



Board Meeting Agenda

Meeting Title: Regular Meeting of the Board of Directors

Date: February 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 1/8/2026
 - Bills
 - Financial Report
 - Resolution 02/12/2026 – January 2026 Write Off's
6. Reports/Updates
 - Administrative
 - Chief(s)
 - Officer(s)
 - Union #5265
7. New Business
 -
8. Old Business
 - Future Funding Initiatives
 - Sales Tax Initiative- Factual Statement was approved by the City Attorney.
 - Loma Hall
 -
9. Adjourned

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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 Cullen Purser. 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 directors: Cullen Purser, Mark Bonella, Cliff Gray, Jesse Mease, and Jeff Phillips. Others in attendance: Fire Chief Matt Katzenberger, Deputy Fire Chief Gary Mulkey, Diana Manzanares, Mahea Rodriguez, Thomas Creel, Stacie Dix, Anthony Padilla, Travis Holder, and Cooper Lovern.

PLEDGE OF ALLEGIANCE

Stacie Dix led the Pledge of Allegiance.

CITIZENS COMMENTS/REQUESTS

None.

DISCLOSURE OF CONFLICT OF INTEREST

None.

APPROVAL OF BOARD MEETING MINUTES

Jesse Mease motioned to accept the regular board meeting minutes from 12/11/2025; seconded by **Jeff Phillips**. **Motion** was passed with four votes from the attending board members present on 12/11/2025.

APPROVAL OF EXPENSES

Diana rendered the information reporting the expenses from December 1, 2025, through December 31, 2025, totaled \$169,873.15.

Mark Bonella made a **motion** to accept the bills for December 2025; 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 December 31, 2025, is \$3,757,510.76. The interest accrued for the month of December 2025 is \$12,603.77. The YTD interest accrued is \$181,412.35. The Mesa County Statement of Collections for the month of December totaled \$31,746.57.

Jeff Phillips made a **motion** to accept the financial statements for December 2025; seconded by **Cliff Gray**. **Motion** was passed with five votes.

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APPROVAL OF AMBULANCE BILLING RESOLUTIONS

Mahea reports that the billing write-offs for December 2025 totaled \$171,422.11. There were 12 accounts sent to collections in December 2025, which totaled \$14,042.00.

Cliff Gray made a **motion** to approve the resolutions and write-offs for December 2025; seconded by **Jeff Phillips**. **Motion** was passed with five votes.

ADMINISTRATIVE REPORTS

Mahea reports that the ambulance income received in December 2025 totaled \$117,159.53. Next, **Mahea** informs the board she will be meeting with Captain Adam Compton on 01/09/2026 to review the 2025 report writing data to discuss where we can improve in our report writing to therefore increase our overall income. Lastly, the Medicare audit from April 2025 is still pending with no updates.

Diana informs the board that **Mark Bonella** has been added as an approved signer on our ColoTrust bank account to serve as a backup when the president is unavailable. Next, **Diana** states that W-2's should be completed and submitted ahead of the IRS release deadline of 02/02/2026. She is hoping to have these dispersed electronically this year. Lastly, **Shannon Currier** will be conducting her next internal audit on 01/19/2026.

FIRE CHIEF REPORT

Chief Matt Katzenberger reports that the Type III is now at 50% completed in the production process as of 01/07/2026. Regarding the water tender, **Chief Matt Katzenberger** had several communications today and received a few photos. They're in the final fabrication stage, which includes fitting the storage boxes and adjusting placement as needed based on how everything lines up. Some minor plumbing changes were required due to the chassis rails. We're working through those adjustments with them now. Regarding the ambulance, Braun received the chassis and a payment was wired to them on 01/06/2026. The Ford chassis is projected to be here no later than Q1 2027.

Next, **Chief Matt Katzenberger** reports on the breathing air compressor. It has arrived, though it has not yet been assembled. It is currently staged in the bays. He is hopeful that installation will begin next week. The process will require some coordination, as the vendor will assemble and place the unit into service but will not handle moving it. As a result, we will need to remove the existing compressor and position the new unit prior to commissioning.

All station upgrades have been completed. The beds were received and assembled by the crews last week, which was the final remaining item. The tables were delivered just prior to Christmas. Overall, the cost came in

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approximately \$1,900 under the requested amount for these additional amenities. The beds are solid and heavy-duty and should have a significantly longer service life compared to the lower-cost frames we were previously replacing.

Regarding the surplus list discussed back in November, **Chief Matt Katzenberger** states that we now have several items available, including steel bed frames, collapsible bed frames, and miscellaneous furniture that had been stored at the station. **Captain Thomas Creel** documented all available items with photographs to allow for the compilation of a complete inventory. **Chief Matt Katzenberger** will distribute the list via email to all active employees and the Board for sealed bids, enabling us to review the photographs. For any items that do not sell, we will evaluate whether they have resale value and attempt to list them accordingly. Items with little or no value may be offered at no cost through outlets such as Facebook Marketplace to facilitate removal and avoid disposal fees.

DEPUTY FIRE CHIEF REPORT

Deputy Chief Mulkey updates the board regarding the strategic planning process. The final session is scheduled for February 23. He states that at this point, the content is largely complete, and the focus is on drafting and organizing the plan into a formal document. The plan will be reviewed during the February 23 session, with the goal of presenting it to the Board during the regular board meeting in March. **Deputy Chief Mulkey** acknowledges and thanks everyone who served on the committee for their hard work, leadership, and commitment to developing a thoughtful and forward-looking plan. Having this strategic direction in place will be highly valuable moving forward.

The high school academy is beginning its HazMat curriculum this week. **Deputy Chief Mulkey** will be instructing HazMat through the end of Spring Break. On Saturday, the students will travel to the burn tower training site in Whitewater to participate in a fun competition against the Palisade High School Fire Academy students. **Deputy Chief Mulkey** will be accompanying them.

Next, he informs the board that we are also working on implementing the new training and scheduling software. We are targeting a February 1st launch date and are currently focused on completing the necessary data entry to support that rollout.

Regarding crew training updates, ice rescue training is scheduled for this month; however, due to limited ice conditions, portions of the training will be conducted on smooth concrete to simulate movement techniques. In addition to ice training, required BLS skills and CPR training will be completed. The newly hired recruits will be participating in an EMS orientation, which is instructed by **Stacie Dix** and **Cody Ciotti**. There are currently eight new recruits. **Deputy Chief Mulkey** states that these recruits just completed the

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CMU college program, and he believes they are the first we've received from that program. This is a great outcome, thanks in large part to **Thomas Creel's** efforts in attending career days and engaging with the program.

Regarding call volume, December ended 5% below the previous year; however, overall, LVFD experienced a 12% increase in calls from last year, finishing with call number 3,007 just before midnight on December 31st. **Deputy Chief Mulkey** clarifies that the 12% increase refers to growth compared to 2023, not a compounding increase, so 2023 and 2024 were relatively flat. 2025's volume is 12% above both of those years. Call activity continues to be high, with the first nine days of the year already accounting for 68 calls, indicating no signs of slowing down.

FIRE MARSHAL REPORT

Fire Marshal Travis Holder included and discussed his December and 2025 Year-End report for the board's review.

OFFICERS REPORT

Captain Thomas Creel states that two interns will be starting next week. Two high school academy graduates were interviewed and have been offered the opportunity to intern with us for the remainder of the semester. Both students selected are seniors and they will hopefully become strong candidates for future part-time employment. They'll be participating after school and on weekends to gain hands-on experience and learn more about the day-to-day life of a firefighter. As part of their program, they will be assigned various tasks, including helping to prepare meals for the firehouse. This is our first year running this internship; it'll be a learning opportunity for the interns and a chance for us to engage with them. They are expected to complete a minimum of four hours per week, with the potential to reach 12-16 hours weekly depending on scheduling.

LOCAL 5265 - UNION REPORT

Union representatives are absent tonight. **Chief Matt Katzenberger** speaks on their behalf stating the Colorado Professional Fire Fighters (CPFF) delegation meeting is scheduled for tomorrow in Denver. Both **Kaden Fife** and **John Dawson** will be in attendance. During the meeting, they plan to request a matching grant for campaign funds. The local union has allocated \$6,000 from their local account and is asking the Colorado Union to match that amount. The funds would be used to hire or work with a campaign manager, cover associated materials, and support distribution costs, including door hangers, printing, yard signs, and billboard advertising. **Kaden Fife** asked **Chief Matt Katzenberger** to pass this information along to the board, as he was not present at tonight's meeting.

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NEW BUSINESS

Chief Matt Katzenberger presents Resolution 01/08/2026-1, regarding the adoption of LVFD's four designated public posting locations and one alternate location for board meetings in 2026.

Cliff Gray made a **motion** to accept Resolution 01/08/2026-1, the adoption of the board meeting posting places in 2026; seconded by **Jesse Mease**. **Motion** was passed with five votes.

Next, **Chief Matt Katzenberger** addresses the engagement letter requiring the Board's approval. The letter is included behind the packet rather than within it. The reason for this placement is that the engagement letter is not intended for public distribution, as it contains confidentiality provisions with the auditor. The letter is substantially the same as last year's. The fee disclosure appears on page 3, under "Engagement Administration Fees and Other." The prior fee was \$6,800, and the current engagement reflects an increase to \$7,200. This amount is disclosed as the maximum fee to be billed. If the terms are acceptable, we will return a signed copy to the auditor, **Paul Miller**, with Blair and Associates. The audit is scheduled for the second week of April 2026. **Mark Bonella** asks if we've looked at any other accounting firms for the audit and/or compared pricing. **Chief Matt Katzenberger** responded, saying it can be challenging to find firms that are familiar with special district requirements. Several firms decline to submit proposals because they do not have the necessary experience, which limits our options. The firms he is familiar with are generally in the same price range, or at least they were the last time prices were reviewed. **Chief Matt Katzenberger** and other administrative staff last evaluated other firms about three years ago, shortly after a previous office manager retired. If fees continue to increase beyond reason, he is agreeable to obtain additional quotes.

Mark Bonella made a **motion** to approve the Annual Audit for FY 2025 Engagement Letter with Blair and Associates; seconded by **Jesse Mease**. **Motion** was passed with five votes.

OLD BUSINESS

Chief Matt Katzenberger begins with future funding initiatives, specifically the Memorandum of Understanding (MOU). He notes that the only substantive changes are that the City of Fruita has added its resolution number for reference and included the exact language that will appear on the ballot, rather than the placeholder language used previously. Otherwise, the document is consistent with the draft we provided last month. That draft clarified the 50/50

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cost-sharing arrangement, less minimal administrative fees, along with a few additional administrative details. The MOU largely restates the provisions already adopted in both our resolution and the Fruita City Council's resolution. At this point, **Chief Matt Katzenberger's** understanding is that this is primarily a formality; approval to enter into the MOU, followed by execution and return of the signed document. Unless there are questions or concerns, he does not see any changes needed. The accountability and reporting requirements outlined are all reasonable, manageable, and will be handled on our end. **Chief Matt Katzenberger** confirms that city employees are subject to the same fair election laws as we are. This means they may provide factual, informational content, but they cannot produce materials that advocate for or against the measure. They can explain the rationale for the initiative, how the funds would be used, and present historical metrics that support the identified need. At the same time, they are also required to disclose potential negative impacts. With respect to outreach, police officers, if permitted by the City, may participate on their own time alongside our union representatives. The union has agreed to manage the campaign efforts. On January 28, 2026, **Chief Matt Katzenberger** will be attending a Community Connections event with the Fruita Chamber as a guest speaker. Fruita City Manager, **Shannon Vassen**, will also be participating as one of the speakers. **Chief Matt Katzenberger** plans to include this topic on his agenda that day as an initial opportunity to begin educating Fruita voters. The discussion will be strictly factual and based on the white paper previously provided, which serves as a summary of the supporting information. The goal is to be as transparent as possible. This event will be the first of several outreach opportunities that **Chief Matt Katzenberger** has planned over the next four months. If the City is interested, he would also like to host at least one town hall meeting at Station 31, structured as an open question-and-answer session for the public. These activities represent the extent of how the District can distribute information under the limitations.

Jesse Mease made a **motion** to accept and approve the Sales Tax Initiative MOU; seconded by **Cliff Gray**. **Motion** was passed with five votes.

Next, **Chief Matt Katzenberger** addresses the status of the Loma Hall. We received an asbestos inspection proposal from GRE (Grand River Environmental) for \$1,925. This is the only proposal we have received to date. At nearly \$2,000, it was not something we specifically line-itemed in the budget. Although it was not individually line-itemed, the cost would fall under building maintenance, for which we have a \$16,000 budget allocation. As such, it would not require a budget amendment if we chose to proceed. That said, the proposal amount came in double what **Chief Matt Katzenberger** had anticipated. His question for the board is whether a cost in the \$2,000 range

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for an assessment is acceptable to continue pursuing, or whether we should hold off and/or seek other options. **Jesse Mease** states that he believes we need to complete this project so we can begin future planning and better understand what needs to be budgeted for in fiscal years 2027 or 2028 to address the issue. The board agrees. Formal approval is not required; however, **Chief Matt Katzenberger** will pursue additional quotes and proceed with the option that provides the best value and customer service. Once the assessment is completed, he will bring the report back for review, at which point we can determine the next steps. We will also ensure that at least \$14,000 remains available in the building maintenance budget for the remainder of the year.

ADJOURNMENT

Cullen Purser made a **motion** to adjourn the Regular Board Meeting. All in favor with five affirmative votes.

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Expenses by Vendor Detail

January 01 - January 31, 2026

A&R Mechanical LLC Diesel Repair	2,326.56	ENG# 3132 2006 PIERCE - REPLACED WATER PUMP
Adobe Acrobat	24.98	JAN 2026 ADOBE PROGRAM
Amazon	444.84	KEYLESS ENTRY KEYPAD (\$60.46); QTY OF 2 (PACK OF 5) FLASH DRIVES (\$67.50); COFFEE FILTERS (\$14.70); SULFURIC ACID (\$23.08); AIR FILTER (\$79.11); & ANTIQUE CAR COVER (\$199.99)
American Heart Shop	126.05	BLS PROVIDER COURSE VIDEOS
Arnik, LLC - J Lock, Key and Alarm	2,335.00	REMOVING KEYPADS & CRASH BARS - INSTALLING NEW MECH. LOCKS
Balanced Rock Counseling, LLC	300.00	JAN 2026 PEER SUPPORT MONTHLY RETAINER
Bound Tree Medical, LLC	4,145.80	PO# 2025-128; PO# 2026-1 & PO# 2026-8 MEDICAL SUPPLIES
Braun NW, Inc.	68,852.42	2026 FORD F450 CHASSIS - GRANT ON AMBULANCE (\$68,739.09) & VEHICLE PARTS: STUD; BRACKET & SHOCK-GAS INCLUDING SHIPPING (\$113.33)
CEBT	47,146.76	JAN 2026 HEALTH COVERAGE - MEDICAL (\$43,888); S-T DISABILITY (\$878.69); EAP (\$29.25); LVFD LIFE INSUR. (\$65.09); EMPLOYEES PAY FOR DENTAL (\$1,728); VISION (\$265); & SUPP. LIFE (\$292.73)
Chevron	102.62	FUEL (UT) - TRAVELING BACK
City Of Fruita (1)	68.29	12/01 - 12/31/2025 UTIL SRVC
City Of Grand Junction (1)	9,580.67	911 DISPATCH - JAN 2026 SRVCS
Colorado Div. of Fire Prevention & Contr.	280.00	QTY OF 8 EXAMS
Colorado State Fire Chiefs (1)	1,525.00	2025 MEMBERSHIP
Family Health West Hospital	539.68	JANUARY FHW PHARMACY CHARGES
Front Range Fire Apparatus	1,124.43	ENG# 31 - MODULE
Fruita COOP (2)	2,122.56	CHRISTMAS 2025 MEMBER RETENTION: 2 PK HAND WARMERS (\$16.99); QTY OF 3 COOP CARDS (\$125); METAL HOOK (\$11.99); BRINE (\$8.99); PELLETS (\$39.98); MISC. SCREWS LAG SHIELD TOGGLES (\$1.94); WAVEBRAKE MOP BUCKET (\$89.99); CLEAN BLUE DIESEL EXHAUST (\$79.96); AIR FILTERS (\$27.96); CAM LOCK (\$6.99); TIRE REPAIR (\$35); ICE MELT (\$51.97); & FUEL (\$1,628.80)
Grand Valley Bank	141.00	WIRE TRANSFER FEE - PYMT TO BRAUN (\$20); RTNED ITEM (\$30 + \$8 FEE); GVB RTNED ITEM (\$75 + \$8 FEE)
Grand Valley Power	242.43	12/01/2025 - 01/01/2026 SRVCS FOR LOMA STATION (\$209.43) & LOMA HALL \$33)
Hartman Brothers	213.75	COMPRESSED OXYGEN
Image Trend	10,513.63	ELITE VISUAL PRE PLANS SETUP & IMPLEMENTATION (\$1,375 ONE TIME FEE) & ANNUAL FEE (\$2,801.61); AVAILITY CLEARINGHOUSE INTEGRATION (\$572.45) & IMAGE TREND BILLING BRIDGE ANNUAL FEE (\$5,764.57)
Intermountain Health	2,652.72	QTY OF 8 NEW HIRE PHYSICALS
IT Jet LLC	1,912.72	JAN 2026 IT SRVC (\$1,862.32) & NEW P-T EMPLOYEES EMAIL ACCT SETUP (\$50.40)
Jimmy John's	96.35	HIGH SCHOOL ACADEMY TRAINING - JPR TESTING
Kims Auto Parts, Inc.	177.33	QTY OF 3 SYN 10W30 OIL
L.N. Curtis	141.50	REPAIR ON BARTACK & STRUCTURAL TROUSERS
MACH 1 - Wildat	74.00	CLEAN UP AFTER CALL
Mesa County	8,560.00	JUL - DEC 2025 AMB. TRANSPORT FEES 856 TRANSPORTS
Pinnacol Assurance	6,130.09	JAN 2026 PREMIUM 1 of 9 (\$5,303) & DOI 10/08/2025 CLAIM# 10278883 (\$827.09)
REPUBLIC SERVICES #165	284.05	01/01 - 01/31/2026 SRVCS AT LOMA STATION (\$102.74) & FRUITA STATION (\$181.31)
Sam's Club	496.70	JAN 2026 JANITORIAL SUPPLIES (\$316.12) & PANTRY SUPPLIES (\$180.58)
T-Mobile	300.69	12/21/2025 - 01/20/2026 IPAD SRVCS
True Value	17.70	QTY OF 10 - FURRING STRIP - FOR TRAINING SUPPLIES
Ute Water Conservancy District	237.47	12/10/2025 - 01/13/2026 SRVCS AT FRUITA STATION (\$147.15) & LOMA STATION (\$90.32)
Visibly Clean, LLC	1,100.00	JANITORIAL JAN 2026 - ONCE A WEEK FOR DORM AND OFFICE CLEANING
Xcel Energy	2,257.74	11/12 - 12/18/2025 SRVCS AT FRUITA STATION (\$2,065.89) & LOMA STATION (\$191.85)
Xerox	273.11	12/01 - 12/31/2025 BASE CHRGR \$194.84 & 11/21 - 12/21/2025 METER USAGE (\$78.27)

TOTAL FOR JANUARY 2026 BILLS

\$ 176,868.64

**Monthly Financial Statement
As of 01/31/2026**

Account	Balance	Nov Interest Accrued	Dec Interest Accrued	JAN Interest Accrued
Cash On Hand	\$ 280.00	\$ -	\$ -	\$ -
Grand Valley Bank/ LVFD NEW Checking - AcctXX#8521 3.25% rate	\$ 308,444.43	\$ 1,945.93	\$ 1,686.16	\$ 1,231.29
Colo-Trust General Acct - 3.9356% to 3.8318% rate Avg Monthly Yield	\$ 2,079,441.85	\$ 7,760.65	\$ 7,406.75	\$ 6,755.62
Colo-Trust Infrastructure Acct - 3.9356% to 3.8318% rate Avg Monthly Yield	\$ 1,055,647.14	\$ 3,515.19	\$ 3,510.86	\$ 3,429.57
	\$ 3,443,813.42	\$ 13,221.77	\$ 12,603.77	\$ 11,416.48

2025 YTD ON INTEREST: \$ 11,416.48

Last Month's GVB's Interest rate: Remained at 3.25%

Last Month's ColoTrust's Interest rate: 3.9356% - decreased to 3.8318%

Mesa County Statement of Collections

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
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	
March	\$ 129,444.87	\$ 172,387.96	\$ 508,093.36	\$ 187,544.10	\$ 186,978.11	\$ 307,285.61	\$ 240,732.06	
April	\$ 461,235.08	\$ 412,732.87	\$ 473,056.17	\$ 466,266.80	\$ 455,465.04	\$ 597,460.26	\$ 695,091.55	
May	\$ 245,400.44	\$ 365,549.20	\$ 263,406.05	\$ 325,532.21	\$ 347,297.85	\$ 737,990.96	\$ 218,535.05	
June	\$ 461,282.41	\$ 434,609.05	\$ 477,413.05	\$ 539,208.34	\$ 540,999.46	\$ 668,360.20	\$ 680,180.08	
July	\$ 55,532.39	\$ 74,408.85	\$ 76,972.63	\$ 58,637.82	\$ 79,664.19	\$ 78,882.05	\$ 73,099.83	
August	\$ 42,211.06	\$ 56,417.57	\$ 42,205.90	\$ 54,246.37	\$ 54,920.05	\$ 50,156.06	\$ 61,568.58	
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	\$ 56,624.24

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

* Please note that "May 2024" total includes:

\$	371,946.16	May 2024 Statement of Collections
\$	366,044.80	Backfill
\$	737,990.96	

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

	2024				2025				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%	21,404.11	3,080,573.00	-3,059,168.89	0.7%
40200 · Mesa Co Delinquent Tax	1,320.80	1,000.00	320.80	132.08%	906.32	1,000.00	-93.68	90.63%	0.00	1,000.00	-1,000.00	0.0%
40400 · Mesa Co. Delinquent Tax Int	601.14	100.00	501.14	601.14%	57.57	100.00	-42.43	57.57%	0.00	100.00	-100.00	0.0%
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%	0.00	3,000.00	-3,000.00	0.0%
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%	8,942.15	100,000.00	-91,057.85	8.94%
40750 · Impact Assist/Forest Wild./PILT	0.00	0.00	0.00	0.0%	1,126.49				0.00	500.00	-500.00	0.0%
40975 · Mesa Co Ownership Tax - BCD	306,562.68				238,759.20				25,496.98	150,000.00	-124,503.02	17.0%
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%	1,209.20	100,000.00	-98,790.80	1.21%
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%	0.00	70,000.00	-70,000.00	0.0%
41550 · Personal Property <50K Tax Exem	2,547.00				2,983.00				0.00	0.00	0.00	0.0%
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%	0.00	412,216.00	-412,216.00	0.0%
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%	10,185.19	100,000.00	-89,814.81	10.19%
42200 · Interest Grand Valley Bank	35,345.90				23,165.30	20,000.00	3,165.30	115.83%	1,231.29	20,000.00	-18,768.71	6.16%
42350 · Square fees	627.64				0.00				46.30			
42800 · Plan Review Fees	22,472.56	30,000.00	-7,527.44	74.91%	21,064.28	20,000.00	1,064.28	105.32%	776.00	20,000.00	-19,224.00	3.88%
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%	0.00	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%	0.00	0.00	0.00	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%	0.00	1,000.00	-1,000.00	0.0%
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%	0.00	39,785.00	-39,785.00	0.0%
48000 · Ambulance Charges	2,165,904.80				2,891,493.58	2,000,000.00	891,493.58	144.58%	208,620.00	2,250,000.00	-2,041,380.00	9.27%
48001 · Contractual Adjustments	-1,137,168.46				-1,480,257.69	-1,240,000.00	-240,257.69	119.38%	0.00	-1,250,000.00	1,250,000.00	0.0%
48002 · Write Offs (Bad Debt Exp.)	55,085.27				-168,460.16	0.00	-168,460.16	100.0%	-154,390.39	-100,000.00	-54,390.39	154.39%
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%	14.65	20,000.00	-19,985.35	0.07%
48015 · Bad Debt Collections	6,321.66				17,817.37				1,457.97	10,000.00	-8,542.03	14.58%
48020 · Fund Raisers	40.00	3,000.00	-2,960.00	1.33%	0.00	3,000.00	-3,000.00	0.0%	0.00	3,000.00	-3,000.00	0.0%
48030 · Other Types Income	70,552.54	77,500.00	-6,947.46	91.04%	115,981.63	151,406.00	-35,424.37	76.6%	9,951.84	135,636.00	-125,684.16	7.34%
48050 · Burn Permit Revenue	6,275.00				0.00				0.00			
49100 · Loss/Gain On Disposal	-12,828.57				0.00				0.00			
Total Income	5,147,155.99	5,451,983.00	-304,827.01	94.41%	4,955,037.53	4,582,208.00	372,829.53	108.14%	134,945.29	5,176,810.00	-5,041,864.71	2.61%
Gross Profit	5,147,155.99	5,451,983.00	-304,827.01	94.41%	4,955,037.53	4,582,208.00	372,829.53	108.14%	134,945.29	5,176,810.00	-5,041,864.71	2.61%

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

Expense	2024				2025				2026			
	Actual	Budget	Difference	% of Budget	Actual	Budget	Difference	% of Budget	Actual	Budget	Difference	% of Budget
40900 · Abatement	3,019.12				3,068.81	6,092.00	-3,023.19	50.37%	0.00	9,912.00	-9,912.00	0.0%
40950 · Abatement Interest	111.27				656.64	250.00	406.64	262.66%	0.00	500.00	-500.00	0.0%
40960 · Delinq. Tax Abatement	182.28				0.00				0.00			
40970 · Delinq. Tax Abatement Interest	515.69				0.00				0.00			
41400 · Mesa Co Tres. Commission	55,688.94				56,250.51	60,000.00	-3,749.49	93.75%	428.10	60,000.00	-59,571.90	0.71%
60000 · Bank / Credit Card Fees	1,314.35	3,000.00	-1,685.65	43.81%	1,526.23	2,000.00	-473.77	76.31%	277.25	2,000.00	-1,722.75	13.86%
60100 · 60100 Admin. Fees/All	15,301.54	18,200.00	-2,898.46	84.07%	14,025.46	18,200.00	-4,174.54	77.06%	202.95	19,000.00	-18,797.05	1.07%
60200 · Legal/Audit/NoticesALL	31,384.79	29,000.00	2,384.79	108.22%	25,656.89	29,000.00	-3,343.11	88.47%	0.00	29,500.00	-29,500.00	0.0%
60250 · Interest Expense	0.00				591.99				0.00			
60500 · Election Expense	0.00	0.00	0.00	0.0%	165.88	15,000.00	-14,834.12	1.11%	0.00	25,000.00	-25,000.00	0.0%
60910 · Fire Prevention	8,581.62	10,000.00	-1,418.38	85.82%	5,101.80	10,000.00	-4,898.20	51.02%	4,176.61	8,500.00	-4,323.39	49.14%
61000 · Office/Small Equipment	996.33	500.00	496.33	199.27%	529.95	1,000.00	-470.05	53.0%	0.00	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%	0.00	2,000.00	-2,000.00	0.0%
61800 · Office/Supplies	3,368.12	2,000.00	1,368.12	168.41%	3,041.66	4,000.00	-958.34	76.04%	67.50	3,000.00	-2,932.50	2.25%
62500 · Dues/Subscriptions	15,351.16	21,640.00	-6,288.84	70.94%	22,990.79	23,150.00	-159.21	99.31%	1,549.98	23,668.00	-22,118.02	6.55%
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%	0.00			
63500 · Utility Misc Expense	128.39	500.00	-371.61	25.68%	0.00	500.00	-500.00	0.0%	300.69	500.00	-199.31	60.14%
65000 · Utility Phone	17,019.87	9,000.00	8,019.87	189.11%	9,757.76	9,000.00	757.76	108.42%	0.00	10,000.00	-10,000.00	0.0%
65200 · Utility Sewer	816.99	1,200.00	-383.01	68.08%	817.93	1,200.00	-382.07	68.16%	68.29	1,200.00	-1,131.71	5.69%
65500 · Utility Trash	3,513.59	2,800.00	713.59	125.49%	3,250.25	3,500.00	-249.75	92.86%	284.05	3,500.00	-3,215.95	8.12%
66000 · Utility ElectricGas	25,814.16	30,000.00	-4,185.84	86.05%	22,732.97	30,000.00	-7,267.03	75.78%	2,500.17	30,000.00	-27,499.83	8.33%
66001 · Payroll Expenses	329.32				0.00				0.00	0.00	0.00	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%	9,580.67	115,000.00	-105,419.33	8.33%
67000 · Utility Water	2,662.81	3,000.00	-337.19	88.76%	2,570.43	3,000.00	-429.57	85.68%	237.47	3,000.00	-2,762.53	7.92%
67500 · Computer Expense	1,979.95	2,000.00	-20.05	99.0%	7,963.21	4,000.00	3,963.21	199.08%	0.00	3,000.00	-3,000.00	0.0%
68000 · EMS Reimb/MC Emergency Manage	15,430.00	16,000.00	-570.00	96.44%	8,590.00	16,000.00	-7,410.00	53.69%	8,560.00	18,000.00	-9,440.00	47.56%
68500 · Maintenance Radios	5,181.16	12,000.00	-6,818.84	43.18%	75,678.95	82,000.00	-6,321.05	92.29%	0.00	162,000.00	-162,000.00	0.0%
69000 · Maintenance Contracts	102,457.14	113,149.00	-10,691.86	90.55%	90,729.52	110,212.00	-19,482.48	82.32%	9,922.85	118,462.00	-108,539.15	8.38%
70100 · Travel Expense	2,558.37	2,500.00	58.37	102.34%	2,307.12	2,500.00	-192.88	92.29%	0.00	2,500.00	-2,500.00	0.0%
70500 · Mileage Reimburse	0.00	1,000.00	-1,000.00	0.0%	0.00	1,000.00	-1,000.00	0.0%	0.00	250.00	-250.00	0.0%
71000 · Meal Allowance	4,599.21	3,500.00	1,099.21	131.41%	3,993.00	5,000.00	-1,007.00	79.86%	0.00	5,000.00	-5,000.00	0.0%
71500 · Fuel	28,687.27	40,000.00	-11,312.73	71.72%	25,080.38	35,000.00	-9,919.62	71.66%	1,728.42	35,000.00	-33,271.58	4.94%
71600 · Oil & Fluids	2,653.63	4,000.00	-1,346.37	66.34%	1,885.32	4,000.00	-2,114.68	47.13%	257.29	4,500.00	-4,242.71	5.72%
72500 · CRA / Employer Match	10,171.23	13,049.00	-2,877.77	77.95%	7,770.82	8,032.00	-261.18	96.75%	610.08	8,530.00	-7,919.92	7.15%
76500 · FPPA/EmployER Match	156,886.96	148,136.00	8,750.96	105.91%	195,965.95	213,287.00	-17,321.05	91.88%	16,103.76	230,551.00	-214,447.24	6.99%
76550 · FPPA/Employer D & D	59,511.04	58,248.00	1,263.04	102.17%	70,921.35	75,571.00	-4,649.65	93.85%	5,855.88	83,836.00	-77,980.12	6.99%
77000 · SS/EmployER Match	16,978.13	20,713.00	-3,734.87	81.97%	16,176.00	18,360.00	-2,184.00	88.11%	1,359.54	18,500.00	-17,140.46	7.35%
77200 · Medicare/EmployER Match	32,386.10	29,477.00	2,909.10	109.87%	35,871.99	35,490.00	381.99	101.08%	2,884.42	37,952.00	-35,067.58	7.6%
77500 · Wages	2,127,993.49	2,202,902.00	-74,908.51	96.6%	2,358,924.57	2,440,019.00	-81,094.43	96.68%	194,283.89	2,614,322.00	-2,420,038.11	7.43%
77550 · Overtime/Comp Wages	124,468.42				134,146.36	110,000.00	24,146.36	121.95%	4,643.45	120,000.00	-115,356.55	3.87%

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

	2024				2025				2026			
	Actual	Budget	Difference	% of Budget	Actual	Budget	Difference	% of Budget	Actual	Budget	Difference	% of Budget
89000 · Dist.Liability/Bonds/Insurance	36,983.41	45,000.00	-8,016.59	82.19%	46,279.04	45,000.00	1,279.04	102.84%	0.00	48,000.00	-48,000.00	0.0%
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%	0.00	65,000.00	-65,000.00	0.0%
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%	44,766.69	626,646.00	-581,879.31	7.14%
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%	6,130.09	7,500.00	-1,369.91	81.74%
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%	94.34	2,000.00	-1,905.66	4.72%
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%	-252.58	8,000.00	-8,252.58	-3.16%
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%	31,395.06	52,300.00	-20,904.94	60.03%	446.83	49,300.00	-48,853.17	0.91%
89800 · Supplies Medical	57,243.85	73,000.00	-15,756.15	78.42%	94,092.85	106,380.00	-12,287.15	88.45%	4,899.23	111,667.00	-106,767.77	4.39%
89805 · Medical Supplies - Pharmacy	0.00				0.00				0.00	23,000.00	-23,000.00	0.0%
89810 · Supplies Fire	23,173.08	43,200.00	-20,026.92	53.64%	39,613.74	55,950.00	-16,336.26	70.8%	143.44	92,800.00	-92,656.56	0.16%
89820 · Supplies Janitorial	3,425.70	3,000.00	425.70	114.19%	3,732.50	4,000.00	-267.50	93.31%	406.11	4,000.00	-3,593.89	10.15%
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%	291.63	5,000.00	-4,708.37	5.83%
89840 · Clothing Allowance	14,108.32	16,000.00	-1,891.68	88.18%	8,994.23	16,000.00	-7,005.77	56.21%	0.00	15,350.00	-15,350.00	0.0%
90000 · Vehicle/Parts & Supplies	22,978.10	45,000.00	-22,021.90	51.06%	32,221.75	34,000.00	-1,778.25	94.77%	3,873.26	30,000.00	-26,126.74	12.91%
90010 · Misc Repairs/Maintenance/Tow	391.60	850.00	-458.40	46.07%	72.50	850.00	-777.50	8.53%	0.00	1,000.00	-1,000.00	0.0%
90100 · Vehicle/Small Tools	5,787.09	1,500.00	4,287.09	385.81%	866.34	1,500.00	-633.66	57.76%	0.00	1,500.00	-1,500.00	0.0%
90200 · Vehicle/Tires & Tubes	1,462.89	7,000.00	-5,537.11	20.9%	1,388.91	7,000.00	-5,611.09	19.84%	35.00	10,500.00	-10,465.00	0.33%
90300 · Vehicle/Misc. Items	5.58	1,000.00	-994.42	0.56%	10.15	1,000.00	-989.85	1.02%	2,335.00	1,000.00	1,335.00	233.5%
90400 · Capital Building Expense	0.00	5,000.00	-5,000.00	0.0%	166,084.63	166,000.00	84.63	100.05%	60.46	29,000.00	-28,939.54	0.21%
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%	68,739.09	372,918.00	-304,178.91	18.43%
90600 · Maintenance/Building	14,732.64	12,000.00	2,732.64	122.77%	9,650.59	16,000.00	-6,349.41	60.32%	131.08	16,000.00	-15,868.92	0.82%
90601 · Miscellaneous	-4.70	500.00	-504.70	-0.94%	38.61	500.00	-461.39	7.72%	0.00	500.00	-500.00	0.0%
Total Expense	4,366,096.21	5,843,052.00	-1,476,955.79	74.72%	4,720,262.39	5,384,786.00	-664,523.61	87.66%	400,635.70	5,351,614.00	-4,950,978.30	7.49%
Net Income	781,059.78	-391,069.00	1,172,128.78	-199.72%	234,775.14	-802,578.00	1,037,353.14	-29.25%	-265,690.41	-174,804.00	-90,886.41	151.99%

AMBULANCE BILLING RESOLUTION

02/12/2026

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 contractual agreements between the District and Medicare, Medicaid, and/or Commercial payers (*as required by law*); collection fees; deceased persons; bankruptcy judgements; employee and/or retiree benefit persons; and indigent/unsheltered persons accounts for ambulance services in the amounts stated below for the month of January 2026:

Contractual Adjustments:	\$135,308.96
Deceased:	\$1,100.95
Employee / Retiree Benefit:	\$458.48
Indigent or Unsheltered:	\$2,330.00
Bankruptcy:	\$0.00

Total: \$139,198.39

Patient accounts sent to collections in January 2026 = \$15,242.00 (9 accounts) to A1 Collections.

PASSED and ADOPTED by the Board of Directors of the Lower Valley Fire Protection District
on the 12th day of February 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

February 12, 2026

Mahea's Report

- Ambulance income received for the month of January 2026 = \$84,315.76
- Deductibles reset at the top of 2026; our income may be slightly reduced in the first quarter.
- All commercial AND government payers are now depositing into the correct checking account; no further activity is expected in the old account.
- The QA meeting with Captain Adam Compton regarding the report writing data was a huge success. Everything our report writers are doing well was identified and some gaps were identified as well. Adam followed up with one-on-one meetings with each crew member to discuss their results. Going forward, we will meet quarterly.
- CMS Audit from April 2025 – no news.

Diana's Report

- W2's were electronically sent out on January 23rd – please let me know if you want a hard copy.
- GVB Account Agreement forms require signatures from all board members. Forms list full legal names, including middle names, though signatures do not need to reflect the full name.
- Shannon's internal audit review:
 - Assisted with 4th quarter payroll
 - Began audit preparation through email coordination. Work is being completed line by line, starting with a trial balance spread sheet she provided. Once each line item is reviewed and any necessary adjusting journal entries are addressed, we will move through additional financial statement areas typically impacted at year end. A brief meeting will be scheduled if needed once this review is further along.

Chief's Report

- Apparatus Update:
 - Type III- Production is still at 50% and last updated on 2/9/26. Our Sales Rep passed away so there has been some shuffling in the past couple of weeks. They did identify a fabrication error that didn't meet our specs and are actively working on getting it fixed so it can move forward. Their communication has greatly improved.
 - Water Tender- Is in paint and all fabrication is complete. We are going to have them add ground lighting before delivery (will be a minor change order).
 - Ambulance- No update.
- General
 - We submitted the Colorado DFPC Grant again. It is for a max of \$20,000 and if awarded, it will fund about half of what we budgeted for TechGen Gear.
 - EMS Provider Grant has been submitted for the match on the APP equipment if awarded.

Deputy Chief Report

General

- Final strategic plan session will be on 2/23 @ 8am to review the document.

Training

- Last year over 3,864 hours of training were completed by all members (aggregate). This does not include Academy training.
- 552 active individual credentials managed across all members
- 157 credentials renewed or obtained for the first time in 2025
- Derek Campbell obtained Fire Officer 1 certification and completed the officer mentorship program
- Thomas Creel, Anthony Padilla and Ben Gardner began COTC courses

Call Data

Total Calls in January	% Difference (Same month last year)	YTD	YTD % Difference (2025)	YTD %Difference (2024)
247	0%	247	0%	25%

Fire Prevention Activities YTD 2026

City of Fruita Plan Reviews	1 Not including Pre Construction Meetings
Mesa County Plan Reviews	7 plan reviews

535 W. Aspen NFPA 13R

Residential Subdivision	3
Site Plan	2
Fire Alarm Reviews	
Building Permit	
Fire Underground	1
Above Ground Tank installation LPG	
Tenant Finish Plan Review	

Mesa County Sprinkler Systems	
1654 M. Road NFPA 13D	Rough in inspection
954 River Ranch Ct	Sprinkler Final

Driveway Permits	
Simple Land Division	1
Property Line Adjustments	1
Clearance Permits	
Site Plan Review	1
Temporary Events	2
Pyrotechnic/Flame Effects	
Rezone Review	

Special Events Venue Review	3
Hood Extinguishing System Review	
Hood Extinguishing System Acceptance Test	
Conditional Use Permit	
Fireworks Sales	
Pyrotechnic/Flame Effects	
Residential Subdivision	
CO2 Permit	
Residential LPG Permits	
New Riding Arena/ Barn	

Wildland Urban Interface Home Inspection.	
Total Business Inspections	1
Food Truck Inspections	5
Home Safety Visit	

Fruita Farmers Market PR Event x 3 events	
COOP Farm & Ranch Days	
Fruita Citizens Academy	
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	
Shelley Elementary	
Monument Ridge Elementary	
Loma Elementary	
Station Tours	
Cops and Car Show.	
Kings View Estates HOA meeting	
Patriots Parade at Rim Rock	
Bookcliff Christian School	
Rim Rock First Grade Station tour	
Mesa County Public Library	

Fruita Residential Units	Mesa County Residential Units	
	1688 18 Rd. RV / Venue	
	Independence Estate Filing 3	6
	River Heights Estates Hwy 340 Round 2	36