



HELLSGATE FIRE DISTRICT

BOARD OF DIRECTORS

NOTICE OF POSTING

April 2, 2024

*Pursuant to ARS §38-431.02, notice is hereby given to members of the HFD Governing Board and to the public that the Governing Board will be meeting to have a Fire Administrative and Financial Planning Workshop **Tuesday, April 2, 2024 starting at 3:30 PM** at Station 21, 80 S. Walters Lane, Star Valley, AZ 85541. Members of the Fire Board and legal counsel may attend either in person or by telephone conference call.*

**To join the meeting via zoom: Meeting ID 864 986 5085. Link: <https://zoom.us/j/8649865085>
Phone: +1 669 444 9171 US +1 253 215 8782 (Tacoma) +1 346 248 7799 (Houston)**

NOTICE OF POSTING

April 2, 2024

HELLSGATE FIRE ADMINISTRATIVE AND FINANCIAL PLANNING WORKSHOP

BOARD QUARUM POSTING NOTICE

A majority of the Hellsgate Fire District Fire Board members will be present during the Administrative and Financial Planning Workshop scheduled for April 2, 2024 at 3:30 PM located at Station 21, 80 S. Walters Lane, Star Valley, Arizona.

Angie Lecher, On behalf and with Permission of Board Clerk, Deb Bain
Deb Bain, Clerk of the Board

Posted by: Angie Lecher

Date: 4/1/2024

Time: 9:00 AM

**HELLSGATE FIRE DISTRICT
DETAILED BUDGET**

Fiscal Year 2025 Budget

Tentative

| | | |
|--------------------------|---------------|---------------|
| Assessed Value | \$ 30,624,396 | \$ 32,099,273 |
| Tax Rate Estimate | \$ 3.50 | \$ 3.75 |

| INCOME | FY 2024 | FY 2025 | \$ VAR | % VAR |
|-----------------------------|---------------------|---------------------|-------------------|--------------|
| 40000 TAX REVENUES | | | | |
| 40100 Property Tax, Net | \$ 1,071,854 | \$ 1,203,723 | \$ 131,869 | 12.3% |
| 40200 FDAT, Net | \$ 92,326 | \$ 96,028 | \$ 3,702 | 4.0% |
| TOTAL | \$ 1,164,180 | \$ 1,299,751 | \$ 135,571 | 11.6% |
| 41000 NON-TAX LEVY | | | | |
| 41100 State Revenue | \$ 14,000 | \$ 28,000 | \$ 14,000 | 100.0% |
| 41200 Fee Schedule Revenue | \$ 5,500 | \$ 5,500 | \$ - | 0.0% |
| 41300 Call Revenue | \$ 15,000 | \$ 15,000 | \$ - | 0.0% |
| 41400 Lease Revenue | \$ 24,000 | \$ 21,600 | \$ (2,400) | -10.0% |
| 41500 Interest | \$ 8,000 | \$ 8,000 | \$ - | 0.0% |
| 41600 Wildland | \$ 232,531 | \$ 234,130 | \$ 1,599 | 0.7% |
| 41700 Grants & Donations | \$ 60,800 | \$ 60,800 | \$ - | 0.0% |
| 41800 Sale of Assets | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| TOTAL | \$ 364,831 | \$ 378,030 | \$ 13,199 | 3.6% |
| 42000 DISTRICT FUNDS | | | | |
| 42400 Carry Over Funds | \$ 20,000 | \$ 20,000 | \$ - | 0.0% |
| TOTAL | \$ 20,000 | \$ 20,000 | \$ - | 0.0% |
| INCOME TOTAL | \$ 1,549,011 | \$ 1,697,781 | \$ 148,770 | 9.6% |

| EXPENSES | FY 2024 | FY 2025 | | |
|--------------------------------|-------------------|-------------------|------------------|-------------|
| 50000 WAGES | | | | |
| 50100 Salaries | \$ 601,870 | \$ 618,519 | \$ 16,649 | 2.8% |
| 50200 Overtime | \$ 65,000 | \$ 77,000 | \$ 12,000 | 18.5% |
| 50300 Reserves | \$ 95,000 | \$ 110,000 | \$ 15,000 | 15.8% |
| 50400 Wildland | \$ 170,000 | \$ 170,000 | \$ - | 0.0% |
| TOTAL | \$ 931,870 | \$ 975,519 | \$ 43,649 | 4.7% |
| 51000 EMPLOYER TAXES | | | | |
| 51100 Medicare/Social Security | \$ 11,047 | \$ 11,680 | \$ 633 | 5.7% |
| 51200 Unemployment | \$ 2,500 | \$ 2,500 | \$ - | 0.0% |
| TOTAL | \$ 13,547 | \$ 14,180 | \$ 633 | 4.7% |
| 52000 EMPLOYEE BENEFITS | | | | |
| 52100 Medical Benefits | \$ 83,878 | \$ 87,271 | \$ 3,393 | 4.0% |
| 52200 Workers Compensation | \$ 62,858 | \$ 62,220 | \$ (638) | -1.0% |
| 52300 PSPRS Retirement | \$ 71,999 | \$ 102,781 | \$ 30,782 | 42.8% |
| 52400 ASRS | \$ 11,237 | \$ 11,225 | \$ (12) | -0.1% |
| 52500 Deferred Compensation | \$ 19,622 | \$ 20,398 | \$ 776 | 4.0% |

| | | | | | | | |
|--|-----------|----------------|-----------|----------------|-----------|-----------------|---------------|
| 52600 WL ER Expenses | \$ | 40,031 | \$ | 41,630 | \$ | 1,599 | 4.0% |
| 52700 Employee Benefits | \$ | 11,100 | \$ | 12,000 | \$ | 900 | 8.1% |
| 52800 Employee Recruit & Retain | \$ | 850 | \$ | 2,000 | \$ | 1,150 | 135.3% |
| 52900 Physicals | \$ | 9,500 | \$ | 9,500 | \$ | - | 0.0% |
| 53100 PSPRS COP Liability | \$ | 115,465 | \$ | 118,790 | \$ | 3,325 | 2.9% |
| 53200 PSPRS UAAL | \$ | 100,000 | \$ | - | \$ | (100,000) | -100.0% |
| TOTAL | \$ | 526,540 | \$ | 467,815 | \$ | (58,725) | -11.2% |
| 60000 BUILDINGS & LAND | | | | | | | |
| 60100 Utilities | \$ | 20,550 | \$ | 23,250 | \$ | 2,700 | 13.1% |
| 60200 Station & Janitorial Supplies | \$ | 2,000 | \$ | 2,500 | \$ | 500 | 25.0% |
| 60300 Building Repairs & Maintenance | \$ | 2,500 | \$ | 2,500 | \$ | - | 0.0% |
| TOTAL | \$ | 25,050 | \$ | 28,250 | \$ | 3,200 | 12.8% |
| 61000 VEHICLES & EQUIPMENT | | | | | | | |
| 61100 Vehicle Fuel | \$ | 16,000 | \$ | 14,500 | \$ | (1,500) | -9.4% |
| 61200 Vehicle Maintenance | \$ | 29,500 | \$ | 36,500 | \$ | 7,000 | 23.7% |
| 61300 Personal Protective Equipment | \$ | 1,500 | \$ | 1,500 | \$ | - | 0.0% |
| 61400 Small Tool & Equipment | \$ | 7,100 | \$ | 7,100 | \$ | - | 0.0% |
| 61500 EMS Equipment & Supplies | \$ | 4,500 | \$ | 4,500 | \$ | - | 0.0% |
| 61600 Inspect/Prevent/Rehab | \$ | 1,500 | \$ | 1,500 | \$ | - | 0.0% |
| 61700 Wildland Expenses | \$ | 17,500 | \$ | 17,500 | \$ | - | 0.0% |
| TOTAL | \$ | 77,600 | \$ | 83,100 | \$ | 5,500 | 7.1% |
| 62000 COMMUNICATIONS/IT | | | | | | | |
| 62100 Communications | \$ | 1,000 | \$ | 1,000 | \$ | - | 0.0% |
| 62200 IT Services R&M | \$ | 7,500 | \$ | 7,500 | \$ | - | 0.0% |
| 62300 Computer Equipment & Supplies | \$ | 850 | \$ | 850 | \$ | - | 0.0% |
| 62400 Computer Software | \$ | 18,700 | \$ | 18,700 | \$ | - | 0.0% |
| 62500 Dispatch Contract | \$ | 22,500 | \$ | 23,000 | \$ | 500 | 2.2% |
| TOTAL | \$ | 50,550 | \$ | 51,050 | \$ | 500 | 1.0% |
| 63000 MEETING/TRAVEL & TRAINING | | | | | | | |
| 63100 Training Supplies | \$ | 500 | \$ | 500 | \$ | - | 0.0% |
| 63200 State Courses | \$ | 2,050 | \$ | 4,500 | \$ | 2,450 | 119.5% |
| 63300 Training, Local | \$ | 3,000 | \$ | 3,000 | \$ | - | 0.0% |
| 63400 EMT/Paramedic | \$ | 2,000 | \$ | 2,000 | \$ | - | 0.0% |
| 63500 Leadership Development | \$ | 5,000 | \$ | 6,000 | \$ | 1,000 | 20.0% |
| 63600 State Fire School | \$ | 1,000 | \$ | 1,000 | \$ | - | 0.0% |
| 63700 Travel Expenses | \$ | 500 | \$ | 1,200 | \$ | 700 | 140.0% |
| TOTAL | \$ | 14,050 | \$ | 18,200 | \$ | 4,150 | 29.5% |
| 70000 MANAGERIAL EXPENSES | | | | | | | |
| 70100 Finance | \$ | 10,500 | \$ | 10,250 | \$ | (250) | -2.4% |
| 70200 Legal Expenses | \$ | 10,000 | \$ | 10,000 | \$ | - | 0.0% |
| 70300 Bank & Service Fees | \$ | 1,000 | \$ | 3,000 | \$ | 2,000 | 200.0% |
| 70400 District Insurance | \$ | 22,912 | \$ | 23,800 | \$ | 888 | 3.9% |
| 70500 ER EE Paid Policies | \$ | 3,292 | \$ | 23,810 | \$ | 20,518 | 623.3% |
| 70600 Life/STD/LTD Insurance | \$ | 3,815 | \$ | 3,978 | \$ | 163 | 4.3% |
| 70700 Office Supplies | \$ | 1,000 | \$ | 1,000 | \$ | - | 0.0% |

| | | | | | | | |
|-------------------------------|-----------|---------------|-----------|---------------|-----------|---------------|--------------|
| 70800 Dues/Fees/Subscriptions | \$ | 1,500 | \$ | 1,500 | \$ | - | 0.0% |
| 70900 Misc. Expenses | \$ | 3,500 | \$ | 4,025 | \$ | 525 | 15.0% |
| TOTAL | \$ | 57,519 | \$ | 81,363 | \$ | 23,844 | 41.5% |

80000 OTHER

| | | | | | | | |
|----------------------|-----------|----------------|-----------|----------------|-----------|---------------|--------------|
| 80100 Debt Service | \$ | 51,650 | \$ | 50,450 | \$ | (1,200) | -2.3% |
| 80200 Contingency | \$ | - | \$ | 50,000 | \$ | 50,000 | 100.0% |
| 80300 Grant Expenses | \$ | 60,000 | \$ | 60,000 | \$ | - | 0.0% |
| TOTAL | \$ | 111,650 | \$ | 160,450 | \$ | 48,800 | 43.7% |

9000 FUNDING TO/FROM RESERVES

| | | | | | | | |
|------------------------------|-----------|------------------|-----------|------------------|-----------|---------------|---------------|
| 90000 Capital Outlay | \$ | - | \$ | - | \$ | - | 0.0% |
| 91000 Enterprise Funds | \$ | (159,365) | \$ | (112,145) | \$ | 47,220 | -29.6% |
| 92000 Contingency | \$ | - | \$ | (50,000) | \$ | (50,000) | 100.0% |
| 93000 PSPRS Unfunded | \$ | (100,000) | \$ | - | \$ | 100,000 | -100.0% |
| 94000 Craig Tiger & Benefits | \$ | - | \$ | (20,000) | \$ | (20,000) | 100.0% |
| TOTAL | \$ | (259,365) | \$ | (182,145) | \$ | 77,220 | -29.8% |

| | | | | | | | |
|-----------------------|-----------|------------------|-----------|------------------|-----------|----------------|--------------|
| | | | | | \$ | - | |
| TOTAL EXPENSES | \$ | 1,549,011 | \$ | 1,879,926 | \$ | 330,915 | 21.4% |

Fiscal Year 2025 Employee Payroll Rates

| Employee Name | Full-Time | Bobbi Doss | Jeff Yungkans | Brian Wiggins | Full-Time | Full-Time | Sean Minniss | Angie Lecher |
|-------------------------------|------------|------------|---------------|---------------|------------|------------|--------------|----------------|
| Classification | Chief | Captain 1 | Captain 2 | Captain 3 | Engineer 1 | Engineer 2 | Engineer 3 | Administrative |
| Type of Pay | Exempt | Non-Exempt | Non-Exempt | Non-Exempt | Non-Exempt | Non-Exempt | Non-Exempt | Non-Exempt |
| FLSA Work Period Annual Hours | | 2990 | 2990 | 2990 | 2990 | 2990 | 2990 | 2080 |
| Yearly Salary | \$ 95,750 | \$ 93,676 | \$ 85,079 | \$ 77,336 | \$ 60,725 | \$ 54,725 | \$ 64,747 | \$ 86,481 |
| Average Bi-Weekly Pay | \$ 3,683 | \$ 3,603 | \$ 3,272 | \$ 2,974 | \$ 2,336 | \$ 2,105 | \$ 2,490 | \$ 3,326 |
| Hourly Wage | \$ 46.03 | \$ 31.33 | \$ 28.45 | \$ 25.86 | \$ 20.31 | \$ 18.30 | \$ 21.65 | \$ 41.58 |
| OT Wages | \$ 69.05 | \$ 46.99 | \$ 42.68 | \$ 38.80 | \$ 30.46 | \$ 27.45 | \$ 32.48 | \$ 62.37 |
| Wage + Benefits | \$ 136,996 | \$ 133,469 | \$ 127,595 | \$ 114,771 | \$ 89,348 | \$ 81,688 | \$ 98,063 | \$ 115,989 |

| Employee Cost | | | | | | | | |
|---------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Medical Coverage | \$ 10,130 | \$ 10,130 | \$ 10,130 | \$ 10,130 | \$ 10,130 | \$ 10,130 | \$ 10,130 | \$ 10,130 |
| Dependent Coverage | \$ 850 | \$ - | \$ 5,225 | \$ 78 | \$ 78 | \$ - | \$ - | \$ - |
| Pension (ASRS 12.12/PSPRS 14.62-8.89) | \$ 13,999 | \$ 13,695 | \$ 12,439 | \$ 11,307 | \$ 5,398 | \$ 4,865 | \$ 9,466 | \$ 10,481 |
| Pension PSPRS Unfunded 3.44% | \$ 3,294 | \$ 3,222 | \$ 2,927 | \$ 2,660 | \$ 2,089 | \$ 1,883 | \$ 2,227 | \$ - |
| PSPRS DC Plan 401a 3% | \$ - | \$ - | \$ - | \$ 2,320 | \$ 1,822 | \$ 1,642 | \$ 1,942 | \$ - |
| ASRS LTD Post Tax Contribution .15% | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 130 |
| 457 b in lieu of Social Security 6.2% | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,362 |
| Short/Long Term/Life .006431% | \$ 616 | \$ 602 | \$ 547 | \$ 497 | \$ 391 | \$ 352 | \$ 416 | \$ 556 |
| Cancer Benefit | \$ 50 | \$ 50 | \$ 50 | \$ 50 | \$ 50 | \$ 50 | \$ 50 | \$ - |
| NFPA Annual Physicals | \$ 850 | \$ 850 | \$ 850 | \$ 850 | \$ 850 | \$ 850 | \$ 850 | \$ - |
| Medicare 1.45% | \$ 1,388 | \$ 1,358 | \$ 1,234 | \$ 1,121 | \$ 881 | \$ 794 | \$ 939 | \$ 1,254 |
| Cell Phone Cost | \$ 700 | \$ 700 | \$ 700 | \$ 700 | \$ 700 | \$ 700 | \$ 700 | \$ 700 |
| Clothing Allowance | \$ 800 | \$ 800 | \$ 800 | \$ 800 | \$ 800 | \$ 800 | \$ 800 | \$ 800 |
| Workman's Comp 8.95%/.11% | \$ 8,570 | \$ 8,384 | \$ 7,615 | \$ 6,922 | \$ 5,435 | \$ 4,898 | \$ 5,795 | \$ 95 |
| Total | \$ 41,246 | \$ 39,793 | \$ 42,516 | \$ 37,435 | \$ 28,623 | \$ 26,963 | \$ 33,316 | \$ 29,508 |
| Burden % | 43.08% | 42.48% | 49.97% | 48.41% | 47.14% | 49.27% | 51.46% | 34.12% |

Chief Comparison FY 2025

| Employee Name | Tier 1 PSPRS | | | Tier 2 PSPRS | | | Lowest | | | ACR + ASRS | | | |
|--------------------|-----------------|---------------|------------|-----------------|---------------|------------|-----------------|-----------------|---------------|-----------------|-----------------|---------------|-----------|
| | EE Medical Only | EE+Spouse Top | EE+Family | EE Medical Only | EE+Spouse Top | EE+Family | Highest | EE Medical Only | EE+Spouse Top | EE+Family | EE Medical Only | EE+Spouse Top | EE+Family |
| Type of Pay | EE Medical Only | EE+Spouse Top | EE+Family | EE Medical Only | EE+Spouse Top | EE+Family | EE Medical Only | EE+Spouse Top | EE+Family | EE Medical Only | EE+Spouse Top | EE+Family | EE+Family |
| Yearly Salary | \$ 95,750 | \$ 95,750 | \$ 95,750 | \$ 95,750 | \$ 95,750 | \$ 95,750 | \$ 95,750 | \$ 95,750 | \$ 95,750 | \$ 95,750 | \$ 95,750 | \$ 95,750 | \$ 95,750 |
| Salary | \$ 3,683 | \$ 3,683 | \$ 3,683 | \$ 3,683 | \$ 3,683 | \$ 3,683 | \$ 3,683 | \$ 3,683 | \$ 3,683 | \$ 3,683 | \$ 3,683 | \$ 3,683 | \$ 3,683 |
| Hourly Wage | \$ 46.03 | \$ 46.03 | \$ 46.03 | \$ 46.03 | \$ 46.03 | \$ 46.03 | \$ 46.03 | \$ 46.03 | \$ 46.03 | \$ 46.03 | \$ 46.03 | \$ 46.03 | \$ 46.03 |
| OT Wages | \$ 69.05 | \$ 69.05 | \$ 69.05 | \$ 69.05 | \$ 69.05 | \$ 69.05 | \$ 69.05 | \$ 69.05 | \$ 69.05 | \$ 69.05 | \$ 69.05 | \$ 69.05 | \$ 69.05 |
| Half Time Rate | \$ 23.02 | \$ 23.02 | \$ 23.02 | \$ 23.02 | \$ 23.02 | \$ 23.02 | \$ 23.02 | \$ 23.02 | \$ 23.02 | \$ 23.02 | \$ 23.02 | \$ 23.02 | \$ 23.02 |
| Full Loaded Rate | \$ 133,796 | \$ 134,646 | \$ 139,021 | \$ 136,669 | \$ 137,519 | \$ 141,894 | \$ 131,182 | \$ 132,032 | \$ 136,407 | \$ 135,862 | \$ 136,712 | \$ 141,087 | |
| Employee Cost | | | | | | | | | | | | | |
| Medical Coverage | \$ 10,130 | \$ 10,130 | \$ 10,130 | \$ 10,130 | \$ 10,130 | \$ 10,130 | \$ 10,130 | \$ 10,130 | \$ 10,130 | \$ 10,130 | \$ 10,130 | \$ 10,130 | \$ 10,130 |
| Dependent Coverage | \$ - | \$ 850 | \$ 5,225 | \$ - | \$ 850 | \$ 5,225 | \$ - | \$ 850 | \$ 5,225 | \$ - | \$ 850 | \$ 5,225 | \$ 5,225 |
| Pension | \$ 17,292 | \$ 17,292 | \$ 17,292 | \$ 17,292 | \$ 17,292 | \$ 17,292 | \$ 17,292 | \$ 11,806 | \$ 11,806 | \$ 11,806 | \$ 19,265 | \$ 19,265 | \$ 19,265 |
| PSPRS DC Plan | \$ - | \$ - | \$ - | \$ 2,873 | \$ 2,873 | \$ 2,873 | \$ 2,873 | \$ 2,873 | \$ 2,873 | \$ 2,873 | \$ - | \$ - | \$ - |
| LTD Contributions | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 144 | \$ 144 | \$ 144 |
| Short/Long Term | \$ 616 | \$ 616 | \$ 616 | \$ 616 | \$ 616 | \$ 616 | \$ 616 | \$ 616 | \$ 616 | \$ 616 | \$ 616 | \$ 616 | \$ 616 |
| Cancer Benefit | \$ 50 | \$ 50 | \$ 50 | \$ 50 | \$ 50 | \$ 50 | \$ 50 | \$ 50 | \$ 50 | \$ 50 | \$ - | \$ - | \$ - |
| Medicare | \$ 1,388 | \$ 1,388 | \$ 1,388 | \$ 1,388 | \$ 1,388 | \$ 1,388 | \$ 1,388 | \$ 1,388 | \$ 1,388 | \$ 1,388 | \$ 1,388 | \$ 1,388 | \$ 1,388 |
| Workman's Comp | \$ 8,570 | \$ 8,570 | \$ 8,570 | \$ 8,570 | \$ 8,570 | \$ 8,570 | \$ 8,570 | \$ 8,570 | \$ 8,570 | \$ 8,570 | \$ 8,570 | \$ 8,570 | \$ 8,570 |
| Total | \$ 38,046 | \$ 38,896 | \$ 43,271 | \$ 40,919 | \$ 41,769 | \$ 46,144 | \$ 35,432 | \$ 36,282 | \$ 40,657 | \$ 40,112 | \$ 40,962 | \$ 45,337 | |
| Burden % | 39.73% | 40.62% | 45.19% | 42.73% | 43.62% | 48.19% | 37.00% | 37.89% | 42.46% | 41.89% | 42.78% | 47.35% | |

\$ 136,402