44
Deposit	09/02/2026		First Due		4140 · Insuranc...	550.00		233,151.44
Deposit	09/02/2026		HUMANA		4140 · Insuranc...	926.89		234,078.33
Deposit	09/02/2026		OPTUM		4140 · Insuranc...	653.57		234,731.90
Deposit	09/02/2026		Mutual of Omaha		4140 · Insuranc...	130.43		234,862.33
Check	09/02/2026		Bankcard	Service Charge	7070 · Bank and...		126.04	234,736.29
Check	09/02/2026	EFT	Gateway		7070 · Bank and...		22.00	234,714.29
Deposit	09/03/2026		AARP		4140 · Insuranc...	1,145.59		235,859.88
Deposit	09/03/2026		BCBS		4140 · Insuranc...	4,175.18		240,035.06
Deposit	09/03/2026		Centene		4140 · Insuranc...	3,706.66		243,741.72
Deposit	09/03/2026		Credit Bureau		4140 · Insuranc...	7,099.77		250,841.49
Deposit	09/03/2026		First Due		4140 · Insuranc...	200.00		251,041.49
Deposit	09/03/2026		HUMANA		4140 · Insuranc...	923.20		251,964.69
Deposit	09/03/2026		HUMANA		4140 · Insuranc...	1,924.14		253,888.83
Deposit	09/03/2026		UNITED HEALTHCARE		4140 · Insuranc...	1,096.61		254,985.44
Deposit	09/03/2026		Mutual of Omaha		4140 · Insuranc...	189.53		255,174.97

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Accrual Basis

Sedona Fire District

Transaction Detail by Account

September 2026

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	09/03/2026		Mutual of Omaha		4140 - Insuranc...	254.27		255,429.24
Deposit	09/03/2026		Mutual of Omaha		4140 - Insuranc...	144.42		255,573.66
Deposit	09/03/2026			Deposit	-SPLIT-	340.00		255,913.66
General Journal	09/04/2026	2024-4...		BILL 09/04/26 Payables Funding	1000 - Bill.com ...		11,651.72	244,261.94
General Journal	09/04/2026	2024-4...		BILL 09/04/26 Payables Funding	1000 - Bill.com ...		11,698.95	232,562.99
Deposit	09/04/2026		AHCCCS		4140 - Insuranc...	3,192.88		235,755.87
Deposit	09/04/2026		Cigna		4140 - Insuranc...	1,377.84		237,133.71
Deposit	09/04/2026		Credit Bureau		4140 - Insuranc...	116.37		237,250.08
Deposit	09/04/2026		UNITED HEALTHCARE		4140 - Insuranc...	1,117.44		238,367.52
Check	09/04/2026		CENTURYLINK		6300 - Communi...		69.99	238,297.53
Deposit	09/04/2026			Deposit	7150 - Uniforms	20.00		238,317.53
Check	09/08/2026		CENTURYLINK		6300 - Communi...		41.07	238,276.46
Check	09/08/2026		CENTURYLINK		6300 - Communi...		32.26	238,244.20
Check	09/08/2026		CENTURYLINK		6300 - Communi...		93.42	238,150.78
Check	09/08/2026		CENTURYLINK		6300 - Communi...		220.64	237,930.14
Check	09/08/2026		CENTURYLINK		6300 - Communi...		91.18	237,838.96
Check	09/08/2026		CENTURYLINK		6300 - Communi...		82.18	237,756.78
Check	09/08/2026		CENTURYLINK		6300 - Communi...		111.16	237,645.62
Check	09/08/2026		CENTURYLINK		6300 - Communi...		101.04	237,544.58
Check	09/08/2026		CENTURYLINK		6300 - Communi...		109.80	237,434.78
Check	09/08/2026		CENTURYLINK		6300 - Communi...		36.71	237,398.07
Check	09/08/2026		CENTURYLINK		6300 - Communi...		58.18	237,339.89
Deposit	09/08/2026			Deposit	-SPLIT-	300.00		237,639.89
Deposit	09/09/2026		Credit Bureau		4140 - Insuranc...	3,923.60		241,563.49
Deposit	09/09/2026		First Due		4140 - Insuranc...	300.00		241,863.49
Deposit	09/09/2026		HUMANA		4140 - Insuranc...	697.99		242,561.48
Deposit	09/09/2026		HUMANA		4140 - Insuranc...	852.58		243,414.06
Deposit	09/09/2026		Noridian		4140 - Insuranc...	1,035.53		244,449.59
Deposit	09/09/2026		UNITED HEALTHCARE		4140 - Insuranc...	2,306.34		246,755.93
Deposit	09/09/2026		Mutual of Omaha		4140 - Insuranc...	102.81		246,858.74
Deposit	09/09/2026		Mutual of Omaha		4140 - Insuranc...	115.81		246,974.55
Check	09/09/2026		Arizona Public Service		6010 - Utilities		1,429.49	245,545.06
Check	09/09/2026	EFT	Bill.com		7170 - Dues/Fe...		675.95	244,869.11
Check	09/09/2026	EFT	Sedona Venture Water Sewer...		6010 - Utilities		67.28	244,801.83
General Journal	09/10/2026	2024-4...		BILL 09/10/26 AR Payments	1000 - Bill.com ...	499.00		245,300.83
Deposit	09/10/2026		36 Treas 310		4140 - Insuranc...	5,125.16		250,425.99
Deposit	09/10/2026		AARP		4140 - Insuranc...	573.68		250,999.67
Deposit	09/10/2026		BCBS		4140 - Insuranc...	342.22		251,341.89
Deposit	09/10/2026		Centene		4140 - Insuranc...	1,540.97		252,882.86
Deposit	09/10/2026		Credit Bureau		4140 - Insuranc...	247.61		253,130.47
Deposit	09/10/2026		First Due		4140 - Insuranc...	400.00		253,530.47
Deposit	09/10/2026		Noridian		4140 - Insuranc...	21,221.19		274,751.66
Deposit	09/10/2026		UNITED HEALTHCARE		4140 - Insuranc...	626.27		275,377.93
Deposit	09/10/2026		UNITED HEALTHCARE		4140 - Insuranc...	567.46		275,945.39
Deposit	09/10/2026		UNITED HEALTHCARE		4140 - Insuranc...	2,073.55		278,018.94
Check	09/10/2026	EFT	Arizona Public Service		-SPLIT-		13,320.38	264,698.56
Deposit	09/10/2026			Deposit	-SPLIT-	316.67		265,015.23
General Journal	09/11/2026	2024-4...		BILL 09/11/26 Payables Funding	1000 - Bill.com ...		200,836.98	64,178.25
General Journal	09/11/2026	2024-4...		BILL 09/11/26 AR Payments	1000 - Bill.com ...	499.00		64,677.25
Deposit	09/11/2026		AETNA		4140 - Insuranc...	3,501.09		68,178.34
Deposit	09/11/2026		AETNA		4140 - Insuranc...	874.43		69,052.77
Deposit	09/11/2026		Centene		4140 - Insuranc...	1,109.44		70,162.21
Deposit	09/11/2026		Cigna		4140 - Insuranc...	766.42		70,928.63
Deposit	09/11/2026		Credit Bureau		4140 - Insuranc...	919.12		71,847.75
Deposit	09/11/2026		First Due		4140 - Insuranc...	100.00		71,947.75
Deposit	09/11/2026		HNB		4140 - Insuranc...	167.77		72,115.52

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Accrual Basis

Sedona Fire District

Transaction Detail by Account

September 2026

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	09/11/2026		HUMANA		4140 - Insuranc...	1,508.25		73,623.77
Deposit	09/11/2026		HUMANA		4140 - Insuranc...	488.27		74,112.04
Deposit	09/11/2026		Noridian		4140 - Insuranc...	5,786.24		79,898.28
Deposit	09/11/2026		UNITED HEALTHCARE		4140 - Insuranc...	2,592.56		82,490.84
Deposit	09/14/2026		36 Treas 310		4140 - Insuranc...	2,295.46		84,786.30
Deposit	09/14/2026		AHCCCS		4140 - Insuranc...	6,483.11		91,269.41
Deposit	09/14/2026		Centene		4140 - Insuranc...	3,047.98		94,317.39
Deposit	09/14/2026		Cigna		4140 - Insuranc...	2,287.06		96,604.45
Deposit	09/14/2026		Credit Bureau		4140 - Insuranc...	101.70		96,706.15
Deposit	09/14/2026		Devoted Health		4140 - Insuranc...	577.43		97,283.58
Deposit	09/14/2026		First Due		4140 - Insuranc...	1,940.00		99,223.58
Deposit	09/14/2026		HUMANA		4140 - Insuranc...	342.88		99,566.46
Deposit	09/14/2026		Noridian		4140 - Insuranc...	4,940.40		104,506.86
Deposit	09/14/2026		WPS		4140 - Insuranc...	123.79		104,630.65
Deposit	09/14/2026			Interest	4610 - Interest E...	360.71		104,991.36
Check	09/14/2026		Arizona Water Company		6010 - Utilities		113.19	104,878.17
Check	09/14/2026		Arizona Water Company		6010 - Utilities		421.40	104,456.77
Check	09/14/2026		Arizona Water Company		6010 - Utilities		39.59	104,417.18
Check	09/14/2026		Arizona Water Company		6010 - Utilities		37.34	104,379.84
Check	09/14/2026		CENTURYLINK		6300 - Communi...		108.62	104,271.22
Check	09/14/2026		CENTURYLINK		6300 - Communi...		114.95	104,156.27
Deposit	09/15/2026		Credit Bureau		4140 - Insuranc...	610.00		104,766.27
Deposit	09/15/2026		WPS		4140 - Insuranc...	284.08		105,050.35
Deposit	09/15/2026		WPS		4140 - Insuranc...	117.50		105,167.85
Transfer	09/15/2026			Funds Transfer	2003 - National ...		56,192.34	48,975.51
Check	09/15/2026	EFT	City of Sedona 005650-002	005650-002	6010 - Utilities		53.02	48,922.49
Check	09/15/2026	EFT	UniSource Energy		6010 - Utilities		66.91	48,855.58
Check	09/15/2026			Account Analysis Settlement Charge	7070 - Bank and...		336.32	48,519.26
Deposit	09/16/2026		BCBS		4140 - Insuranc...	533.76		49,053.02
Deposit	09/16/2026		Centene		4140 - Insuranc...	225.84		49,278.86
Deposit	09/16/2026		Cigna		4140 - Insuranc...	1,761.11		51,039.97
Deposit	09/16/2026		Credit Bureau		4140 - Insuranc...	2,100.31		53,140.28
Deposit	09/16/2026		First Due		4140 - Insuranc...	910.00		54,050.28
Deposit	09/16/2026		UNITED HEALTHCARE		4140 - Insuranc...	1,224.47		55,274.75
Deposit	09/17/2026		AARP		4140 - Insuranc...	116.66		55,391.41
Deposit	09/17/2026		BCBS		4140 - Insuranc...	6,580.84		61,972.25
Deposit	09/17/2026		Centene		4140 - Insuranc...	210.67		62,182.92
Deposit	09/17/2026		Credit Bureau		4140 - Insuranc...	3,847.52		66,030.44
Deposit	09/17/2026		First Due		4140 - Insuranc...	119.51		66,149.95
Deposit	09/17/2026		UNITED HEALTHCARE		4140 - Insuranc...	654.38		66,804.33
Deposit	09/17/2026		Mutual of Omaha		4140 - Insuranc...	167.69		66,972.02
Deposit	09/17/2026		Mutual of Omaha		4140 - Insuranc...	146.30		67,118.32
Check	09/17/2026	EFT	City of Sedona 005650-000	005650-000	6010 - Utilities		46.50	67,071.82
Check	09/17/2026	EFT	City of Sedona 005650-002	005650-002	6010 - Utilities		211.27	66,860.55
Check	09/17/2026	EFT	City of Sedona 005650-001	005650-001	6010 - Utilities		39.67	66,820.88
Check	09/17/2026	EFT	City of Sedona 005650-003	005650-003	6010 - Utilities		80.91	66,739.97
Deposit	09/17/2026			Deposit	4140 - Insuranc...	100.00		66,839.97
General Journal	09/18/2026	2024-4...		BILL 09/18/26 Payables Funding	1000 - Bill.com ...		31,936.52	34,903.45
Deposit	09/18/2026		BCBS		4140 - Insuranc...	157.60		35,061.05
Deposit	09/18/2026		Credit Bureau		4140 - Insuranc...	103.40		35,164.45
Deposit	09/18/2026		First Due		4140 - Insuranc...	250.00		35,414.45
Deposit	09/18/2026		Noridian		4140 - Insuranc...	14,739.95		50,154.40
Deposit	09/18/2026		SSM Health		4140 - Insuranc...	1,253.76		51,408.16
Deposit	09/18/2026		UHC		4140 - Insuranc...	112.61		51,520.77
Deposit	09/18/2026		UNITED HEALTHCARE		4140 - Insuranc...	503.76		52,024.53
Deposit	09/18/2026		WPS		4140 - Insuranc...	118.92		52,143.45

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Accrual Basis

Sedona Fire District

Transaction Detail by Account

September 2026

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	09/18/2026		Mutual of Omaha		4140 - Insuranc...	115.81		52,259.26
Check	09/18/2026	EFT	BIG PARK SEWER		6010 - Utilities		353.82	51,905.44
Check	09/18/2026	EFT	BIG PARK SEWER		6010 - Utilities		24.91	51,880.53
Check	09/18/2026	EFT	UniSource Energy		6010 - Utilities		77.50	51,803.03
Check	09/18/2026	EFT	UniSource Energy		6010 - Utilities		38.19	51,764.84
Check	09/18/2026	EFT	UniSource Energy		6010 - Utilities		31.44	51,733.40
Deposit	09/21/2026		First Due		4140 - Insuranc...	3,404.90		55,138.30
Deposit	09/21/2026		UNITED HEALTHCARE		4140 - Insuranc...	553.98		55,692.28
Check	09/21/2026	EFT	Enterprise FM Trust		6210 - Lease Ex...		1,537.13	54,155.15
Deposit	09/22/2026		Anthem Blue		4140 - Insuranc...	115.53		54,270.68
Deposit	09/22/2026		Credit Bureau		4140 - Insuranc...	758.48		55,029.16
Deposit	09/22/2026		First Due		4140 - Insuranc...	50.00		55,079.16
Deposit	09/22/2026		WPS		4140 - Insuranc...	266.09		55,345.25
Check	09/22/2026		Arizona Water Company		6010 - Utilities		141.81	55,203.44
Check	09/22/2026		Arizona Water Company		6010 - Utilities		92.78	55,110.66
Check	09/22/2026		Arizona Water Company		6010 - Utilities		49.59	55,061.07
Check	09/22/2026		Arizona Water Company		6010 - Utilities		37.53	55,023.54
Check	09/22/2026		CENTURYLINK		6300 - Communi...		346.96	54,676.58
Deposit	09/23/2026		BCBS		4140 - Insuranc...	304.69		54,981.27
Deposit	09/23/2026		First Due		4140 - Insuranc...	750.00		55,731.27
Deposit	09/23/2026		Noridian		4140 - Insuranc...	463.94		56,195.21
Deposit	09/23/2026		UHC		4140 - Insuranc...	40.61		56,235.82
Deposit	09/24/2026		AARP		4140 - Insuranc...	1,541.32		57,777.14
Deposit	09/24/2026		BCBS		4140 - Insuranc...	388.72		58,165.86
Deposit	09/24/2026		BCBS		4140 - Insuranc...	2,759.99		60,925.85
Deposit	09/24/2026		Centene		4140 - Insuranc...	1,801.33		62,727.18
Deposit	09/24/2026		Credit Bureau		4140 - Insuranc...	5,637.97		68,365.15
Deposit	09/24/2026		First Due		4140 - Insuranc...	3,414.90		71,780.05
Deposit	09/24/2026		OPTUM		4140 - Insuranc...	389.74		72,169.79
Deposit	09/24/2026		UNITED HEALTHCARE		4140 - Insuranc...	873.29		73,043.08
Deposit	09/24/2026			Deposit	7150 - Uniforms	20.00		73,063.08
Deposit	09/24/2026			Deposit	4140 - Insuranc...	1,834.70		74,897.78
Deposit	09/24/2026			Deposit	-SPLIT-	45,967.06		120,864.84
Deposit	09/25/2026		Credit Bureau		4140 - Insuranc...	7,188.77		128,053.61
Deposit	09/25/2026		First Due		4140 - Insuranc...	350.00		128,403.61
Deposit	09/25/2026		Noridian		4140 - Insuranc...	589.48		128,993.09
Deposit	09/25/2026		UNITED HEALTHCARE		4140 - Insuranc...	1,023.93		130,017.02
Check	09/25/2026		CENTURYLINK		6300 - Communi...		84.94	129,932.08
General Journal	09/25/2026	2024-4...		BILL 09/25/26 Payables Funding	1000 - Bill.com ...		366,697.73	-236,765.65
Deposit	09/28/2026		Credit Bureau		4140 - Insuranc...	149.15		-236,616.50
Deposit	09/28/2026		First Due		4140 - Insuranc...	460.00		-236,156.50
Check	09/28/2026	EFT	UniSource Energy		6010 - Utilities		161.82	-236,318.32
Check	09/28/2026	EFT	UniSource Energy		6010 - Utilities		46.40	-236,364.72
Transfer	09/28/2026			Funds Transfer	1060 - Chase - ...	200,000.00		-36,364.72
Deposit	09/29/2026		Credit Bureau		4140 - Insuranc...	4,473.91		-31,890.81
Deposit	09/29/2026		PNC		4140 - Insuranc...	166.61		-31,724.20
Deposit	09/29/2026		UNITED HEALTHCARE		4140 - Insuranc...	2,366.86		-29,357.34
Deposit	09/29/2026		UNITED HEALTHCARE		4140 - Insuranc...	1,044.38		-28,312.96
Bill Pmt -Check	09/29/2026	N/A	Wex Bank (new acct)	# 115076107	2000 - Accounts...		7,300.56	-35,613.52
General Journal	09/29/2026	2024-4...		BILL 09/29/26 Credit P26062501 - 97...	1000 - Bill.com ...	1,495.00		-34,118.52
General Journal	09/29/2026	2024-4...		BILL 09/29/26 Credit P26060401 - 54...	1000 - Bill.com ...	682.16		-33,436.36
Deposit	09/29/2026			Deposit	4230 - Misc Rev...	538.00		-32,898.36
Deposit	09/30/2026		AARP		4140 - Insuranc...	165.80		-32,732.56
Deposit	09/30/2026		Cariten		4140 - Insuranc...	567.45		-32,165.11
Deposit	09/30/2026		Cigna		4140 - Insuranc...	4,641.32		-27,523.79
Deposit	09/30/2026		Credit Bureau		4140 - Insuranc...	188.97		-27,334.82

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Accrual Basis

Sedona Fire District

Transaction Detail by Account

September 2026

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	09/30/2026		First Due		4140 · Insuranc...	100.00		-27,234.82
Deposit	09/30/2026		UNITED HEALTHCARE		4140 · Insuranc...	1,006.86		-26,227.96
Check	09/30/2026		Arizona Water Company		6010 · Utilities		705.56	-26,933.52
Check	09/30/2026		Arizona Water Company		6010 · Utilities		39.78	-26,973.30
Deposit	09/30/2026			Deposit	7150 · Uniforms	100.00		-26,873.30
Total 1050 · Chase - Operating Account						683,998.37	710,871.67	-26,873.30
1060 · Chase - Payroll Account								
General Journal	09/04/2026	8/28/2...			5010 · Salaries ...		373,908.85	-373,908.85
General Journal	09/04/2026	8/28/2...			5010 · Salaries ...		85,750.73	-459,659.58
General Journal	09/04/2026	8/28/2...			5010 · Salaries ...		1,520.69	-461,180.27
Check	09/04/2026	EFT	Nationwide		2022 · Retireme...		17,450.78	-478,631.05
Check	09/04/2026	EFT	Retirement RCR		2022 · Retireme...		15,256.42	-493,887.47
Check	09/04/2026	EFT	Nationwide		2022 · Retireme...		14,049.01	-507,936.48
Check	09/04/2026	EFT	Nationwide		2022 · Retireme...		13,145.63	-521,082.11
Check	09/04/2026	EFT	Nationwide		2022 · Retireme...		9,047.42	-530,129.53
Check	09/04/2026	EFT	Nationwide		2022 · Retireme...		8,347.72	-538,477.25
Check	09/04/2026	EFT	Nationwide		2022 · Retireme...		7,285.93	-545,763.18
Check	09/04/2026	EFT	Nationwide		2022 · Retireme...		7,006.74	-552,769.92
Check	09/04/2026	EFT	Nationwide		2022 · Retireme...		6,509.54	-559,279.46
Check	09/04/2026	EFT	Nationwide		2022 · Retireme...		5,995.62	-565,275.08
Check	09/04/2026	EFT	Nationwide		2022 · Retireme...		5,498.24	-570,773.32
Check	09/04/2026	EFT	Healthequity, Inc.		2018 · HSA Ded...		4,384.44	-575,157.76
Bill	09/07/2026	09.07....	Sedona Fire District	Weekly Cash Flow	2000 · Accounts...	400,000.00		-175,157.76
Check	09/09/2026	EFT	PSPRS		2022 · Retireme...		240,835.98	-415,993.74
Check	09/09/2026	EFT	PSPRS		2022 · Retireme...		149,135.39	-565,129.13
Deposit	09/14/2026			Interest	4610 · Interest E...	591.93		-564,537.20
General Journal	09/18/2026	9/11/2...			5010 · Salaries ...		312,844.76	-877,381.96
General Journal	09/18/2026	9/11/2...			5010 · Salaries ...		69,650.71	-947,032.67
General Journal	09/18/2026	9/11/2...			5010 · Salaries ...		1,520.69	-948,553.36
Check	09/18/2026	EFT	Retirement RCR		2022 · Retireme...		15,044.02	-963,597.38
Check	09/18/2026	EFT	Nationwide		2022 · Retireme...		13,121.80	-976,719.18
Check	09/18/2026	EFT	Nationwide		2022 · Retireme...		11,999.48	-988,718.66
Check	09/18/2026	EFT	Nationwide		2022 · Retireme...		10,251.21	-998,969.87
Check	09/18/2026	EFT	Nationwide		2022 · Retireme...		9,294.24	-1,008,264.11
Check	09/18/2026	EFT	Nationwide		2022 · Retireme...		9,242.67	-1,017,506.78
Check	09/18/2026	EFT	Nationwide		2022 · Retireme...		6,927.22	-1,024,434.00
Check	09/18/2026	EFT	Nationwide		2022 · Retireme...		6,412.56	-1,030,846.56
Check	09/18/2026	EFT	Nationwide		2022 · Retireme...		6,190.05	-1,037,036.61
Check	09/18/2026	EFT	Nationwide		2022 · Retireme...		6,048.59	-1,043,085.20
Check	09/18/2026	EFT	Nationwide		2022 · Retireme...		4,446.07	-1,047,531.27
Check	09/18/2026	EFT	Healthequity, Inc.		2018 · HSA Ded...		4,027.85	-1,051,559.12
Check	09/18/2026	EFT	PSPRS		2022 · Retireme...		39,565.16	-1,091,124.28
Bill	09/23/2026	09.23....	Sedona Fire District	Weekly Cash Flow	2000 · Accounts...	900,000.00		-191,124.28
Check	09/24/2026	EFT	PSPRS		2022 · Retireme...		541.50	-191,665.78
Check	09/25/2026	EFT	Healthequity, Inc.		2018 · HSA Ded...		11.55	-191,677.33
Transfer	09/28/2026			Funds Transfer	1050 · Chase - ...		200,000.00	-391,677.33
Check	09/28/2026		AFLAC	T2719	2019 · Insuranc...		2,694.46	-394,371.79
Total 1060 · Chase - Payroll Account						1,300,591.93	1,694,963.72	-394,371.79

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Accrual Basis

Sedona Fire District

Transaction Detail by Account

September 2026

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
1070 · County General Fund								
Bill Pmt -Check	09/08/2026	70620...	Sedona Fire District	Weekly Cash Flow	2000 · Accounts...		400,000.00	-400,000.00
Bill Pmt -Check	09/08/2026	70620...	MetLife	Legal & ID Protection - August 2026	2000 · Accounts...		1,204.80	-401,204.80
Bill Pmt -Check	09/15/2026	70620...	Rhys Tarver	Travel to Chehalis, WA for ambulanc...	2000 · Accounts...		408.00	-401,612.80
Bill Pmt -Check	09/15/2026	70620...	Sedona Verde Valley FF Asso...		2000 · Accounts...		3,055.02	-404,667.82
Bill Pmt -Check	09/15/2026	70620...	Eric Lechowski	Travel to Chehalls, WA for ambulanc...	2000 · Accounts...		408.00	-405,075.82
Bill Pmt -Check	09/23/2026	70620...	Sedona Fire District	Weekly Cash Flow	2000 · Accounts...		900,000.00	-1,305,075.82
Bill Pmt -Check	09/23/2026	70620...	Sedona Verde Valley FF Asso...		2000 · Accounts...		3,055.02	-1,308,130.84
Bill Pmt -Check	09/23/2026	70620...	Sedona Verde Valley Firefight...	Charity Donations September 2026	2000 · Accounts...		717.00	-1,308,847.84
General Journal	09/30/2026	2024-4...		to record prop tax for Sept 2026	-SPLIT-	912,908.42		-395,939.42
General Journal	09/30/2026	2024-4...		to record prop tax for Sept 2026	-SPLIT-	172,611.54		-223,327.88
Deposit	09/30/2026			Interest	4610 · Interest E...	10,002.89		-213,324.99
Total 1070 · County General Fund						1,095,522.85	1,308,847.84	-213,324.99
TOTAL						3,748,804.48	4,340,680.29	-591,875.81

Sedona Fire District

Fiscal Year
Begins: Jul-26

Twelve-Month Cash Flow

Sedona Fire District															
	Beginning	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Monthly Average	Overview
Cash Summary															
Cash on Hand (beginning of month)	21,994,541	21,994,541	19,166,517	17,811,690	17,219,735	23,815,673	25,543,074	26,642,941	25,793,625	24,617,185	23,644,519	25,516,786	25,468,611	23,102,908	
Cash Available (on hand + receipts, before cash out)	21,994,541	22,459,769	19,501,664	19,434,419	26,587,564	27,427,307	28,492,174	27,889,924	26,466,420	25,493,756	28,353,293	27,385,953	26,207,878	25,475,010	
Cash Position (end of month)	21,994,541	19,166,517	17,811,690	17,219,735	23,815,673	25,543,074	26,642,941	25,793,625	24,617,185	23,644,519	25,516,786	25,468,611	17,397,801	22,719,847	
Cash Receipts															
Tax Levy Revenue		70,898	48,408	1,085,520	9,148,990	3,326,128	2,663,594	961,477	387,289	591,065	4,423,268	1,543,661	387,082	2,053,115	
Non-Tax Levy Revenue		394,329	286,739	537,208	218,839	285,506	285,506	285,506	285,506	285,506	285,506	325,506	352,185	318,987	
Total Cash Receipts		465,228	335,147	1,622,728	9,367,829	3,611,634	2,949,100	1,246,983	672,795	876,571	4,708,774	1,869,167	739,267	2,372,102	
Cash Paid Out															
Disbursements		2,836,829	1,507,616	1,905,332	2,771,891	1,884,233	1,849,233	2,096,299	1,849,235	1,849,237	2,836,507	1,917,342	1,917,268	2,101,752	
Capital Budget/Debt Payments		456,423	182,357	309,352	0	0	0	0	0	0	0	0	6,892,809	653,412	
Total Cash Paid Out		3,293,252	1,689,973	2,214,683	2,771,891	1,884,233	1,849,233	2,096,299	1,849,235	1,849,237	2,836,507	1,917,342	8,810,077	2,755,164	
	(Actual)	(Actual)	(Actual)	(Budget)	(Budget)	(Budget)	(Budget)	(Budget)	(Budget)	(Budget)	(Budget)	(Budget)	(Budget)		



Arizona Public Safety Personnel Retirement System

SEDONA FIRE DISTRICT (166)

Actuarial Valuation

As of June 30, 2025

Contributions Applicable to the Plan/

Fiscal Year Ending June 30, 2027

FOSTER & FOSTER
ACTUARIES AND CONSULTANTS

November 2025

Board of Trustees
Arizona Public Safety Personnel Retirement System

Re: Actuarial Valuation as of June 30, 2025 for Sedona Fire District (166)

Dear Members of the Board,

This report details the annual actuarial valuation of the Arizona Public Safety Personnel Retirement System (PSPRS) as of June 30, 2025. The valuation was performed to measure the plan's liability and funding levels and to determine the actuarially appropriate funding requirements for the applicable plan year. This report was prepared for use by the Board and those designated or approved by the Board. Use of the results for other purposes may not be applicable and could produce significantly different results.

DATA AND ASSUMPTIONS

In preparing this report, we have relied on personnel, plan design, and asset information supplied by PSPRS. In our opinion, the assumptions used in the valuation, as adopted by the Board, represent reasonable expectations of anticipated fund experience. Other sets of assumptions and methods could also be reasonable and could produce materially different results. While we cannot verify the accuracy of all this information, the supplied information was reviewed for consistency and reasonableness. As a result of this review, we have no reason to doubt the substantial accuracy of the information and believe that it has produced appropriate results. This information, along with any adjustments or modifications, is summarized in various sections of this report.

DISCLOSURES AND LIMITATIONS

Future actuarial measurements may differ significantly from the current measurements presented in this report due to factors such as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period); and changes in plan provisions or applicable law. Due to the limited scope of this report, we did not provide an analysis of these potential differences.

The computed contribution rates shown in the "Contribution Results" section should be considered minimum contribution rates that comply with the Board's funding policy and Arizona Statutes. Users of this report should be aware that contributions made at that rate do not guarantee benefit security. Given the importance of benefit security to any retirement system, we suggest that contributions to the System in excess of those presented in this report be considered.

The funding percentages and unfunded accrued liability as measured based on the actuarial value of assets will differ from similar measures based on the market value of assets. These measures, as provided, are

appropriate for determining the adequacy of future contributions, but may not be appropriate for the purpose of settling a portion or all of its liabilities.

This valuation assumes the continuing ability of the participating employers to make the contributions necessary to fund this plan. A determination regarding whether or not the participating employers are actually able to do so is outside our scope of expertise. Consequently, we did not perform such an analysis.

In performing the analysis, we used third-party software to model (calculate) the underlying liabilities and costs. These results are reviewed in the aggregate and for individual sample lives. The output from the software is either used directly or input into internally developed models to generate the costs. All internally developed models are reviewed as part of the process. As a result of this review, we believe that the models have produced reasonable results. We do not believe there are any material inconsistencies among assumptions or unreasonable output produced due to the aggregation of assumptions.

ACTUARIAL CERTIFICATION

The valuation has been conducted in accordance with all applicable laws and regulations, as well as generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board; specifically No. 6 for Measuring Retiree Group Benefit Obligations/No. 4 for Measuring Pension Obligations and Determining Pension Plan Costs or Contributions, No. 23 for Data Quality, No. 27 for Selection of Economic Assumptions for Measuring Pension Obligations, No. 35 for Selection of Demographic and Other Noneconomic Assumptions for Measuring Pension Obligations, No. 44, Selection and Use of Asset Valuation Methods for Pension Valuations, and No. 51, Assessment and Disclosure of Risk Associated with Measuring Pension Obligations.

In our opinion, the Minimum Required Contribution set forth in this report constitutes a reasonable actuarially determined contribution under Actuarial Standard of Practice No. 4.

The undersigned are familiar with the immediate and long-term aspects of pension/OPEB valuations and meet the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions contained herein. All of the sections of this report are considered an integral part of the actuarial opinions.

To our knowledge, no associate of Foster & Foster, Inc. working on this report has any direct financial interest or indirect material interest in the Arizona Public Safety Personnel Retirement System, nor does anyone at Foster & Foster, Inc. act as a member of the PSPRS Board of Trustees. Thus, there is no relationship existing that might affect our capacity to prepare and certify this actuarial report.

Respectfully submitted,
Foster & Foster, Inc.

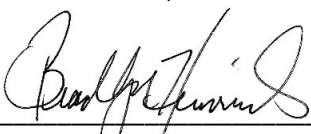
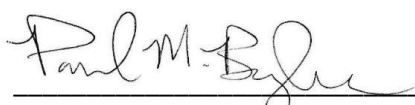

Bradley R. Heinrichs, FSA, EA, MAAA
Paul M. Baugher, FSA, EA, MAAA

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SUMMARY

The regular annual actuarial valuation of the Arizona Public Safety Personnel Retirement System for the Sedona Fire District, performed as of June 30, 2025, has been completed and the results are presented in this Report. The purpose of this valuation is to:

- Compute the employers' recommended contribution rates for the fiscal year ending June 30, 2027. This information is contained in the section entitled "Contribution Results".
- Compute the liabilities associated with benefits likely to be paid on behalf of current retired and active members and compare accumulated assets with the liabilities to assess the funded condition. This information is contained in the section entitled "Liability Support."

Valuation Date Applicable to Fiscal Year Ending	June 30, 2025 2027	June 30, 2024 2026
EMPLOYER CONTRIBUTION REQUIREMENTS (AS A PERCENTAGE OF PAYROLL)		
Tiers 1 & 2 Members		
Pension	49.67%	49.10%
Health	0.30%	0.47%
Total	49.97%	49.57%
Tier 3 Members ¹		
Pension	8.58%	8.41%
Health	0.11%	0.11%
Total	8.69%	8.52%
FUNDED STATUS		
Tiers 1 & 2 Members		
Pension	66.3%	64.1%
Health	101.0%	89.5%
Total	66.7%	64.4%
Tier 3 Members		
Pension	102.4%	107.9%
Health	198.3%	216.2%
Total	103.6%	109.5%

¹ The Tier 3 rates shown are the calculated rates as of the valuation date and do not reflect any Legacy costs that the employer must also contribute.

CHANGES FROM PRIOR YEAR

Changes in the results from the prior year's valuation can be illustrated in the following tables along with high-level explanations for the entire System below:

CONTRIBUTION RATE

	Tiers 1 & 2		Tier 3 Members	
	Pension	Health	Pension	Health
Contribution Rate Last Valuation	49.10%	0.47%	8.41%	0.11%
Asset Experience	(0.42%)	(0.01%)	(0.17%)	0.00%
Payroll Base	(1.73%)	(0.01%)	0.00%	0.00%
Liability Experience	1.16%	(0.12%)	(0.32%)	0.00%
Additional Contribution	0.00%	0.00%	0.00%	0.00%
Assumption/Method Change	0.78%	0.00%	0.00%	0.00%
Compensation Limit Update	0.00%	0.00%	0.67%	0.00%
Other	<u>0.78%</u>	<u>(0.03%)</u>	<u>(0.01%)</u>	<u>0.00%</u>
Contribution Rate This Valuation	49.67%	0.30%	8.58%	0.11%

FUNDED STATUS

	Tiers 1 & 2		Tier 3 Members	
	Pension	Health	Pension	Health
Funded Status Last Valuation	64.1%	89.5%	107.9%	216.2%
Asset Experience	0.4%	0.8%	1.9%	4.1%
Liability Experience	(0.8%)	9.5%	3.6%	0.7%
Additional Contribution	0.0%	0.0%	0.0%	0.0%
Assumption/Method Change	0.0%	0.0%	0.0%	0.0%
Compensation Limit Update	0.0%	0.0%	0.0%	0.0%
Other	<u>2.6%</u>	<u>1.2%</u>	<u>(11.0%)</u>	<u>(22.7%)</u>
Funded Status This Valuation	66.3%	101.0%	102.4%	198.3%

Asset Experience – Asset gains and losses (relative to the assumed earnings rate) are smoothed over seven years for Tiers 1 and 2 and over five years for Tier 3. The return on the market value of assets for the year ending June 30, 2025 was 11.0% for Tiers 1 and 2 and 12.5% for Tier 3. On a smoothed, actuarial value of assets basis, the average return was 7.9% for Tiers 1 and 2 and 9.2% for Tier 3. The returns exceeded the 2024 assumed earnings rate for Tiers 1 and 2 of 7.2% and the 2024 assumed earnings rate for Tier 3 of 7.0%.

Payroll Base – Under the current amortization policy for Tiers 1 and 2, the contribution rate is developed as a level percentage of payroll. Payroll for this purpose includes members of this plan and the defined contribution plan's members that would have been in this plan. To the extent that actual payroll is lower/greater than last year's projected payroll, the contribution rate will increase/decrease as a result.

Liability Experience – Experience overall was unfavorable, with key sources of loss coming from inactive mortality, actual COLAs, and other data changes.

Additional Contribution – Monies contributed in excess of the required contribution rate in order to pay down the unfunded liability.

Assumption / Method Change – The Board continued the decrease in the payroll growth assumption from 1.50% to 0.75%.

Compensation Limit Update – The Tier 3 compensation limit was updated, as scheduled, with a sizable increase over expectation.

Other – This is the combination of all other factors that could impact liabilities year-over-year, with the primary sources being changes in benefits for continuing inactive. Tier 3 members were also impacted by the increase in the compensation limit.

CONTRIBUTION RESULTS

DEVELOPMENT OF EMPLOYER CONTRIBUTIONS – TIERS 1 & 2 MEMBERS

Valuation Date Applicable to Fiscal Year Ending	June 30, 2025		June 30, 2024	
	2027		2026	
	Rate	Dollar	Rate	Dollar
PENSION				
Normal Cost				
Total Normal Cost	20.23%	\$ 1,410,988	20.36%	\$ 1,358,121
Employee Cost	<u>(7.65%)</u>	<u>(533,567)</u>	<u>(7.65%)</u>	<u>(510,296)</u>
Employer (Net) Normal Cost	12.58%	877,421	12.71%	847,825
Amortization of Unfunded Liability	<u>37.09%</u>	<u>2,586,928</u>	<u>36.39%</u>	<u>2,427,407</u>
Total Employer Cost (Pension)	49.67%	3,464,349	49.10%	3,275,232
HEALTH				
Normal Cost	0.30%	20,924	0.33%	22,013
Amortization of Unfunded Liability	<u>0.00%</u>	<u>0</u>	<u>0.14%</u>	<u>9,339</u>
Total Employer Cost (Health)	0.30%	20,924	0.47%	31,352
Total Employer Cost (Pension + Health)	49.97%	3,485,273	49.57%	3,306,584
Alternate Contribution Rate (ACR) ¹	37.09%		36.53%	
Underlying Payroll (as of valuation date)		6,922,811		6,571,955

The results above are based on the current amortization schedule approved by the Board of Trustees for your individual plan (see "Actuarial Assumptions and Methods").

¹ The Alternate Contribution Rate is the sum of the positive amortization rates for Tiers 1 & 2 Pension and Health (subject to an 8% minimum) and is charged when retirees return to active status.

DEVELOPMENT OF EMPLOYER CONTRIBUTIONS – TIER 3 DEFINED BENEFIT (DB) MEMBERS

Valuation Date Applicable to Fiscal Year Ending	June 30, 2025		June 30, 2024	
	2027		2026	
	Rate	Dollar	Rate	Dollar
PENSION				
Total Normal Cost	17.15%	\$ 353,814	16.82%	\$ 327,972
Amortization of Unfunded Liability	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>
Total Pension Cost	17.15%	353,814	16.82%	327,972
HEALTH				
Total Normal Cost	0.21%	4,332	0.22%	4,290
Amortization of Unfunded Liability	<u>0.00%</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>
Total Health Cost	0.21%	4,332	0.22%	4,290
TOTAL				
Calculated Tier 3 Required EE/ER Individual Cost	8.69%	179,073	8.52%	166,131
Funding Policy Tier 3 Required EE/ER Individual Cost ¹	8.66%	178,661	8.69%	169,446
ER Legacy Cost of Tiers 1 & 2 Amort of Unfunded Liabilities ²	37.09%	765,188	36.53%	712,296
Funding Policy Tier 3 ER Defined Benefit Cost	45.75%	943,849	45.22%	881,741
Underlying Payroll (as of valuation date)		2,047,700		1,921,076

¹ The “Funding Policy” cost was adopted in 2023 and first reflected in the June 30, 2023 valuation. This cost is a 3-year rolling average of the actual calculated costs. The total cost is split equally between employer and employee, in compliance with state statutes. Note that pension and health monies are split differently for the two parties based on IRS requirements. More information on this breakout is included in the “Historical Summary of Rates”.

² Pursuant to ARS § 38-843(B), the amortization of positive unfunded liabilities for Tiers 1 & 2 shall be applied to all Tier 3 payroll on a level percent basis. However, while it is statutorily required to present the rates in this manner, these are the minimums where alternate methods for paying down that unfunded liability is at the discretion of each employer. Further, to understand the effects of reform in relation to Tier 3, compare the total rate of Tier 3 before application of those legacy costs.

DEVELOPMENT OF CONTRIBUTIONS – TIER 3 DEFINED CONTRIBUTION (DC) MEMBERS

Valuation Date Applicable to Fiscal Year Ending	June 30, 2025		June 30, 2024	
	2027		2026	
	Rate	Dollar	Rate	Dollar
TIER 2 & 3 DB / NON-SOCIAL SECURITY				
Employee Cost	3.00%		3.00%	
Employer Cost ¹	3.00%		3.00%	
TIER 3 DC ONLY				
Employee Cost	9.00%	\$ 13,613	9.00%	\$ 6,579
Employee Health Subsidy Program Cost	0.18%	272	0.20%	146
Employee Disability Program Cost	<u>1.60%</u>	<u>2,420</u>	<u>1.54%</u>	<u>1,126</u>
Total Employee Cost	10.78%	16,305	10.74%	7,851
Employer Cost	9.00%	13,613	9.00%	6,579
Employer Health Subsidy Program Cost	0.18%	272	0.20%	146
Employer Disability Program Cost	<u>1.60%</u>	<u>2,420</u>	<u>1.54%</u>	<u>1,126</u>
Total Employer Cost (before Legacy)	10.78%	16,305	10.74%	7,851
ER Legacy Cost of Tiers 1 & 2 Amort of Unfunded Liabilities ²	37.09%	56,100	36.53%	26,703
Total Employer Cost (with Legacy)	47.87%	72,405	47.27%	34,554
Underlying Payroll (as of valuation date)		150,128		72,019

¹ Employer rate is 4% for Tier 2 members for a period of time depending on the individual's membership date.

² Pursuant to ARS § 38-843(B), the amortization of positive unfunded liabilities for Tiers 1 & 2 shall be applied to all Tier 3 payroll on a level percent basis. However, while it is statutorily required to present the rates in this manner, these are the minimums where alternate methods for paying down that unfunded liability is at the discretion of each employer. Further, to understand the effects of reform in relation to Tier 3, compare the total rate of Tier 3 before application of those legacy costs.

CONTRIBUTION RATE SUMMARY

	Tier 1	Tier 2		Tier 3		
Membership Date On or After	7/1/1968	1/1/2012		7/1/2017		
Participates in Social Security	N/A	Yes	No	Yes	No	N/A
Available Retirement Plan ¹	DB Only	DB Only	Hybrid	DB Only	Hybrid	DC Only
EMPLOYEE CONTRIBUTION RATE						
PSPRS DB Rate	7.65%	7.65%	7.65%	8.66%	8.66%	
PSPRS DC Rate			3.00%		3.00%	9.00%
Employer Health Subsidy Program Cost						0.18%
PSPDCRP Disability Program Rate						1.60%
Total EE Contribution Rate	7.65%	7.65%	10.65%	8.66%	11.66%	10.78%
EMPLOYER CONTRIBUTION RATE						
PSPRS DB Normal Cost	12.88%	12.88%	12.88%	8.66%	8.66%	
PSPRS DB Tier 1 & 2 Legacy Cost ²	37.09%	37.09%	37.09%	37.09%	37.09%	37.09%
PSPRS DC Rate			3.00%		3.00%	9.00%
Employer Health Subsidy Program Cost						0.18%
PSPDCRP Disability Program Rate						1.60%
Total ER Contribution Rate	49.97%	49.97%	52.97%	45.75%	48.75%	47.87%
Employer Alternate Contribution Rate ³	37.09%	37.09%	37.09%	37.09%	37.09%	37.09%

Exhibit summarizes employee and employer contributions based on Statute and the results of June 30, 2025 actuarial valuation. Pension and health components are combined, where applicable.

¹ Employers that pay into Social Security on behalf of their members do not participate in the Hybrid Plan.

² Per statute (ARS § 38-843(B)), any positive unfunded liability for Tiers 1 and 2 is to be applied to all Tier 3 (DB and DC) payrolls

³ The Alternate Contribution Rate is the sum of the positive amortization rates for Tiers 1 & 2 Pension and Health (subject to an 8% minimum) and is charged when retirees return to active status.

IMPACT OF ADDITIONAL CONTRIBUTIONS

Impact On	Additional Contribution (000s)										
	\$0	\$1,000	\$2,000	\$3,000	\$4,000	\$5,000	\$6,000	\$7,000	\$8,000	\$9,000	\$10,000
Funded Status - June 30, 2025	66.3%	67.5%	68.7%	69.9%	71.2%	72.4%	73.6%	74.8%	76.0%	77.2%	78.4%
FYE 2027 Contribution Rate	49.67%	48.54%	47.41%	46.28%	45.16%	44.03%	42.90%	41.77%	40.64%	39.51%	38.38%

Table shows the hypothetical change in the funded status and contribution rate from the June 30, 2025 actuarial valuation results for Tiers 1 & 2 if an additional contribution of the amount shown had been made to the Fund on June 30, 2025. This illustration can help estimate the impact of contributing additional monies to the fund in the future.

HISTORICAL SUMMARY OF RATES

	Valuation Date June 30	Fiscal Year Ending June 30	Pension			Health		
			Normal Cost	Unfunded Amortization	Total	Normal Cost	Unfunded Amortization	Total
TIER 1 & 2 (Employer)	2021	2023	12.08%	30.95%	43.03%	0.34%	0.15%	0.49%
	2022	2024	13.12%	31.19%	44.31%	0.37%	0.18%	0.55%
	2023	2025	13.02%	32.66%	45.68%	0.35%	0.24%	0.59%
	2024	2026	12.71%	36.39%	49.10%	0.33%	0.14%	0.47%
	2025	2027	12.58%	37.09%	49.67%	0.30%	0.00%	0.30%
TIER 3 ¹ (Employer)	2021	2023	9.68%	0.00%	9.68%	0.26%	0.00%	0.26%
	2022	2024	9.30%	0.00%	9.30%	0.26%	0.00%	0.26%
	2023	2025	8.77%	0.00%	8.77%	0.12%	0.00%	0.12%
	2024	2026	8.46%	0.00%	8.46%	0.23%	0.00%	0.23%
	2025	2027	8.43%	0.00%	8.43%	0.23%	0.00%	0.23%
TIER 3 (Employee)	2021	2023	9.68%	0.00%	9.68%	0.26%	0.00%	0.26%
	2022	2024	9.30%	0.00%	9.30%	0.26%	0.00%	0.26%
	2023	2025	8.77%	0.00%	8.77%	0.12%	0.00%	0.12%
	2024	2026	8.69%	0.00%	8.69%	0.00%	0.00%	0.00%
	2025	2027	8.66%	0.00%	8.66%	0.00%	0.00%	0.00%

¹ All Tier 3 rates shown (employer and employee) are Board approved Funding Policy rates. Starting in 2023, these rates are a 3-year rolling average of calculated EE/ER rates. Does not reflect Legacy costs that the employer must also contribute.

LIABILITY SUPPORT

LIABILITIES AND FUNDED RATIOS BY BENEFIT - TIERS 1 & 2

	June 30, 2025	June 30, 2024
PENSION		
Actuarial Present Value of Benefits (PVB)		
Retirees and Beneficiaries	\$ 34,105,129	\$ 33,742,902
DROP Members	10,931,447	8,810,618
Vested Members	190,980	113,546
Active Members	<u>46,664,118</u>	<u>43,491,049</u>
Total Actuarial Present Value of Benefits	91,891,674	86,158,115
Actuarial Accrued Liability (AAL)		
All Inactive Members	45,227,556	42,667,066
Active Members	<u>37,536,030</u>	<u>34,528,545</u>
Total Actuarial Accrued Liability	82,763,586	77,195,611
Actuarial Value of Assets (AVA)	54,892,183	49,471,159
Unfunded Actuarial Accrued Liability	27,871,403	27,724,452
PVB Funded Ratio (AVA / PVB)	59.7%	57.4%
AAL Funded Ratio (AVA / AAL)	66.3%	64.1%
HEALTH		
Actuarial Present Value of Benefits (PVB)		
Retirees and Beneficiaries	\$ 309,623	\$ 387,075
DROP Members	140,768	121,791
Active Members	<u>668,412</u>	<u>657,792</u>
Total Present Value of Benefits	1,118,803	1,166,658
Actuarial Accrued Liability (AAL)		
All Inactive Members	450,391	508,866
Active Members	<u>538,723</u>	<u>517,668</u>
Total Actuarial Accrued Liability	989,114	1,026,534
Actuarial Value of Assets (AVA)	998,678	918,567
Unfunded Actuarial Accrued Liability	(9,564)	107,967
PVB Funded Ratio (AVA / PVB)	89.3%	78.7%
AAL Funded Ratio (AVA / AAL)	101.0%	89.5%

Health liabilities were increased by \$5,535 under the lateral transfer methodology. Pension liabilities were not impacted.

LIABILITIES AND FUNDED RATIOS BY BENEFIT - TIER 3

	June 30, 2025	June 30, 2024
PENSION		
Actuarial Present Value of Benefits (PVB)		
Retirees and Beneficiaries	\$ 7,291,337	\$ 7,268,826
Vested Members	14,157,384	9,523,410
Active Members	<u>986,667,595</u>	<u>710,626,649</u>
Total Actuarial Present Value of Benefits	1,008,116,316	727,418,885
Actuarial Accrued Liability (AAL)		
All Inactive Members	21,448,721	16,792,236
Active Members	<u>225,991,622</u>	<u>148,879,454</u>
Total Actuarial Accrued Liability	247,440,343	165,671,690
Actuarial Value of Assets (AVA)	253,309,023	178,758,433
Unfunded Actuarial Accrued Liability	(5,868,680)	(13,086,743)
PVB Funded Ratio (AVA / PVB)	25.1%	24.6%
AAL Funded Ratio (AVA / AAL)	102.4%	107.9%
HEALTH		
Actuarial Present Value of Benefits (PVB)		
Retirees and Beneficiaries	\$ 33,666	\$ 34,351
Active Members	<u>12,076,315</u>	<u>9,825,773</u>
Total Present Value of Benefits	12,109,981	9,860,124
Actuarial Accrued Liability (AAL)		
All Inactive Members	33,666	34,351
Active Members	<u>3,279,150</u>	<u>2,398,606</u>
Total Actuarial Accrued Liability	3,312,816	2,432,957
Actuarial Value of Assets (AVA)	6,568,894	5,259,235
Unfunded Actuarial Accrued Liability	(3,256,078)	(2,826,278)
PVB Funded Ratio (AVA / PVB)	54.2%	53.3%
AAL Funded Ratio (AVA / AAL)	198.3%	216.2%

The liabilities shown on this page are the liabilities for all Tier 3 members grouped together in the Risk Sharing group. These liabilities are NOT the liabilities solely for Sedona Fire District Tier 3 members.

DERIVATION OF EXPERIENCE (GAIN)/LOSS

	Tiers 1 & 2		Tier 3	
	Pension	Health	Pension	Health
(1) Unfunded Actuarial Accrued Liability as of June 30, 2024	27,724,452	107,967	(13,086,743)	(2,826,278)
(2) Normal Cost Developed in Last Valuation	847,825	22,013	25,222,643	329,904
(3) Actual Contributions	3,720,964	43,066	28,231,800	783,130
(4) Expected Interest On (1), (2), and (3)	1,925,577	7,835	(124,896)	(207,442)
(5) Expected Unfunded Actuarial Accrued Liability as of June 30, 2025: (1)+(2)-(3)+(4)	26,776,890	94,749	(16,220,796)	(3,486,946)
(6) Changes to UAAL Due to Assumptions, Methods and Benefits	0	0	0	0
(7) Change to UAAL Due to Actuarial (Gain)/Loss	<u>1,094,513</u>	<u>(104,313)</u>	<u>10,352,116</u>	<u>230,868</u>
(8) Unfunded Actuarial Accrued Liability as of June 30, 2025	27,871,403	(9,564)	(5,868,680)	(3,256,078)

AMORTIZATION OF UNFUNDED LIABILITIES - TIERS 1 & 2

	Date Established	Outstanding Balance	Years Remaining	Amortization Rate
PENSION	6/30/2019	17,703,264	11	24.26%
	6/30/2021	4,493,870	11	6.19%
	6/30/2022	(1,000,278)	12	(1.30%)
	6/30/2023	1,999,992	13	2.48%
	6/30/2024	2,961,715	14	3.51%
	6/30/2025	<u>1,712,840</u>	15	<u>1.95%</u>
	Total	27,871,403		37.09%
HEALTH	6/30/2019	0	11	0.00%
	6/30/2021	(21,927)	11	(0.03%)
	6/30/2022	16,814	12	0.02%
	6/30/2023	52,255	13	0.06%
	6/30/2024	(76,636)	14	(0.09%)
	6/30/2025	<u>19,930</u>	15	<u>0.02%</u>
	Total	(9,564)		(0.02%)

AMORTIZATION OF UNFUNDED LIABILITIES - TIER 3

	Date Established	Outstanding Balance	Years Remaining	Amortization Rate ¹
PENSION	6/30/2018	73,371	3	0.01%
	6/30/2019	(738,175)	4	(0.06%)
	6/30/2020	538,283	5	0.03%
	6/30/2021	(1,923,660)	6	(0.10%)
	6/30/2022	(3,334,717)	7	(0.16%)
	6/30/2023	(1,260,287)	8	(0.05%)
	6/30/2024	(5,258,441)	9	(0.21%)
	6/30/2025	<u>6,034,946</u>	10	<u>0.22%</u>
	Total	(5,868,680)		0.00%
HEALTH	6/30/2018	(1,556)	3	0.00%
	6/30/2019	(67,490)	4	(0.01%)
	6/30/2020	(136,697)	5	(0.01%)
	6/30/2021	(277,936)	6	(0.01%)
	6/30/2022	(396,707)	7	(0.02%)
	6/30/2023	(639,631)	8	(0.03%)
	6/30/2024	(1,050,040)	9	(0.04%)
	6/30/2025	<u>(686,021)</u>	10	<u>(0.02%)</u>
	Total	(3,256,078)		0.00%

¹ By Statute, negative total amortization rates are not subtracted in Tier 3 rate calculations.

ASSET SUPPORT

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FOR YEAR ENDED JUNE 30, 2025

	Tiers 1 & 2		Tier 3	
	Pension	Health	Pension	Health
ADDITIONS				
Contributions				
Member Contributions	\$ 108,640,873	\$ 0	\$ 61,005,633	\$ 0
Employer Contributions	1,069,823,308	0	59,252,766	0
Health Insurance Contributions	<u>0</u>	<u>4,098,668</u>	<u>0</u>	<u>1,553,978</u>
Total Contributions	1,178,464,181	4,098,668	120,258,399	1,553,978
Investment Income				
Net Increase in Fair Value	1,390,120,909	34,877,805	45,105,036	1,105,501
Interest and Dividends	259,062,270	6,499,811	8,405,753	206,021
Other Income	150,210,467	3,767,860	4,873,856	119,427
Less Investment Expenses	<u>(35,364,426)</u>	<u>(728,394)</u>	<u>(1,147,464)</u>	<u>(23,087)</u>
Net Investment Income	1,764,029,220	44,417,082	57,237,181	1,407,862
Non-investment Income	0	0	0	0
Transfers In	288,360	0	206,733	0
Total Additions	2,942,781,761	48,515,750	177,702,313	2,961,840
DEDUCTIONS				
Distributions to Members				
Benefit Payments	1,218,594,305	0	852,434	0
Health Insurance Subsidy	0	18,660,709	0	6,480
Refund of Contributions	<u>12,178,168</u>	<u>0</u>	<u>2,803,612</u>	<u>0</u>
Total Distributions	1,230,772,473	18,660,709	3,656,046	6,480
Administrative Expenses	7,838,369	201,658	254,475	6,392
Transfers Out	67,338	0	0	0
Other	0	0	0	0
Total Deductions	1,238,678,180	18,862,367	3,910,521	12,872
NET INCREASE / (DECREASE)	1,704,103,581	29,653,383	173,791,792	2,948,968
NET POSITION HELD IN TRUST				
Prior Valuation	15,933,751,686	411,840,936	398,698,171	11,044,818
Beginning of the Year Adjustment	0	0	0	0
End of the Year	17,637,855,267	441,494,319	572,489,963	13,993,786

DEVELOPMENT OF PENSION ACTUARIAL VALUE OF ASSETS - TIERS 1 & 2

A. Investment Income

A1. Actual Investment Income	\$ 1,756,190,851
A2. Expected Amount for Immediate Recognition	1,145,387,569
A3. Amount Subject to Amortization	610,803,282

B. Amortization Schedule	Year Ended June 30						
	2025	2026	2027	2028	2029	2030	2031
2025 Experience (A3 / 7)	87,257,612	87,257,612	87,257,612	87,257,612	87,257,612	87,257,612	87,257,610
2024 Experience	62,439,795	62,439,795	62,439,795	62,439,795	62,439,795	62,439,792	
2023 Experience	10,197,720	10,197,720	10,197,720	10,197,720	10,197,717		
2022 Experience	(204,451,249)	(204,451,249)	(204,451,249)	(204,451,249)			
2021 Experience	238,978,744	238,978,744	238,978,745				
2020 Experience	(68,882,158)	(68,882,160)					
2019 Experience	(22,859,275)						
Total Amortization	102,681,189	125,540,462	194,422,623	(44,556,122)	159,895,124	149,697,404	87,257,610

C. Actuarial Value of Assets

	Total	Employer
C1. Actuarial Value of Assets, June 30, 2024	15,769,616,678	
C2. Non-investment Net Cash Flow	(52,087,270)	
C3. Preliminary Actuarial Value of Assets, June 30, 2025: (A2 + B + C1 + C2)	16,965,598,166	
C4. Market Value of Assets, June 30, 2025	17,637,855,267	57,067,270
C5. Final Actuarial Value of Assets, June 30, 2025 (C3 Within 20% Corridor of C4)	16,965,598,166	54,892,183

D. Rates of Return

D1. Market Value Rate of Return	11.0%
D2. Actuarial Value Rate of Return	7.9%

DEVELOPMENT OF HEALTH ACTUARIAL VALUE OF ASSETS - TIERS 1 & 2

A. Investment Income

A1. Actual Investment Income	\$ 44,215,424
A2. Expected Amount for Immediate Recognition	29,137,425
A3. Amount Subject to Amortization	15,077,999

B. Amortization Schedule	Year Ended June 30						
	2025	2026	2027	2028	2029	2030	2031
2025 Experience (A3 / 7)	2,154,000	2,154,000	2,154,000	2,154,000	2,154,000	2,154,000	2,153,999
2024 Experience	1,556,610	1,556,610	1,556,610	1,556,610	1,556,610	1,556,608	
2023 Experience	193,035	193,035	193,035	193,035	193,036		
2022 Experience	(6,416,469)	(6,416,469)	(6,416,469)	(6,416,471)			
2021 Experience	9,257,478	9,257,478	9,257,481				
2020 Experience	(2,898,713)	(2,898,716)					
2019 Experience	(1,075,572)						
Total Amortization	2,770,369	3,845,938	6,744,657	(2,512,826)	3,903,646	3,710,608	2,153,999

C. Actuarial Value of Assets

	Total	Employer
C1. Actuarial Value of Assets, June 30, 2024	406,302,544	
C2. Non-investment Net Cash Flow	(14,562,041)	
C3. Preliminary Actuarial Value of Assets, June 30, 2025: (A2 + B + C1 + C2)	423,648,297	
C4. Market Value of Assets, June 30, 2025	441,494,319	1,040,747
C5. Final Actuarial Value of Assets, June 30, 2025 (C3 Within 20% Corridor of C4)	423,648,297	998,678

D. Rates of Return

D1. Market Value Rate of Return	10.9%
D2. Actuarial Value Rate of Return	8.0%

DEVELOPMENT OF PENSION ACTUARIAL VALUE OF ASSETS - TIERS 3

A. Investment Income

A1. Actual Investment Income	\$ 56,982,706
A2. Expected Amount for Immediate Recognition	31,928,044
A3. Amount Subject to Amortization	25,054,662

B. Amortization Schedule	Year Ended June 30				
	2025	2026	2027	2028	2029
2025 Experience (A3 / 5)	5,010,932	5,010,932	5,010,932	5,010,932	5,010,934
2024 Experience	3,027,823	3,027,823	3,027,823	3,027,823	
2023 Experience	885,521	885,521	885,520		
2022 Experience	(3,259,379)	(3,259,381)			
2021 Experience	3,551,938				
Total Amortization	9,216,835	5,664,895	8,924,275	8,038,755	5,010,934

C. Actuarial Value of Assets	Total	Employer
C1. Actuarial Value of Assets, June 30, 2024	386,897,139	
C2. Non-investment Net Cash Flow	116,809,086	
C3. Preliminary Actuarial Value of Assets, June 30, 2025: (A2 + B + C1 + C2)	544,851,104	
C4. Market Value of Assets, June 30, 2025	572,489,963	266,158,721
C5. Final Actuarial Value of Assets, June 30, 2025 (C3 Within 20% Corridor of C4)	544,851,104	253,309,023

D. Rates of Return

D1. Market Value Rate of Return	12.5%
D2. Actuarial Value Rate of Return	9.2%

DEVELOPMENT OF HEALTH ACTUARIAL VALUE OF ASSETS - TIERS 3

A. Investment Income

A1. Actual Investment Income	\$ 1,401,470
A2. Expected Amount for Immediate Recognition	826,384
A3. Amount Subject to Amortization	575,086

B. Amortization Schedule	Year Ended June 30				
	2025	2026	2027	2028	2029
2025 Experience (A3 / 5)	115,017	115,017	115,017	115,017	115,018
2024 Experience	84,292	84,292	84,292	84,290	
2023 Experience	23,872	23,872	23,870		
2022 Experience	(101,792)	(101,790)			
2021 Experience	128,961				
Total Amortization	250,350	121,391	223,179	199,307	115,018

C. Actuarial Value of Assets	Total	Employer
C1. Actuarial Value of Assets, June 30, 2024	10,710,659	
C2. Non-investment Net Cash Flow	1,547,498	
C3. Preliminary Actuarial Value of Assets, June 30, 2025: (A2 + B + C1 + C2)	13,334,891	
C4. Market Value of Assets, June 30, 2025	13,993,786	6,893,472
C5. Final Actuarial Value of Assets, June 30, 2025 (C3 Within 20% Corridor of C4)	13,334,891	6,568,894

D. Rates of Return

D1. Market Value Rate of Return	11.9%
D2. Actuarial Value Rate of Return	9.4%

MEMBER STATISTICS

STATISTICAL DATA – ACTIVE MEMBERS

	June 30, 2025		June 30, 2024	
	Tiers 1 & 2	Tier 3	Tiers 1 & 2	Tier 3
ACTIVES				
Number	46	22	49	22
Average Current Age	45.2	32.9	44.6	32.2
Average Age at Employment	28.2	29.5	28.4	29.2
Average Past Service	17.0	3.4	16.2	3.0
Average Annual Salary	\$131,723	\$74,214	\$122,865	\$75,267
ACTIVES (TRANSFERRED)				
Number	5	4	3	2
Average Current Age	37.5	33.2	37.6	32.7
Average Age at Employment	28.4	30.3	30.0	28.8
Average Past Service	9.1	2.8	7.6	3.9
Average Annual Salary	\$89,421	\$74,240	\$92,865	\$75,136
Total Number (Active)	51	26	52	24

STATISTICAL DATA – INACTIVE MEMBERS

	June 30, 2025		June 30, 2024	
	Tiers 1 & 2	Tier 3	Tiers 1 & 2	Tier 3
RETIREEES				
Number	25	0	25	0
Average Current Age	59.6	N/A	59.4	N/A
Average Annual Benefit	\$66,924	N/A	\$66,260	N/A
DROP RETIREES				
Number	8	N/A	7	N/A
Average Current Age	53.4	N/A	51.0	N/A
Average Annual Benefit	\$78,603	N/A	\$74,990	N/A
BENEFICIARIES				
Number	6	0	6	0
Average Current Age	66.4	N/A	65.4	N/A
Average Annual Benefit	\$45,250	N/A	\$44,363	N/A
DISABILITY RETIREES				
Number	9	0	9	0
Average Current Age	56.6	N/A	55.6	N/A
Average Annual Benefit	\$48,745	N/A	\$47,789	N/A
INACTIVE / VESTED				
Number	7	1	7	0
Average Current Age	45.0	25.7	44.6	N/A
Average Accumulated Contributions	\$20,242	\$4,864	\$21,682	N/A
TOTAL NUMBER (INACTIVE)	55	1	54	0
FORMER MEMBERS (TRANSFERRED)	2	4	2	2

ACTIVE AGE, SERVICE AND PAY DISTRIBUTIONS – TIERS 1 & 2

Age	Past Service							Total Count	Total Pay	Average Pay
	0-4	5-9	10-14	15-19	20-24	25-29	30+			
<20	0	0	0	0	0	0	0	0	0	0
20 - 24	0	0	0	0	0	0	0	0	0	0
25 - 29	0	0	0	0	0	0	0	0	0	0
30 - 34	0	1	1	0	0	0	0	2	175,015	87,508
35 - 39	0	5	3	1	0	0	0	9	860,793	95,644
40 - 44	0	2	6	5	3	0	0	16	2,025,781	126,611
45 - 49	0	1	3	7	2	1	0	14	2,190,302	156,450
50 - 54	0	0	0	4	3	2	0	9	1,133,782	125,976
55 - 59	0	0	0	0	1	0	0	1	120,669	120,669
60 - 64	0	0	0	0	0	0	0	0	0	0
65+	0	0	0	0	0	0	0	0	0	0
Total	0	9	13	17	9	3	0	51	6,506,342	127,575

ACTIVE AGE, SERVICE AND PAY DISTRIBUTIONS – TIER 3

Age	Past Service							Total Count	Total Pay	Average Pay
	0-4	5-9	10-14	15-19	20-24	25-29	30+			
<20	0	0	0	0	0	0	0	0	0	0
20 - 24	0	0	0	0	0	0	0	0	0	0
25 - 29	7	1	0	0	0	0	0	8	557,005	69,626
30 - 34	10	1	0	0	0	0	0	11	773,044	70,277
35 - 39	3	2	0	0	0	0	0	5	415,400	83,080
40 - 44	0	1	0	0	0	0	0	1	89,492	89,492
45 - 49	0	0	0	0	0	0	0	0	0	0
50 - 54	0	1	0	0	0	0	0	1	94,732	94,732
55 - 59	0	0	0	0	0	0	0	0	0	0
60 - 64	0	0	0	0	0	0	0	0	0	0
65+	0	0	0	0	0	0	0	0	0	0
Total	20	6	0	0	0	0	0	26	1,929,673	74,218

AGE DISTRIBUTIONS – INACTIVE MEMBERS

Age	Retirees, Disableds and Beneficiaries	
	Count	Average Annual Pensions
<40	0	0
40-45	3	27,842
45-49	4	54,431
50-54	8	55,366
55-59	5	67,538
60-64	8	66,383
65-69	8	62,410
70-74	1	97,733
75-79	2	61,854
80-84	1	49,653
85-89	0	0
90-94	0	0
95-99	0	0
100+	0	0
Total	40	59,583

ACTUARIAL ASSUMPTIONS AND METHODS

Interest Rate

This is the assumed earnings rate on System assets, compounded annually, net of investment and administrative expenses.

- **Tiers 1 & 2:** 7.20% per year.
- **Tier 3:** 7.00% per year.

Mortality Rate

Active Lives:

PubS-2010 Employee mortality, adjusted by a factor of 1.03 for male members and 1.08 for female members, with generational improvements using 85% of the most recent projection scale (currently Scale MP-2021). 100% of active deaths are assumed to be in the line of duty.

Inactive Lives:

PubS-2010 Healthy Retiree mortality, adjusted by a factor of 1.03 for male retirees and 1.11 for female retirees, with generational improvements using 85% of the most recent projection scale (currently Scale MP-2021).

Beneficiaries:

PubS-2010 Survivor mortality, adjusted by a factor of 0.98 for male beneficiaries and adjusted by a factor of 1.06 for female beneficiaries, with generational improvements using 85% of the most recent projection scale (currently Scale MP-2021).

Disabled Lives:

PubS-2010 Disabled mortality, adjusted by a factor of 1.08 for male disabled members and 1.01 for female disabled members, with generational improvements using 85% of the most recent projection scale (currently Scale MP-2021).

The mortality assumptions sufficiently accommodate anticipated future mortality improvements.

Retirement / DROP Rates

These rates are used to project future decrements from the active population due to retirement. The rates below are based on a 2022 experience study using actual plan experience.

Tier 1 – reaching age 62 before attaining 20 years of service:
Age-related rates based on age at retirement:

Police - 40% assumed at age 62 and 63, 35% assumed at age 64, 25% assumed at ages 65 and 66, 50% assumed at ages 67 – 69, and 100% assumed at age 70.

Fire - 25% assumed at age 62 and 63, 35% assumed at age 64, 25% assumed at ages 65 and 66, 50% assumed at ages 67 – 69, and 100% assumed at age 70.

Tier 1 – reaching age 62 after attaining 20 years of service:

Service-related rates based on service at retirement. See complete tables at the end of this section.

65% are assumed to enter the DROP program while the remaining 35% are assumed to retire and commence benefits immediately. DROP periods are assumed to be 5 years in length for future DROP elections.

Tiers 2 & 3:

Age-related rates based on age at retirement. 50% assumed at age 53, 30% assumed at ages 54 – 59, 60% assumed at ages 60 – 63, and 100% assumed at age 64.

Disability Rate

These rates are used to project future decrements from the active population due to disability. Complete table of rates based on age at disability are provided at the end of this section. These rates are based on a 2022 experience study using actual plan experience. 90% of disablements are assumed to be duty-related.

Termination Rate

These rates are used to project future decrements from the active population due to termination. Complete table of rates based on service at termination are provided at the end of this section. The rates apply to members prior to retirement eligibility and are based on a 2022 experience study using actual plan experience.

Inflation

2.50%.

Tier 3 Compensation Limit

\$140,952 for calendar 2024. Assumed increases of 2.00% per year thereafter.

Cost-of-Living Adjustment

1.85%.

Salary Increases	See table at the end of this section. This is an annual increase for individual member's salary. These rates are based on a 2022 experience study using actual plan experience.
Marital Status	For active members, 85% of males and 60% of females are assumed to be married. Actual marital status is used, where applicable, for inactive members.
Spouse's Age	Males are assumed to be three years older than females.
Benefit Commencement	Deferred members are assumed to commence benefits as follows: • Tier 1: immediate refund of contributions • Tiers 2 & 3 (less than 15 years service): immediate refund of contributions • Tier 2 (15+ years service): life annuity payable at age 52.5 • Tier 3 (15+ years service): life annuity payable at age 55
Health Care Utilization	For active members, 70% of retirees are expected to utilize retiree health care. Actual utilization is used for inactive members.
Funding Method	Entry Age Normal Cost Method.
Lateral Transfers	When active members transfer between employers, the new employer's liability starts from their new date of hire with no past service liability (i.e., all liability is accrued through normal cost). Per PSPRS administrative decision, once the new employer's liability is fully funded, the liability will reflect all past service liability.
Actuarial Asset Method	Each year the assumed investment income is recognized in full while the difference between actual and assumed investment income are smoothed over a fixed period (7 years for Tiers 1 & 2; 5 years for Tier 3). Actuarial Assets shall not be less than 80% nor greater than 120% of the Market Value of Assets. Note that during periods when investment performance exceeds (falls short) of the assumed rate, the actuarial value of assets will tend to be less (greater) than the market value of assets.

Amortization Method

See Funding Policy for complete details. In short:

Tiers 1 & 2:

- Any positive UAAL (assets less than funding policy targets) is amortized using a layered approach according to a Level Dollar method over a closed period of 15 years (phased into from current period).
- Any negative UAAL (assets greater than funding policy targets) is amortized according to a Level Dollar method over an open period of 10 years.

Tier 3:

- Any positive UAAL (assets less than liabilities) is amortized according to a Level Dollar method over a closed period of 10 years.
 - No amortization is made of any negative UAAL (assets greater than liabilities).
-

Payroll Growth

0.75% per year. This is the annual increase expected on total employer payroll.

CHANGES SINCE THE PRIOR VALUATION

The payroll growth assumption was lowered from 1.50% to 0.75%.

There were no method changes since the prior valuation.

SALARY INCREASE RATES

Age	Maricopa Police	Pima Police	Other Police	Maricopa Fire	Pima Fire	Other Fire
20	15.00%	12.00%	14.00%	15.00%	12.00%	13.00%
21	14.00%	6.00%	12.00%	14.00%	11.00%	12.00%
22	13.00%	6.00%	10.00%	13.00%	10.00%	11.00%
23	12.00%	6.00%	9.00%	12.00%	9.50%	10.00%
24	11.00%	6.00%	8.00%	11.00%	9.00%	9.00%
25	10.00%	6.00%	7.00%	10.00%	8.50%	8.00%
26	9.00%	5.50%	6.50%	9.50%	7.50%	7.50%
27	8.00%	5.50%	6.25%	9.00%	6.50%	7.50%
28	7.50%	5.50%	6.00%	8.50%	5.75%	7.00%
29	7.00%	5.50%	5.80%	8.00%	5.75%	6.50%
30	6.50%	5.25%	5.60%	8.00%	5.50%	6.50%
31	6.00%	5.25%	5.40%	7.50%	5.50%	6.00%
32	5.50%	5.00%	5.20%	7.00%	5.00%	5.50%
33	5.10%	5.00%	5.00%	6.50%	5.00%	5.50%
34	4.90%	5.00%	4.90%	6.50%	5.00%	5.50%
35	4.70%	4.50%	4.80%	6.00%	5.00%	5.50%
36	4.50%	4.50%	4.70%	5.50%	5.00%	5.50%
37	4.30%	4.50%	4.60%	5.25%	4.50%	5.00%
38	4.10%	4.00%	4.50%	5.00%	4.50%	5.00%
39	4.00%	4.00%	4.40%	4.75%	4.50%	5.00%
40	3.90%	4.00%	4.30%	4.75%	4.50%	5.00%
41	3.80%	3.80%	4.20%	4.50%	4.50%	4.50%
42	3.70%	3.60%	4.10%	4.50%	4.00%	4.50%
43	3.60%	3.40%	4.00%	4.50%	4.00%	4.50%
44	3.50%	3.20%	3.90%	4.50%	4.00%	4.00%
45	3.50%	3.00%	3.80%	4.25%	4.00%	4.00%
46	3.50%	3.00%	3.70%	4.25%	3.75%	4.00%
47	3.50%	3.00%	3.60%	4.25%	3.75%	3.75%
48	3.50%	3.00%	3.50%	4.00%	3.75%	3.75%
49	3.50%	3.00%	3.50%	4.00%	3.50%	3.75%
50	3.25%	3.00%	3.50%	3.75%	3.50%	3.75%
51	3.25%	3.00%	3.50%	3.75%	3.50%	3.75%
52	3.25%	2.75%	3.50%	3.75%	3.50%	3.75%
53+	3.25%	2.75%	3.50%	3.75%	3.25%	3.75%

TIER 1 RETIREMENT RATES— REACHING AGE 62 AFTER ATTAINING 20 YEARS OF SERVICE

Service	Maricopa Police	Pima Police	Other Police	Maricopa Fire	Pima Fire	Other Fire
20	28%	28%	35%	14%	20%	20%
21	25%	25%	35%	17%	20%	25%
22	15%	16%	22%	7%	13%	15%
23	12%	12%	12%	7%	7%	10%
24	8%	9%	12%	7%	7%	10%
25	30%	22%	25%	17%	22%	30%
26	42%	42%	40%	30%	26%	30%
27	32%	30%	28%	23%	30%	30%
28	32%	30%	28%	30%	30%	30%
29	32%	20%	28%	30%	30%	30%
30	35%	25%	35%	30%	30%	35%
31	35%	33%	30%	40%	30%	35%
32	60%	50%	70%	55%	30%	35%
33	60%	50%	70%	55%	60%	60%
34+	100%	100%	100%	100%	100%	100%

TERMINATION RATES

Service	Maricopa Police	Pima Police	Other Police	Maricopa Fire	Pima Fire	Other Fire
0	13.0%	14.0%	13.5%	4.5%	10.0%	10.5%
1	8.0%	9.0%	11.5%	3.5%	6.0%	8.5%
2	6.0%	7.5%	10.5%	2.5%	4.5%	8.0%
3	4.5%	7.0%	9.5%	2.0%	4.0%	8.0%
4	3.6%	6.5%	9.0%	1.5%	4.0%	7.0%
5	3.3%	5.0%	8.0%	1.5%	4.0%	5.0%
6	3.3%	5.0%	7.0%	1.5%	4.0%	5.0%
7	3.3%	4.0%	6.5%	1.5%	3.0%	4.0%
8	2.4%	4.0%	6.5%	1.5%	3.0%	4.0%
9	2.4%	4.0%	6.0%	1.5%	3.0%	3.5%
10	2.4%	4.0%	5.0%	1.0%	2.0%	3.0%
11	1.8%	3.0%	4.0%	1.0%	2.0%	2.5%
12	1.8%	3.0%	4.0%	1.0%	1.5%	2.0%
13	1.3%	2.0%	3.5%	1.0%	1.0%	1.5%
14	1.3%	2.0%	3.0%	0.5%	1.0%	1.4%
15	0.8%	1.5%	2.5%	0.5%	1.0%	1.4%
16	0.8%	1.5%	2.0%	0.5%	0.5%	1.4%
17	0.8%	1.0%	2.0%	0.5%	0.5%	1.4%
18	0.8%	1.0%	1.8%	0.5%	0.5%	1.4%
19	0.8%	1.0%	1.8%	0.5%	0.5%	0.5%
20+	0.5%	1.0%	1.8%	0.4%	0.5%	0.5%

DISABILITY RATES

Age	Maricopa Police	Pima Police	Other Police	Maricopa Fire	Pima Fire	Other Fire
20	0.050%	0.050%	0.120%	0.020%	0.020%	0.020%
21	0.050%	0.050%	0.120%	0.020%	0.020%	0.020%
22	0.050%	0.050%	0.120%	0.020%	0.020%	0.020%
23	0.050%	0.050%	0.120%	0.020%	0.020%	0.020%
24	0.050%	0.050%	0.120%	0.020%	0.020%	0.020%
25	0.050%	0.050%	0.120%	0.020%	0.020%	0.020%
26	0.100%	0.100%	0.160%	0.035%	0.020%	0.020%
27	0.100%	0.100%	0.160%	0.035%	0.020%	0.020%
28	0.100%	0.100%	0.160%	0.035%	0.020%	0.020%
29	0.100%	0.100%	0.160%	0.035%	0.020%	0.020%
30	0.100%	0.100%	0.160%	0.035%	0.020%	0.020%
31	0.230%	0.180%	0.240%	0.090%	0.100%	0.060%
32	0.230%	0.180%	0.240%	0.090%	0.100%	0.060%
33	0.230%	0.180%	0.240%	0.090%	0.100%	0.060%
34	0.230%	0.180%	0.240%	0.090%	0.100%	0.060%
35	0.230%	0.180%	0.240%	0.090%	0.100%	0.060%
36	0.450%	0.350%	0.320%	0.150%	0.150%	0.140%
37	0.450%	0.350%	0.320%	0.150%	0.150%	0.140%
38	0.450%	0.350%	0.320%	0.150%	0.150%	0.140%
39	0.450%	0.350%	0.320%	0.150%	0.150%	0.140%
40	0.450%	0.350%	0.320%	0.150%	0.150%	0.140%
41	0.520%	0.650%	0.550%	0.170%	0.300%	0.250%
42	0.520%	0.650%	0.550%	0.170%	0.300%	0.250%
43	0.520%	0.650%	0.550%	0.170%	0.300%	0.250%
44	0.520%	0.650%	0.550%	0.170%	0.300%	0.250%
45	0.520%	0.650%	0.550%	0.170%	0.300%	0.250%
46	0.650%	0.750%	0.750%	0.300%	0.420%	0.420%
47	0.650%	0.750%	0.750%	0.300%	0.420%	0.420%
48	0.650%	0.750%	0.750%	0.300%	0.420%	0.420%
49	0.650%	0.750%	0.750%	0.300%	0.420%	0.420%
50	0.650%	0.750%	0.750%	0.300%	0.420%	0.420%
51	0.800%	0.800%	0.800%	0.700%	0.750%	0.750%
52	0.800%	0.800%	0.800%	0.700%	0.750%	0.750%
53	0.800%	0.800%	0.800%	0.700%	0.750%	0.750%
54	0.800%	0.800%	0.800%	0.700%	0.750%	0.750%
55	0.800%	0.800%	0.800%	0.700%	0.750%	0.750%
56+	1.000%	0.850%	0.900%	1.100%	0.800%	1.000%

PLAN PROVISIONS

The following is a summary of the benefit provisions provided in Title 38, Chapter 5, Article 4 of the Arizona Revised Statutes.

Membership	Full-time employees of an eligible group, prior to attaining age 65, who are engaged to work for more than six months in a calendar year. Tier 3 Defined Contribution members are able to elect participation in post-retirement health insurance subsidy.
Benefit Tiers	Benefits differ for members based on their hire date: Tier 1: Hired before January 1, 2012 Tier 2: Hired on or after January 1, 2012 but before July 1, 2017 Tier 3: Hired on or after July 1, 2017
Compensation	Compensation is the amount including base salary, overtime pay, shift and military differential pay, compensatory time used in lieu of overtime pay, and holiday pay, paid to an employee on a regular payroll basis and longevity pay paid at least every six months for which contributions are made to the System. For Tier 3 members, compensation is limited by statutory cap (\$110,000 with adjustments by the Board).
Average Monthly Benefit Compensation	Tier 1: The highest compensation paid to member during three consecutive years out of the last 20 years of Credited Service, divided by months. Tier 2: The highest compensation paid to member during five consecutive years out of the last 20 years of Credited Service, divided by months. Tier 3: The highest compensation paid to member during five consecutive years out of the last 15 years of Credited Service, divided by months.
Credited Service	Total periods of service, both before and after the member's date of participation, for which the member made contributions to the fund.

Normal Retirement

Date

Tier 1: First day of month following attainment of 1) 20 years of service or 2) 62nd birthday and completion of 15 years of service.

Tier 2: First day of month following the attainment of age 52.5 and completion of 15 years of service.

Tier 3: First day of month following the attainment of age 55 and completion of 15 years of service.

Benefit

Tier 1: 50% of Average Monthly Benefit Compensation, adjusted based on Credited Service as follows (maximum benefit of 80% of Average Monthly Benefit Compensation):

Credited Service	Benefit Adjustment
15 years, but less than 20	Reduced 4% per year less than 20
20 years, but less than 25	Plus 2% per year between 20 and 25
25+ years	Plus 2.5% per year above 20

Tier 2: Benefit multiplier (below) times Average Monthly Benefit Compensation times Credited Service (maximum benefit of 80% of Average Monthly Benefit Compensation):

Credited Service	Benefit Multiplier
15 years, but less than 17	1.50%
17 years, but less than 19	1.75%
19 years, but less than 22	2.00%
22 years, but less than 25	2.25%
25+ years	2.50%

Tier 3: Benefit multiplier (below) times Average Monthly Benefit Compensation times Credited Service (maximum benefit of 80% of Average Monthly Benefit Compensation):

Credited Service	Benefit Multiplier
15 years, but less than 17	1.50%
17 years, but less than 19	1.75%
19 years, but less than 22	2.00%
22 years, but less than 25	2.25%
25+ years	2.50%

Form of Benefit	For married retirees, an annuity payable for the life of the member with 80% continuing to the eligible spouse upon death. For unmarried retirees, the normal form is a single life annuity.
Early Retirement Date	<i>Only applicable to Tier 3 members</i> Attainment of age 52.5 and 15 years of Credited Service.
Benefit	Actuarial equivalent of Normal Retirement benefit.
Form of Benefit	Same as Normal Retirement
Disability Benefit – Accidental (duty-related)	
Eligibility	Total and permanent disability incurred in performance of duty.
Benefit Amount	A maximum of: - a.) 50% of Average Monthly Benefit Compensation, and; - b.) The monthly retirement pension that the Member is entitled to receive if he or she retired immediately.
Disability Benefit – Ordinary (not duty-related)	
Eligibility	Total and permanent disability not incurred in performance of duty.
Benefit Amount	Normal Retirement pension that the member is entitled to receive, prorated based on Credited Service earned over the required Credited Service for Normal Retirement (maximum ratio of 1).
Disability Benefit – Other	
Temporary	Benefit equals 1/12 of 50% of compensation during year preceding date of disability. Payments terminate after 12 months.
Catastrophic	Benefit equals 90% of Average Monthly Benefit Compensation. After 60 months member receives greater of 62.5% Average Monthly Benefit Compensation and accrued normal pension.
Pre-Retirement Death Benefit	
Service Incurred	<i>Payable following death of active member</i> 100% of Average Monthly Benefit Compensation, reduced by child's pension.

Non-Service Incurred	80% of benefit based on calculation for accidental disability retirement.																
Child's Pension	10% of pension for each child (maximum 20% paid) based on calculation for accidental disability retirement. Payable to dependent child under age 18 (23 if full-time student).																
Guardian's Pension	Same as spouse's pension. Payable (along with child's pension) when no spouse is being paid and there is at least one child under 18 (23, if full-time student).																
Accumulated Contributions	Any contributions remaining upon the death of the last beneficiary shall be paid as a lump sum.																
Vesting (Termination)																	
Vesting Service Requirement	Tier 1: 10 years. Tiers 2 & 3: 15 years.																
Non-Vested Benefit	Tier 1: Lump sum payment of accumulated contributions, plus additional amount based on years of Credited Service. <table> <tr> <th>Service</th><th>Additional % of Contributions</th></tr> <tr> <td>Less than 5 years</td><td>0%</td></tr> <tr> <td>5 years</td><td>25%</td></tr> <tr> <td>6 years</td><td>40%</td></tr> <tr> <td>7 years</td><td>55%</td></tr> <tr> <td>8 years</td><td>70%</td></tr> <tr> <td>9 years</td><td>85%</td></tr> <tr> <td>10+ years</td><td>100%</td></tr> </table> Tiers 2 & 3: Lump sum payment of accumulated contributions, with interest at rate determined by the Board.	Service	Additional % of Contributions	Less than 5 years	0%	5 years	25%	6 years	40%	7 years	55%	8 years	70%	9 years	85%	10+ years	100%
Service	Additional % of Contributions																
Less than 5 years	0%																
5 years	25%																
6 years	40%																
7 years	55%																
8 years	70%																
9 years	85%																
10+ years	100%																
Vested Benefit	Tier 1: Deferred retirement annuity based on two times member's accumulated contributions, deferred to age 62. Member is not entitled to survivor benefits, benefit increases, or group health insurance subsidy. Tiers 2 & 3: Calculated same as normal retirement pension. Payable if contributions left in fund until reach age requirement. Member is entitled to survivor benefits, benefit increases, and group health insurance subsidy.																
Cost-of-Living Adjustment	Payable to retired member or survivor of retired member Tiers 1 & 2: Compound cost-of-living adjustment on base benefit. First																

payment is made on July 1, 2018, with annual adjustments effective every July 1 thereafter. Adjustment does not apply while in DROP.

Cost-of-living adjustment will be based on the average annual percentage change in the Metropolitan Phoenix-Mesa Consumer Price Index published by the United States Department of Labor, Bureau of Statistics. Maximum increase of 2%.

Tier 3: Compound cost-of-living adjustment on base benefit beginning earlier of first calendar year after the 7th anniversary of retirement or when the retired member reaches 60 years of age.

A cost-of-living adjustment shall be paid on July 1 each year that the funded ratio for members hired on or after July 1, 2017 is 70% or more.

The cost-of-living adjustment will be based on the average annual percentage change in the Metropolitan Phoenix-Mesa Consumer Price Index published by the United States Department of Labor, Bureau of Statistics. The cost-of-living adjustment will not exceed:

- 2%, if funded ratio for members who are hired on or after July 1, 2017 is 90% or more;
- 1.5%, if funded ratio for members who are hired on or after July 1, 2017 is 80-90%;
- 1%, if funded ratio for members who are hired on or after July 1, 2017 is 70-80%.

Deferred Retirement Option Plan (DROP)

Eligibility	Tier 1 and 20 years of Credited Service.	
DROP Period	Maximum 84 months.	
Member Contributions	Cease upon DROP entry.	
Benefit Amount	Calculated based on Credited Service and average monthly compensation as of the beginning of the DROP period, credited to DROP participation account for DROP period.	
Interest on DROP Participation Account	Beginning Year	Interest Rate
	July 1, 2016	7.40%
	July 1, 2018	7.30%
	July 1, 2022	7.20%

Payment of DROP Participation Account	Payable as lump sum distribution to Public Safety Personnel Defined Contribution Retirement Plan at earlier of 1) end of DROP period, 2) at termination, or 3) five years.		
Payment Monthly Benefit	System commences payment of benefit amount at the earlier of 1) the end of the DROP period and 2) at termination		

Post-Retirement Health Insurance Subsidy			
Eligibility	Retired member or survivor who elect health coverage provided by the state or participating employer.		
Maximum Subsidy Amounts (monthly)		Member Only	With Dependents
	Medicare Eligible	\$100	\$170
	One w/ Medicare	N/A	\$215
	Not Medicare Eligible	\$150	\$260

Contributions			
Employee	Tiers 1 & 2: 7.65% (effective July 1, 2023).		
	Tier 3: 50% of total contribution, which is Normal Cost plus a level-dollar amortization of unfunded actuarial accrued liability over a closed period not to exceed 10 years.		
Employer	Tiers 1 & 2: Normal Cost plus amortization of unfunded actuarial accrued liability over a closed period not to exceed 20 years (subject to one-time election to extend to closed period not to exceed 30 years).		
	Tier 3: 50% of total contribution, which is Normal Cost plus a level-dollar amortization of unfunded actuarial accrued liability over a closed period not to exceed 10 years.		

CHANGES SINCE THE PRIOR VALUATION

None.

ACTUARIAL FUNDING POLICY

A pension plan funding policy describes how pension funding will improve for underfunded plans or maintain funded benefits for funded plans over time for those benefits defined in Arizona Revised Statutes (ARS). Those benefits defined in ARS are to be equitably managed and administered by the Arizona Public Safety Personnel Retirement System (PSPRS agency).

This Actuarial Funding Policy identifies the funding objectives and elements of the actuarial funding policy set by the Board for the PSPRS agency. The Board adopted this Funding Policy to help ensure the systematic funding of future benefit payments for members of the retirement systems as established by the legislature.

This policy covers all retirements systems administered by the Board: The Public Safety Personnel Retirement System (PSPRS); the Correction Officers Retirement Plan (CORP); and the Elected Officials Retirement Plan (EORP).

To achieve the systematic funding of future benefits, metrics are identified to measure the progress, or the lack of progress, over time to identify trends. These trends inform the continuation of the current policies or identify areas of needed research for consideration.

This funding policy is reviewed annually and adopted by the Board in accordance with ARS 38-863.02. This policy was reviewed and adopted by the Board in September 2025.

PSPRS STATEMENT OF PURPOSE

The Purpose of the Public Safety Personnel Retirement System is to provide uniform, consistent, and equitable statewide retirement programs for those who have been entrusted to our care.

FUNDING OBJECTIVES

1. Maintain adequate assets so that current plan assets, plus future contributions and investment earnings, are sufficient to fund all benefits expected to be paid to members and their beneficiaries.
 - a. Corollary 1a: Current and future contributions should be calculated based upon assumptions that reflect the Board's best estimate of future experience and methods that appropriately allocate costs to address generational equity.
 - b. Corollary 1b: While the shorter-term objective is to fully fund the Actuarial Accrued Liability (AAL) that estimates benefits earned as of the valuation date, contributions should target the long-term Present Value of Benefits (PVB) to fund all benefits and help offset risks.
 - c. As closed plans mature, the target funding should be 110% of AAL or 100% of PVB, whichever is greater.

2. Maintain public policy goals of accountability and transparency through stakeholder communication and education. Each policy element is clear in intent and effect, and each should be considered in a balanced approach to determine how and when the funding requirements of the plan will be met.
 - a. Corollary 2a: Board shall provide stakeholders with separate reports and tools to help explain current results as well as to help model future funding requirements.
3. Promote intergenerational equity. Defined benefit pensions are designed with a long-term perspective and designed to minimize contribution volatility that cannot avoid some level of generational cost shift. However, the goal is that each generation of members and employers (taxpayers) should, to the extent possible, incur the cost of benefits for the employees who provide services to them, rather than shifting those costs to other generations of members and employers (taxpayers).
 - a. Corollary 3a: A systematic reduction of the Unfunded Actuarial Accrued Liability (UAAL) over a reasonable time period is paramount to achieving this objective.

Consideration can be given to reduce volatility, to the extent possible, of employer and employee contribution rates as long as the integrity of the objectives listed above is not compromised.

ELEMENTS OF ACTUARIAL FUNDING POLICY

1. Actuarial Cost Method
 - a. The Entry Age Normal level percent of pay actuarial cost method of valuation shall be used in determining the AAL and Normal Cost. Differences in the past between assumed experience and actual experience ("actuarial gains and losses") shall become part of the AAL. The Normal Cost shall be determined on an individual basis for each active member.
2. Asset Smoothing Method
 - a. The investment gains or losses of each valuation period, resulting from the difference between the actual investment return and assumed investment return, shall be recognized annually in level amounts over five years (Tier 3) or seven years (Tiers 1 and 2) in calculating the Actuarial Value of Assets (AVA).
 - b. The AVA so determined shall be subject to a 20% corridor relative to the Market Value of Assets (MVA).
3. Amortization Method (Unfunded Amounts)
 - a. The AVA is subtracted from the computed AAL. Any unfunded amount is amortized as a level percent of payroll over a closed period.
 - b. The unfunded liabilities, for EORP and Tiers 1 & 2 for both PSPRS and CORP, determined in the 6/30/2019 actuarial valuation will become the initial layer for each employer beginning with the 6/30/2020 actuarial valuation and amortized using the current closed year period for that employer and continue to decrease each year.
 - i. The payroll growth rate assumption used to amortize the PSPRS Unfunded Liability will be decreased by 0.75% each year with the intention of ultimately achieving 0.0%.

- ii. The payroll growth rate used to amortize the Correction Officers Retirement Plan (CORP) Unfunded Liability will be reduced by 0.5% until 0.0% is reached.
 - iii. The payroll growth rate used to amortize the Elected Officials Retirement Plan (EORP) Unfunded Liability will be 0.0%.
 - c. Gains and losses, for EORP and Tiers 1 & 2 for both PSPRS and CORP, for each employer beginning with the 6/30/2020 actuarial valuation will be amortized as a new layer over the same amortization period as the regular unfunded liability to a minimum of 15 years. Once the amortization period for each employer decreases to 15 years, each subsequent year's gains and losses will be amortized as a new 15-year closed layer.
 - i. The payroll growth rate used to amortize the unfunded liability for all Plans under this paragraph will be 0.0% (i.e. level-dollar amortization).
 - d. Tier 3 amortization methods are established in ARS 38-843.G and ARS 38-891.K.
- 4. Amortization Method (Overfunded Amounts)
 - a. The AVA is subtracted from the target funding level (greater of 110% of AAL or 100% of PVB). Any overfunded amount is amortized as a level dollar amount over an open 10-year period.
- 5. Tier 3 Rate Calculation
 - a. Tier 3 is distinct from Tiers 1 & 2 in PSPRS and CORP as the contributions are a shared percentage (50/50 split for PSPRS: for CORP, employer 1/3 and member 2/3 of the normal cost plus 50 percent each, member and employer, of the UAAL amortization) for employers and members based on the actuarially calculated rate. To reduce the impact of volatility to rates, the Tier 3 rates will be smoothed over a 3-year rolling period based on the actuarially calculated rates for each year's actuarial valuation.
 - i. Beginning with the 6/30/2023 valuation, the prospective Tier 3 rates set by the Board of Trustees are planned to be a rolling average of the actuarial calculated Tier 3 rates using the 6/30/2023, 6/30/2022 and 6/30/2021 rates in the initial process.
 - ii. As assumptions may be updated year-to-year, the prior calculated rates are not updated for those changes, the prior calculated rates are used to smooth in the new rates.
 - b. At the May 2023 Board Meeting, the Board changed the assumed rate of return for CORP Tier 3, which was at 7.2%, to match the 7.0% assumed rate of return for PSPRS Tier 3. The Board committed to continue to monitor market conditions and directions with the intent to ultimately adopt a single assumed rate of return for all investments for retirement systems/plans administered by PSPRS agency.

6. Assumed Rate of Return (ARR)

- a. At the May 2023 Board Meeting, the Board changed the assumed rate of return for CORP Tier 3, which was at 7.2%, to match the 7.0% assumed rate of return for PSPRS Tier 3. The Board will continue to monitor market conditions and directions with the intent to ultimately adopt a single assumed rate of return for all investments for retirement systems/plans administered by PSPRS agency.

7. EORP Floor Considerations

- a. Establish a “floor” for EORP based on the immediately previous valuation by adjusting payroll growth, amortization periods of the original layer or other possible options, to improve funding in maintaining contribution levels opposed to reducing employer contributions.

METRICS TO MONITOR FUNDING OBJECTIVES

1. Appropriateness of Assumptions – Gain/Loss Experience (Corollary 1a)

- a. Metric: Do the cumulative gain/loss layers over the prior five years exceed 8% of plan assets?
- b. Measurement: History of annual gain/loss (split by asset and liability experience) and five-year cumulative results will be tracked.
- c. Action Plan: This metric assumes that a full experience study is performed at least every five years so objective of measurement is to monitor interim experience. If the metric answer is yes, a review of the sources or causes of gains and losses should be analyzed and presented to the Advisory Committee to provide a recommendation to the Board of Trustees. The analysis and presentation are intended to provide a basis for consideration if assumption changes are warranted between full experience studies.

2. Funding Targets (Corollary 1b)

- a. Metric: Has the funded status, on both an AAL and PVB basis when compared to the MVA, increased over a five-year period?
- b. Measurement: History of funded status measures will be tracked.
- c. Action Plan: If the answer is no and not readily explainable (e.g., significant assumption change), a review of the reason(s) for the decrease should be researched and presented to the Advisory Committee to provide a recommendation to the Board of Trustees. The analysis and presentation are intended to provide a basis for consideration if changes to assumptions and/or methods are warranted between full experience studies.

3. Communication with Stakeholders (Corollary 2a)

- a. Metric: Have reports and budgeting tools been provided to stakeholders in a timely fashion?
- b. Measurement: Yes/No answer based on input from PSPRS administrator. (An annual standard survey of stakeholders – 3 to 5 questions.)
- c. Action Plan: If the answer is no, and periodically regardless (e.g., every three years), PSPRS staff will revisit this metric to report to the Advisory Committee to provide a recommendation to the Board of Trustees if current reports / tools are sufficient and if the delivery timing is appropriate.

4. Timely Recognition of Costs (Corollary 3a)

- a. Metric: Has the percentage of unfunded liability subject to negative amortization decreased over a five-year lookback period?
- b. Measurement: History of unfunded liability subject to negative amortization as a percentage of total unfunded liability will be tracked.
- c. Action Plan: If the answer is no, and not readily explainable (e.g., adopted assumption changes being phased in are anticipated to address negative amortization), a review of the reason(s) for negative amortization should be researched and presented to the Advisory Committee to provide a recommendation to the Board of Trustees. The analysis and presentation are intended to provide a basis for consideration if changes to assumptions and/or methods are warranted between full experience studies.

SUPPLEMENTARY INFORMATION

GLOSSARY

Accrued Benefit	The benefit earned as of a specific date based on the provisions of the plan and the member's age, service, and salary as of that date.
Actuarial Accrued Liability	The portion of the anticipated future benefits allocated to years prior to the valuation date determined according to the plan's Actuarial Cost Method.
Actuarial Value of Assets	The asset value used in the valuation to determine contribution requirements. It represents the plan's Market Value of Assets (see below), with adjustments according to the plan's Actuarial Asset Method. These adjustments produce a "smoothed" value that is likely to be less volatile from year to year than the Market Value of Assets.
Actuarial Assumptions	Assumptions regarding the occurrence of future events affecting plan costs. These assumptions include rates of investment earnings, changes in compensation, rates of mortality, withdrawal, disablement, and retirement as well as statistics related to marriage and family composition.
Actuarial Cost Method	A method of determining the portion of the cost of a plan to be allocated to each year; sometimes referred to as the "actuarial funding method." Each cost method allocates a certain portion of the actuarial present value of benefits between the Actuarial Accrued Liability and future normal costs to ensure the plan is adequately and systematically funded.
Actuarial Gain or Loss	The change in Unfunded Actuarial Accrued Liability resulting from experience different from Actuarial Assumptions. Gains decrease the Unfunded Actuarial Accrued Liability and losses increase the Unfunded Actuarial Accrued Liability.

Actuarial Present Value	The estimated amount of funds required as of a specified date to provide a payment or series of payments in the future. It is determined by discounting future payments at predetermined rates of interest, and by probabilities of payments between the specified date and the expected date of payment.
Amortization Payment	The portion of the plan contribution designated to pay interest and reduce the outstanding principal balance of Unfunded Actuarial Accrued Liability. If the amortization payment is less than the accrued interest on the Unfunded Actuarial Accrued Liability the outstanding principal balance will increase.
Decrement	Events which result in the termination of membership in the system such as retirement, disability, withdrawal, or death.
Entry Age Normal Cost Method	Under this method, the normal cost is the sum of the individual normal costs for all active participants. For an active participant, the normal cost is the participant's normal cost accrual rate, multiplied by the participant's current compensation. The normal cost accrual rate equals: (i) the present value of future benefits for the participant, determined as of the participant's entry age, divided by (ii) the present value of the compensation expected to be paid to the participant for each year of the participant's anticipated future service, determined as of the participant's entry age. In calculating the present value of future compensation, the salary scale is applied both retrospectively and prospectively to estimate compensation in years prior to and subsequent to the valuation year based on the compensation used for the valuation. The accrued liability is the sum of the individual accrued liabilities for all participants and beneficiaries. A participant's accrued liability equals the present value, at the participant's attained age, of future benefits less the present value at the participant's attained age of the individual normal costs payable in the future. A beneficiary's accrued liability equals the present value, at the beneficiary's

attained age, of future benefits. The unfunded accrued liability equals the total accrued liability less the actuarial value of assets.

Under this method, the entry age used for each active participant is the participant's age at the time he or she would have commenced participation if the plan had always been in existence under current terms, or the age as of which he or she first earns service credits for purposes of benefit accrual under the current terms of the plan.

Funded Ratio

A measure of the ratio of the plan assets to liabilities of the system. Typically, the assets used in the measure are the Actuarial Value of Assets as determined by the asset valuation method. The Funded Ratio depends not only on the financial strength of the plan but also on the asset valuation method used to determine the assets and on the Actuarial Cost Method used to determine the liabilities.

Interest Rate

The assumed long-term rate of return on plan assets.

Market Value of Assets

The fair market value of plan assets as of the valuation date.

Normal Cost

The current year's cost for benefits yet to be funded. Under the Entry Age Normal cost method, it is determined for each participant as the present value of future benefits, determined as of the Member's entry age, amortized as a level percentage of compensation over the anticipated number of years of participation, determined as of the entry age.

Present Value of Benefits

The single sum value on the valuation date of all future benefits to be paid to current plan participants.

Projected Annual Payroll

The projected annual rate of pay for the fiscal year following the fiscal year beginning on the valuation date of all covered Members.

Projected Benefits

The benefits expected to be paid in the future based on the provisions of the plan and the Actuarial Assumptions. The projected values are based on anticipated future advancement in age and accrual of service as well as increases in salary paid to the participant.

Total Annual Payroll	The projected annual rate of pay for the fiscal year beginning on the valuation date of all covered Members.
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Ultimate Cost	The total cost to the plan once the last benefit has been paid. The Ultimate Cost equals Benefit Payments Plus: Expenses Less: Investment Income The Ultimate Cost is independent of the Actuarial Cost Method selected.
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Unfunded Actuarial Accrued Liability	The difference between the Actuarial Accrued Liability and the Actuarial Value of Assets. Under the Entry Age Normal Actuarial Cost Method, an actuarial gain or loss, based on actual versus expected UAAL, is determined in conjunction with each valuation of the plan.
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DISCUSSION OF RISK

ASOP No. 51, Assessment and Disclosure of Risk Associated with Measuring Pension Obligations and Determining Pension Plan Contributions, states that the actuary should identify risks that, in the actuary's professional judgment, may reasonably be anticipated to significantly affect the plan's future financial condition.

Throughout this report, actuarial results are determined using various actuarial assumptions. These results are based on the premise that all future plan experience will align with the plan's actuarial assumptions; however, there is no guarantee that actual plan experience will align with the plan's assumptions. It is possible that actual plan experience will differ from anticipated experience in an unfavorable manner that will negatively impact the plan's funded position.

Below are examples of ways in which plan experience can deviate from assumptions and the potential impact of that deviation. Typically, this results in an actuarial gain or loss representing the current-year financial impact on the plan's unfunded liability of the experience differing from assumptions; this gain or loss is amortized over a period of time determined by the plan's amortization method. When assumptions are selected that adequately reflect plan experience, gains and losses typically offset one another in the long term, resulting in a relatively low impact on the plan's contribution requirements associated with plan experience. When assumptions are too optimistic, losses can accumulate over time and the plan's amortization payment could potentially grow to an unmanageable level.

- **Investment Return:** When the rate of return on the Actuarial Value of Assets falls short of the assumption, this produces a loss representing assumed investment earnings that were not realized. Further, it is unlikely that the plan will experience a scenario that matches the assumed return in each year as capital markets can be volatile from year to year. Therefore, contribution amounts can vary in the future.
- **Salary Increases:** When a plan participant experiences a salary increase that was greater than assumed, this produces a loss representing the cost of an increase in anticipated plan benefits for the participant as compared to the previous year. The total gain or loss associated with salary increases for the plan is the sum of salary gains and losses for all active participants.
- **Payroll Growth:** The plan's payroll growth assumption, if one is used, causes a predictable annual increase in the plan's amortization payment in order to produce an amortization payment that remains constant as a percentage of payroll if all assumptions are realized. If payroll increases less than the plan's payroll growth assumption, the plan's amortization payment can increase significantly as a percentage of payroll even if all assumptions other than the payroll growth assumption are realized.
- **Demographic Assumptions:** Actuarial results take into account various potential events that could happen to a plan participant, such as retirement, termination, disability, and death. Each of these potential events is assigned a liability based on the likelihood of the event and the financial consequence of the event for the plan. Accordingly, actuarial liabilities reflect a blend of financial

consequences associated with various possible outcomes (such as retirement at one of various possible ages). Once the outcome is known (e.g. the participant retires) the liability is adjusted to reflect the known outcome. This adjustment produces a gain or loss depending on whether the outcome was more or less favorable than other outcomes that could have occurred.

- **Contribution risk:** This risk results from the potential that actual employer contributions may deviate from actuarially determined contributions, which are determined in accordance with the Board's funding policy. The funding policy is intended to result in contribution requirements that if paid when due, will result in a reasonable expectation that assets will accumulate to be sufficient to pay plan benefits when due. Contribution deficits, particularly large deficits and those that occur repeatedly, increase future contribution requirements and put the plan at risk for not being able to pay plan benefits when due.

IMPACT OF PLAN MATURITY ON RISK

For newer pension plans, most of the participants and associated liabilities are related to active members who have not yet reached retirement age. As pension plans continue in operation and active members reach retirement ages, liabilities begin to shift from being primarily related to active members to being shared amongst active and retired members. Plan maturity is a measure of the extent to which this shift has occurred. It is important to understand that plan maturity can have an impact on risk tolerance and the overall risk characteristics of the plan. For example, closed plans with a large amount of retired liability do not have as long of a time horizon to recover from losses (such as losses on investments due to lower than expected investment returns) as plans where the majority of the liability is attributable to active members. For this reason, less tolerance for investment risk may be warranted for highly mature closed plans with a substantial inactive liability. Similarly, mature closed plans paying substantial retirement benefits resulting in a small positive or net negative cash flow can be more sensitive to near term investment volatility, particularly if the size of the fund is shrinking, which can result in less assets being available for investment in the market.

To assist with determining the maturity of the plan, we have provided some relevant metrics in the table following titled "Plan Maturity Measures and Other Risk Metrics". For a better understanding of the overall Plan and the impact of these risks, please refer to the consolidated PSPRS valuation report.

LOW DEFAULT RISK OBLIGATION MEASURE

ASOP No. 4, Measuring Pension Obligations and Determining Pension Plan Costs or Contributions, was revised as of December 2021 to include a "low-default-risk obligation measure" (LDROM). This liability measure is consistent with the determination of the actuarial accrued liability shown on page 8 in terms of member data, plan provisions, and assumptions/methods, including the use of the Entry Age Normal Cost Method, except that the interest rate is tied to low-default-risk fixed income securities. The S&P Municipal Bond 20 Year High Grade Rate Index (daily rate closest to, but not later than, the measurement date) was selected to represent a current market rate of low risk but longer-term investments that could be included in a low-risk asset portfolio. The interest rate used in this valuation was 4.81%, resulting in an LDROM of \$116,923,881 for Tiers 1 and 2 and \$496,952,639 for Tier 3. The LDROM should not be considered the "correct" liability

measurement; it simply shows a possible outcome if the Board elected to hold a very low risk asset portfolio. The Board actually invests the pension plan's contributions in a diversified portfolio of stocks and bonds and other investments with the objective of maximizing investment returns at a reasonable level of risk. Consequently, the difference between the plan's Actuarial Accrued Liability disclosed earlier in this section and the LDRM can be thought of as representing the expected taxpayer savings from investing in the plan's diversified portfolio compared to investing only in high quality bonds.

The actuarial valuation reports the funded status and develops contributions based on the expected return of the plan's investment portfolio. If instead, the plan switched to investing exclusively in high quality bonds, the LDRM illustrates that reported funded status would be lower (which also implies that the Actuarially Determined Contributions would be higher), perhaps significantly. Unnecessarily high contribution requirements in the near term may not be affordable and could imperil plan sustainability and benefit security.

PLAN MATURITY MEASURES AND OTHER RISK METRICS – TIERS 1 & 2

	6/30/2025	6/30/2024	6/30/2023	6/30/2022	6/30/2021
SUPPORT RATIO					
Total Actives	51	52	60	61	63
Total Inactives	55	54	45	44	42
Actives / Inactives	92.7%	96.3%	133.3%	138.6%	150.0%
ASSET VOLATILITY RATIO					
Market Value of Assets (MVA)	57,067,270	49,986,070	45,076,863	39,831,567	39,849,378
Total Annual Payroll	6,506,342	6,298,973	6,798,742	6,355,679	6,707,511
MVA / Total Annual Payroll	877.1%	793.6%	663.0%	626.7%	594.1%
ACCRUED LIABILITY (AL) RATIO					
Inactive Accrued Liability	45,227,556	42,667,066	35,497,049	34,068,179	30,193,955
Total Accrued Liability	82,763,586	77,195,611	71,952,257	66,074,004	62,607,021
Inactive AL / Total AL	54.6%	55.3%	49.3%	51.6%	48.2%
FUNDED RATIO					
Actuarial Value of Assets (AVA)	54,892,183	49,471,159	45,907,783	40,915,928	36,430,995
Total Accrued Liability	82,763,586	77,195,611	71,952,257	66,074,004	62,607,021
AVA / Total Accrued Liability	66.3%	64.1%	63.8%	61.9%	58.2%
NET CASH FLOW RATIO					
Net Cash Flow ¹	1,523,648	339,183	2,118,398	1,631,430	1,709,593
Market Value of Assets (MVA)	57,067,270	49,986,070	45,076,863	39,831,567	39,849,378
Net Cash Flow / MVA	2.7%	0.7%	4.7%	4.1%	4.3%

¹ Determined as total contributions minus benefit payments. Administrative expenses are typically included but are considered part of the net interest rate assumption for this plan.

PLAN MATURITY MEASURES AND OTHER RISK METRICS - TIER 3 ²

	6/30/2025	6/30/2024	6/30/2023	6/30/2022	6/30/2021
SUPPORT RATIO					
Total Actives	4,241	3,661	3,052	2,417	2,560
Total Inactives	728	570	450	327	307
Actives / Inactives	582.6%	642.3%	678.2%	739.1%	833.9%
ASSET VOLATILITY RATIO					
Market Value of Assets (MVA)	266,158,721	184,210,874	119,338,352	74,774,123	51,992,240
Total Annual Payroll	367,097,197	295,480,312	226,680,964	165,151,543	115,883,115
MVA / Total Annual Payroll	72.5%	62.3%	52.6%	45.3%	44.9%
ACCRUED LIABILITY (AL) RATIO					
Inactive Accrued Liability	21,448,721	16,792,236	9,349,377	4,598,114	2,290,610
Total Accrued Liability	247,440,343	165,671,690	110,961,191	68,939,204	42,733,537
Inactive AL / Total AL	8.7%	10.1%	8.4%	6.7%	5.4%
FUNDED RATIO					
Actuarial Value of Assets (AVA)	253,309,023	178,758,433	119,101,476	76,171,857	45,863,401
Total Accrued Liability	247,440,343	165,671,690	110,961,191	68,939,204	42,733,537
AVA / Total Accrued Liability	102.4%	107.9%	107.3%	110.5%	107.3%
NET CASH FLOW RATIO					
Net Cash Flow ¹	55,470,509	47,922,185	36,208,171	25,802,686	18,607,209
Market Value of Assets (MVA)	266,158,721	184,210,874	119,338,352	74,774,123	51,992,240
Net Cash Flow / MVA	20.8%	26.0%	30.3%	34.5%	35.8%

¹ Determined as total contributions minus benefit payments. Administrative expenses are typically included but are considered part of the net interest rate assumption for this plan.

² Tier 3 results are shown for the Risk Sharing group, where applicable.



SEDONA FIRE DISTRICT

2860 Southwest Drive, Sedona, Arizona 86336
 Telephone: (928) 282-6800 • FAX: (928) 282-6857
www.sedonafire.org

SECTION 1: Agenda Item Information - Form submitter

Fill out this section **ONLY**

Submitter:	Scott Schwisow		
Submission Date:	9/23/2026		
Subject:	Assistance to Firefighters Grant – Exhaust System Upgrades		
Division/Section:	Facilities		
Board Meeting Date:	10/20/2026	Board Meeting Type:	Regular
Agenda Topic Type:	Discussion/Possible Action		
Action Required:	☒ Motion ☐ Resolution ☐ Other (explain):		
Attachments:	☒ Y ☐ N	Signatures Required:	☐ Y ☒ N
List attachment(s):	AFG Grant Award Letter		

Agenda Item Description <i>(how it will appear on the agenda):</i>	
Replacement and modernization of outdated vehicle exhaust extraction systems at staffed fire stations, including equipment and installation, utilizing funds awarded through the Assistance to Firefighters Grant (AFG) program.	
Background:	
The current vehicle exhaust extraction systems installed at our staffed fire stations are outdated and do not function effectively with newer apparatus and the cleaner, more efficient exhaust systems on our vehicles. We recognized that this important firefighter safety system, which is designed to remove cancer-causing exhaust toxins from the station bay areas, was outdated and in need of replacement. We obtained a proposal from MagnaGrip, our preferred vendor and sole source for this project. Utilizing MagnaGrip allows us to reuse portions of the existing ductwork, exhaust fans, and vent systems, resulting in a cost savings compared to completely replacing the systems with another manufacturer. Based on the need to improve firefighter safety and reduce exposure to vehicle exhaust contaminants, we applied for an Assistance to Firefighters Grant (AFG) to fund the replacement and modernization of these systems. We were successful in securing the grant, which will allow us to upgrade the exhaust extraction systems at our existing staffed stations and incorporate the equipment into the new Fire Station 4 project.	
Financial Information:	
Cost:	\$ 310,841.00 ☐ Not Applicable
Information:	The total quoted cost for the exhaust system upgrades at all participating stations, including the new Fire Station 4, is \$309,341.00. The AFG grant will cover \$296,039.04 of the equipment and installation costs, plus an additional \$1,500.00 for grant-writing



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assistance. The Sedona Fire District will be responsible for the required local match of \$14,801.96.
Internal Process Perspective:
Approval of this project will allow us to upgrade our current exhaust extraction systems while utilizing federal grant funds to cover the majority of the project costs. SFD will initially pay the project invoices and then submit the required documentation to FEMA for reimbursement.
Requested Action:
Requested Approval Action: Approve the use of federal Assistance to Firefighters Grant (AFG) funds to replace and upgrade the vehicle exhaust extraction systems at Sedona Fire District's staffed fire stations, including the new Fire Station 4, and authorize the Sedona Fire District to provide the required local match of \$14,801.96.

SECTION 2: Review & Approve (Sent via Docusign, signed in order)

Executive Assistant to the Fire Chief Review		
Suggested Agenda Item Verbiage: Possible acceptance of the Assistance to Firefighter's Grant, pursuant to A.R.S. § 48-805(B)(12), and the possible approval of the associated expenditure of cost share funds in the amount of \$14,801.96 to replace and upgrade the vehicle exhaust extraction systems at the Sedona Fire District's staffed fire stations and the new Station #4. Suggested Motion Verbiage: I move to accept the Assistance to Firefighter's Grant, pursuant to A.R.S. § 48-805(B)(12), and approve the associated expenditure of cost share funds in the amount of \$14,801.96 to replace and upgrade the vehicle exhaust extraction systems at the Sedona Fire District's staffed fire stations and the new Station #4.	Executive Session Anticipated:	☐ Y ☒ N

Signature: *Christi Weigand* Signed by: 1192429B4A42476...
 Date: 10/7/2026

Finance Director Review		☒ Budgeted ☐ Unbudgeted
Comments:	Finance supports acceptance of the AFG award and the required local match of \$14,801.96. The grant provides \$296,039.04 in federal funding toward the \$310,841 project, significantly reducing the District's cost for these necessary upgrades. The District will initially fund project expenditures and seek reimbursement from FEMA in accordance with the grant requirements.	

Signature: *Gabe Buldra* DocuSigned by: 92614AB5A9F242A...
 Date: 10/7/2026



SEDONA FIRE DISTRICT

2860 Southwest Drive, Sedona, Arizona 86336
 Telephone: (928) 282-6800 • FAX: (928) 282-6857
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Fire Chief Review		☒ Approved
Comments:	I support the actions outlined in this BAC, the matching funds were expected when the grant was submitted and acceptance of this grant is a significant savings to our capital fund.	

Signature:

DocuSigned by:

Ed Mezulis

CEA95454CB1D439...

Date: 10/7/2026

SECTION 3: Finalized Agenda Item - Board Meeting Verbiage (Completed after Review and Approval is concluded. The finalized versions are used at the meeting).

Board Meeting Date: 10/20/2026

Agenda Item Verbiage:	Possible acceptance of the Assistance to Firefighter's Grant, pursuant to A.R.S. § 48-805(B)(12), and the possible approval of the associated expenditure of cost share funds in the amount of \$14,801.96 to replace and upgrade the vehicle exhaust extraction systems at the Sedona Fire District's staffed fire stations and the new Station #4.
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Motion Verbiage:	I move to accept the Assistance to Firefighter's Grant, pursuant to A.R.S. § 48-805(B)(12), and approve the associated expenditure of cost share funds in the amount of \$14,801.96 to replace and upgrade the vehicle exhaust extraction systems at the Sedona Fire District's staffed fire stations and the new Station #4.
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Signature:

Signed by:

Christi Weigand

1192429B4A42476...

Date: 10/7/2026

Award Letter

U.S. Department of Homeland Security
Washington, D.C. 20472

Effective date: 09/21/2026



Ellyse Deldin
SEDONA FIRE DISTRICT
2860 SOUTHWEST DR
SEDONA, AZ 86336

EMW-2025-FG-00821

Dear Ellyse Deldin,

Congratulations on behalf of the Department of Homeland Security. Your application submitted for the Fiscal Year (FY) 2025 Assistance to Firefighters Grant (FG) Grant funding opportunity has been approved in the amount of \$296,039.04 in Federal funding. As a condition of this award, you are required to contribute non-Federal funds equal to or greater than \$14,801.96 for a total approved budget of \$310,841.00. Please see the FY 2025 FG Notice of Funding Opportunity for information on how to meet this cost share requirement.

Before you request and receive any of the Federal funds awarded to you, you must establish acceptance of the award through the FEMA Grants Outcomes (FEMA GO) system. By accepting this award, you acknowledge that the terms of the following documents are incorporated into the terms of your award:

- Summary Award Memo - included in this document
- Agreement Articles - included in this document
- Obligating Document - included in this document
- 2025 FG Notice of Funding Opportunity (NOFO) - incorporated by reference

Please make sure you read, understand, and maintain a copy of these documents in your official file for this award.

Sincerely,


Associate Administrator (A)
FEMA Resilience

Cynthia Spishak

Acting Associate Administrator
Resilience

Summary Award Memo

Program: Fiscal Year 2025 Assistance to Firefighters Grant
Recipient: SEDONA FIRE DISTRICT
UEI-EFT: WFUXNDLKB3N5
Award number: EMW-2025-FG-00821

Summary description of award

The purpose of the Assistance to Firefighters Grant program is to protect the health and safety of the public and firefighting personnel against fire and fire-related hazards. After careful consideration, FEMA has determined that the recipient's project or projects submitted as part of the recipient's application and detailed in the project narrative as well as the request details section of the application - including budget information - was consistent with the Assistance to Firefighters Grant Program's purpose and was worthy of award.

Except as otherwise approved as noted in this award, the information you provided in your application for Fiscal Year (FY) 2025 Assistance to Firefighters Grant funding is incorporated into the terms and conditions of this award. This includes any documents submitted as part of the application.

Amount awarded table

The amount of the award is detailed in the attached Obligating Document for Award.

The following are the budgeted estimates for object classes for this award (including Federal share plus your cost share, if applicable):

Object Class	Total
Personnel	\$0.00
Fringe benefits	\$0.00
Travel	\$0.00
Equipment	\$309,341.00
Supplies	\$0.00
Contractual	\$1,500.00
Construction	\$0.00
Other	\$0.00
Indirect charges	\$0.00
Federal	\$296,039.04
Non-federal	\$14,801.96
Total	\$310,841.00

Approved scope of work

After review of your application, FEMA has approved the below scope of work. Justifications are provided for any differences between the scope of work in the original application and the approved scope of work under this award. You must submit scope or budget revision requests for FEMA's prior approval, via an amendment request, as appropriate per 2 C.F.R. § 200.308 and the FY2025 FG NOFO.

Approved request details:

Modify facilities

Source Capture Exhaust System(s)		
DESCRIPTION		
Station #1 Exhaust System		
QUANTITY	UNIT PRICE	TOTAL
1	\$55,879.00	\$55,879.00
BUDGET CLASS		
Equipment		

Source Capture Exhaust System(s)		
DESCRIPTION		
Station #3		
QUANTITY	UNIT PRICE	TOTAL
1	\$86,196.00	\$86,196.00
BUDGET CLASS		
Equipment		

Source Capture Exhaust System(s)		
DESCRIPTION Station #4		
QUANTITY	UNIT PRICE	TOTAL
1	\$99,762.00	\$99,762.00
BUDGET CLASS Equipment		

Source Capture Exhaust System(s)		
DESCRIPTION Station #5		
QUANTITY	UNIT PRICE	TOTAL
1	\$17,707.00	\$17,707.00
BUDGET CLASS Equipment		

Source Capture Exhaust System(s)		
DESCRIPTION Station #6		
QUANTITY	UNIT PRICE	TOTAL
1	\$31,931.00	\$31,931.00
BUDGET CLASS Equipment		

Source Capture Exhaust System(s)		
DESCRIPTION Auto/Mechanic Shop		
QUANTITY	UNIT PRICE	TOTAL
1	\$17,866.00	\$17,866.00
BUDGET CLASS Equipment		

Grant writer fee

Grant writer fee		
DESCRIPTION A grant writer was used in application preparation.		
QUANTITY	UNIT PRICE	TOTAL
1	\$1,500.00	\$1,500.00
BUDGET CLASS Contractual		

Agreement Articles

Program: Fiscal Year 2025 Assistance to Firefighters Grant

Recipient: SEDONA FIRE DISTRICT

UEI-EFT: WFUXNDLKB3N5

Award number: EMW-2025-FG-00821

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Article 1

Assurances, Administrative Requirements, Cost Principles, Representations and Certifications

Recipients must complete either the Office of Management and Budget (OMB) Standard Form 424B Assurances – Non- Construction Programs, or OMB Standard Form 424D Assurances – Construction Programs, as applicable. Certain assurances in these documents may not be applicable to your program and the DHS financial assistance office (DHS FAO) may require applicants to certify additional assurances. Applicants are required to fill out the assurances, as instructed.

Article 2

General Acknowledgements and Assurances

a. Recipients are required to follow the applicable provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards in effect as of the federal award date and located in Title 2, Code of Federal Regulations, Part 200 and adopted by DHS at 2 C.F.R. § 3002.10. b. All recipients and subrecipients must acknowledge and agree to provide DHS access to records, accounts, documents, information, facilities, and staff pursuant to 2 C.F.R. § 200.337. 1) Recipients must cooperate with any DHS compliance reviews or compliance investigations. 2) Recipients must give DHS access to examine and copy records, accounts, and other documents and sources of information related to the federal award and permit access to facilities and personnel. 3) Recipients must submit timely, complete, and accurate reports to the appropriate DHS officials and maintain appropriate backup documentation to support the reports. 4) Recipients must comply with all other special reporting, data collection, and evaluation requirements required by law, federal regulation, Notice of Funding Opportunity, federal award specific terms and conditions, and/or DHS Component program guidance. Organization costs related to data and evaluation are allowable. The definition of data and evaluation costs is in 2 C.F.R. § 200.455(c), the full text of which is incorporated by reference.

Article 3

Age Discrimination Act of 1975

Recipients must comply with the Age Discrimination Act of 1975, Public Law 94-135 (codified as amended at Title 42, U.S. Code § 6101 et seq.), which prohibits recipients from discriminating on the basis of age in any program or activity receiving federal financial assistance.

Article 4

American Security Drone Act of 2023

Recipients must comply with the American Security Drone Act of 2023, of the National Defense Authorization Act for Fiscal Year 2024, Pub. L. 118-31 (41 U.S.C. § 3901 note prec.), which prohibits the procurement and operation of covered unmanned aircraft systems manufactured or assembled by covered foreign entities.

Article 5

Americans with Disabilities Act of 1990

Recipients must comply with the requirements of Titles I, II, and III of the Americans with Disabilities Act, Pub. L. 101-336 (1990) (codified as amended at 42 U.S.C. §§ 12101– 12213), which prohibits recipients from discriminating on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities.

Article 6

Civil Rights Act of 1964 – Title VI

Recipients must comply with the Civil Rights Act of 1964, which provides that no person in the United States will, on the grounds of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance. DHS implementing regulations are in 6 C.F.R. Part 21. The Federal Emergency Management Agency’s (FEMA) implementing regulations are in 44 C.F.R. Part 7.

Article 7

Civil Rights Act of 1968 – Title VIII

Recipients must comply with Title VIII of the Civil Rights Act of 1968, Pub. L. 90-284 (codified as amended at 42 U.S.C. § 3601 et seq.) which prohibits recipients from discriminating in the sale, rental, financing, and advertising of dwellings, or in the provision of services in connection therewith, on the basis of race, color, national origin, religion, disability, familial status, and sex, as implemented by the U.S. Department of Housing and Urban Development at 24 C.F.R. Part 100. The prohibition on disability discrimination includes the requirement that new multifamily housing with four or more dwelling units— i.e., the public and common use areas and individual apartment units (all units in buildings with elevators and ground-floor units in buildings without elevators) —be designed and constructed with certain accessible features. See 24 C.F.R. Part 100, Subpart D.

Article 8**Communication and Cooperation with the Department of Homeland Security and Immigration Officials**

(1) The Department of Homeland Security will analyze whether the conditions in this section will be applied to any grant program in a way that is consistent with the specific statutes that apply to each grant program because the purpose of each grant program has a nexus to immigration activities, law enforcement, or national security, including preventing and responding to acts of terrorism and extremism, and DHS may tailor the conditions in this section to a specific grant program. DHS will clarify in the grant documents whether and how the terms in this section apply to each grant. (2) Where applicable, recipients and subrecipients of funds under an award must agree that they will comply with the following requirements related to coordination and cooperation with DHS and immigration officials: (a) They must comply with the requirements of 8 U.S.C. §§ 1373 and 1644. These statutes prohibit restrictions on information sharing by state and local government entities with DHS regarding the citizenship or immigration status, lawful or unlawful, of any individual. Additionally, 8 U.S.C. §§ 1373 prohibits any person or agency from prohibiting, or in any way restricting, a Federal, State, or local government entity from doing any of the following with respect to information regarding the immigration status of any individual: 1) sending such information to, or requesting or receiving such information from, Federal immigration officials; 2) maintaining such information; or 3) exchanging such information with any other Federal, State, or local government entity; (b) They must comply with other relevant laws related to immigration, including prohibitions on encouraging or inducing an alien to come to, enter, or reside in the United States in violation of law, 8 U.S.C. § 1324(a)(1)(A)(iv), prohibitions on transporting or moving illegal aliens, 8 U.S.C. § 1324(a)(1)(A)(ii), prohibitions on harboring, concealing, or shielding from detection illegal aliens, 8 U.S.C. § 1324(a)(1)(A)(iii), and any applicable conspiracy, aiding or abetting, or attempt liability regarding these statutes; (c) They will honor requests for cooperation with immigration detainees, including requests for information regarding criminal history, expected release date, actual release date, detention location, nationality, residence, and employment; and requests for short-term detention of not more than 48 hours of an alien pursuant to a valid detainer to allow DHS to assume custody. A jurisdiction does not fail to comply with this requirement merely because it lacks the necessary resources to assist in a particular instance. They will not prohibit voluntary cooperation with DHS under 8 U.S.C. § 1357(g). (d) That they will provide access to detainees, such as when an immigration officer seeks to interview a person who might be a removable alien; and (e) That they will not leak or otherwise publicize the existence of an immigration enforcement operation. (3) By accepting the grant award, recipients are certifying that: They do not, and will not during the term of this award, operate any program that benefits illegal immigrants or incentivizes illegal immigration by establishing or maintaining programs providing direct financial support or public benefits to illegal immigrants. (a) Illegal immigrant means any alien, as defined in 8 U.S.C. § 1101(a)(3), who has no lawful immigration status in the United States. (4) The recipient must certify under penalty of perjury pursuant to 28 U.S.C. § 1746 and using a form that is acceptable to DHS, that it will comply with the requirements of this term. Additionally, the recipient agrees that it will require any subrecipients or

contractors to certify in the same manner that they will comply with this term prior to providing them with any funding under this award. (5) The recipient agrees that compliance with this term is material to the Government's decision to make or continue with this award and that the Department of Homeland Security may terminate this grant, or take any other allowable enforcement action, if the recipient fails to comply with this term.

Article 9

CHIPS and Science Act of 2022

(1) Recipients of DHS research and development (R&D) awards must report to the DHS Component research program office any finding or determination of sex based and sexual harassment and/or an administrative or disciplinary action taken against principal investigators (PI) or co-investigators (Co-PI) to be completed by an authorized organizational representative (AOR) at the recipient institution. (2) Notification. An AOR must disclose the following information to agencies within 10 days of the date that the finding is made, or 10 days from when a recipient imposes an administrative action on the reported individual, whichever is sooner. Reports should include: (a) Award number, (b) Name of PI or Co-PI being reported, (c) Awardee name, (d) Awardee address, (e) AOR name, title, phone, and email address, (f) Indication of the report type: (i) Finding or determination has been made that the reported individual violated awardee policies or codes of conduct, statutes, or regulations related to sexual harassment, sexual assault, or other forms of harassment, including the date that the finding was made. (ii) Imposition of an administrative or disciplinary action by the recipient on the reporting individual related to a finding/determination or an investigation of an alleged violation of recipient policy or codes of conduct, statutes, or regulations, or other forms of harassment. (iii) The date and nature of the administrative/disciplinary action, including a basic explanation or description of the event, which should not disclose personally identifiable information regarding any complaints or individuals involved. Any description provided must be consistent with the Family Educational Rights in Privacy Act. (3) Definitions. (a) An "authorized organizational representative (AOR)" is an administrative official who, on behalf of the proposing institution, is empowered to make certifications and representations and can commit the institution to the conduct of a project that an agency is being asked to support as well as adhere to various agency policies and award requirements. (b) "Principal investigators and co-principal investigators" are award personnel supported by a grant, cooperative agreement, or contract under Federal law. (c) A "reported individual" refers to recipient personnel who have been reported to a federal agency for potential sexual harassment violations. (d) "Sex based harassment" means a form of sex discrimination and includes harassment based on sex, sex stereotypes, sex characteristics, pregnancy or related conditions, sexual orientation, and gender identity. (e) "Sexual harassment" means unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when this conduct explicitly or implicitly affects an individual's employment, unreasonably interferes with an individual's work performance, or creates an intimidating, hostile, or offensive work environment, whether such activity is carried out by a supervisor or by a co-worker, volunteer, or contractor.

Article 10 Copyright

Recipients must affix the applicable copyright notices of 17 U.S.C. §§ 401 or 402 to any work first produced under federal awards and also include an acknowledgement that the work was produced under a federal award (including the federal award number and federal awarding agency). As detailed in 2 C.F.R. § 200.315, a federal awarding agency reserves a royalty-free, nonexclusive, and irrevocable right to reproduce, publish, or otherwise use the work for federal purposes and to authorize others to do so.

Article 11 Debarment and Suspension

Recipients must comply with the non-procurement debarment and suspension regulations implementing Executive Orders 12549 and 12689 set forth at 2 C.F.R. Part 180 as implemented by DHS at 2 C.F.R. Part 3000. These regulations prohibit recipients from entering into covered transactions (such as subawards and contracts) with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities.

Article 12 Drug Free Workplace Act of 1988

Recipients must comply with the Drug-Free Workplace Act of 1988 and drug-free workplace requirements in Subpart B (or Subpart C, if the recipient is an individual) of 2 C.F.R. Part 3001, which adopts the government-wide implementation of the Drug-Free Workplace Act of 1988.

Article 13 Duplicative Costs

Recipients are prohibited from charging any cost to this federal award that will be included as a cost or used to meet cost sharing requirements of any other federal award in either the current or a prior budget period. However, recipients may shift costs that are allowable under two or more federal awards where otherwise permitted by federal statutes, regulations, or the federal award terms and conditions.

Article 14 Education Amendments of 1972 (Equal Opportunity in Education Act) – Title IX

Recipients must comply with the requirements of Title IX of the Education Amendments of 1972, Pub. L. 92-318 (codified as amended at 20 U.S.C. § 1681 et seq.), which provide that no person in the United States will, on the basis of sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any educational program or activity receiving federal financial assistance. DHS implementing regulations are codified at 6 C.F.R. Part 17. FEMA's implementing regulations are in 44 C.F.R. Part 19.

Article 15 Energy Policy and Conservation Act of 1975

Recipients must comply with the requirements of the Energy Policy and Conservation Act, Pub. L. No. 94-163 (1975) (codified as amended at 42 U.S.C. § 6201 et seq.), which policies relating to energy efficiency that are defined in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act of 1975.

Article 16 Equal Treatment of Faith-Based Organizations

Recipients must comply with the equal treatment policies and requirements contained in 6 C.F.R. Part 19 and other applicable statutes, regulations, and guidance governing the participations of faith-based organizations in individual DHS programs. It is DHS policy to ensure the equal treatment of faith-based organizations in social service programs administered or supported by DHS or its component agencies, enabling those organizations to participate in providing important social services to beneficiaries.

Article 17 False Claims Act and Program Fraud Civil Remedies

Recipients must comply with the requirements of the False Claims Act, 31 U.S.C. §§ 3729- 3733, which prohibits the submission of false or fraudulent claims for payment to the Federal Government and details the administrative remedies for false claims and statements made.

Article 18 Federal Anti-Discrimination Laws Material to the Government's Payment Decisions Under the False Claims Act

Recipients must agree that its compliance in all respects with all applicable Federal anti-discrimination laws is material to the government's payment decisions for purposes of 31 U.S.C. § 3729(b)(4) (Definition of "material"). (1) Definitions. As used in this term – (a) DEI means "diversity, equity, and inclusion." (b) DEIA means "diversity, equity, inclusion, and accessibility." (c) Discriminatory equity ideology has the meaning set forth in Section 2(b) of Executive Order 14190. (d) Federal anti-discrimination laws mean Federal civil rights law that protect individual Americans from discrimination on the basis of race, color, sex, religion, and national origin. (2) Grant award certification. (a) By accepting the grant award, recipients are certifying that: (i) They do not, and will not during the term of this financial assistance award, operate any programs that advance or promote DEI, DEIA, or discriminatory equity ideology in violation of Federal anti-discrimination laws; and (3) DHS reserves the right to suspend payments in whole or in part and/or terminate financial assistance awards if the Secretary of Homeland Security or the Secretary's designee determines that the recipient has violated any provision of subsection (2). (4) Upon suspension or termination under subsection (3), all funds received by the recipient shall be deemed to be in excess of the amount that the recipient is determined to be entitled to under the Federal award for purposes of 2 C.F.R. § 200.346. As such, all amounts received will constitute a debt to the Federal Government that may be pursued to the maximum extent permitted by law.

Article 19	Federal Debt Status All recipients are required to be non-delinquent in their repayment of any federal debt. Examples of relevant debt include delinquent payroll and other taxes, audit disallowances, and benefit overpayments.
Article 20	Fly America Act Recipients must comply with Preference for U.S. Flag Air Carriers (Certificated Air Carriers List US Department of Transportation) for international air transportation of people and property to the extent that such service is available, in accordance with the International Air Transportation Fair Competitive Practices Act of 1974, 49 U.S.C. § 40118, and the interpretative guidelines issued by the Comptroller General of the United States in the March 31, 1981, amendment to Comptroller General Decision B-138942.
Article 21	Hotel and Motel Fire Safety Act of 1990 Recipients must ensure that all conference, meeting, convention, or training space funded entirely or in part by federal award funds complies with the fire prevention and control guidelines of Section 6 of the Hotel and Motel Fire Safety Act of 1990.
Article 22	John S. McCain National Defense Authorization Act of Fiscal Year 2019 Recipients, subrecipients, and their contractors and subcontractors are prohibited from obligating or expending federal award funds on certain telecommunications and video surveillance products and contracting with certain entities for national security reasons described in section 889 of the John S. McCain National Defense Authorization Act for Fiscal Year 2019, 2 C.F.R. §§ 200.216, 200.327, 200.471, and Appendix II to 2 C.F.R. Part 200.
Article 23	Lobbying Prohibitions None of the funds provided under a federal award may be expended by the recipient to pay any person to influence, or attempt to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with any federal action related to a federal award or contract, including any extension, continuation, renewal, amendment, or modification. Recipients must file a lobbying certification form found on Grants.gov Lobbying Form as described in Appendix A to 6 C.F.R. Part 9, and file a lobbying disclosure form as described in Appendix B to 6 C.F.R. Part 9 found on Grants.gov as the Disclosure of Lobbying Activities (SF-LLL).
Article 24	National Environmental Policy Act Recipients must comply with the requirements of the National Environmental Policy Act of 1969, (NEPA).

Article 25	National Security Presidential Memorandum-33 (NSPM-33) and Provisions of the Science and CHIPS Act of 2022 (1) Recipient research institutions (“covered institutions”) must comply with the requirements in NSPM-33 and provisions of Pub. L. 117-167, Section 10254 (codified at 42 U.S.C. § 18951) certifying that the institution has established and operates a research security program that includes elements relating to: (a) cybersecurity; (b) foreign travel security; (c) research security training; and (d) export control training, as appropriate. (2) Definition. “Covered institutions” means recipient research institutions receiving federal Research and Development (R&D) science and engineering support “in excess of \$50 million per year.”
Article 26	Patents and Intellectual Property Rights Recipients are subject to the Bayh-Dole Act, 35 U.S.C. § 200 et seq. and applicable regulations governing inventions and patents, including the regulations issued by the Department of Commerce at 37 C.F.R. Part 401 (Rights to Inventions Made by Nonprofit Organizations and Small Business Firms under Government Awards, Contracts, and Cooperative Agreements) and the standard patent rights clause set forth at 37 C.F.R. § 401.14.
Article 27	Procurement of Recovered Materials States, political subdivisions of states, and their contractors must comply with Section 6002 of the Solid Waste Disposal Act, Pub. L. 89-272 (1965) (codified as amended by the Resource Conservation and Recovery Act at 42 U.S.C. § 6962) and 2 C.F.R. § 200.323. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 C.F.R. Part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition.
Article 28	Rehabilitation Act of 1973 Recipients must comply with the requirements of Section 504 of the Rehabilitation Act of 1973, Pub. L. 93-112 (codified as amended at 29 U.S.C. § 794), which provides that no otherwise qualified handicapped individuals in the United States will, solely by reason of the handicap, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.
Article 29	Reporting Recipient Integrity and Performance Matters If the total value of any currently active grants, cooperative agreements, and procurement contracts from all federal awarding agencies exceeds \$10,000,000 for any period of time during the period of performance of the federal award, then the recipient must comply with the requirements set forth in the government-wide federal award term and condition for Recipient Integrity and Performance Matters in 2 C.F.R. Part 200, Appendix XII, the full text of which is incorporated by reference.

Article 30

Reporting Subawards and Executive Compensation

For federal awards that total or exceed \$30,000, recipients are required to comply with the government-wide federal award term and condition on Reporting Subawards and Executive Compensation set forth at 2 C.F.R. Part 170, Appendix A, the full text of which is incorporated by reference.

Article 31 Required Use of American Iron, Steel, Manufactured Products, and Construction Materials

(1) Recipients of a federal award from a financial assistance program that provides funding for infrastructure are hereby notified that none of the funds provided under this federal award may be used for a project for infrastructure unless: (a) all iron and steel used in the project are produced in the United States—this means all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States; (b) all manufactured products used in the project are produced in the United States—this means the manufactured product was manufactured in the United States; and the cost of the components of the manufactured product that are mined, produced, or manufactured in the United States is greater than 55 percent of the total cost of all components of the manufactured product, unless another standard for determining the minimum amount of domestic content of the manufactured product has been established under applicable law or regulation; and (c) all construction materials are manufactured in the United States—this means that all manufacturing processes for the construction material occurred in the United States. (2) The Buy America preference only applies to articles, materials, and supplies that are consumed in, incorporated into, or affixed to an infrastructure project. As such, it does not apply to tools, equipment, and supplies, such as temporary scaffolding, brought to the construction site and removed at or before the completion of the infrastructure project. Nor does a Buy America preference apply to equipment and furnishings, such as movable chairs, desks, and portable computer equipment, that are used at or within the finished infrastructure project but are not an integral part of the structure or permanently affixed to the infrastructure project. (3) Waivers. When necessary, recipients may apply for, and the agency may grant, a waiver from these requirements. The agency should notify the recipient for information on the process for requesting a waiver from these requirements. a. When the Federal agency has determined that one of the following exceptions applies, the federal awarding official may waive the application of the domestic content procurement preference in any case in which the agency determines that: i. applying the domestic content procurement preference would be inconsistent with the public interest; ii. the types of iron, steel, manufactured products, or construction materials are not produced in the United States in sufficient and reasonably available quantities or of a satisfactory quality; or iii. the inclusion of iron, steel, manufactured products, or construction materials produced in the United States will increase the cost of the overall project by more than 25%. b. A request to waive the application of the domestic content procurement preference must be in writing. The agency will provide instructions on the format, contents, and supporting materials required for any waiver request. Waiver requests are subject to public comment periods of no less than 15 days and must be reviewed by the Made in America Office. c. There may be instances where a federal award qualifies, in whole or in part, for an existing waiver described at "Buy America" Preference in FEMA Financial Assistance Programs for Infrastructure | FEMA.gov. (4) Definitions. The definitions applicable to this term are set forth at 2 C.F.R. § 184.3, the full text of which is incorporated by reference.

Article 32**Subrecipient Monitoring and Management**

Pass-through entities must comply with the requirements for subrecipient monitoring and management.

Article 33**System for Award Management and Unique Entity Identifier Requirements**

Recipients are required to comply with the requirements set forth in the governmentwide federal award term and condition regarding the System for Award Management and Unique Entity Identifier Requirements in 2 C.F.R. Part 25, Appendix A, the full text of which is incorporated reference.

Article 34**Termination of a Federal Award**

(1) By DHS. DHS may terminate a federal award, in whole or in part, for the following reasons: (a) If the recipient fails to comply with the terms and conditions of the federal award; (b) With the consent of the recipient, in which case the parties must agree upon the termination conditions, including the effective date, and in the case of partial termination, the portion to be terminated; (c) Pursuant to the terms and conditions of the federal award; or (d) For convenience, pursuant to Executive Order 14332, Improving Oversight of Federal Grantmaking, including when the award no longer advances agency priorities or the national interest, but subject to appropriate exceptions, including agreements entered into in furtherance of international trade agreements or those awarded by the Department of Commerce under title XCIX of the William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021 (Public Law 116-283), the CHIPS and Science Act of 2022 (Public Law 117-167), or Division F of the Infrastructure Investment and Jobs Act (Public Law 117-58). (2) By the Recipient. The recipient may terminate the federal award, in whole or in part, by sending written notification to DHS stating the reasons for such termination, the effective date, and in the case of partial termination, the portion to be terminated. However, if DHS determines that the remaining portion of the federal award will not accomplish the purposes for which the federal award was made, DHS may terminate the federal award in its entirety. (3) Notice. Either party will provide written notice of intent to terminate for any reason to the other party no less than 30 calendar days prior to the effective date of the termination. (4) Compliance with Closeout Requirements for Terminated Awards. The recipient must continue to comply with closeout requirements in 2 C.F.R. §§ 200.344-200.345 after an award is terminated.

Article 35**Trafficking Victims Protection Act of 2000**

Recipients must comply with the requirements of the government-wide federal award term and condition which implements Trafficking Victims Protection Act of 2000, Pub. L. 106-386, § 106 (codified as amended at 22 U.S.C. § 7104). The federal award term and condition is in 2 C.F.R. § 175.105, the full text of which is incorporated by reference.

Article 36	Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism (USA PATRIOT Act of 2001) Recipients must comply with the requirements of Pub. L. 107-56, Section 817 of the USA PATRIOT Act, which amends 18 U.S.C. §§ 175–175c.
Article 37	Whistleblower Protection Act Recipients must comply with the statutory requirements for whistleblower protections in 10 U.S.C § 4701 and 41 U.S.C. § 4712.
Article 38	All Executive Orders Related to Grants Presidential Executive Orders. Recipients must comply with the requirements and actions of Presidential executive orders related to grants (also known as federal assistance and financial assistance), including those published after the date of this publication, the full text of which are incorporated by reference.
Article 39	Executive Order 14332, Improving Oversight of Federal Grantmaking Draw Down of Funds. Recipients are prohibited from directly drawing down general grant funds for specific projects without the affirmative authorization of DHS. Recipients must provide written payment justification, with specificity, for requests for each drawdown.
Article 40	Executive Order 13513, Federal Leadership on Reducing Text Messaging While Driving Federal Leadership on Reducing Text Messaging While Driving. Recipients are encouraged to adopt and enforce policies that ban text messaging while driving recipient-owned, recipient-rented, or privately owned vehicles when on official government business or when performing any work for or on behalf of the Federal Government. Recipients are also encouraged to conduct the initiatives of the type described in Section 3(a) of Executive Order 13513.
Article 41	Executive Order 13224, Blocking Property and Prohibiting Transactions With Persons Who Commit, Threaten to Commit, or Support Terrorism Terrorist Financing. Recipients must comply with Executive Order 13224 and applicable statutory prohibitions on transactions with, and the provisions of resources and support to, individuals and organizations associated with terrorism. Recipients are legally responsible for ensuring compliance with the Executive Order and laws.
Article 42	Acknowledgement of Federal Funding from DHS Recipients must acknowledge their use of federal award funding when issuing statements, press releases, requests for proposal, bid invitations, and other documents describing projects or programs funded in whole or in part with federal award funds.

Article 43	Activities Conducted Abroad Recipients must coordinate with appropriate government authorities when performing project activities outside the United States obtain all appropriate licenses, permits, or approvals.
Article 44	Collection and Use of Personally Identifiable Information (1) Recipients who collect personally identifiable information (PII) as part of carrying out the scope of work under a federal award are required to have a publicly available privacy policy that describes standards on the usage and maintenance of the PII they collect. (2) Definition. DHS defines “PII” as any information that permits the identity of an individual to be directly or indirectly inferred, including any information that is linked or linkable to that individual. Recipients may also find the DHS Privacy Impact Assessments: Privacy Guidance and Privacy Template as useful resources respectively.
Article 45	Non-Supplanting Requirements Recipients of federal awards under programs that prohibit supplanting by law must ensure that federal funds supplement but do not supplant non-federal funds that, in the absence of such federal funds, would otherwise have been made available for the same purpose.
Article 46	Notice of Funding Opportunity (NOFO) Requirements All the instructions, guidance, limitations, scope of work, and other conditions set forth in the NOFO for this federal award are incorporated by reference. All recipients must comply with any such requirements set forth in the NOFO. If a condition of the NOFO is inconsistent with these terms and conditions and any such terms of the federal award, the condition in the NOFO shall be invalid to the extent of the inconsistency. The remainder of that condition and all other conditions set forth in the NOFO shall remain in effect.
Article 47	SAFECOM Recipients receiving federal awards made under DHS programs that provide emergency communication equipment and its related activities must comply with the SAFECOM Guidance for Emergency Communication Grants, including provisions on technical standards that ensure and enhance interoperable communications. The SAFECOM Guidance is updated annually and can be found at Funding and Sustainment CISA.
Article 48	Use of DHS Seal, Logo, and Flags Recipients must obtain written permission from DHS prior to using the DHS seals, logos, crests, or reproductions of flags, or likenesses of DHS agency officials. This includes use of DHS component (e.g., FEMA, CISA, etc.) seals, logos, crests, or reproductions of flags, or likenesses of component officials.

Article 49**Environmental Planning and Historic Preservation (EHP) Review**

FEMA funded activities that could impact the environment and historic properties are subject to the FEMA EHP review process. This review does not address all federal, state, and local requirements. Acceptance of federal funding requires the recipient to comply with all federal, state, and local laws. FEMA is required to consider the potential impacts to natural and cultural resources of all projects funded by FEMA grant funds, through its EHP review process, as mandated by: the National Environmental Policy Act; Endangered Species Act; National Historic Preservation Act of 1966, as amended; Clean Water Act; Clean Air Act; National Flood Insurance Program regulations; and any other applicable laws, regulations and executive orders (EO). General guidance for FEMA's EHP process is available on FEMA.gov. Specific applicant guidance on how to submit information for EHP review depends on the individual grant program. Applicants should contact their grant program officer to be put in contact with EHP staff responsible for assisting with their specific grant program. The FEMA EHP review process must be completed before funds are released to carry out the proposed project. Otherwise, FEMA may not be able to fund the project due to noncompliance with EHP laws, executive orders, regulations, and policies. FEMA may also need to perform a project closeout review to ensure the applicant complied with all required EHP conditions identified in the initial review. If ground is disturbed during construction, the applicant will monitor the ground disturbance, and if any potential archaeological resources are discovered, the applicant will immediately cease work in that area and notify the pass-through entity, if applicable, and FEMA. EO 11988, Floodplain Management, and EO 11990, Protection of Wetlands, require that all federal actions in or affecting the floodplain or wetlands be reviewed for opportunities to relocate, and be evaluated for social, economic, historical, environmental, legal, and safety considerations. FEMA's regulations at 44 C.F.R. Part 9 implement the EOs and require an eight-step review process if a proposed action is in a floodplain or wetland or has the potential to affect or be affected by a floodplain or wetland.

Article 50**Applicability of DHS Standard Terms and Conditions to Tribal Nations**

The DHS Standard Terms and Conditions are a restatement of general requirements imposed upon recipients and flow down to sub-recipients as a matter of law, regulation, or executive order. If the requirement does not apply to Tribal Nations, or there is a federal law or regulation exempting its application to Tribal Nations, then the acceptance by Tribal Nations, or acquiescence to DHS Standard Terms and Conditions does not change or alter its inapplicability to a Tribal Nation. The execution of grant documents is not intended to change, alter, amend, or impose additional liability or responsibility upon the Tribal Nations where it does not already exist.

Article 51 Acceptance of Post Award Changes

Should FEMA determine that an error has been made in the award package, or if an administrative change must be made to the award package, recipients will be notified of the change in writing. Once the notification has been made, any subsequent requests for funds will indicate recipient acceptance of the changes to the award. Please email FEMA Grant Management Operations at ASK-GMD@fema.dhs.gov for any questions.

Article 52 Disposition of Equipment Acquired Under the Federal Award

When original or replacement equipment acquired under this award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the non-state recipient or subrecipient (including subrecipients of a state or Tribal Nation), must request instructions from FEMA to make proper disposition of the equipment pursuant to 2 C.F.R. § 200.313(e). State recipients must follow the disposition requirements in accordance with state laws and procedures noted in 2 C.F.R. § 200.313(b). Tribal Nations must follow the disposition requirements in accordance with tribal laws and procedures noted in 2 C.F.R. § 200.313(b); and if such laws and procedures do not exist, then Tribal Nations must follow the disposition instructions in 2 C.F.R. § 200.313(e).

Article 53 Prior Approval for Modification of Approved Budget

Before making any change to the FEMA approved budget for this award, a written request must be submitted and approved by FEMA as required by 2 C.F.R. § 200.308. For purposes of non-construction projects, FEMA is using its discretion to impose an additional restriction under 2 C.F.R. § 200.308(i) regarding the transfer of funds among direct cost categories, programs, functions, or activities. For awards with an approved budget where the federal share is greater than the simplified acquisition threshold (currently \$350,000) and where the cumulative amount of such transfers exceeds or is expected to exceed 10% of the total budget FEMA last approved, transferring funds among direct cost categories, programs, functions, or activities is unallowable without prior written approval from FEMA. For purposes of awards that support both construction and non-construction work, 2 C.F.R. § 200.308(f)(9) requires the recipient to obtain prior written approval from FEMA before making any fund or budget transfers between the two types of work. Any deviations from a FEMA approved budget must be reported in the first Federal Financial Report (SF-425) that is submitted following any budget deviation, regardless of whether the budget deviation requires prior written approval.

Article 54 Build America, Buy America Act (BABAA) Required Contract Provision & Self-Certification

In addition to the DHS Standard Terms & Conditions regarding Required Use of American Iron, Steel, Manufactured Products, and Construction Materials, recipients and subrecipients of FEMA financial assistance programs that are subject to BABAA must include a Buy America Preference contract provision as noted in 2 C.F.R. § 184.4 and a contractor self-certification as required by the FEMA Buy America Preference in FEMA Financial Assistance Programs for Infrastructure Policy (FEMA Policy #207-22-0001). This requirement applies to all subawards, contracts, and purchase orders for work performed, or products supplied under the FEMA award subject to BABAA.

Article 55 Award Performance Goals

FEMA will measure the recipient's performance of the grant by comparing the number of items requested in its application, the numbers acquired (ordered, paid, and received) within the period of performance. In order to measure performance, FEMA may request information throughout the period of performance. In its final performance report submitted at closeout, the recipient is required to report on the recipients compliance with the applicable industry, local, state and national standards described in the NOFO.

Article 56 Indirect Cost Rate

2 C.F.R. § 200.211(b)(16) requires the terms of the award to include the indirect cost rate for the federal award. If applicable, the approved indirect cost rate associated with the award must be documented in the budget or other award materials approved by FEMA and maintained in the official award file.

Article 57 EHP Compliance Review Required

Under the Modification to a Facility, Equipment, or a component in the Wellness and Fitness Activity, this award includes work, such as ground disturbance, that triggers an EHP compliance review. The recipient is prohibited from committing, obligating, expending, or drawing down FY25 Assistance to Firefighters Grant funds in support of the Modification to Facility, Equipment or a component in the Wellness and Fitness Activity that requires the EHP compliance review, with a limited exception for any approved costs associated with the preparation, conducting, and completion of required EHP reviews. See the FY25 Assistance to Firefighters Grant NOFO for further information on EHP requirements and other applicable program guidance, including FEMA Information Bulletin No. 404. The recipient is required to obtain the required DHS/FEMA EHP compliance approval for this project pursuant to the FY25 Assistance to Firefighters Grant NOFO prior to commencing work for this project. DHS/FEMA will notify you when the EHP compliance review is complete, and work may begin. If the recipient requests a payment for one of the activities requiring EHP compliance review, FEMA may not make a payment for that work while the EHP compliance review is still pending. If FEMA discovers that work has been commenced under one of those activities prematurely, FEMA may disallow costs incurred prior to completion of the EHP compliance review and the receipt of DHS/FEMA approval to begin the work. Please contact your DHS/FEMA AFG Help Desk at 1-866-274-0960 or FireGrants@fema.dhs.gov to receive specific guidance regarding EHP compliance. If you have questions about this term and condition or believe it was placed in error, please contact the relevant Preparedness Officer.

Article 58 Incorporation of Information Bulletin No. 582

Information Bulletin No. 582 and any successor Information Bulletins are incorporated into the terms of this grant award.

Obligating document

1. Agreement No. EMW-2025-FG-00821	2. Amendment No. N/A	3. Recipient No. 860270029	4. Type of Action AWARD	5. Control No. WX01671N2026T		
6. Recipient Name and Address SEDONA FIRE DISTRICT 2860 SOUTHWEST DR SEDONA, AZ 86336		7. Issuing FEMA Office and Address Grant Programs Directorate 500 C Street, S.W. Washington DC, 20528-7000 1-866-927-5646		8. Payment Office and Address FEMA, Financial Services Branch 500 C Street, S.W., Room 723 Washington DC, 20742		
9. Name of Recipient Project Officer Ellyse Deldin		9a. Phone No. 4068991650	10. Name of FEMA Project Coordinator Assistance to Firefighters Grant Program		10a. Phone No. 1-866-274-0960	
11. Effective Date of This Action 09/21/2026	12. Method of Payment OTHER - FEMA GO	13. Assistance Arrangement COST SHARING		14. Performance Period 09/28/2026 to 09/27/2028 Budget Period 09/28/2026 to 09/27/2028		
15. Description of Action a. (Indicate funding data for awards or financial changes)						
Program Name Abbreviation	Assistance Listing No.	Accounting Data (ACCS Code)	Prior Total Award	Amount Awarded This Action + or (-)	Current Total Award	Cumulative Non-Federal Commitment
FG	97.044	2026-FK-GB01 - P410-xxxx-4101-D	\$0.00	\$296,039.04	\$296,039.04	14,801.96
Totals			\$0.00	\$296,039.04	\$296,039.04	\$14,801.96
b. To describe changes other than funding data or financial changes, attach schedule and check here: N/A						
~~16. FOR NON-DISASTER PROGRAMS: RECIPIENT IS REQUIRED TO SIGN AND RETURN THREE (3) COPIES OF THIS DOCUMENT TO FEMA (See Block 7 for address)~~ This field is not applicable for digitally signed grant agreements						

17. RECIPIENT SIGNATORY OFFICIAL (Name and Title)	DATE
18. FEMA SIGNATORY OFFICIAL (Name and Title)	DATE
Cynthia Spishak, Acting Associate Administrator Resilience	09/21/2026