Board Meeting Agenda

Meeting Title: Regular Meeting of the Board of Directors

Date: September 12, 2026
Time: 6:00 p.m.
Location: 168 N Mesa Street; Fruita, CO 81521

Agenda:

1. Call to Order and Roll Call

2. Pledge of Allegiance

3. Citizen Comments/Requests

   This section is set aside for the Board of Directors to listen to comments by the public regarding items that do not otherwise appear on the agenda. Generally, the Board of Directors will not discuss the issue and will not take official action under this section of the agenda. Please limit comments to a five-minute period.

4. Disclosure of Conflict of Interest

5. Approval of:
   - Regular Board Minutes from 8/13/2026
   - Bills
   - Financial Report
   - Resolution 09/10/2026 – August 2026 Write Off's

6. Reports/Updates
   - Administrative
   - Chief(s)
   - Officer(s)
   - Union #5265

7. New Business

8. Old Business
   - Loma Hall- No Update
   - Sales Tax- IGA Approval

9. Adjourned

Lower Valley Fire Protection District

August 13, 2026

CALL MEETING TO ORDER

The regular board meeting of the Board of Directors with the Lower Valley Fire Protection District is called to order by Board President Mark Bonella at 18:01. Advance public notice of this meeting is posted in three separate public spaces and online at www.lowervalleyfire.com. In attendance are the following board of directors: Mark Bonella (President), Jesse Mease (Vice President), Cullen Purser (Treasurer), Cliff Gray and Jeff Phillips. Others in attendance: Fire Chief Matt Katzenberger, Deputy Chief Gary Mulkey, Diana Manzanares (Office Manager), Mahea Rodriguez (Billing Specialist), and Fire Captain Ben Gardner.

PLEDGE OF ALLEGIANCE

Deputy Chief Mulkey led the Pledge of Allegiance.

CITIZENS COMMENTS/REQUESTS

None.

DISCLOSURE OF CONFLICT OF INTEREST

None.

APPROVAL OF BOARD MEETING MINUTES

Cullen Purser motioned to accept the regular board meeting minutes from 07/09/2026; seconded by **Jeff Phillips**. **Motion** was passed with five votes.

APPROVAL OF EXPENSES

Diana rendered the information reporting the expenses from July 1, 2026, through July 31, 2026, totaled $274,255.02.

Cullen Purser made a motion to accept the bills for July 2026; seconded by **Cliff Gray**. **Motion** was passed with five votes.

APPROVAL OF FINANCIAL REPORTS

Diana reports that the total balance in our bank accounts, including cash on hand as of July 31, 2026, is $4,848,950.65. The interest accrued for the month of July 2026 is $15,110.39. The YTD interest accrued is $86,445.36. The Mesa County Statement of Collections for the month of July 2026 totaled $81,067.52.

Jesse Mease made a **motion** to accept the financial statements for July 2026; seconded by **Cullen Purser**. **Motion** was passed with five votes.

APPROVAL OF AMBULANCE BILLING RESOLUTIONS

Mahea reports that the billing write-offs for July 2026 totaled $132,437.08. There were 12 accounts sent to collections, which totaled $17,423.61.

Cullen Purser made a **motion** to approve the resolutions and collection write-offs for July 2026; seconded by **Jeff Phillips**. **Motion** was passed with five votes.

ADMINISTRATIVE REPORTS

Mahea reported that the ambulance revenue we received in July 2026 totaled $100,063.83.

She reported that the District's new contract with NSure is going well. The District has been working with NSure for approximately two and a half months, and once additional data is available, **Mahea** will provide an update to the Board regarding NSure's performance and its efforts to assist the District with ambulance claim reimbursement.

Diana reported that the 2026 SDA Annual Conference will be held in Keystone, CO, September 15–17, 2026. Registration is now open, with a fee of $415 per person for in-person attendance and $175 per person for virtual attendance.

FIRE CHIEF REPORT

Chief Matt Katzenberger begins with apparatus updates. The new Type III engine has arrived after approximately four and a half years and is currently housed in the District. Staff are working to outfit the apparatus and determine the best placement of equipment, as the new Type III will consolidate the functions of two existing apparatuses. A few additional modifications and equipment purchases are needed before the Type III can be placed into service. This includes fabrication of fold-out steps behind the cab to allow personnel to safely access the hose preloads, as the new apparatus is significantly taller than the District's existing equipment. Some equipment will also need to be replaced due to age, functionality, or incompatibility with the new apparatus. **Chief Katzenberger** estimated the total cost of the remaining fabrication and equipment at approximately $20,000. **Chief Katzenberger** explained that sufficient funds are available within the existing capital vehicle line item. The District was approximately $30,000 under budget on the new water tender and approximately $7,000 under budget on the Fire Marshal's new vehicle. Because these funds are within the same budget line item, no budget amendment is necessary. The Board was advised that the remaining Type III expenses will be paid from these available funds.

Chief Katzenberger reported that there are no further updates regarding the new ambulance, noting that the lack of updates indicates there are currently no anticipated delays.

Regarding equipment, **Chief Katzenberger** reported that the District received the Statement of Work and Purchase Authorization from the State for the EMTS Grant previously discussed in June. The grant includes two LUCAS CPR devices, two ventilators, three ultrasound units, and three IV pumps. Most of the equipment has been ordered. He noted that the approximately $42,000 payment to Stryker is for the two LUCAS CPR devices, with 50% of the eligible cost to be reimbursed through the grant. **Board Treasurer Cullen Purser** signed the Purchase Authorization as the District's grant agency representative and will remain the designated representative throughout the grant process.

Chief Katzenberger reported a minor delay with the Loma Station improvement project. The District was initially advised by Mesa County that only a demolition permit would be required; however, additional blueprints, site plans, and supporting documentation were later requested as part of the permitting process. **Fire Marshal Travis Holder** has been working with the contractor to complete the requirements, and construction is anticipated to begin the following week. The project includes removal of the existing bathroom and mold-affected wall and preparation of the space for installation of the extractor and related equipment.

Chief Katzenberger reported that the District has recently participated in several reimbursable federal assignments that are expected to generate additional revenue. These included deployment of the water tender for a one-day pond refill operation, a two-week assignment for **Fire Marshal Travis Holder** at the Gold Mountain Fire, and a two-day ambulance deployment requested by the Bureau of Land Management (BLM) for the Snipe Fire on the Uncompahgre. Eligible wages, overtime, expenses, apparatus use, and other costs associated with these assignments will be reimbursed through the applicable federal resource orders. **Chief Katzenberger** noted that, while the District is not currently positioned for extended out-of-area apparatus deployments (like California), shorter local assignments provide opportunities for staff overtime and additional District revenue. He will continue to consider these assignments when adequate staffing and resources are available.

Chief Katzenberger provided an update regarding the District's military leave policy. The District currently employs one active reservist, who recently brought changes to Colorado's military leave requirements to the District's attention. Upon review, it was determined that public employers are subject to separate requirements under state statute, including providing eligible employees with the equivalent of four weeks of paid military leave annually, based on their applicable work schedule. **Chief Katzenberger** contacted Lighthouse HR Support to verify the statutory requirements and requested an amended policy. The updated policy, included in the Board packet, brings the District into compliance with current state law. Lighthouse will update the District's employee manual accordingly at no additional cost to the District. Because the requirements were effective earlier in the year, previously used leave was reviewed, and the appropriate hours were credited back to the affected employee. **Chief Katzenberger** expressed appreciation that the issue was identified promptly and noted that the additional paid leave requirement represents an unfunded mandate for the District.

Chief Katzenberger requested confirmation of the Board representatives who will serve on the Budget Committee for the upcoming budget process. **Mark Bonella** and **Jesse Mease** were identified as the current representatives, with **Cullen Purser** now serving as Treasurer. **Chief Katzenberger** noted that the committee should be assembled before the end of the month to begin budget discussions and review. Board members were asked to confirm the committee representation within the next few days so a meeting could be scheduled.

Cullen Purser stated that, as Treasurer, he should serve on the Budget Committee and is available to work with any of the Board members. **President Mark Bonella** indicated that he does not intend to serve on the committee but would like to remain involved in the budget discussions. He recommended that **Vice President Jesse Mease** serve on the committee, citing his previous experience with the budget process and familiarity with the District's financial matters. **Mark** noted that the District is facing significant financial issues that will require difficult decisions and should be addressed as part of the upcoming budget process.

Treasurer Cullen Purser and **Vice President Jesse Mease** agreed to serve as the Board representatives on the Budget Committee. Consistent with previous years, all Board members will be kept informed throughout the budget process. The proposed budget must be submitted to the Board by October 15 for acceptance and release for public inspection. Board members who are not serving on the Budget Committee are welcome to attend the budget meetings to observe and participate as permitted. With advance notice, the meetings will be posted as budget workshops to ensure compliance with public meeting requirements if additional Board members attend. **Chief Katzenberger** will coordinate meeting dates with the Budget Committee and distribute the schedule to the full Board. He anticipates beginning the 2026 budget review process before the end of the month.

Chief Katzenberger reminded the Board that his annual performance review is scheduled for the October Board meeting and asked when the previously approved evaluation forms should be distributed. The Board agreed that approximately one month in advance would provide sufficient time to complete the evaluations. He will distribute the evaluation forms to the Board prior to the September meeting.

Next, **Chief Katzenberger** reported that the District's second High School Fire Academy began the previous day. Five students were initially expected to participate; however, four students attended the first day. After following up with Fruita Monument High School, it was determined that the fifth student was no longer enrolled at the school. The academy will therefore move forward with four students for the current school year. Students will attend the academy at the District each school day from approximately 1:45 p.m. to 3:15 p.m., where they will participate in the program's scheduled training and coursework.

Jesse Mease asked for an update regarding the District's apparatus replacement schedule and when the existing ambulances are anticipated to become eligible for chassis changeovers. He noted that the ability to replace the chassis while retaining the ambulance module was part of the District's long-term replacement strategy and asked how this fits within the current apparatus replacement plan.

Chief Katzenberger responded that, including the new ambulance in the replacement matrix, the next ambulance due for a chassis replacement is the 2022 unit currently assigned to Loma. This unit is built on a 3500 chassis and previously required suspension modifications. It will reach the five-year mark in 2027. **Chief Katzenberger** explained that the District's goal is to complete chassis replacements within approximately five to seven years, rather than extending the chassis life to 10–12 years, while retaining and remounting the existing ambulance module.

The timing of the 2022 ambulance chassis replacement will be evaluated as part of the upcoming budget process. **Chief Katzenberger** stated that, given other priorities anticipated for 2027, the replacement may be more feasible in 2028. Following that replacement, the 2024 and 2026 ambulances would come due in subsequent cycles, establishing an approximately every-other-year chassis replacement schedule. He added that the District intends to standardize future ambulance chassis replacements to Ford chassis unless circumstances change. The existing ambulance modules can be remounted from the Dodge chassis to Ford chassis. He noted that the Ford chassis have demonstrated better reliability and durability, while the District has experienced ongoing tire wear and alignment-related issues with the Dodge chassis.

Chief Katzenberger reported that the former water tender remains listed for sale and has generated some interest. The engine previously approved for sale has not yet been listed, as it remains in service while the new Type III is being outfitted. Once the new Type III is ready for service, the engine will also be listed for sale. He noted that used fire apparatus pricing currently varies significantly and recommended maintaining the District's current asking price for the water tender at this time. The former tender is no longer in service because equipment was transferred to the new tender; however, the District will continue to maintain required testing on apparatus awaiting sale. Annual ladder testing is scheduled for both apparatuses, and if they remain unsold when annual pump testing occurs in November, the pumps will also be tested. Keeping required testing current will assist with marketability and ensure the apparatus could be returned to service if needed.

DEPUTY FIRE CHIEF REPORT

Deputy Chief Mulkey begins by reporting that the District will begin developing pre-incident plans for businesses throughout the District this month. **Fire Marshal Travis Holder** and **Captain Ben Gardner** have been working to establish the program, which will be a significant undertaking due to the number of businesses within the District. The goal is to develop a pre-plan for each business that crews can access while responding to an incident. The plans will provide critical information such as hydrant locations, building access, known hazards, and other relevant site-specific information to assist crews with response operations. The District will begin implementing the program this month.

Next, he reported that equipment purchased through the EMTS Grant has begun arriving. The ventilators are the remaining items to be ordered; however, the order has been delayed due to a transition between sales representatives. The remaining equipment is expected to arrive as orders are completed.

Deputy Chief Mulkey also reported that the District has been identified as a potential participant in a whole blood pilot program through the District's medical director. The grant-funded program would provide the District, at no cost, with the equipment and blood products necessary to carry whole blood on District ambulances. The District's primary responsibility would be to track and report utilization during the pilot period.

The equipment provided through the program is estimated to be valued at approximately $60,000–$70,000. At the conclusion of the pilot, the program could be discontinued and the equipment returned, or, if the program continues, the equipment will remain with the District. **Deputy Chief Mulkey** noted that the District was selected in part because of its rural service area and involvement with the Whole Blood Committee. The District is awaiting notification regarding final approval to participate in the pilot program.

Next, **Deputy Chief Mulkey** reported that crews continue to participate in regular in-service training, with rope rescue pre-training scheduled to begin in September. **Captain Ben Gardner** and the Training Committee have developed the training schedule through December, which will be distributed to personnel.

He also reported that a new officer development and training program will begin in September. The program is currently planned through September 2027 and will primarily be conducted in the District, eliminating travel and lodging expenses. Costs will be limited primarily to training materials and the use of some outside instructors.

As part of the officer development program, supervisors will receive anonymous, structured feedback from their direct reports. The feedback will focus on areas addressed through the training program and is intended to provide constructive input for leadership development. This feedback process will also be incorporated into the performance review process for Chiefs and Captains.

Regarding call volume data for July 2026, **Deputy Chief Mulkey** reported that call volume increased 16% compared to the same month last year, offsetting the 11% decrease reported the previous month. Overall year-to-date call volume is now approximately even with the same period last year. He noted that last year's call volume represented an approximately 12% increase over the prior year and that the overall trend continues to indicate increased call demand. He also noted that call volume is approaching approximately 300 calls per month, or an average of 10 calls per day. Historically, the average call requires approximately two hours from the time of dispatch until crews complete documentation and are available for the next response. At this volume, calls account for approximately 20 hours of cumulative response time each day. He noted that this represents a significant operational workload for crews in addition to their other daily responsibilities, training, and station duties.

<u>**FIRE MARSHAL REPORT**</u>
Fire Marshal Travis Holder was not present at the meeting; however, he provided the Board with a comprehensive YTD report on Fire Prevention activities for review.

<u>**OFFICERS REPORT**</u>
Captain Ben Gardner reported that he had no additional operational updates beyond those already provided by **Chief Katzenberger**. He recognized the apparatus committees, engineers, and other personnel for their continued hard work and collaboration in preparing and outfitting the District's new apparatus.
Captain Gardner also echoed **Chief Katzenberger's** comments regarding increasing call volume and the growing demands being placed on District personnel. He encouraged Board members to continue recognizing and thanking crews for their efforts, noting that their support and acknowledgment are meaningful to staff. He expressed his appreciation for the hard work and dedication being demonstrated throughout the District.

<u>**LOCAL 5265 - UNION REPORT**</u>
Captain Ben Gardner reminded the Board of the upcoming Pancake Breakfast, scheduled for Saturday, 08/15/206, from 8:00 a.m. to 11:00 a.m. at Station 31 in Fruita. A promotional banner will be displayed in Circle Park with approval and help from the City of Fruita. In the event of inclement weather, breakfast will be moved indoors. The event is open to all personnel, Board members, families, and the community.

President Mark Bonella addressed the Union's decision to discontinue the annual employee survey and expressed concern with that decision. He reviewed the history of the survey, noting that when it was first implemented approximately three years ago, both the Board and Administration received significant criticism through the anonymous feedback. He stated that the feedback was taken seriously and resulted in self-reflection and efforts by both the Board and Administration to address the concerns that had been raised. He noted that subsequent survey results reflected improvement and more positive feedback from employees.

He then referenced concerns raised through the most recent survey involving District personnel. He stated that the District again took the concerns seriously and authorized an outside investigation, resulting in approximately $6,000 in investigative costs as well as additional legal expenses. He expressed frustration with the outcome of the investigation and concern that, following this experience, the Union subsequently decided it no longer wished to continue the survey. **President Bonella** emphasized that his comments regarding the timing and reasoning behind that decision represented his personal opinion and were not intended as an accusation.

President Mark Bonella questioned why the survey would be discontinued after the District had demonstrated in previous years that it was willing to receive criticism, investigate concerns, and make changes when warranted. He also expressed concern regarding accountability when complaints involve members of the Union itself and questioned what processes exist within the Union to address those situations.

He also stated that he has instructed **Chief Katzenberger** that he would like to see an employee survey continue and indicated that he intends to bring the matter back before the Board for further discussion at the next meeting. He reiterated his support and respect for District firefighters and emphasized that employees should feel comfortable bringing concerns to the Chief or the Board. He stated that the District maintains an open-door approach and that employee concerns will continue to be taken seriously and addressed when brought forward.

Captain Gardner responded to **President Bonella's** concerns regarding the employee survey. He clarified that he is not a member of the Union Executive Board and therefore could not speak on behalf of Union leadership or to any final decision regarding the survey. From his perspective as a Union member, however, the anonymous District-wide survey was a tool developed during a different period in the District's history when circumstances and employee relations were significantly different. He stated that he does not believe the same type of broad survey is as necessary under the District's current environment.

Captain Gardner emphasized that anonymous employee feedback has not been eliminated. Other evaluation processes remain in place, including Captains providing feedback regarding the Chiefs and employees providing feedback regarding their supervisors. These processes continue to provide personnel with opportunities to offer anonymous feedback regarding District leadership.

He also reiterated that he could not speak to discussions or decisions between the Chiefs and Union leadership regarding whether the broader annual survey would continue. He stated that, from his perspective, the decision reflects a belief that the District has progressed beyond the circumstances for which the original survey was developed, rather than an effort to eliminate opportunities for employee feedback.

President Bonella disagreed that the broader employee survey is no longer necessary. He expressed concern that discontinuing the survey could leave the Board unaware of developing issues until they become more significant and require corrective action. He noted that the Board meets only once a month and has limited day-to-day interaction with District personnel, making regular employee feedback an important tool for keeping the Board informed about employee concerns, workplace conditions, and areas that are functioning well.

He added that the surveys have historically helped the Board remain proactive rather than learning about problems after they have escalated. He questioned how the Board would receive the same broad perspective from employees if the survey were discontinued and reiterated his concern with eliminating the process when recent survey feedback had identified issues requiring the District's attention.

Vice President Mease offered a slightly different perspective, noting that because the Board meets only once a month and is not involved in the District's day-to-day operations, some form of employee feedback remains an important tool for the Board. He stated that the survey has provided Board members with an overall sense of employee morale and the general climate within the District that may not otherwise be apparent during regular Board meetings.

He also acknowledged that the existing survey may not be the appropriate tool in its current form and that some of the interpersonal or individual concerns included in anonymous responses may not be particularly useful to the Board. However, he stated that the broader feedback has been valuable in helping the Board gauge how personnel are doing and identify potential concerns or trends.

He suggested that rather than eliminating the survey entirely, the District could consider modifying the format or developing a different method of gathering employee feedback that better meets the Board's needs. **Vice President Mease** reiterated that, from a Board perspective, having a mechanism to periodically assess the overall climate of the District remains important.

President Bonella stated that anonymous complaints can limit the District's ability to act, particularly when serious allegations are made without an individual being willing to come forward. He noted that, based on guidance from legal counsel, the District cannot take disciplinary action against an employee solely based on an anonymous allegation and cannot retaliate against an individual for making a complaint, regardless of whether the allegation is ultimately substantiated.

President Bonella stated that if an employee has a serious concern that requires action, that employee needs to come forward and report it through one of the available channels so the District can properly investigate and respond. He suggested that if the anonymous survey is discontinued or modified, employees should be clearly told that concerns need to be brought forward directly if they expect the District or Board to act.

Treasurer Purser expressed his support for continuing the employee survey and asked that the Board's feedback be shared with the Union. He stated that, regardless of the original purpose of the survey, he views it as a simple and valuable tool that can be used consistently to help the Board understand how employees are doing and whether there are concerns within the organization.
He emphasized that **Chief Katzenberger** has been very transparent with the Board and that he trusts the information being provided through the Chief. However, he noted that the survey provides the Board with an additional perspective directly from personnel, which has been particularly valuable in understanding the overall climate of the District. He stated that the Union is uniquely positioned to provide this type of feedback to the Board.

Treasurer Purser stressed that it is important for the Board to know whether crews are satisfied, supported, and want to continue working for the District. He reiterated that the survey has been a helpful tool for accomplishing that and requested that this message be conveyed to Union leadership.

Chief Katzenberger reported that he has discussed the survey with Union officers and confirmed that an annual employee survey will continue in some form. He expressed concern that the previous survey's questions were written in a manner that tended to elicit negative or one-sided responses and noted that the survey appeared to have an impact on station morale.

Moving forward, **Chief Katzenberger** stated that the survey questions will be revised to be more objective and neutral, allowing employees to provide feedback without directing or influencing their responses. The specific format has not yet been determined, but the intent is to maintain an annual feedback process while improving the usefulness and objectivity of the information received.

NEW BUSINESS
None.

OLD BUSINESS
Chief Katzenberger reports no new updates on the Loma Hall.

Regarding the Sales Tax IGA - **Chief Katzenberger** reported receiving an email from the City Manager addressing the District's concerns regarding the IGA. The City Manager indicated that providing the requested distribution statement should not be an issue, as the information is already included in the City's monthly financial reports for the City Council. A copy could be forwarded to the District when each payment is submitted.

Regarding reciprocal reporting to the Fire District Board, the City Manager asked whether the Board would approve the IGA as proposed if the City accepted the District's requested language. **Chief Katzenberger** responded that it would, noting that the request is consistent with the terms previously approved in the MOU.

Vice President Mease clarified that his concern was not with the City, but with ensuring the tax revenue is distributed as it was presented to the public. He stated that the District is not seeking to review the City's financial records but wants confirmation that the Police Department receives an equivalent distribution and that the funds are used to support the public safety purposes communicated to voters.

Chief Katzenberger responded that he advised the City Manager that, if those items were accepted, he believed the LVFD Board Directors would approve the IGA without issue. He did not feel another meeting between the elected officials would be productive, as the concerns had already been addressed. He acknowledged the City's position as the taxing authority but reiterated that the joint reporting discussed in the MOU would be beneficial to the relationship between the City and District moving forward.

Chief Katzenberger reported that District Attorney **Linda Leslie** had also reviewed the proposed IGA. **Leslie** advised that the agreement conforms with the City's obligations under the sales tax ballot measure. While she acknowledged concerns regarding the relationship between the City and District and the City's position regarding the previously approved MOU, she indicated there was no legal requirement mandating a separate agreement between the parties.

Leslie further advised the Board to consider the long-term benefits of proceeding with the IGA rather than taking a more confrontational approach. Although the District retains the authority to seek voter approval for its own sales tax, the City's sales and use tax applies to a broader range of taxable transactions than the District could independently tax, making the current arrangement potentially more beneficial to the District.

Leslie also noted that if the City were to terminate the IGA and discontinue distributions to the District, the matter would require a public process consistent with the voter-approved ballot language, at which time the District would have an opportunity to raise its concerns.

In summary, she acknowledged that the proposed IGA and the relationship between the parties were not ideal but recommended that the Board consider approving the agreement and evaluate its effectiveness during the first year. If transparency and the working relationship do not improve to a level satisfactory to the Board and District staff, she recommended reevaluating the agreement and available options at that time.

President Bonella expressed frustration with the length of time required to finalize the IGA and emphasized the importance of reaching a resolution without further delay. He reiterated his concerns regarding transparency and stated that clear reporting by both parties is important to maintaining public trust and ensuring the sales tax revenue is used for the purposes presented to voters.

President Bonella also discussed previous interactions with the City during development of the ballot measure, noting that communication between the City and District had at times been difficult. He emphasized that mutual respect and open communication are necessary for a successful partnership.

He stated that the District's reporting responsibilities should be relatively straightforward and reiterated his concern that the public be able to clearly see that the additional tax revenue results in additional funding for the intended public safety purposes rather than replacing existing funding. He also indicated that the City Manager's recent communication appeared to be a positive step toward resolving the District's concerns and expressed his desire to finalize the IGA and move forward with a cooperative relationship between the City and District.

The Board expressed its support for **Chief Katzenberger** to proceed with the City and continue working toward finalizing the IGA.

ADJOURNMENT

Mark Bonella made a **motion** to adjourn the Regular Board Meeting at 19:18.
All in favor with five affirmative votes.

Lower Valley Fire Protection District
Expenses by Vendor Detail
August 01 - August 31, 2026

A&R Mechanical LLC Diesel Repair	866.55	AMB.#32 - CHANGED BRAKE PADS & BATTERIES ON UNIT
Adobe Acrobat	24.98	AUG 2026 - ADOBE
Amazon	5,791.16	GRANT USED FOR QTY OF 3 APPLE iPADS & QTY OF 3 RUGGED CASE FOR iPAD AIR ($2,776.80); GRANT FUNDS USED FOR APPLECARE+ FOR IPAD AIRS ($237); BOOK: THE LEADERSHIP CHALLENGE ($152.08); DISPOSABLE SPOONS; FORKS & KNIVES ($24.55); QTY OF 2 BOXES OF 8 REAMS OF COPY PRINTER PAPER ($78.06); HONDA 2200 WATT INVERTER ($1,099); QTY OF 2 WEATHER METERS ($754.66); QTY OF 2 TENTS ($284.90); 10 PK OF CLASS 10 SDHC MEMORY CARD - 80MB/s ($99.98); QTY OF 2 LED WORK LIGHTS w/ STAND ($95.80); QTY OF 2 20 DEGREE SLEEPING BAGS ($125.92); & USB FLASH DRIVES; 6PK OF NOTEBOOKS & SHARPIES ($62.41)
Balanced Rock Counseling, LLC	1,100.00	AUG 2026 PEER SUPPORT MONTHLY RETAINER ($300)- WELLNESS CHECKS: 08/07/26 GREEN CREW ($400); & 08/28/26 RED CREW ($400)
Bechtel & Santo	372.00	06/25/26 .90 hrs ($279) & 06/29/26 .30 hrs ($93)
Bound Tree Medical, LLC	11,989.09	PO# 2026-77 & PO# 2026-85 MEDICAL SUPPLIES
Brunt Workwear	158.81	WORK SHOES - THE OHMAN
Bud's Signs and Neon	325.00	ENG. 32 - UNIT 3123 - TRK LETTERING
Burger King	139.23	CREW FOOD ON A LONG CALL
CEBT	46,531.61	AUG 2026 CEBT HEALTH COVERAGE: MEDICAL ($43,305); STD ($878.69);EAP ($40.50); LVFD LIFE INSUR. ($65.09); DENTAL ($1,691); VISION ($259) & SUPP. LIFE ($292.33)
CEGR Law	2,388.00	06/02; 06/03; 06/11; 06/12; & 06/19/2026 ATTORNEY SRVCS REGARDING CITY OF FRUITA IGA
CenturyLink	122.88	08/22 - 09/21/2026 - LOMA MODEM SRVCS
CFS Inspections	2,504.05	2026 ANNUAL LADDER TESTING
City Of Fruita (1)	74.59	07/10 - 08/11/2026 SRVC AT STATION# 31
City Of Grand Junction (1)	9,580.67	AUG 2026 911 DISPATCH SRVCS
Colorado Div. of Fire Prevention & Contr.	107.00	QTY OF 3 HMA/HMO OPERATION EXAMS
Commercial Tire Service	782.40	UNIT# 32 - QTY OF 2 TIRES
Country Lodge	160.00	08/08/2026 LODGING - DEPLOYMENT
EchoNous, Inc.	20,150.00	QTY OF 3 ULTRASOUNDS - (APP GRANT WAS APPLIED)
Frank Cavaliere	225.00	CONSULTING: 07/21 RIMROCK SITE; 07/28 FMHS PLAN REVIEW; 08/04 SHAW CONSTRUCT. & 08/10/2026 FMHS SPRINKLER PLAN REVIEW
Fruita COOP	5,083.08	VEHICLE PARTS & SUPPLIES ($16.23); BLDG MAINT. ($180.77); SMALL VEHICLE TOOLS ($111.96); OFFICE SUPPLIES ($29.98); OIL & FLUIDS ($27.98); & FUEL ($4,716.16)
Grand Valley Bank	85.00	ROI - WIRE PYMT FEE ($20); STRYKER - WIRE PYMT FEE ($20); ECHONOUS - WIRE PYMT FEE ($20); & STOP YPMT ON CHK# 1322 MADE OUT TO WESTERN SLOPE FIRE APPARATUS - LOST IN MAIL ($25)
Grand Valley Power	410.28	07/01 - 08/01/2026 SRVCS AT STATION# 32 ($377.28) & LOMA HALL ($33)
Hartman Brothers	261.88	COMPRESSED OXYGEN
Impact Promotional Products	1,198.00	TENT KIT w/ ALUMINUM FRAME w/ FULL COLOR LOGO
InstaMed	0.49	3RD PARTY - AUG 2026 PORTAL PROCESSING FOR AMBULANCE BILLING
Intuit	99.50	AUG 2026 - QUICKBOOKS PAYROLL
IT Jet LLC	1,951.92	AUG 2026 IT SRVCS
MACH 1 - Wildat	18.00	VEHICLE WASH
McAtlin Electrical Corp	625.00	CHECK POWER TO COMPRESSOR - STANDARD SRVC CALL - 1 HR MINIMUM ($125) & REPLACE EXHAUST FAN MOTOR - STATION# 31 UPSTAIRS BATHROOM ($500)
Munchies	50.00	GIFT CERTIFICATE FOR FAMILY NEWBORN
Municipal Emergency Services, INC.	580.37	CLOTHING ALLOWANCE FOR EMPLOYEES
National Registry of Emergency	175.00	NATIONAL REGISTRY OF EMERGENCY TRAINING/TESTING
NEXTRAN TRK CTR FRUITA	99.00	2.5 GAL DIESEL EXHAUST FLUID
NSure, Inc.	549.79	30% CONTINGENCY - NSURE PROVIDES MORE IN-DEPTH RESEARCH TO LOCATE INSURANCE COVERAGE FOR AMBULANCE PATIENTS, HELPING LVFD RECOVER MORE OF THE AMOUNT OWED FOR AMBULANCE BILLING.
OHD, LLLP	1,060.00	QFIT ANNUAL CALIBRATION & PREVENTAIVE MAINT. - RESPIRATOR EQUIP.
Peterson Plumbing	1,447.67	STATION 31 A/C MAINTENANCE ($101.97) & STATION 31 - A/C SYSTEM REPAIR: REFRIGERANT RECOVERY; REPLACE FILTER DRIER; REPLACE HIGH PRESSURE SWITCH; NITROGEN LEAK TEST & CONDENSER COIL CLEANING ($1,345.70)
REPUBLIC SERVICES #165	336.63	08/01/2026 – 08/31/2026 SERVICES AT STATION 31 ($233.89) & AT STATION 32 ($102.74) – RATE INCREASE REVERSED; ORIGINAL BASE RATE RESTORED AFTER RENEGOTIATION
ROI Fire & Ballistics	30,828.00	TEC-GEN XTREME GEAR - QTY OF 40 JACKETS & QTY OF 40 PANTS ($30,150); & 2 SETS OF WILDLAND FIRE BOOTS ($678)
Sam's Club	876.40	AUG 2026 PANTRY PROGRAM ITEMS ($157.36); LIGHTBULBS ($21.98); PAPER TOWELS; TP; TRASH BAGS; CLEANING SUPPLIES ($440.42); 2026 ANNUAL PANCAKE BREAKFAST: QTY OF 7 JUICE ($118.16) & QTY OF 20 PKGS SAUSAGE ($129.60)
Shannon L. Currier, CPA	560.00	AUG 2026 ACCTG CONSULTING SRVCS – BILLING & MONTH-END ACCTG VARIANCE REVIEW
Square Inc.	49.00	CREDIT CARD MACHINE SUBSCRIPTION
Stryker Sales Corporation	589.16	PEDIATRIC SENSORS
T-Mobile	627.70	07/21 - 08/20/2026 DIAL PAD SRVCS ($320.51); 12 iPADS AND MOBILE INTERNET ($307.19)
TNT Fireworks	50.00	2026 REFUND FOR 4TH OF JULY
Two Way Communications	1,923.00	REMOVE RADIOS FROM OLD ENG. 32 & REINSTALL INTO NEW ENG. 32 ($1,812.50) & UNIT# 31 - SIREN SRVC REPAIR ($110.50)
USPS	170.52	QTY OF 2 ROLLS OF STAMPS ($164); POSTAGE FOR LRG ENEVELOPE ($2.27) & POSTAGE FOR QTY OF 2 LARGE ENVELOPES ($4.25)
Ute Water Conservancy District	501.50	07/14 - 08/13/2026 SRVC AT STATION# 31 ($249.66); OFFICE ($75.44); & STATION# 32 ($176.40)
Visibly Clean, LLC	1,100.00	AUG 2026 - JANITORIAL CLEANING
Vital Records Control (VRC)	55.95	08/01 - 08/31/2026 DOCUMENT SHREDDING SRVCS
Western Slope Fire Apparatus	468.96	ENG# 3121 - 2006 PIERCE DASH:ENG# 3121 - DOOR ALARM; FUEL LEVEL ISSUE & LADDER RACK REPAIR - ORIG INV DATED 06/12/2026
Western Slope Ford	1,000.35	UNIT# 3115 - AMB.: MAINT. ON TPMS LIGHT; BRAKE LINING; & TPMS SENSOR
Xcel Energy	2,438.33	07/16 - 08/17/2026 READ DATES - STATION# 31 ($2,381.34) & STATION# 32 ($56.99)
Xerox	238.74	07/01 - 07/31/2026 BASE CHRG ($194.84) & 06/21 - 07/21/2026 TOTAL METER USAGE CHRG ($43.90)

AUGUST 2026 TOTAL EXPENSES **158,902.24**

Monthly Financial Statement
As of 08/31/2026

Account	Ending Balance	June Interest Accrued	July Interest Accrued	August Interest Accrued
Cash On Hand	$ 200.00	$ -	$ -	$ -
Grand Valley Bank/ LVFD NEW Checking - AcctXX#8521 3.25% rate	$ 1,126,384.95	$ 2,721.32	$ 4,027.01	$ 3,094.64
Colo-Trust General Acct - 3.7658% to 3.8172% rate Avg Monthly Yield	$ 2,403,470.06	$ 7,350.01	$ 7,649.30	$ 7,778.69
Colo-Trust Infastructure Acct - 3.7658% to 3.8172% rate Avg Monthly Yield	$ 1,079,015.56	$ 3,299.73	$ 3,434.08	$ 3,492.16
Total All Accounts	$ 4,609,070.57	$ 13,371.06	$ 15,110.39	$ 14,365.49
Allocated (Assigned) Funds	$ 2,212,804.97	2026 YTD ON INTEREST:		
Cash Reserves	$ 2,396,265.60	$100,810.85		

Mesa County Statement of Collections

	2019	2020	2021	2022	2023	2024	2025	2026
January	$ 34,452.49	$ 56,552.43	$ 65,694.03	$ 146,781.29	$ 131,337.97	$ 41,429.56	$ 138,696.88	$ 56,624.24
February	$618,215.37	$728,642.38	$426,661.24	$771,818.31	$772,490.45	$864,301.12	$920,485.18	$ 985,311.47
March	$129,444.87	$172,387.96	$508,093.36	$187,544.10	$186,978.11	$307,285.61	$240,732.06	$ 349,584.94
April	$ 461,235.08	$ 412,732.87	$ 473,056.17	$ 466,266.80	$ 455,465.04	$ 597,460.26	$ 695,091.55	$ 683,211.16
May	$ 245,400.44	$ 365,549.20	$ 263,406.05	$ 325,532.21	$ 347,297.85	$ 737,990.96	$ 218,535.05	$ 381,313.48
June	$ 461,282.41	$ 434,609.05	$ 477,413.05	$ 539,208.34	$ 540,999.46	$ 668,360.20	$ 680,180.08	$ 745,986.00
July	$ 55,532.39	$ 74,408.85	$ 76,972.63	$ 58,637.82	$ 79,664.19	$ 78,882.05	$ 73,099.83	$ 81,067.52
August	**$ 42,211.06**	**$ 56,417.57**	**$ 42,205.90**	**$ 54,246.37**	**$ 54,920.05**	**$ 50,156.06**	**$ 61,568.58**	**$ 69,492.54**
September	$ 39,114.35	$ 40,489.52	$ 39,396.02	$ 45,921.23	$ 40,604.16	$ 46,306.06	$ 50,316.43	
October	$ 32,927.19	$ 33,148.40	$ 39,931.69	$ 38,983.85	$ 38,183.14	$ 44,712.96	$ 57,862.58	
November	$ 39,858.59	$ 36,200.84	$ 42,729.52	$ 47,592.78	$ 47,094.05	$ 57,296.95	$ 39,592.52	
December	$ 27,649.10	$ 36,226.84	$ 35,710.52	$ 31,356.36	$ 31,720.90	$ 33,409.44	$ 31,746.57	
	$ 2,187,323.34	$ 2,447,365.91	$ 2,491,270.18	$ 2,713,889.46	$ 2,726,755.37	$ 3,527,591.23	$ 3,207,907.31	$ 3,352,591.35

**** statement of collections not included in GVB balance - will be deposited around the "10th of the month"**

* Please note that **"May 2024"** total includes: **$366,044.80** State Backfill

Lower Valley Fire Protection District: January - August 2026 Budget Snapshot

2024-2026 Budget vs. Actual | Operating expenses separated from capital investments

Section		2024 Actual	2024 Budget	2025 Actual	2025 Budget	Jan - Aug 2026 Actual	2026 Budget
Revenue		$ 5,147,155.99	$ 5,451,983.00	$ 4,929,019.76	$ 4,582,208.00	$ 4,309,270.26	$ 5,176,810.00
	Operating Expenses	$ 3,762,230.20	$ 4,971,052.00	$ 4,015,777.25	$ 4,406,786.00	$ 3,113,262.60	$ 4,952,696.00
	Capital Investments	$ 603,866.01	$ 872,000.00	$ 711,655.19	$ 978,000.00	$ 402,546.43	$ 775,918.00
Total Expenses		$ 4,366,096.21	$ 5,843,052.00	$ 4,727,432.00	$ 5,384,786.00	$ 3,515,809.03	$ 5,728,614.00
Net Income		$ 781,059.78	$ (391,069.00)	$ 201,587.00	$ (802,578.00)	$ 793,461.23	$ (551,804.00)

Lower Valley Fire Protection District
2024-2026 Budget vs. Actual
January 2024 through December 2026

	2024				2025				Jan -Aug 2026	2026		
	Actual	Budget	Difference	% of Budget	Actual	Budget	Difference	% of Budget	Actual	Budget	Difference	% of Budget
Income												
40000 · Mesa Co General Tax	3,080,202.69	2,625,840.00	454,362.69	117.3%	2,739,989.50	2,748,769.00	-8,779.50	99.68%	3,039,991.56	3,080,573.00	-40,581.44	98.68%
40200 · Mesa Co Deliquent Tax	1,320.80	1,000.00	320.80	132.08%	906.32	1,000.00	-93.68	90.63%	171.09	1,000.00	-828.91	17.11%
40400 · Mesa Co. Deliquent Tax Int	601.14	100.00	501.14	601.14%	57.57	100.00	-42.43	57.57%	49.64	100.00	-50.36	49.64%
40600 · Mesa Co Gen Tax Interest	4,596.24	1,500.00	3,096.24	306.42%	3,929.81	3,000.00	929.81	130.99%	1,404.12	3,000.00	-1,595.88	46.8%
40700 · Public Safety Sales Tax	107,316.87	95,000.00	12,316.87	112.97%	110,825.87	100,000.00	10,825.87	110.83%	75,789.44	100,000.00	-24,210.56	75.79%
40750 · Impact Assist/Forest Wild./PILT	0.00	0.00	0.00	0.0%	1,126.49				0	500.00	-500.00	0.0%
40975 · Mesa Co Ownership Tax - BCD	306,562.68				238,759.20				214,070.29	150,000.00	64,070.29	142.71%
41000 · Mesa Co Ownership Tax	16,518.62	200,000.00	-183,481.38	8.26%	98,080.92	300,000.00	-201,919.08	32.69%	13,120.48	100,000.00	-86,879.52	13.12%
41500 · Senior/Veterans Exemption	67,442.49	65,000.00	2,442.49	103.76%	71,224.59	65,000.00	6,224.59	109.58%	78,385.68	70,000.00	8,385.68	111.98%
41550 · Personal Property <50K Tax Exem	2,547.00				2,983.00				2,463.00	-	2,463.00	100.0%
41600 · Grant Funds Received	32,891.67	158,716.00	-125,824.33	20.72%	22,625.20	209,715.00	-187,089.80	10.79%	6,040.00	412,216.00	(406,176.00)	1.47%
42000 · Interest ColoTrust	160,857.32	60,000.00	100,857.32	268.1%	158,193.07	100,000.00	58,193.07	158.19%	82,581.82	100,000.00	(17,418.18)	82.58%
42200 · Interest Grand Valley Bank	35,345.90				23,165.30	20,000.00	3,165.30	115.83%	18,229.03	20,000.00	(1,770.97)	91.15%
42350 · Square fees	627.64				0.00				152.99			
42800 · Plan Review Fees	22,472.56	30,000.00	-7,527.44	74.91%	21,164.28	20,000.00	1,164.28	105.82%	17,107.02	20,000.00	(2,892.98)	85.54%
43400 · Out Of District Response Calls	35,041.75	15,000.00	20,041.75	233.61%	-1,841.68	15,000.00	-16,841.68	-12.28%	0	10,000.00	(10,000.00)	0.0%
45400 · Copy Fees/Permits	425.00	6,500.00	-6,075.00	6.54%	0.00	6,500.00	-6,500.00	0.0%	0	-	-	0.0%
45500 · Memorial/ Donations	32,700.00	1,000.00	31,700.00	3,270.0%	18,935.00	1,000.00	17,935.00	1,893.5%	4,310.00	1,000.00	3,310.00	431.0%
46000 · Fire Service Contracts	37,718.38	2,036,827.00	-1,999,108.62	1.85%	38,978.33	37,718.00	1,260.33	103.34%	39,784.34	39,785.00	(0.66)	100.0%
48000 · Ambulance Charges	2,165,904.80				2,891,493.58	2,000,000.00	891,493.58	144.58%	1,855,866.00	2,250,000.00	(394,134.00)	82.48%
48001 · Contractual Adjustments	-1,137,168.46				-1,480,257.69	-1,240,000.00	-240,257.69	119.38%	-1,049,104.02	(1,250,000.00)	200,895.98	83.93%
48002 · Write Offs (Bad Debt Exp.)	55,085.27				-169,153.28	0.00	-169,153.28	100.0%	-140,983.18	(100,000.00)	(40,983.18)	140.98%
48010 · Other Medical Income	47,785.00	75,000.00	-27,215.00	63.71%	29,460.03	40,000.00	-10,539.97	73.65%	13.88	20,000.00	(19,986.12)	0.07%
48015 · Bad Debt Collections	6,321.66				22,327.44				5,364.97	10,000.00	(4,635.03)	53.65%
48020 · Fund Raisers	40.00	3,000.00	-2,960.00	1.33%	0.00	3,000.00	-3,000.00	0.0%	0	3,000.00	(3,000.00)	0.0%
48030 · Other Types Income	70,552.54	77,500.00	-6,947.46	91.04%	66,844.63	151,406.00	-84,561.37	44.15%	44,462.11	135,636.00	(91,173.89)	32.78%
48050 · Burn Permit Revenue	6,275.00				now included in other types income				0			
49100 · Loss/Gain On Disposal	-12,828.57				19,202.28				0			
Total Income	**5,147,155.99**	**5,451,983.00**	**-304,827.01**	**94.41%**	**4,929,019.76**	**4,582,208.00**	**346,811.76**	**107.57%**	**4,309,270.26**	**5,176,810.00**	**(867,539.74)**	**83.24%**
	5,147,155.99	**5,451,983.00**	**-304,827.01**	**94.41%**	**4,929,019.76**	**4,582,208.00**	**346,811.76**	**107.57%**	**4,309,270.26**	**5,176,810.00**	**(867,539.74)**	**83.24%**

Lower Valley Fire Protection District
2024-2026 Budget vs. Actual
January 2024 through December 2026

	2024				2025				Jan -Aug 2026	2026		
	Actual	Budget	Difference	% of Budget	Actual	Budget	Difference	% of Budget	Actual	Budget	Difference	% of Budget
Expense												
40900 · Abatement	3,019.12				3,068.81	6,092.00	-3,023.19	50.37%	10,199.28	9,912.00	287.28	102.9%
40950 · Abatement Interest	111.27				656.64	250.00	406.64	262.66%	458.19	500.00	(41.81)	91.64%
40960 · Delinq. Tax Abatement	182.28				0.00				0			
40970 · Delinq. Tax Abatement Interest	515.69				0.00				0			
41400 · Mesa Co Tres. Commission	55,688.94				56,250.51	60,000.00	-3,749.49	93.75%	62,196.38	60,000.00	2,196.38	103.66%
60000 · Bank / Credit Card Fees	1,314.35	3,000.00	-1,685.65	43.81%	1,527.51	2,000.00	-472.49	76.38%	1,155.32	2,000.00	(844.68)	57.77%
60100 · 60100 Admin. Fees/All	15,301.54	18,200.00	-2,898.46	84.07%	14,390.50	18,200.00	-3,809.50	79.07%	1,792.02	19,000.00	(17,207.98)	9.43%
60200 · Legal/Audit/NoticesALL	31,384.79	29,000.00	2,384.79	108.22%	24,345.33	29,000.00	-4,654.67	83.95%	39,257.20	29,500.00	9,757.20	133.08%
60250 · Interest Expense	0.00				591.99				0			
60500 · Election Expense	0.00	0.00	0.00	0.0%	165.88	15,000.00	-14,834.12	1.11%	0	25,000.00	(25,000.00)	0.0%
60910 · Fire Prevention	8,581.62	10,000.00	-1,418.38	85.82%	925.19	10,000.00	-9,074.81	9.25%	5,424.61	8,500.00	(3,075.39)	63.82%
61000 · Office/Small Equipment	996.33	500.00	496.33	199.27%	529.95	1,000.00	-470.05	53.0%	0	1,000.00	(1,000.00)	0.0%
61500 · Office/Mailing Expense	1,816.21	2,000.00	-183.79	90.81%	1,449.82	2,000.00	-550.18	72.49%	939.34	2,000.00	(1,060.66)	46.97%
61800 · Office/Supplies	3,368.12	2,000.00	1,368.12	168.41%	3,113.11	4,000.00	-886.89	77.83%	2,264.89	3,000.00	(735.11)	75.5%
62500 · Dues/Subscriptions	15,351.16	21,640.00	-6,288.84	70.94%	18,052.29	23,150.00	-5,097.71	77.98%	21,541.54	23,668.00	(2,126.46)	91.02%
63000 · Write Offs (Bad Debt Exp)	94,302.24	1,240,000.00	-1,145,697.76	7.61%	0.00	0.00	0.00	0.0%	0			
63500 · Utility Misc Expense	128.39	500.00	-371.61	25.68%	0.00	500.00	-500.00	0.0%	0	500.00	(500.00)	0.0%
65000 · Utility Phone	17,019.87	9,000.00	8,019.87	189.11%	9,757.76	9,000.00	757.76	108.42%	5,979.62	10,000.00	(4,020.38)	59.8%
65200 · Utility Sewer	816.99	1,200.00	-383.01	68.08%	886.22	1,200.00	-313.78	73.85%	488.1	1,200.00	(711.90)	40.68%
65500 · Utility Trash	3,513.59	2,800.00	713.59	125.49%	3,250.25	3,500.00	-249.75	92.86%	2,324.98	3,500.00	(1,175.02)	66.43%
66000 · Utility ElectricGas	25,814.16	30,000.00	-4,185.84	86.05%	25,190.35	30,000.00	-4,809.65	83.97%	18,968.82	30,000.00	(11,031.18)	63.23%
66001 · Payroll Expenses	329.32				0.00				0	-	-	0.0%
66500 · Utility 911 Dispatch	94,470.00	94,470.00	0.00	100.0%	107,065.96	104,000.00	3,065.96	102.95%	76,645.36	115,000.00	(38,354.64)	66.65%
67000 · Utility Water	2,662.81	3,000.00	-337.19	88.76%	2,833.78	3,000.00	-166.22	94.46%	1,863.81	3,000.00	(1,136.19)	62.13%
67500 · Computer Expense	1,979.95	2,000.00	-20.05	99.0%	7,963.21	4,000.00	3,963.21	199.08%	76.26	3,000.00	(2,923.74)	2.54%
68000 · EMS Reimb/MC Emergency Manage	15,430.00	16,000.00	-570.00	96.44%	17,150.00	16,000.00	1,150.00	107.19%	8,230.00	18,000.00	(9,770.00)	45.72%
68500 · Maintenance Radios	5,181.16	12,000.00	-6,818.84	43.18%	115.95	82,000.00	-81,884.05	0.14%	15,565.10	162,000.00	(146,434.90)	9.61%
69000 · Maintenance Contracts	102,457.14	113,149.00	-10,691.86	90.55%	73,086.31	110,212.00	-37,125.69	66.31%	83,823.67	113,462.00	(29,638.33)	73.88%
70100 · Travel Expense	2,558.37	2,500.00	58.37	102.34%	2,307.12	2,500.00	-192.88	92.29%	-408.44	2,500.00	(2,908.44)	-16.34%
70500 · Mileage Reimburse	0.00	1,000.00	-1,000.00	0.0%	0.00	1,000.00	-1,000.00	0.0%	0	250.00	(250.00)	0.0%
71000 · Meal Allowance	4,599.21	3,500.00	1,099.21	131.41%	4,307.23	5,000.00	-692.77	86.15%	1,187.49	5,000.00	(3,812.51)	23.75%
71500 · Fuel	28,687.27	40,000.00	-11,312.73	71.72%	26,706.18	35,000.00	-8,293.82	76.3%	26,506.22	35,000.00	(8,493.78)	75.73%
71600 · Oil & Fluids	2,653.63	4,000.00	-1,346.37	66.34%	1,965.28	4,000.00	-2,034.72	49.13%	1,519.84	4,500.00	(2,980.16)	33.77%
72500 · CRA / Employer Match	10,171.23	13,049.00	-2,877.77	77.95%	7,831.47	8,032.00	-200.53	97.5%	5,569.50	8,530.00	(2,960.50)	65.29%
76500 · FPPA/EmployER Match	156,886.96	148,136.00	8,750.96	105.91%	197,566.76	213,287.00	-15,720.24	92.63%	147,233.51	230,551.00	(83,317.49)	63.86%
76550 · FPPA/Employer D & D	59,511.04	58,248.00	1,263.04	102.17%	71,503.46	75,571.00	-4,067.54	94.62%	53,477.46	83,836.00	(30,358.54)	63.79%
77000 · SS/EmployER Match	16,978.13	20,713.00	-3,734.87	81.97%	16,279.75	18,360.00	-2,080.25	88.67%	14,110.21	18,500.00	(4,389.79)	76.27%
77200 · Medicare/EmployER Match	32,386.10	29,477.00	2,909.10	109.87%	36,740.44	35,490.00	1,250.44	103.52%	25,855.40	37,952.00	(12,096.60)	68.13%
77500 · Wages	2,127,993.49	2,202,902.00	-74,908.51	96.6%	2,379,348.59	2,440,019.00	-60,670.41	97.51%	1,711,645.66	2,614,322.00	(902,676.34)	65.47%
77550 · Overtime/Comp Wages	124,468.42				134,146.36	110,000.00	24,146.36	121.95%	71,485.31	120,000.00	(48,514.69)	59.57%
89000 · Dist.Liability/Bonds/Insurance	36,983.41	45,000.00	-8,016.59	82.19%	37,102.18	45,000.00	-7,897.82	82.45%	48,986.30	48,000.00	986.30	102.06%
89100 · State Comp Insurance	43,237.36	65,000.00	-21,762.64	66.52%	47,726.91	65,000.00	-17,273.09	73.43%	52,152.00	65,000.00	(12,848.00)	80.23%
89200 · H&A/Insurance	432,175.83	446,643.00	-14,467.17	96.76%	448,171.31	479,068.00	-30,896.69	93.55%	357,550.52	626,646.00	(269,095.48)	57.06%

Lower Valley Fire Protection District
2024-2026 Budget vs. Actual
January 2024 through December 2026

	2024				2025				Jan -Aug 2026	2026		
	Actual	Budget	Difference	% of Budget	Actual	Budget	Difference	% of Budget	Actual	Budget	Difference	% of Budget
89300 · Claims/Expenses/Insurance	0.00	8,500.00	-8,500.00	0.0%	3,124.47	8,500.00	-5,375.53	36.76%	2,799.53	7,500.00	(4,700.47)	37.33%
89400 · EAP / LVFD Life Insurance	619.52	2,500.00	-1,880.48	24.78%	1,225.42	3,000.00	-1,774.58	40.85%	828.97	2,000.00	(1,171.03)	41.45%
89500 · Lodging Allowance	9,128.13	5,000.00	4,128.13	182.56%	8,476.16	10,000.00	-1,523.84	84.76%	7,576.05	8,000.00	(423.95)	94.7%
89600 · Tests/Medical/CBI	771.00	14,875.00	-14,104.00	5.18%	5,416.49	14,875.00	-9,458.51	36.41%	2,652.72	21,250.00	(18,597.28)	12.48%
89700 · Education Materials	25,183.06	43,000.00	-17,816.94	58.57%	33,170.06	52,300.00	-19,129.94	63.42%	15,328.72	49,300.00	(33,971.28)	31.09%
89800 · Supplies Medical	57,243.85	73,000.00	-15,756.15	78.42%	56,233.47	106,380.00	-50,146.53	52.86%	124,788.89	134,667.00	(9,878.11)	92.67%
89810 · Supplies Fire	23,173.08	43,200.00	-20,026.92	53.64%	25,980.43	55,950.00	-29,969.57	46.44%	44,643.63	100,800.00	(56,156.37)	44.29%
89820 · Supplies Janitorial	3,425.70	3,000.00	425.70	114.19%	3,822.49	4,000.00	-177.51	95.56%	2,735.08	4,000.00	(1,264.92)	68.38%
89830 · Supplies Food	2,196.85	3,500.00	-1,303.15	62.77%	5,441.40	3,500.00	1,941.40	155.47%	1,834.43	5,000.00	(3,165.57)	36.69%
89840 · Clothing Allowance	14,108.32	16,000.00	-1,891.68	88.18%	9,354.11	16,000.00	-6,645.89	58.46%	5,232.62	15,350.00	(10,117.38)	34.09%
90000 · Vehicle/Parts & Supplies	22,978.10	45,000.00	-22,021.90	51.06%	32,256.70	34,000.00	-1,743.30	94.87%	20,753.27	30,000.00	(9,246.73)	69.18%
90010 · Misc Repairs/Maintenance/Tow	391.60	850.00	-458.40	46.07%	72.50	850.00	-777.50	8.53%	832.5	1,000.00	(167.50)	83.25%
90100 · Vehicle/Small Tools	5,787.09	1,500.00	4,287.09	385.81%	866.34	1,500.00	-633.66	57.76%	1,147.44	1,500.00	(352.56)	76.5%
90200 · Vehicle/Tires & Tubes	1,462.89	7,000.00	-5,537.11	20.9%	1,423.91	7,000.00	-5,576.09	20.34%	5,990.34	10,500.00	(4,509.66)	57.05%
90300 · Vehicle/Misc. Items	5.58	1,000.00	-994.42	0.56%	10.15	1,000.00	-989.85	1.02%	52.94	1,000.00	(947.06)	5.29%
90400 · Capital Building Expense	0.00	5,000.00	-5,000.00	0.0%	262,672.13	166,000.00	96,672.13	158.24%	1,925.00	29,000.00	(27,075.00)	6.64%
90500 · New Equipment Purchases	603,866.01	867,000.00	-263,133.99	69.65%	448,983.06	812,000.00	-363,016.94	55.29%	387,582.41	746,918.00	(359,335.59)	51.89%
90600 · Maintenance/Building	14,732.64	12,000.00	2,732.64	122.77%	44,794.18	16,000.00	28,794.18	279.96%	13,039.02	16,000.00	(2,960.98)	81.49%
90601 · Miscellanous	-4.70	500.00	-504.70	-0.94%	38.61	500.00	-461.39	7.72%	0	500.00	(500.00)	0.0%
Total Expense	4,366,096.21	5,843,052.00	-1,476,955.79	74.72%	4,727,432.44	5,384,786.00	-657,353.56	87.79%	3,515,809.03	5,728,614.00	(2,212,804.97)	61.37%
Net Income	**781,059.78**	**-391,069.00**	**1,172,128.78**	**-199.72%**	**201,587.32**	**-802,578.00**	**1,004,165.32**	**-25.12%**	**793,461.23**	**-551,804.00**	**1,345,265.23**	**-143.79%**

AMBULANCE BILLING RESOLUTION

09/10/2026

THEREFORE, THE BOARD OF DIRECTORS OF THE *LOWER VALLEY FIRE PROTECTION DISTRICT* HEREBY RESOLVES TO ADOPT THIS RESOLUTION

The Board of Directors of Lower Valley Fire Protection District have determined to write-off the following amounts for non-collectable and/or contractual agreements (as required by law) between the Fire District and the Centers for Medicare & Medicaid Services; commercial insurance payers; collection accounts; deceased persons; bankruptcy judgements; employee or retiree benefit persons; incarcerated persons; uninsured or underinsured District resident discounts; and indigent or unhoused persons accounts for ambulance services in the amounts stated below for the month of August 2026:

Contractual Adjustments:	$146,079.40
Deceased:	$335.00
Employee/Retiree Benefit:	$0
Courtesy Discount - Uninsured District Resident(s):	$491.00
Indigent or Unhoused:	$0
Incarcerated:	$0
Bankruptcy:	$0
Total:	$146,905.40

Patient accounts sent to collections in August 2026 = $21,277.46 (24 accounts) to A1 Collections.

PASSED and ADOPTED by the Board of Directors of the Lower Valley Fire Protection District on the 10th day of September 2026

____
Lower Valley Fire Protection District
President of the Board of Directors

____
Lower Valley Fire Protection District
Vice-President of the Board of Directors

STAFF REPORT

September 10, 2026

Mahea's Report

- Ambulance income received for the month of August 2026 = **$105,079.76**

Diana's Report

- **The SDA 2026 Annual Conference** will be held in Keystone, CO, from September 15 – 17, 2026
  - Full Registration is $415 per person
  - Virtual Registration is $175

Chief's Report

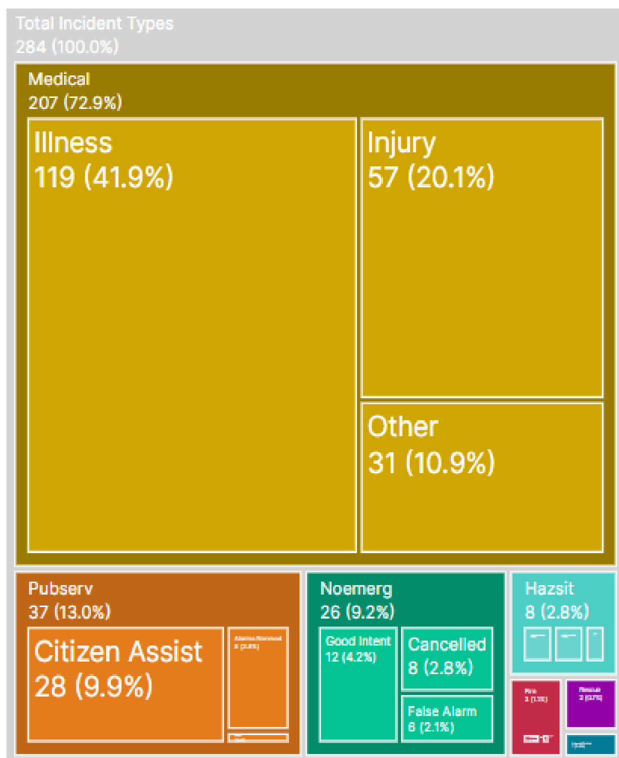
- Apparatus Update:
  - Old E-32- Hold on selling for now. Looking into re-chassis/ refurbishing E-31.
  - Ambulance- Delivery the week of December 15th.
- General
  - Loma Station Improvements- Permit hold up.
  - Auto Aide MOU with GJFD

Deputy Chief's Report

- General
  - EGR repairs completed on E-31
  - New E32 entered service
  - All probationary members have completed protocol/orientation/training process
  - Medical Evals begin 9/11
- Training
  - HS Academy in progress
  - Adam Compton completed Fire Investigator training
  - Rope training begins this month
  - Live burn training in October

Call Data

Total Calls in August	% Difference (Same month last year)	YTD	YTD % Difference (2025)	YTD % Difference (2024)
300	6%	2,056	1%	13%



Fire Prevention Activities YTD 2026

City of Fruita Plan Reviews	36 Not including Pre Construction Meetings
Mesa County Plan Reviews	49 plan reviews

535 W. Aspen NFPA 13R	Rough in- inspection and Hydro test
805 W. Aspen NFPA 13R	

Residential Subdivision	4
Site Plan	2
Fire Alarm Reviews	10
Building Permit	
Fire Underground	2
Above Ground Tank installation LPG	
Tennant Finish Plan Review	3
School Remodel	2

Mesa County Sprinkler Systems	
1654 M. Road NFPA 13D	Rough in inspection
954 River Ranch Ct	Sprinkler Final
1250 Iron Vista	Sprinkler Hydro and Final 02/19/2026
Kedrowski	3 Head addition
2038 L Rd.	Rough in inspection
1930 K Road.	
1231 21 ½ Rd	
1072 19 ½ Rd	

Driveway Permits	
Simple Land Division	11
Property Line Adjustments	7
Clearance Permits	9
Site Plan Review	8
Temporary Events	2
Pyrotechnic/Flame Effects	
Rezone Review	1
Special Events Venue Review	4
Hood Extinguishing System Review	
Hood Extinguishing System Acceptance Test	
Conditional Use Permit	2
Fireworks Sales	1
Residential Subdivision	
CO2 Permit	
Residential LPG Permits	
New Riding Arena/ Barn	
HVAC Detection Inspection	1

Explosives/ Blasting Permit	1
Special Events	3
ESS System	1
Commercial Development	1

Wildland Urban Interface Home Inspection.	
Total Business Inspections	24
Food Truck Inspections	5
Home Safety Visit	
School Inspections	6

Fruita Farmers Market PR Event x 3 events	500
COOP Farm & Ranch Days	1000
Fruita Citizens Academy	18
Truck- N-Treat	
Trick-or- Treat Streets Loma and Fruita	
American Red Cross Sound the Alarm	
Rim Rock Elementary	
Rim Rock Elementary Thanksgiving Lunch Assistance	
Shelledy Elementary	
Monument Ridge Elementary	
Loma Elementary	
Station Tours	6
Glow Games	1
Kings View Estates HOA meeting	
Patriots Parade at Rim Rock	
Bookcliff Christian School	
Rim Rock First Grade Station tour	
Mesa County Public Library	2
CPR Classes	2

Fruita Residential Units	Mesa County Residential Units		
535 West Aspen	1688 18 Rd. RV / Venue		
805 West Ottley	Independence Estate Filing 3		6
	Saddle Point Estates 1634 M Rd.		2
	River Heights Estates Hwy 340	Round 2	36
	1925 K Rd. Bristol		4
	1261 19 Rd. Orth		2

INTERGOVERNMENTAL AGREEMENT FOR SALES AND USE TAX SHARING BY AND BETWEEN THE CITY OF FRUITA AND THE LOWER VALLEY FIRE PROTECTION DISTRICT.

This Intergovernmental Agreement ("**Agreement**"), is entered into by and between the **CITY OF FRUITA**, a home rule municipality of the State of Colorado ("**City**"), and the **Lower Valley Fire Protection District**, a political subdivision of the State of Colorado ("**District**"), (individually a "P**arty**", collectively the "**Parties**").

RECITALS

A. The City is a home-rule municipality organized and existing pursuant to Article XX, Section 6 of the Constitution of the State of Colorado and its Home Rule Charter, and has all powers, functions, rights, and privileges in the operation of a municipality, except those powers, functions, rights, and privileges expressly forbidden to home rule municipal corporation and cities by the Constitution and of the State of Colorado.

B. Lower Valley Fire Protection District is a fire protection district authorized to provide, and is providing, fire protection, ambulance and emergency medical and rescue services, operation of the Fire Marshal's office, enforcement of fire prevention codes and fire code permitting, fire investigation, hazardous materials response, and other emergency services authorized by statute and typically provided by a fire protection district organization and operated pursuant to Article I, Title 32, C.R.S. The District's service area is set forth in its most current boundary map, and includes (but is not limited to) the City boundaries.

C. Article XIV, Section 18(2)(a) of the Constitution of State of Colorado and Part 2, Article I, Title 29, C.R.S., encourage and authorize political subdivisions of the state to make efficient and effective use of their powers and responsibilities by cooperating and contracting with each other. The City and District are authorized to enter into this Agreement pursuant to law, including, without limitation, pursuant to C.R.S. Sec. 29-1-203.

D. The Fruita City Council, along with the District Board of Directors, determined that it requires additional revenue to keep up with rising police, fire and emergency service operation costs, to add additional personnel to meet increasing response needs resulting from a growing resident and visitor population, and to replace aging equipment and apparatus used in providing such services (collectively, these purposes described as "**Public Safety Services**").

E. The Fruita City Council submitted to the electors of the City at the April 7, 2026, Municipal Election the question of increasing the sales and use tax within the City by 0.2% on all tangible goods and services as described in C.R.S. §§ 29-2-101 et seq. for the Public Safety Services as specifically described in the ballot question (the "**Ballot Question**"), attached hereto as **Exhibit A**.

F. The eligible electors of Fruita approved the Ballot Question, and the election results have been certified by the Fruita City Clerk ("**Elector Approval**").

G. The revenues collected pursuant to Elector Approval of the Ballot Question, the 0.2 % sales and use tax, shall be referred to herein as the "**Public Safety Sales and Use Tax**."

H. The City and the District entered into that certain Memorandum of Understanding ("**MOU**") dated _______, approving the proposed terms and conditions for revenue sharing of the sales and use tax if the Ballot Question received Elector Approval.

I. The MOU contemplates that the revenue generated by the additional 0.2% sales and use tax increase would be shared 50% to the City and 50% to the District, and anticipated mutual reporting requirements, and terms and conditions regarding the collection and disbursement of the funds collected by the City pursuant to this additional tax. The MOU also created a framework for the City and the District to, within ninety days of Elector Approval of the Ballot Question, negotiate in good faith and enter into an Intergovernmental Agreement formalizing the terms and conditions thereof, including the revenue sharing, reporting requirements, and management of funds collected by the City pursuant to this sales and use tax increase.

J. This IGA formalizes the terms and conditions of the revenue sharing and other terms as necessary due to the Elector Approval of the Ballot Question in accordance with the MOU.

K. The Public Safety Sales and Use Tax is only collected on transactions within the City, as the City only has the power to levy taxes within its municipal boundaries. This IGA only concerns this tax and shall not affect the City's other authorized sales and use tax collections.

The parties desire to memorialize the terms upon which the Public Safety Tax shall be distributed. Collection of the Public Safety Tax shall be in accordance with Colorado law, and use thereof shall be pursuant to the terms of the Ballot Question.**AGREEMENT**

NOW, THEREFORE, IN CONSIDERATION OF THE FOREGOING RECITALS AND THE CONVENTANTS, PROMISES AND AGREEMENTS OF EACH OF THE PARTIES HERETO, IT IS AGREED BY AND BETWEEN THE PARTIES HERETO AS FOLLOWS:

1. Incorporation of Recitals. The recitals set forth herein are incorporated into and made a part of this Agreement.

2. Public Safety Sales and Use Tax. With the Elector Approval of the Ballot Question, the Fruita City Council will adopt an ordinance raising the sales and use taxes in Fruita from 3.0% to 3.2%, beginning January 1, 2027.

3. Revenue Sharing.
    a. The revenue from the Public Safety Sales and Use Tax will be shared 50/50 (50% each), between the Parties, less reasonable administrative costs associated with additional revenue as described below. Revenue will be shared between the Parties as long as both Parties are providing the Public Safety Services outlined herein within the City limits.

    b. The City shall administer the collection and distribution of the Public Safety Sales and Use Tax. An administrative fee equal to 1% of the District's portion of the Public Safety Sales and Use Tax revenue in the first year, and then an amount to be determined by the City on an annual basis necessary to recover the City's actual cost of administration, but not less than 1% nor greater than the collection fee set forth in _______ in future years and shall be retained by the City ("Administrative Fee"), and accounted for with each remittance of the District's portion of the Public Safety Sales and Use Tax. Notwithstanding anything herein to the contrary, the City shall be entitled to retain the Administrative Fee to pay the reasonable and customary administrative costs incurred in connection with the City's administrative obligations under this Agreement, including but not limited to, the collection, enforcement, disbursement, reporting, and documenting fees and costs related the Public Safety Sales and Use Tax.

4. Services To Be Provided by The Parties with the Public Safety Sales and Use Tax. The City will continue to provide police and public safety services as described in the Ballot Question in a professional manner within the City limits. The District will continue to provide fire protection and emergency medical services as described in the Ballot Question in a professional manner within the City limits.

5. Distribution of Funds. The City shall remit to the District the District's portion (less the Administrative Fee) of the Public Safety Sales and Use Tax revenue collected on a monthly basis after funds are received. The City receives tax revenue generally two months after the sales and use tax is paid at point of sale. Payments will therefore begin to the District no later than April 15, 2027, and will continue each month thereafter for the duration of the Agreement. A monthly Statement of Collection will be provided to the District with each distribution and available for public inspection. The Statement of Collection will include:

   a. Gross revenues collected
   b. Administrative fees deducted
   c. Net revenues available for distribution to District
   d. Amount distributed to City

6. Effective Date and Term.

   a. This Agreement shall become effective following execution by both the City and the District, after approval of their governing bodies, and unless sooner terminated as set forth herein, shall remain in force and effect as long as the Public Sales and Use Tax has not been repealed by additional Ordinance of the City.

   b. The Agreement may be terminated if the District ceases to provide fire protection and emergency services within the City limits or if, in the City's determination after consultation with the District, the District is no longer adequately providing fire protection and emergency services within the City. In either event, the City shall distribute the District's share of the Public Safety Sales and Use Tax to the District as collected through the date of termination.
      i. At any time upon the mutual written agreement of the Parties.

   c. All payments due hereunder are subject to annual appropriations by the City, and therefore shall not constitute a multiple fiscal year financial obligation, provided, however, that the City acknowledges that the Ballot Question was passed by the Electors of the City expressly for the purpose set forth in the Ballot Question and the City agrees to exercise good faith in effecting the terms of the Ballot Question and this Agreement to the extent permitted by law.

7. Reporting. The District shall provide the City with an annual written report summarizing the information identified below. This report shall be due to the City by April 1st of each

year. The first report will due to the City on April 1, 2028. . and shall include the following:.

a. general use of funds received pursuant to this Agreement and the Ballot Question;
b. any staffing additions or improvements compared to the prior year
c. major capital or equipment purchases, service statistics or operational enhancements benefiting the City; and
d. Any other information reasonably requested by the City regarding expenditures under this Agreement.

The report is expected to be in summary format and is not required to show in granular detail every expenditure of dollars, so long as it reasonably details the amount of revenue received in the prior year and evidences compliance with the limitations set forth in the Ballot Question. The City's The City shall provide a report to the District that includes a summary of revenues and expenditures, and performance outcomes related to the public safety investments. Combined, these two reports will make up the joint accountability report that will be made available to the public via the City and District's websites.

8. Ineligible Expenses. In the event that the City believes the District has used the Public Safety Sales and Use Tax for an expense that is not eligible pursuant to the Ballot Question, the City may request an explanation in writing for the proper use of the expenditure, and if such explanation is not satisfactory, the Parties shall refer the issue to a mediator mutually agreed to and jointly selected in good faith by the Parties. If the mediator determines an expense was not eligible, the mediator shall issue an opinion, in writing, with the mediator's recommendation for resolution (including, but not limited to, repayment of the amount determined to be ineligible to the City's fund where other Public Safety Sales and Use Tax is collected). The mediator's fees shall be bore by the Parties 50/50.

9. Relationship of the Parties. Each party is an independent governmental or quasi-governmental entity, and no Party or Party's agents, officers, employees or volunteers shall be deemed to be an agent, officer, employee or volunteer of the other Party.

10. Compliance with Laws. The Parties shall comply with all laws of the State of Colorado that are applicable to this Agreement and the collection and spending of the Public Safety Sales and Use Tax.

11. Default. Each and every term and condition hereof shall be deemed to be a material element of this Agreement. In the event a Party should fail or refuse to perform according to the terms of this Agreement, such Party may be declared in default.

12. Remedies. In the event a Party declares a default by the other Party, such defaulting Party shall be allowed a period of sixty (60) days to cure said default. In the event the default remains uncorrected, the Party declaring default may elect to: (a) terminate the Agreement and seek damages; or (b) avail itself to any other remedy at law or equity.

13. Binding Effect. This Agreement shall inure to the benefit of and be binding upon the Parties hereto and their successors in interest.

14. No Third-Party Beneficiaries. It is expressly understood and agreed that the enforcement of the terms and conditions of this Agreement, and all rights of action relating to such enforcement, shall be strictly reserved to the undersigned Parties and nothing in this Agreement shall give or allow any claim or right of action whatsoever by any other person not included in this Agreement. It is the express intention of the undersigned Parties that any entity other than the undersigned Parties receiving services or benefits under this Agreement shall be incidental beneficiary only.

15. Severability. In the event that any of the terms, covenants, or conditions of this Agreement, or their application, shall be held invalid as to any person, corporation or circumstance by any court of competent jurisdiction, the remainder of this Agreement shall not be affected thereby, and such determination shall not affect or impair the validity or enforceability of any other provision, and the remaining provisions shall be interpreted and applied so far as possible to reflect the original intent and purpose of this Agreement.

16. Amendments. This agreement may be amended only by a signed, written document approved by formal authority of the governing bodies of the Parties.

17. Governing Law. The Agreement and the provisions hereof shall be governed and construed in accordance with the laws of the State of Colorado.

18. Notices. Any formal notice, demand or request provided for in this Agreement shall be in writing and shall be given in person, by email or sent by registered or certified mail, postage prepaid to the Parties at the addresses set forth on each signature page attached hereto, unless another address is certified to the Parties. If sent by registered or certified mail, the notice shall be deemed given seventy-two (72) hours after being placed in the U.S. Mail.

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