

Mormon Lake Fire District Board Meeting

March 24, 2026 @ 10:00 AM via Zoom

Posted at the Tall Pines Water Bulletin Board, Fire Station, and Website

At Least 24 Hours prior to the Fire Board Meeting

Agenda

Pursuant to A.R.S. §38-431.02, notice is hereby given to the members of the Fire Board and the public that the Board will hold a meeting open to the public **Tuesday, March 24, 2026, at 10:00AM** via Zoom.

This meeting will also be streamed live via Zoom; link found on the Mormon Lake Fire District website.

Regarding any item listed in the agenda below, the Board may, by motion, recess into an executive session for discussion or consultation for legal advice with the attorney or attorneys of the public body in accordance with A.R.S. §38-431.03(A) (3).

The Board may change the order of the agenda at the time of convening the meeting or at any time during the meeting. The Presiding Officer may call on members of the public to speak on any item posted on the agenda. One or more members of the Board may attend either in person or by telephone, video or internet conference.

The Board may discuss, consider, approve, or take action on the following matters:

- 1. Call to order**
- 2. Roll Call** – Chairperson Lewis, Clerk Bowdler, Member Jones, Member Nahass, Member Verdino, Chief Western
- 3. Call to the Public** - *In accordance with A.R.S. 38-431.0 1(H), A public body may make an open call to the public during a public meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the public body on any issue within the jurisdiction of the public body. At the conclusion of an open call to the public, individual members of the public body may respond to criticism made by those who have addressed the public body, may ask staff to review a matter or may ask that a matter be put on a future agenda. However, members of the public body shall not discuss or take legal action on matters raised during an open call to the public unless the matters are properly notified for discussion and legal action.*
- 4. Approval of Minutes**
 - A. February 24, 2026, Meeting Minutes
- 5. Finance**
 - A. February 2026 Financial Report
- 6. Reports & Correspondence**
 - A. Department Report and Correspondence
- 7. Topics of Discussion and Possible Action**
 - A. Personnel Classification
 - B. Tax Information/ Budget
 - C. Facility/ Station Maintenance & Cleanliness Status
- 8. Fire Board Comments** - *Board members' comments are meant to inform and clarify, and no legal action will be taken. Only board members may speak.*
- 9. Adjournment**

In compliance with the American with Disabilities Act, if you need special assistance to participate in a meeting, please contact Chief Western at (928) 354-2231. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to assure accessibility to the meeting.

**Mormon Lake Fire District Board Meeting
February 24, 2026, Regular Meeting Minutes**

1. Call to order By Chairperson Lewis at 10:00 am

2. Roll Call – Chairperson Lewis, Clerk Bowdler, Member Jones, Member Nahass, Member Verdino, Chief Western, and Lisa Park (Auditor) all attended via Zoom.

3. Call to the Public - NO PUBLIC COMMENT

4. Approval of Minutes

A. January 20, 2026, Meeting Minutes- *Motion to approve made by Chairperson Lewis, Seconded by Clerk Bowdler; All members present voted AYE; Motion Passed.*

5. Finance

A. January 2026 Financial Report - *Presented by Chief Western; Motion to approve made by Chairperson Lewis, Seconded by Member Nahass; All members present voted AYE; Motion Passed.*

6. Reports & Correspondence

A. Department Report and Correspondence- *Presented by Chief Western; Motion to approve made by Member Jones; Seconded by Clerk Bowdler; All members present voted AYE; Motion Passed.*

7. Topics of Discussion and Possible Action

A. Annual Audit- *Presented by Lisa Park (Walker and Armstrong LLP). Motion to accept reports presented to comply with statute made by Chairperson Lewis; Seconded by Member Verdino; All members present voted AYE; Motion Passed*

B. Personnel Classification- *Discussion took place regarding personnel classification and Workers Compensation.*

C. Tax Levy- *Discussion took place.*

D. Facility/ Station Maintenance & Cleanliness Status- *New addition is complete. Board for posting required notices has been updated outside building. Storage for gear to be updated in next year. Next meeting March 17, 2026, review personnel classification and work on budget for upcoming year.*

8. Fire Board Comments – *No further comments.*

9. Adjournment *Member Verdino made a motion to adjourn the meeting; Seconded by Member Jones.*

10. Meeting Adjourned at 11:12 am

Mormon Lake Fire District Cash Flow Projections

Estimates	Projections				Ending Cash Balance
	Beginning Cash Balance	Revenues	Expenditures	Variance	
Month					
July	\$586,260	\$2,165	\$35,287	-\$33,123	\$553,137
August	\$553,137	\$5,642	\$421,720	-\$416,078	\$137,059
September	\$137,059	\$4,565	\$13,921	-\$9,356	\$127,703
October	\$127,703	\$90,195	\$27,750	\$62,445	\$190,148
November	\$190,148	\$112,925	\$25,420	\$87,505	\$277,653
December	\$277,653	\$38,435	\$39,097	-\$662	\$276,991
January	\$276,991	\$17,243	\$34,579	-\$17,336	\$259,655
February	\$259,655	\$10,155	\$31,448	-\$21,293	\$238,362
March	\$238,362	\$18,218	\$17,412	\$806	\$239,168
April	\$239,168	\$57,196	\$38,520	\$18,676	\$257,844
May	\$257,844	\$11,318	\$47,079	-\$35,761	\$222,083
June	\$222,083	\$43,796	\$38,903	\$4,893	\$226,976

Actual	Actual				Ending Cash Balance
	Beginning Cash Balance	Revenues	Expenditures	Variance	
Month					
July	\$586,259.60	\$3,766.45	\$40,101.08	-\$36,334.63	\$549,924.97
August	\$549,924.97	\$36,871.33	\$436,469.16	-\$399,597.83	\$150,327.14
September	\$150,327.14	\$45,164.80	\$66,727.88	-\$21,563.08	\$128,764.06
October	\$128,764.06	\$167,483.20	\$87,063.00	\$80,420.20	\$209,184.26
November	\$209,184.26	\$91,232.83	\$69,708.07	\$21,524.76	\$230,709.02
December	\$230,709.02	\$94,122.41	\$78,343.00	\$15,779.41	\$246,488.43
January	\$246,488.43	\$13,431.45	\$29,700.00	-\$16,268.55	\$230,219.88
February	\$230,219.88	\$7,089.62	\$30,869.78	-\$23,780.16	\$206,439.72
March	\$206,439.72			\$0.00	\$206,439.72
April	\$206,439.72			\$0.00	\$206,439.72
May	\$206,439.72			\$0.00	\$206,439.72
June	\$206,439.72			\$0.00	\$206,439.72

Note: Per ARS § 48-807 (O) This is a report of the combined cash balances of all District Funds including the *General Fund and Capital Fund*.

This spreadsheet shows what QuickBooks is showing as a balance including all checks written (and presumably cashed).

Mormon Lake General Fund		Mormon Lake General Fund Fiscal Year 2025-26														Difference
		Budgeted FY 25-26	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	YTD	
REVENUE																
Unrestricted Fund Balance (GENERAL)	130,000													0.00	0.0%	130,000.00
Restricted Fund Balance (CAPITAL)	120,000													0.00	0.0%	120,000.00
Property Taxes (3.50 MIL)	327,096	3,367.63	1,456.99	9,556.13	115,191.07	72,279.49	24,630.71	9,830.06	5,444.64					241,756.72	73.9%	85,339.3
Fire District Assistance Tax	62,616	398.82	124.48	21.40	13,077.67	18,715.55	5,136.62	3,022.04	1,283.17					41,779.75	66.7%	20,836.3
Wildland	27,500		34,195.82	34,584.22	38,305.66		57,007.98							164,093.68	596.7%	-136,593.7
Grants	500													0.00	0.0%	500.00
Interest	6,800		994.04	903.05	308.80	237.79	997.10	579.35	361.81					4,381.94	64.4%	2,418.1
Miscellaneous Income	5,000													0.00	0.0%	5,000.00
EMS State Billing	5,000													0.00	0.0%	5,000.00
Donations/ Other Income	5,000		100.00	100.00	600.00		6,350.00							7,150.00	143.0%	-2,150.00
Total revenue	689,512	3,766.45	36,871.33	45,164.80	167,483.20	91,232.83	94,122.41	13,431.45	7,089.62	0.00	0.00	0.00	0.00	459,162.09	66.6%	230,349.91
EXPENDITURES																
PERSONNEL																
Salaries and Wages	200,950															
Chiefs Salary	83,620	6,432.00	6,432.00	6,432.00	9,648.00	6,432.00	6,432.00	6,432.00	6,432.00					54,672.00	65.4%	28,948.00
Volunteer and Reserve Wage	117,330	10,854.44	17,534.18	16,196.24	13,766.38	16,743.38	22,848.42	8,641.88	15,757.28					122,342.20	104.3%	-5,012.20
Health Insurance	12,100	3,100.00		3,281.14	2,500.00				401.14					9,282.28	76.7%	2,817.72
Retirement Benefits	8,362	4,181.00						4,180.80						8,361.80	100.0%	0.20
Employee Benefits	32,000	6,092.00	1,333.62	1,200.00	1,200.00	1,200.00	3,451.20	1,200.00	1,200.00					16,876.82	52.7%	15,123.20
Payroll Taxes	15,800	1,103.05	1,851.43	1,874.56	1,808.98	3,302.90	2,239.92	1,153.16	1,697.46					15,031.46	95.1%	768.54
Labor Personnel Total	269,212	31,762.49	27,151.23	28,983.94	28,923.36	27,678.28	34,971.54	21,607.84	25,487.88	0.00	0.00	0.00	0.00	226,566.56	84.2%	42,645.44
OPERATING																
Fuel	8,000		837.73	1,757.23	1,033.68	757.23	417.70		346.65					5,150.22	64.4%	2,849.78
Tools and Minor Equipment	5,000		53.44	53.44	415.06			214.83						736.77	14.7%	4,263.23
Contracted Services	8,500	85.00	185.00		11,372.76	3,118.48	4,832.54	2,244.90						21,838.68	256.9%	-13,338.68
Supplies	8,500		2,564.64	4,064.64	2,375.00	2,327.96	704.51							12,036.75	141.6%	-3,536.75
Vehicle Repair	8,000		3,633.12	1,422.12	1,282.12	1,414.00	243.08		301.30					8,295.74	103.7%	-295.74
Training and Prevention	12,000		300.36	2,200.00	350.00		5,386.00		136.97					8,373.33	69.8%	3,626.67
Maintenance and Repair- Operating	5,200	108.00	454.76	454.76	632.55	2,970.02	108.00	108.00	100.00					4,936.09	94.9%	263.91
Communications	1,100				290.00	1,060.00		110.00						1,460.00	132.7%	-360.00
Contingencies and Emergencies	2,000													0.00	0.0%	2,000.00
Total Operating Expenses	58,300	193.00	8,029.05	9,952.19	17,751.17	11,647.69	11,691.83	2,677.73	884.92	0.00	0.00	0.00	0.00	62,827.58	107.8%	-4,527.58
ADMINISTRATIVE																
Administrative Equipment	2,000		420.66	99.99	99.99	99.99			161.40					882.03	44.1%	1,117.97
Insurance	18,500			1,041.50			19,971.00							21,012.50	113.6%	-2,512.50
Utilities	19,000	267.27	2,007.89	399.71	2,906.49	852.91	318.78	1,050.35	879.29					8,682.69	45.7%	10,317.31
Professional Services	30,000	7,963.32	582.22		7,281.63			557.24	1,775.56					18,159.97	60.5%	11,840.03
Subscriptions, Dues, Fees	6,500		5,089.10	250.15	762.63	1,374.55	115.54		379.86					7,971.83	122.6%	-1,471.83
General Administrative Expenses	2,000		121.89		962.25		96.75		178.42					1,359.31	68.0%	640.69
Total Administrative Expenses	78,000	8,230.59	8,221.76	1,791.35	12,012.99	2,327.45	20,502.07	1,607.59	3,374.53	0.00	0.00	0.00	0.00	58,068.33	74.4%	19,931.67
TOTAL EXPENSES	405,512	40,186	43,402	40,727	58,688	41,653	67,165	25,893	29,747	0	0	0	0	347,462	85.68%	58,049.53



Mormon Lake Fire District

1067 Mormon Lake Rd. Mormon Lake, AZ 86038

Phone: 928-354-2231 Fax: 928-354-2334

mormonlakefire.com

Diane Lewis – Chairperson
Patricia Bowdler – Clerk
Ralph Verdino – Board Member
Patrick Nahass – Board Member
Shannon Jones – Board Member
Shawn Western – Fire Chief

Department Report MARCH 2026

Meetings:

- Meeting with AFDA
- DFFM Meeting
- Coconino County Chiefs
- Supervisor Ontiveros

Training:

- CE for EMS
- Wildland Refresher Training April

Call Volume:

- Special Duty Assignment: 0
- MVA: 0
- EMS: 0
- Cancel: 0
- Fires: 0
- TOTAL YTD: 6

Vehicles:

- Command 61- In Service
- Rescue 61- In Service
- Brush 61- In Service
- Brush 64- In Service
- Engine 61- Mini Pumper, In Service
- Engine 62- Structure Engine, In Service
- Tender 61- Water Tender, Being worked on
- Tender 62- Water Tender, In Service
- Rescue 66- Polaris Ranger, In Service

Miscellaneous:

- OSHA Regulation

Personnel:

- Active Full Time Residents- 4
- Active Summer Residents- 6
- Active Reserve- 11
- Active Chaplain- 1

Grant Requests:

- None currently

	Actual fiscal year 2025	Actual (estimated) fiscal year 2026	Budget fiscal year 2027	Estimated fiscal year 2028	Estimated fiscal year 2029
Financial resources available at July 1					
1. Beginning fund balance/(deficit)—unrestricted unencumbered	\$ 130,000	\$ 130,000	\$ 45,000	50,000.00	75,000.00
2. Beginning fund balance—restricted	\$ 145,000	\$ 120,000	\$ 120,000	120,000.00	120,000.00
Revenues					
3. Secondary property tax revenue	292,000.00	\$ 327,096	\$ 341,500	369,541.89	392,850.73
4. Fire district assistance tax	\$ 58,400	\$ 62,616	\$ 65,121	68,774.21	72,078.96
5. Wildland		\$ 27,500	\$ 127,500	-	-
6. Operating revenues				-	-
7. Grants	\$ 400,500	\$ 500	\$ 500	500.00	500.00
8. Bonds				-	-
9. Interest	\$ 6,200	\$ 6,800	\$ 4,000	3,370.02	2,410.81
10. Donations	\$ 5,000	\$ 5,000	\$ 7,500	9,375.00	12,890.63
11. Miscellaneous	\$ 5,000	\$ 5,000	\$ 5,000	5,000.00	5,000.00
12. Other (specify) <u>EMS Billing</u>	\$ 7,500	\$ 5,000	\$ 5,000	5,000.00	5,000.00
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
13. Total financial resources available	\$ 1,049,600	\$ 689,512	\$ 721,121	\$ 631,561	\$ 685,731
Expenses					
14. Personnel:					
15. Estimated number of full-time employees (FTE) in 2027:			1		
16. Salaries & wages	\$ 140,100	\$ 169,600	\$ 285,950	300,000.00	325,000.00
17. Health insurance	\$ 12,000	\$ 12,000	\$ 12,500	12,760.42	13,159.18
18. Pension & other retirement benefits	\$ 5,888	\$ 7,960	\$ 9,060	11,280.12	13,441.60
19. Other (specify) <u>Employee Benefits</u>	\$ 34,000	\$ 32,460	\$ 33,000	32,527.14	32,564.65
Other (specify) <u>Payroll Taxes</u>	\$ 16,000	\$ 13,000	\$ 21,400	26,307.60	37,823.49
Other (specify) _____				-	-
20. Total personnel expenses	207,988.00	235,020.00	361,910.00	382,875.27	421,988.93
Operating:					
21. Fuel	\$ 7,500	\$ 10,000	\$ 8,500	9,279.17	9,008.52
22. Tools & minor equipment	\$ 14,000	\$ 10,000	\$ 5,000	3,035.71	1,680.48
23. Contracted services	\$ 1,100	\$ 8,340	\$ 8,500	36,554.26	97,228.60
24. Supplies	\$ 13,000	\$ 8,000	\$ 8,500	7,131.01	6,779.60
25. Vehicle repair	\$ 15,000	\$ 10,200	\$ 9,000	7,030.59	5,847.80
26. Training & prevention	\$ 15,000	\$ 10,000	\$ 15,000	16,250.00	20,989.58
27. Maintenance & repair—operating	\$ 9,500	\$ 5,100	\$ 5,200	4,046.77	3,637.71
28. Communications	\$ 1,500	\$ 1,000	\$ 1,111	987.49	987.41
29. Contingencies & emergencies	\$ 3,000	\$ 1,600	\$ 2,000	1,783.33	1,909.65
30. Other (specify) <u>Reserve Carryover</u>	\$ 130,000	\$ 130,000	\$ 120,000	115,384.62	108,727.81
Other (specify) <u>Transfer to Capital</u>				-	-
Other (specify) _____				-	-
31. Total operating expenses	209,600.00	194,240.00	182,811.00	201,482.95	256,797.17
Capital:					
32. Land, building, & construction				-	-
33. Vehicles		\$ 528,000		-	-
34. Lease payments				-	-
35. Machinery & equipment	\$ 78,000			-	-
36. Maintenance & repair—capital				-	-
37. Reserve for future years—carryforward	\$ 145,000	\$ 17,000	\$ 50,000	76,460.45	170,903.83
38. Debt service—principal				-	-
39. Debt service—interest				-	-
40. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
41. Total capital expenses	223,000.00	545,000.00	50,000.00	76,460.45	170,903.83
Administrative:					
43. Administrative equipment	\$ 1,800	\$ 1,800	\$ 2,000	2,111.11	2,287.04
44. Insurance	\$ 14,000	\$ 18,000	\$ 19,000	22,242.06	24,757.53
45. Utilities	\$ 19,650	\$ 18,400	\$ 18,000	17,231.83	16,676.83
46. Professional services	\$ 22,000	\$ 28,000	\$ 30,000	35,162.34	39,443.47
47. Subscriptions, dues, fees	\$ 1,049	\$ 6,230	\$ 6,500	22,692.57	51,449.75
48. General administrative expenses	\$ 3,000	\$ 1,700	\$ 1,000	577.45	336.56
49. Other (specify) _____				-	-
Other (specify) _____				-	-
Other (specify) _____				-	-
50. Total administrative expenses	61,499.00	74,130.00	76,500.00	100,017.36	134,951.19
51. Total expenses	\$ 702,087	\$ 1,048,390	\$ 671,221	\$ 760,836	\$ 984,641