



Memorandum

Date: March 9, 2023

To: Copper Canyon Fire & Medical District Board of Directors

From: The James Vincent Group

Re: Scenarios for Future Projections

JVG is pleased to submit the following scenarios based on the direction and discussion with the Board of Directors during the March 3rd special board meeting.

In all the scenarios the following assumptions are consistent in each one:

Revenue

- Property tax revenue increasing 7.1% for next year, then 5% for FY 25 & FY 26, then 3% for future years:
 - Tax rate increasing to 3.49 in FY 24 then 3.74 for future years.
- Nontax revenue increasing 3.0% annually:
 - Tribal contract based on IGA.
 - SAFR Grant ends in FY24, the study does not include a potential extension of the grant.
 - Nontax revenue does not include wildland revenue or increase in approved ambulance rates.
- One time revenue:
 - Proceeds from sale of land in FY2023 and current admin building in FY2024.

Expenses

- Personnel Costs:
 - Freeze Step Increases.
 - 2% cost of living adjustment COLA for all staff.
 - Eliminate Chief position and utilize contract chief.
 - Health insurance opt out eliminated.
 - Reduce Admin to one position and outsource finance and HR services.
- Buildings & Land expenses increasing 3% annually.
- Vehicles & Equipment expenses increasing 3% annually.
- Communication & IT services increasing at 4.4%.
- Meetings & Training increasing 3% annually.
- Managerial expenses increasing 5% annually.
- Debt service is based on current schedules.
- No new capital.



Scenario 1

- Remove Hazmat and TRT Stipend.
- 1 OT position per day.
- Reduce HRA to;
 - Family \$2,500.
 - Single \$1,500.

Scenario 2

- Remove Hazmat and TRT Stipend, but affected employees will receive the equivalent of a onetime step increase.
- 2 OT positions per day.
- Reduce HRA to;
 - Family \$3,500.
 - Single \$2,000.

Scenario 3

- Remove Hazmat and TRT Stipend, but affected employees will receive the equivalent of a onetime step increase.
- 1.5 OT positions per day.
- Reduce HRA to;
 - Family \$3,000.
 - Single \$1,500.

Scenario 4

- Remove Hazmat and TRT Stipend, but affected employees will receive the equivalent of a onetime step increase.
- 1 OT position per day.
- Reduce HRA to;
 - Family \$3,000.
 - Single \$1,500.

Scenario 5

- Remove Hazmat and TRT Stipend, but affected employees will receive the equivalent of a onetime step increase.
- Eliminate PEHP.
- Uniform allowance for suppression reduced to \$450.
- Cell phone allowance eliminated.
- 1.5 OT positions per day.
- Reduce HRA to;
 - Family \$3,000.
 - Single \$1,500.



Scenario 6

- Remove Hazmat and TRT Stipend, but affected employees will receive the equivalent of a onetime step increase.
- Eliminate PEHP.
- Uniform allowance for suppression reduced to \$450.
- Cell phone allowance eliminated.
- Remove funding for Reserves.
- 1.5 OT positions per day.
- Reduce HRA to;
 - Family \$3,000.
 - Single \$1,500.

Scenario 7

- Remove Hazmat and TRT Stipend, but affected employees will receive the equivalent of a onetime step increase.
- Eliminate PEHP.
- Uniform allowance for suppression reduced to \$450.
- Cell phone allowance eliminated.
- Remove funding for Reserves.
- 1 OT position per day.
- Reduce HRA to;
 - Family \$3,000.
 - Single \$1,500.

Scenario 8

- Eliminate 1 administrative position and move the other 2 to 75% of current pay.
- Remove Hazmat and TRT Stipend, but affected employees will receive the equivalent of a onetime step increase.
- Eliminate PEHP.
- Uniform allowance for suppression reduced to \$450.
- Cell phone allowance eliminated.
- Remove funding for Reserves.
- 1.5 OT positions per day.
- Reduce HRA to;
 - Family \$3,000.
 - Single \$1,500.

Copper Canyon Fire & Medical District
Scenario 1

	FY 23 Projected	FY24 EST	FY25 EST	FY26 EST	FY27 EST	FY28 EST
Revenues						
Property Tax	3,979,531	4,452,993	5,010,574	5,261,103	5,418,936	5,581,504
Fire District Assistance Tax	493,953	493,953	493,953	493,953	493,953	493,953
Non Tax Levy Revenues	3,785,301	3,624,682	3,234,856	3,345,175	3,439,381	3,536,413
Total Revenues	8,258,785	8,571,628	8,739,384	9,100,231	9,352,270	9,611,870
Expenses						
Personnel Costs	6,021,919	5,648,636	5,796,237	5,948,521	6,105,669	6,267,868
Buildings & Land	118,906	122,473	126,147	129,932	133,830	137,845
Vehicles and Equipment	386,757	397,948	409,886	422,183	434,848	447,894
Communications and IT Services	421,668	439,958	459,079	479,069	499,970	521,825
Meetings & Training	64,525	66,461	68,455	70,508	72,624	74,802
Managerial Costs	270,490	393,106	410,041	427,997	447,058	467,313
Other Expenses (Ins Claims & Grant Matching)	435,400	7,331	7,551	7,778	8,011	8,252
Debt Service	1,017,840	1,180,794	1,259,552	1,221,274	1,222,067	1,220,896
Total Expenses	8,737,504	8,256,707	8,536,948	8,707,262	8,924,077	9,146,694
One Time Revenue	70,000	300,000	0	0	0	0
Surplus/(Deficit)	(408,719)	614,921	202,436	392,969	428,193	465,176
County Line of Credit	(1,287,892)	(972,972)	(770,536)	(377,568)	50,625	515,801

Copper Canyon Fire & Medical District
Scenario 2

	FY 23 Projected	FY24 EST	FY25 EST	FY26 EST	FY27 EST	FY28 EST
Revenues						
Property Tax	3,979,531	4,452,993	5,010,574	5,261,103	5,418,936	5,581,504
Fire District Assistance Tax	493,953	493,953	493,953	493,953	493,953	493,953
Non Tax Levy Revenues	3,785,301	3,624,682	3,234,856	3,345,175	3,439,381	3,536,413
Total Revenues	8,258,785	8,571,628	8,739,384	9,100,231	9,352,270	9,611,870
Expenses						
Personnel Costs	6,021,919	6,077,546	6,235,909	6,399,279	6,567,850	6,741,821
Buildings & Land	118,906	122,473	126,147	129,932	133,830	137,845
Vehicles and Equipment	386,757	397,948	409,886	422,183	434,848	447,894
Communications and IT Services	421,668	439,958	459,079	479,069	499,970	521,825
Meetings & Training	64,525	66,461	68,455	70,508	72,624	74,802
Managerial Costs	270,490	393,106	410,041	427,997	447,058	467,313
Other Expenses (Ins Claims & Grant Matching)	435,400	7,331	7,551	7,778	8,011	8,252
Debt Service	1,017,840	1,180,794	1,259,552	1,221,274	1,222,067	1,220,896
Total Expenses	8,737,504	8,685,617	8,976,620	9,158,020	9,386,258	9,620,646
One Time Revenue	70,000	300,000	0	0	0	0
Surplus/(Deficit)	(408,719)	186,011	(237,236)	(57,789)	(33,988)	(8,776)
County Line of Credit	(1,287,892)	(1,401,882)	(1,639,118)	(1,696,908)	(1,730,897)	(1,739,673)

Copper Canyon Fire & Medical District
Scenario 3

	FY 23 Projected	FY24 EST	FY25 EST	FY26 EST	FY27 EST	FY28 EST
Revenues						
Property Tax	3,979,531	4,452,993	5,010,574	5,261,103	5,418,936	5,581,504
Fire District Assistance Tax	493,953	493,953	493,953	493,953	493,953	493,953
Non Tax Levy Revenues	3,785,301	3,624,682	3,234,856	3,345,175	3,439,381	3,536,413
Total Revenues	8,258,785	8,571,628	8,739,384	9,100,231	9,352,270	9,611,870
Expenses						
Personnel Costs	6,021,919	5,955,070	6,110,049	6,269,921	6,434,874	6,605,104
Buildings & Land	118,906	122,473	126,147	129,932	133,830	137,845
Vehicles and Equipment	386,757	397,948	409,886	422,183	434,848	447,894
Communications and IT Services	421,668	439,958	459,079	479,069	499,970	521,825
Meetings & Training	64,525	66,461	68,455	70,508	72,624	74,802
Managerial Costs	270,490	393,106	410,041	427,997	447,058	467,313
Other Expenses (Ins Claims & Grant Matching)	435,400	7,331	7,551	7,778	8,011	8,252
Debt Service	1,017,840	1,180,794	1,259,552	1,221,274	1,222,067	1,220,896
Total Expenses	8,737,504	8,563,140	8,850,759	9,028,662	9,253,282	9,483,930
One Time Revenue	70,000	300,000	0	0	0	0
Surplus/(Deficit)	(408,719)	308,488	(111,375)	71,569	98,988	127,940
County Line of Credit	(1,287,892)	(1,279,405)	(1,390,781)	(1,319,213)	(1,220,226)	(1,092,286)

Copper Canyon Fire & Medical District
Scenario 4

	FY 23 Projected	FY24 EST	FY25 EST	FY26 EST	FY27 EST	FY28 EST
Revenues						
Property Tax	3,979,531	4,452,993	5,010,574	5,261,103	5,418,936	5,581,504
Fire District Assistance Tax	493,953	493,953	493,953	493,953	493,953	493,953
Non Tax Levy Revenues	3,785,301	3,624,682	3,234,856	3,345,175	3,439,381	3,536,413
Total Revenues	8,258,785	8,571,628	8,739,384	9,100,231	9,352,270	9,611,870
Expenses						
Personnel Costs	6,021,919	5,707,628	5,857,085	6,011,296	6,170,445	6,334,724
Buildings & Land	118,906	122,473	126,147	129,932	133,830	137,845
Vehicles and Equipment	386,757	397,948	409,886	422,183	434,848	447,894
Communications and IT Services	421,668	439,958	459,079	479,069	499,970	521,825
Meetings & Training	64,525	66,461	68,455	70,508	72,624	74,802
Managerial Costs	270,490	393,106	410,041	427,997	447,058	467,313
Other Expenses (Ins Claims & Grant Matching)	435,400	7,331	7,551	7,778	8,011	8,252
Debt Service	1,017,840	1,180,794	1,259,552	1,221,274	1,222,067	1,220,896
Total Expenses	8,737,504	8,315,699	8,597,796	8,770,037	8,988,853	9,213,549
One Time Revenue	70,000	300,000	0	0	0	0
Surplus/(Deficit)	(408,719)	555,929	141,588	330,194	363,417	398,321
County Line of Credit	(1,287,892)	(1,031,964)	(890,376)	(560,183)	(196,767)	201,553

Copper Canyon Fire & Medical District
Scenario 5

	FY 23 Projected	FY24 EST	FY25 EST	FY26 EST	FY27 EST	FY28 EST
Revenues						
Property Tax	3,979,531	4,452,993	5,010,574	5,261,103	5,418,936	5,581,504
Fire District Assistance Tax	493,953	493,953	493,953	493,953	493,953	493,953
Non Tax Levy Revenues	3,785,301	3,624,682	3,234,856	3,345,175	3,439,381	3,536,413
Total Revenues	8,258,785	8,571,628	8,739,384	9,100,231	9,352,270	9,611,870
Expenses						
Personnel Costs	6,021,919	5,897,540	6,049,642	6,206,494	6,368,276	6,535,176
Buildings & Land	118,906	122,473	126,147	129,932	133,830	137,845
Vehicles and Equipment	386,757	397,948	409,886	422,183	434,848	447,894
Communications and IT Services	421,668	439,958	459,079	479,069	499,970	521,825
Meetings & Training	64,525	66,461	68,455	70,508	72,624	74,802
Managerial Costs	270,490	393,106	410,041	427,997	447,058	467,313
Other Expenses (Ins Claims & Grant Matching)	435,400	7,331	7,551	7,778	8,011	8,252
Debt Service	1,017,840	1,180,794	1,259,552	1,221,274	1,222,067	1,220,896
Total Expenses	8,737,504	8,505,610	8,790,353	8,965,235	9,186,684	9,414,001
One Time Revenue	70,000	300,000	0	0	0	0
Surplus/(Deficit)	(408,719)	366,018	(50,969)	134,996	165,586	197,869
County Line of Credit	(1,287,892)	(1,221,875)	(1,272,845)	(1,137,850)	(972,264)	(774,396)

Copper Canyon Fire & Medical District
Scenario 6

	FY 23 Projected	FY24 EST	FY25 EST	FY26 EST	FY27 EST	FY28 EST
Revenues						
Property Tax	3,979,531	4,452,993	5,010,574	5,261,103	5,418,936	5,581,504
Fire District Assistance Tax	493,953	493,953	493,953	493,953	493,953	493,953
Non Tax Levy Revenues	3,785,301	3,624,682	3,234,856	3,345,175	3,439,381	3,536,413
Total Revenues	8,258,785	8,571,628	8,739,384	9,100,231	9,352,270	9,611,870
Expenses						
Personnel Costs	6,021,919	5,758,563	5,948,457	6,103,044	6,262,504	6,427,024
Buildings & Land	118,906	122,473	126,147	129,932	133,830	137,845
Vehicles and Equipment	386,757	397,948	409,886	422,183	434,848	447,894
Communications and IT Services	421,668	439,958	459,079	479,069	499,970	521,825
Meetings & Training	64,525	66,461	68,455	70,508	72,624	74,802
Managerial Costs	270,490	393,106	410,041	427,997	447,058	467,313
Other Expenses (Ins Claims & Grant Matching)	435,400	7,331	7,551	7,778	8,011	8,252
Debt Service	1,017,840	1,180,794	1,259,552	1,221,274	1,222,067	1,220,896
Total Expenses	8,737,504	8,366,634	8,689,167	8,861,785	9,080,912	9,305,849
One Time Revenue	70,000	300,000	0	0	0	0
Surplus/(Deficit)	(408,719)	504,994	50,217	238,446	271,358	306,021
County Line of Credit	(1,287,892)	(1,082,899)	(1,032,683)	(794,238)	(522,881)	(216,861)

Copper Canyon Fire & Medical District
Scenario 7

	FY 23 Projected	FY24 EST	FY25 EST	FY26 EST	FY27 EST	FY28 EST
Revenues						
Property Tax	3,979,531	4,452,993	5,010,574	5,261,103	5,418,936	5,581,504
Fire District Assistance Tax	493,953	493,953	493,953	493,953	493,953	493,953
Non Tax Levy Revenues	3,785,301	3,624,682	3,234,856	3,345,175	3,439,381	3,536,413
Total Revenues	8,258,785	8,571,628	8,739,384	9,100,231	9,352,270	9,611,870
Expenses						
Personnel Costs	6,021,919	5,511,121	5,695,493	5,844,420	5,998,076	6,156,643
Buildings & Land	118,906	122,473	126,147	129,932	133,830	137,845
Vehicles and Equipment	386,757	397,948	409,886	422,183	434,848	447,894
Communications and IT Services	421,668	439,958	459,079	479,069	499,970	521,825
Meetings & Training	64,525	66,461	68,455	70,508	72,624	74,802
Managerial Costs	270,490	393,106	410,041	427,997	447,058	467,313
Other Expenses (Ins Claims & Grant Matching)	435,400	7,331	7,551	7,778	8,011	8,252
Debt Service	1,017,840	1,180,794	1,259,552	1,221,274	1,222,067	1,220,896
Total Expenses	8,737,504	8,119,192	8,436,204	8,603,161	8,816,484	9,035,469
One Time Revenue	70,000	300,000	0	0	0	0
Surplus/(Deficit)	(408,719)	752,436	303,180	497,070	535,786	576,401
County Line of Credit	(1,287,892)	(835,457)	(532,278)	(35,208)	500,577	1,076,978

Copper Canyon Fire & Medical District
Scenario 8

	FY 23 Projected	FY24 EST	FY25 EST	FY26 EST	FY27 EST	FY28 EST
Revenues						
Property Tax	3,979,531	4,452,993	5,010,574	5,261,103	5,418,936	5,581,504
Fire District Assistance Tax	493,953	493,953	493,953	493,953	493,953	493,953
Non Tax Levy Revenues	3,785,301	3,624,682	3,234,856	3,345,175	3,439,381	3,536,413
Total Revenues	8,258,785	8,571,628	8,739,384	9,100,231	9,352,270	9,611,870
Expenses						
Personnel Costs	6,021,919	5,548,161	5,733,443	5,883,306	6,037,926	6,197,486
Buildings & Land	118,906	122,473	126,147	129,932	133,830	137,845
Vehicles and Equipment	386,757	397,948	409,886	422,183	434,848	447,894
Communications and IT Services	421,668	439,958	459,079	479,069	499,970	521,825
Meetings & Training	64,525	66,461	68,455	70,508	72,624	74,802
Managerial Costs	270,490	393,106	410,041	427,997	447,058	467,313
Other Expenses (Ins Claims & Grant Matching)	435,400	7,331	7,551	7,778	8,011	8,252
Debt Service	1,017,840	1,180,794	1,259,552	1,221,274	1,222,067	1,220,896
Total Expenses	8,737,504	8,156,232	8,474,153	8,642,046	8,856,334	9,076,311
One Time Revenue	70,000	300,000	0	0	0	0
Surplus/(Deficit)	(408,719)	715,396	265,231	458,185	495,936	535,559
County Line of Credit	(1,287,892)	(872,497)	(607,267)	(149,083)	346,852	882,411