



Board Meeting Agenda

Meeting Title: Regular Meeting of the Board of Directors

Date: October 8, 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 9/10/2026
 - Bills
 - Financial Report
 - Resolution 10/08/2026 – September 2026 Write Off's
6. Reports/Updates
 - Administrative
 - Chief(s)
 - Officer(s)
 - Union #5265
7. New Business
 - Holiday Compensation Policy Change/ Clarification
 - 2027 Budget Presentation
8. Old Business
9. Executive Session

Personnel Matters- Fire Chief, Matt Katzenberger's Annual Evaluation
(Motion- "I move we enter Executive Session for the purpose of discussing Fire Chief, Matt Katzenberger's Annual Evaluation Pursuant to §24-6-402(4)(f), C.R.S.")
10. 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 Mark Bonella at 18:00. 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), Captain Thomas Creel, and Fruita resident, Scott Ryplewski.

PLEDGE OF ALLEGIANCE

Jeff Phillips led the Pledge of Allegiance.

CITIZENS COMMENTS/REQUESTS

Fruita resident **Scott Ryplewski** attended the meeting as an interested citizen. **Mr. Ryplewski** stated that he has lived in the Fruita area for approximately a year and a half and is interested in becoming more involved in the community and learning how local public organizations operate. He noted that he previously served on the Board of Directors for Indian Hills Fire Protection District near Morrison, Colorado.

Mr. Ryplewski stated that he was attending to observe and learn and had no specific public comment. He thanked District personnel and firefighters for their service and complimented LVFD's community engagement and social media presence.

DISCLOSURE OF CONFLICT OF INTEREST

None.

APPROVAL OF BOARD MEETING MINUTES

Jesse Mease motioned to accept the regular board meeting minutes from 08/13/2026; seconded by **Cullen Purser**. **Motion** was passed with five votes.

APPROVAL OF EXPENSES

Diana rendered the information reporting the expenses from August 1, 2026, through August 31, 2026, totaled \$158,902.24.

Cullen Purser made a motion to accept the bills for August 2026; seconded by **Jeff Phillips**. **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 August 31, 2026, is \$4,609,070.57. The interest accrued for the month of August 2026 is \$14,365.49. The YTD interest accrued is \$100,810.85. The Mesa County Statement of Collections for the month of August 2026 totaled \$69,492.54.

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

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APPROVAL OF AMBULANCE BILLING RESOLUTIONS

Mahea reports that the billing write-offs for August 2026 totaled \$146,905.40. There were 24 accounts sent to collections, which totaled \$21,277.46.

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

ADMINISTRATIVE REPORTS

Mahea reported that the ambulance revenue we received in August 2026 totaled \$105,079.76.

Collections Update: **Mahea** reported that the current outstanding balance actively in collections for 2026 is \$100,090.37. Since the District began utilizing A1 Collection Services in late 2024, the total outstanding balance currently in collections is \$271,242.84.

Diana reminds the Board 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 discussed future apparatus replacement needs and the possibility of refurbishing and re-chassising Engine 31 rather than purchasing a new engine. Engine 31 is experiencing increasing mechanical issues and is the next apparatus identified for replacement.

Chief Katzenberger reported that a new, minimally customized engine is approximately \$900,000, while a customized engine could cost approximately \$1.5 million with a lead time of up to five years. By comparison, refurbishing and re-chassising Engine 31 is estimated at approximately \$500,000 and could potentially be completed within the same calendar year. The process would include a new chassis and powertrain, along with refurbishment of the existing body and custom cab, including interior finishes, cabinetry, roll-up door components, and an updated LED lighting package.

He continues, stating that SVI, located on the Front Range, performs this type of refurbishment and has been used by neighboring departments. Grand Valley Fire is currently beginning the refurbishment of a similar 2005 apparatus, providing the District with a comparable local reference. An additional refurbishment option is available in Henderson, Nevada.

Chief Katzenberger recommended delaying the previously authorized sale of the District's 2005 Engine 32 so it can remain in service as a reserve apparatus while Engine 31 undergoes refurbishment. Engine 32 is currently estimated to have a resale value of approximately \$100,000–\$140,000. Once Engine 31 is returned to service, Engine 32 could then be sold as previously planned. The proposed refurbishment and associated funding were also discussed with the Budget Committee for consideration in the 2027 budget. **Chief Katzenberger** requested Board concurrence with postponing the sale of Engine 32 until the Engine 31 replacement/refurbishment process is complete.

Vice President Jesse Mease asked whether the refurbished engine would be expected to provide another 20 years of service or whether, given the District's current lag in apparatus replacement, it would transition into a 12-to-17-year replacement cycle.

Chief Katzenberger responded that there is no reason the apparatus should not provide another 20 years of service following the proposed re-chassis and refurbishment. The existing Pierce custom cab and body are constructed primarily of aluminum and remain structurally sound. A new chassis would

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address concerns associated with the aging drivetrain, mechanical components, and electrical systems.

As part of the process, the pump, plumbing, and other existing components would be thoroughly inspected and either rebuilt, reconditioned, or replaced as necessary. A representative would conduct a comprehensive inspection of the apparatus and provide a customized quote identifying required work and optional improvements. This would allow the District to select additional work based on condition and need. The refurbishment would also replace the aging electrical system and control modules with current components, eliminating a growing maintenance concern with the existing apparatus.

Director Cliff Gray asked whether the emissions systems could be deleted. **Chief Katzenberger** explained that emergency vehicles may qualify for an exemption under state statute; however, finding a shop willing to perform the work can be difficult due to potential liability if the apparatus is later sold and no longer used as an emergency vehicle. He noted that this has also been explored for District ambulances, with limited options available.

The Board discussed whether formal action was necessary to delay the previously authorized sale of Engine 32 and determined that no additional motion was needed. There was no opposition to retaining the apparatus during the refurbishment process.

The Board expressed support for exploring the re-chassis and refurbishment option, including the opportunity to evaluate the experience of neighboring departments utilizing SVI. The significant increase in the cost of new apparatus was also discussed, with current customized engine pricing exceeding \$1 million compared to approximately \$320,000–\$370,000 when the District's existing engines were originally purchased.

Ambulance Update: **Chief Katzenberger** reported that the new ambulance is scheduled for delivery in the week of December 15th. A shipping quote has been requested, as the approximately \$3,000 delivery cost may be more practical than sending personnel to retrieve the ambulance, particularly given winter travel conditions. If shipped, the District would complete a virtual delivery process like that used for the new water tender.

The ambulance purchase will be paid from the 2026 budget; however, reimbursement through the provider grant is not expected to be received until 2027. As a result, the expenditure will be reflected in 2026, with the corresponding grant revenue recognized in 2027.

Loma Station Update: **Chief Katzenberger** reported that the Loma Station improvement project remains delayed with the Mesa County Building Department. The County has requested occupancy information and original building plans dating back to the 1980s, despite the project involving only non-load-bearing interior wall removal and plumbing and electrical modifications.

Fire Marshal Travis Holder has been following up with the County regarding the required demolition permit. With the project delayed for approximately two months, additional follow-up with County representatives will be made if the permitting issue is not resolved.

Automatic Aid Agreement: **Chief Katzenberger** updated the Board on ongoing discussions regarding the automatic aid agreement with the City of Grand Junction, which has been in place for more than 20 years. Discussions began approximately a year ago but have been delayed by leadership changes within the Grand Junction Fire Department.

The City of Grand Junction recently terminated its longstanding agreement with the Grand Junction Rural Fire Protection District. The impact this may have on LVFD's automatic aid agreement remains unclear, as most of the area bordering LVFD within the current automatic aid response area lies

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within the Rural Fire District rather than Grand Junction city limits. Future discussions regarding automatic aid may therefore need to occur with the Rural Fire District rather than the City.

It was also noted that Clifton Fire has discontinued automatic aid with Grand Junction, although mutual aid agreements remain in place. Grand Junction appears to be moving toward a jurisdictional response model in which each agency is primarily responsible for incidents within its own boundaries.

Chief Katzenberger noted that there are portions of the LVFD response area where automatic aid continues to provide a practical benefit due to station proximity. One example is the north side of Baseline Drive on the Redlands, where Grand Junction Station 5 is significantly closer than LVFD Station 31.

Further review identified inconsistencies between dispatch response lines and established District boundaries, with some response areas differing by approximately one-quarter to one-half mile. As currently configured, Grand Junction resources are being dispatched to some incidents within LVFD boundaries without LVFD being paged, including calls near the west entrance of the Colorado National Monument and traffic incidents along Highway 6 & 50 near 21 Road.

LVFD proposed adjustments intended to better align responses with jurisdictional boundaries, including having each agency provide ambulance response within its respective jurisdiction. Grand Junction subsequently provided proposed revisions that would eliminate LVFD automatic responses into Grand Junction's area while increasing Grand Junction responses within LVFD's area. Concern was expressed that this would create an inequitable automatic aid arrangement rather than a reciprocal response agreement.

The Board also discussed potential financial implications of agencies routinely responding outside their jurisdictions, including reimbursement provisions when an agency exceeds established thresholds for responding to another agency's calls for service.

If a mutually beneficial automatic aid arrangement cannot be reached, the District may consider terminating the agreement and returning to jurisdiction-based response while maintaining applicable mutual aid. The discussion also highlighted the potential need for a future evaluation of District boundary lines, particularly in areas where another agency's station is substantially closer and LVFD resources must travel past that station to reach property within the District.

Dispatch Response Boundaries: The Board continued discussion regarding discrepancies between District boundaries and the response areas currently programmed into the dispatch system. Adjusting certain response areas could provide more logical coverage; however, existing GIS and dispatch boundaries must also be corrected.

The current automatic aid agreement was signed in 2021, with the previous agreement dating to 2012. Based on available records, the Redlands response boundary appears to have been adjusted by approximately one-quarter mile in 2012. Additional changes appear to have occurred between 2012 and the present, although documentation supporting those changes has not been located.

Dispatch operates according to the response parameters established by the participating agencies and existing agreements. If the automatic aid agreement with Grand Junction is terminated, LVFD would be able to establish the appropriate response configuration within its own jurisdiction. **Chief Mulkey** currently has a change order pending with dispatch to modify portions of LVFD's paging and response configuration. Additional changes involving the automatic aid areas are awaiting either an updated agreement or notification that the existing agreement has been terminated.

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Chief Katzenberger reported that he has not yet received a response to LVFD's concerns regarding Grand Junction's proposed changes and questioned whether continuing the automatic aid agreement would be beneficial under the proposed response matrix.

Grand Junction has recently staffed an ambulance at Station 7, near 23 and H Roads; however, it is primarily utilized for interfacility transport rather than 911 response. No fire apparatus or fire suppression personnel are currently staffed at that station.

COEMS Medicaid Reimbursement: **Chief Katzenberger** reported that the District's Colorado Medicaid cost certification reimbursement for the current reporting period is approximately \$61,000, more than double the amount received for the previous year. The prior year's reimbursement has not yet been received; however, the reporting portal has already opened for the next fiscal year, and staff will begin the next reporting cycle.

SAFER Grant Update: **Chief Katzenberger** reported that FEMA is expected to begin announcing SAFER Grant awards in phases beginning the following day, with the District anticipating notification soon thereafter. Several 2027 budget decisions will depend on whether the District receives the grant.

Once official notification is received, an additional Budget Committee meeting will be scheduled to discuss the SAFER Grant outcome, updated insurance information and comparisons, and other budget considerations.

DEPUTY FIRE CHIEF REPORT

Apparatus Update: **Deputy Chief Mulkey** reported that Engine 31 required replacement of an EGR valve after the check-engine light came on while returning from a radio repair. The replacement part was difficult to locate and cost approximately \$2,500, in addition to associated repair costs. Engine 31 has since been returned to service.

The new Engine 32 has been placed in service and is assigned to Station 32. It is temporarily at DW Wrench undergoing installation of an additional step but is otherwise officially in service.

Staffing Update: **Deputy Chief Mulkey** reported that all members hired in January have successfully completed their probationary requirements and required testing. All are now working regular shifts.

Employee Physicals: Annual employee physicals are scheduled to begin the following day and will continue over approximately five weeks. The District is working through a few remaining details with the medical evaluation provider. All personnel will participate in the physical evaluation process.

High School Academy: **Deputy Chief Mulkey** reported that the High School Academy has begun, with District personnel assisting with instruction. The program is being operated this year in accordance with CTE requirements to evaluate and establish the program for future years. The necessary requirements have been completed for the program to become eligible for Career and Technical Education (CTE) funding beginning next school year.

Captain Thomas Creel has taken a lead role in coordinating the Academy, including program planning, instruction, attendance tracking, and other administrative requirements. The current year's program is funded through a Western Colorado Community Foundation grant and is therefore being provided at no cost to the District.

Four students are currently participating in the Academy. A fifth student enrolled in the program did not report at the beginning of the school year and did not participate.

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Department Training: **Deputy Chief Mulkey** reported that group training will resume in September following the cancellation of the July training. Upcoming department-wide training includes rope rescue training in September, burn tower training in October, and vehicle extrication training in December. Backfill personnel will be utilized as needed to maintain District coverage while crews participate in off-site and specialized training

Call Volume: August call volume was 6% higher than August 2025. Year-to-date call volume is approximately 1% higher than the same period last year, keeping the District on pace with 2025, which was its busiest year to date. Call types remain generally consistent with previous years.

FIRE MARSHAL REPORT

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.

OFFICERS REPORT

None.

LOCAL 5265 - UNION REPORT

None.

NEW BUSINESS

None.

OLD BUSINESS

Loma Hall: No updates.

Sales Tax IGA: **Chief Katzenberger** reported that the latest draft of the Sales Tax Intergovernmental Agreement (IGA) with the City of Fruita was distributed to the Board for review the previous week. The language previously requested by the District was restored, and he had no remaining concerns with the agreement as presented. Upon Board approval, the IGA will be forwarded to the City for consideration at an upcoming City Council meeting. Following approval by both entities, **President Mark Bonella** and the Mayor of Fruita will execute the agreement.

President Bonella requested clarification regarding the administrative fee provisions in Section 3(B), specifically whether the fee could increase after the first year. **Chief Katzenberger** explained that the City remains subject to statutory limitations and that the administrative fee is capped at 1%. As sales tax revenue increases, the dollar amount of the administrative fee may increase; however, the percentage remains limited to 1%. District legal counsel reviewed the provision and advised that the statutory limitation adequately addresses the concern.

President Bonella continued his review of the agreement and requested clarification regarding the termination provisions. Discussion centered on language allowing the agreement to terminate if the District ceases providing fire protection and emergency services within City limits or if the City determines, following consultation with the District, that those services are no longer being adequately provided. **Chief Katzenberger** explained that additional statutory and voter-approved requirements apply and that termination of the agreement does not, by itself, repeal the voter-approved tax. Any repeal of the tax would require the applicable voter approval process.

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The Board also discussed the reporting requirements contained within the IGA. **President Bonella** questioned whether the requirements created unequal accountability between the City and District, as the District is required to provide specific information regarding its use of sales tax revenues while the City's reporting requirements within the agreement are more general. **Chief Katzenberger** explained that the City, as the entity collecting taxes, is responsible for state compliance reporting and therefore requires specific information from the District. The City is also required to account for its use of the sales tax revenue through its own state reporting, audits, and financial reports. Language requiring the City to provide the District with a summary of revenues, expenditures, and performance outcomes was restored to the agreement as previously requested by the District. The reporting requirements are not expected to materially change the information LVFD already reports publicly.

Additional discussion addressed eligible expenditures and accountability for ensuring sales tax revenues are used for their voter-approved public safety purposes. **Chief Katzenberger** explained that both entities remain accountable for the appropriate use and reporting of the funds. Because the City collects the tax, the District provides its required information to the City for inclusion in the City's compliance reporting to the State.

President Bonella also noted and expressed appreciation for the inclusion of language addressing the relationship of the parties, which had previously been requested by the District. Following the discussion and clarification of his questions, **President Bonella** indicated that he was comfortable with the agreement as presented.

The Board further discussed what would occur if the City sought to discontinue the agreement or sales tax in the future. **Chief Katzenberger** explained that discontinuation of the voter-approved tax would require the applicable repeal process and could not be accomplished simply by ceasing distributions to the District. Because the tax was implemented by the City, the City could initiate a repeal; however, the matter would ultimately be subject to the required voter process, providing the District with an opportunity to communicate its position to the public.

Jesse Mease made a motion to approve the Sales & Use Tax IGA; seconded by **Jeff Phillips**. **Motion** was passed with five votes.

ADJOURNMENT

Mark Bonella made a **motion** to adjourn the Regular Board Meeting at 19:00.
All in favor with five affirmative votes.

Accrual Basis		Lower Valley Fire Protection District Expenses by Vendor Detail September 2026
7-Eleven	\$48.26	FUEL FOR TRAVELING FOR CLASS
A&R Mechanical LLC Diesel Repair	\$2,355.51	UNIT# TRK 31 - 6 BATTERIES, UNIT# ENG 31- EGR VALVE (\$945); GASKET (\$22.01); & SHOP SUPPLY FEE (\$50), UNIT#
Across the Street Productions	\$1,250.00	ENG 31 - REPLACED ALL LUG NUTS - INNER AND OUTER
Active 911	\$582.75	BLUE CARD INCIDENT COMMAND TRAINING – FIREFIGHTER/OFFICER SAFETY & COMMAND
Adobe Acrobat	\$24.98	2026 ACTIVE ALERT - SUBSCRIPTION RENEWAL
Amazon	\$445.09	SEPT. 2026 MONTHLY SUBSCRIPTION - ADOBE ACROBAT
American Heart Shop	\$385.44	FOLDING STEP LADDER (\$59.99), 2 SLEEPING BAGS, 2 TENTS
Anthony Padilla(1)	\$190.00	ACLS & PALS ONLINE RECERT FOR COMPTON
Balanced Rock Counseling, LLC	\$300.00	MEAL ALLOWANCE - 2026 KEYSTONE FIRE LEADERSHIP CONFERENCE 10/19/2026 - PADILLA
Batteries & Bulbs	\$291.95	SEPT 2026 PEER SUPPORT MONTHLY RETAINER
Bound Tree Medical, LLC	\$4,659.60	AMB# 32 - POWER LOAD BATTERY
CEBT	\$92,500.72	PO# 2026-96 MEDICAL SUPPLIES
CenturyLink	\$122.88	SEPT. & OCT. 2026 HEALTH COVERAGE: MEDICAL (\$43,026); SHORT-TERM DISAB. (\$878.69)
City Of Fruita (1)	\$77.05	09/22 - 10/21/2026 SRVCS FOR LOMA MODEM
City Of Grand Junction (1)	\$9,580.67	08/11 - 09/11/2026 SRVCS FOR STATION# 31
CO Wildland Fire	\$425.00	SEPT 2026 - 911 DISPATCH SRVCS
Colorado Div. of Fire Prevention & Contr.	\$127.00	BASIC AIR OPERATIONS - 2 DAYS (\$200) & ANTICIPATING WILDLAND FIRE BEHAVIOR (\$225) - S.DIX
Convergent Impact	\$4,250.00	FOI & FFII - KATZENBERGER, HMA/HMO EXAM- K. DEAL
		JAN 2027: LEAD w/ VISION LEADERSHIP DEV. (4HR IN-PERSON) & MAY 2027 (2HR VIRTUAL)
DW METAL WORKS INC	\$6,599.14	MODIFICATIONS TO ENG# 32: INTALL 2 TOOL HOLDERS (\$1,171.40) & 1 FOLDABLE STEP. TK# 31 REPAIR CRACK ON
Einstein Bro. Bagels	\$48.05	ALUMINUM BRACKET OF LADDER
Employer Representatives, Inc.	\$800.00	BAGELS FOR TRAINING
		PROVIDE EMPLOYEE HANDBOOK ADDENDUMS DUE TO LEGISLATIVE CHANGES FOR 1 YR
Family Health West Hospital	\$1,924.18	PO# 2026-78 PHARMACY SUPPLIES; DEC 2025 INV: 12/09 & 12/10/2025 HC VENIPUNCTURES FOR AMANN; BIGELOW;
FireHose Direct	\$1,100.81	CHASE; HENDRICKS; HICKAM; 11/11/25 HC VENIPUNCTURE (C.BURNS) & 11/08/25 HC VENIPUNTURE (M.MEYERS)
		PO# 2026-103 ENG# 32 FITTINGS & ADAPTORS
Fruita COOP (2)	\$4,796.40	FUEL (\$4,477.47); GRND CONNECTOR (\$19.99); FLEA SPRAY (\$9.99); PRESSURE WASHER HOSE (\$69.99); ENG# 31
Gary Mulkey	\$190.00	CHRG (\$21.99); SAND (\$17.98); SCREWS FOR LAG SHIELD TOGGLES (\$7.16); HOSE FOR PRESSURE; CHIEF# 31 -
Grand Valley Power	\$385.13	TIRE BALANCE (\$60); SCRB BRUSH, TURBO NOZZLE, SQG, PLUS A FEW MORE JANITORIAL SUPPLIES (\$102.54)
Hartman Brothers	\$171.16	MEAL REIMBURSEMENT FOR FIRE OFFICER 2 TRAINING: 09/14 - 09/18/2026 - G.MULKEY
Intuit	\$99.50	08/01 - 09/01/2026 SRVCS AT LOMA HALL; 08/01 - 09/01/2026 SRVCS AT STATION# 32
IT Jet LLC	\$1,935.12	COMPRESSED OXYGEN
Jimmy John's	\$89.02	QB's PAYROLL MONTHLY PER EMPLOYEE FEE - USAGE FEE
John Dawson	\$405.00	SEPT. 2026 IT SRVCS
Kims Auto Parts, Inc.	\$371.76	09/24/2026 DEPT. TRAINING FOOD
Kroger/City Market	\$1.83	MEAL ALLOWANCE - 10/19 - 10/23/2026 RESCUE ROPE RESCUE I - DAWSON
		AMB# 33 UNIT# 3116 - BATTERIES
L.N. Curtis	\$1,399.04	DIAMOND BOX MATCHES
LA QUINTA	\$527.46	FMHS ACADEMY - FIRE SUPPLIES: HELMET (\$328); STRUCTUAL FIRE FIGHTING GLOVES; RUBBER FIREFIGHTER
Lands' End Outfitters	\$215.21	BOOT WITH STEEL TOE
Matthew Katzenberger	\$190.00	LODGING FOR CLASS 09/13 - 09/18/2026 - G.MULKEY
MHC - KW	\$2,813.06	CLOTHING ALLOWANCE - M.RODRIGUEZ
Millis Equip Rental	\$928.75	MEAL ALLOWANCE - 2026 KEYSTONE FIRE LEADERSHIP CONFERENCE 10/19/2026 - KATZENBERGER
Municipal Emergency Services, INC.	\$166.95	PO# 2026-101 - ENG #31 EGR VALVE
NEXTRAN TRK CTR FRUITA	\$39.60	DISPUTING CHARGE
NSure, Inc.	\$3,245.93	CLOTHING ALLOWANCE - SCHMALZ
Pinnacol Assurance	\$5,811.87	QTY OF 4 - 2.5 GAL DEF (\$9.90 EACH)
REPUBLIC SERVICES #165	\$318.63	30% CONTINGENCY - NSURE PROVIDES MORE IN-DEPTH RESEARCH TO LOCATE INSURANCE COVERAGE FOR
Sam's Club	\$510.30	AMBULAN...
Shannon L. Currier, CPA	\$1,039.04	SEPT. 2026 9/9 INSTALLED PREMIUM (\$5,608) & CLAIM# 10298057 (\$67.22); CLAIM# 10303096 (\$136.65)
Skylar Smith	\$405.00	09/01 - 09/30/2026 SRVCS AT STATION# 31 & STATION 32
Special Distirct Assoc. of Colorado	\$175.00	PANTRY PROGRAM; SEPT. 2026 - STATIONS JANITORIAL SUPPLIES
Square Inc.	\$49.00	SEPT. 2026 - ACCTG/CONSULTING SRVCS: COVERING QTRLY REVIEW AND DISCUSSIONS REGARDING AMB. A/R
SterlingRope.com	\$285.80	MEAL ALLOWANCE - 10/19 - 10/23/2026 RESCUE ROPE RESCUE I - S.SMITH
Stryker Sales Corporation	\$4,896.67	VIRTUAL 2026 SDA CONFERENCE - LVFD HAS 1 YR OF VIDEO SESSIONS
T-Mobile	\$320.51	SEPT. 2026 SQUARE SRVCS (CC DEVICE)
Tackform	\$79.67	6 mm & 8 mm ROPE - REQUIRED EQUIP. FOR OCT. ROPE RESCUE CLASS
Thomas Creel	\$190.00	ANNUAL SERVICE LIFEPAK 15 x 6 & LIFEPAK 1000 x 2
US Postal Service	\$2.56	08/21 - 09/20/2026 6 DIAL PAD LICENSE SRVCS
Ute Water Conservancy District	\$252.13	08/11 - 09/11/2026 SRVCS AT STATIONS
Visibly Clean, LLC	\$1,100.00	TABLET MOUNT CUP FOR VEHICLE
Vital Records Control (VRC)	\$122.63	MEAL ALLOWANCE - 2026 KEYSTONE FIRE LEADERSHIP CONFERENCE 10/19/2026 - CREEL
VRBO	\$504.21	LARGE ENVELOPE POSTAGE
Xcel Energy	\$2,498.75	08/11 - 09/11/2026 SRVCS AT STATIONS
Xerox	\$223.17	SEPT. 2026 JANITORIAL CLEANING
		AUG. 2026 SRVCS (\$51.92) & SEPT. 2026 CONTRACTED STORAGE & SRVCS (\$70.71)
		VRBO LODGING - KEYSTONE CHECK-IN 10/20 - 10/23/2026 CHECK-OUT
		08/18 - 09/17/2026 SRVCS AT STATIONS
		BASE CHRG 08/01-08/30/2026 (\$194.84) & METER USAGE CHRG 07/21 - 08/20/2026 (\$28.33)
SEPTEMBER 2026 TOTAL EXPENSE		\$164,844.94

Monthly Financial Statement As of 09/30/2026					
Account	Ending Balance	July Interest Accrued	August Interest Accrued	September Interest Accrued	
Cash On Hand	\$ 200.00	\$ -	\$ -	\$ -	
Grand Valley Bank/ LVFD NEW Checking - AcctXX#8521 3.25% to 3.5% rate	\$ 1,037,954.96	\$ 4,027.01	\$ 3,094.64	\$ 2,828.32	
Colo-Trust General Acct - 3.8172% to 3.8908% rate Avg Monthly Yield	\$ 2,411,167.62	\$ 7,649.30	\$ 7,778.69	\$ 7,697.56	
Colo-Trust Infastructure Acct - 3.8172% to 3.8908% rate Avg Monthly Yield	\$ 1,082,471.30	\$ 3,434.08	\$ 3,492.16	\$ 3,455.74	
Total All Accounts	\$ 4,531,793.88	\$ 15,110.39	\$ 14,365.49	\$ 13,981.62	
Allocated (Assigned) Funds	\$ 1,927,913.81	2026 YTD ON INTEREST: \$114,792.47			
Cash Reserves	\$ 2,603,880.07				

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	\$ 50,657.27
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	\$ 3,403,248.62

** 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 - September 2026 Budget Snapshot

2024-2026 Budget vs. Actual Operating expenses separated from capital investments							
Section	2024 Actual	2024 Budget	2025 Actual	2025 Budget	Jan - Sept 2026 Actual		2026 Budget
Revenue	\$ 5,147,155.99	\$ 5,451,983.00	\$ 4,929,019.76	\$ 4,582,208.00	\$ 4,534,809.08		\$ 5,176,810.00
Operating Expenses	\$ 3,762,230.20	\$ 4,971,052.00	\$ 4,015,777.25	\$ 4,406,786.00	\$ 3,405,035.54		\$ 4,952,696.00
Capital Investments	\$ 603,866.01	\$ 872,000.00	\$ 711,655.19	\$ 978,000.00	\$ 395,664.65		\$ 775,918.00
Total Expenses	\$ 4,366,096.21	\$ 5,843,052.00	\$ 4,727,432.00	\$ 5,384,786.00	\$ 3,800,700.19		\$ 5,728,614.00
Net Income	\$ 781,059.78	\$ (391,069.00)	\$ 201,587.00	\$ (802,578.00)	\$ 734,108.89		\$ (551,804.00)

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

Jan-Sept												
	2024				2025				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%	3,049,575.32	3,080,573.00	-30,997.68	98.99%
40200 · Mesa Co Delinquent 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. Delinquent 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%	1,574.56	3,000.00	-1,425.44	52.49%
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%	85,595.80	100,000.00	-14,404.20	85.6%
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				247,216.34	150,000.00	97,216.34	164.81%
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%	14,501.59	100,000.00	-85,498.41	14.5%
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%	93,735.12	100,000.00	(6,264.88)	93.74%
42200 · Interest Grand Valley Bank	35,345.90				23,165.30	20,000.00	3,165.30	115.83%	21,057.35	20,000.00	1,057.35	105.29%
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%	17,415.02	20,000.00	(2,584.98)	87.08%
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	36,827.00	891.38	102.42%	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	2,000,000.00			2,891,493.58	2,000,000.00	891,493.58	144.58%	2,109,890.00	2,250,000.00	(140,110.00)	93.77%
48001 · Contractual Adjustments	-1,137,168.46	-1,240,000.00			-1,480,257.69	-1,240,000.00	-240,257.69	119.38%	-1,201,829.42	(1,250,000.00)	48,170.58	96.15%
48002 · Write Offs (Bad Debt Exp.)	55,085.27				-169,153.28	0.00	-169,153.28	100.0%	-146,618.19	(100,000.00)	(46,618.19)	146.62%
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%	61145.84	20,000.00	41,145.84	305.73%
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%	44,828.04	135,636.00	(90,807.96)	33.05%
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%	4,534,809.08	5,176,810.00	(642,000.92)	87.6%
	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%	4,534,809.08	5,176,810.00	(642,000.92)	87.6%

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

		2024				2025				Jan-Sept 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%	12,201.89	9,912.00	2,289.89	123.1%		
	40950 · Abatement Interest	111.27				656.64	250.00	406.64	262.66%	610.3	500.00	110.30	122.06%		
	40960 · Delinq. Tax Abatement	182.28				0.00				1001.55					
	40970 · Delinq. Tax Abatement Interest	515.69				0.00				139.16					
	41400 · Mesa Co Tres. Commission	55,688.94				56,250.51	60,000.00	-3,749.49	93.75%	62,331.40	60,000.00	2,331.40	103.89%		
	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%	1,347.13	2,000.00	(652.87)	67.36%		
	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%	41,096.24	29,500.00	11,596.24	139.31%		
	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%	941.9	2,000.00	(1,058.10)	47.1%		
	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%	23,833.71	23,668.00	165.71	100.7%		
	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%	6,423.01	10,000.00	(3,576.99)	64.23%		
	65200 · Utility Sewer	816.99	1,200.00	-383.01	68.08%	886.22	1,200.00	-313.78	73.85%	565.15	1,200.00	(634.85)	47.1%		
	65500 · Utility Trash	3,513.59	2,800.00	713.59	125.49%	3,250.25	3,500.00	-249.75	92.86%	2,643.61	3,500.00	(856.39)	75.53%		
	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%	21,852.70	30,000.00	(8,147.30)	72.84%		
	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%	86,226.03	115,000.00	(28,773.97)	74.98%		
	67000 · Utility Water	2,662.81	3,000.00	-337.19	88.76%	2,833.78	3,000.00	-166.22	94.46%	2,115.94	3,000.00	(884.06)	70.53%		
	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%	94,948.02	113,462.00	(18,513.98)	83.68%		
	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%	2,757.49	5,000.00	(2,242.51)	55.15%		
	71500 · Fuel	28,687.27	40,000.00	-11,312.73	71.72%	26,706.18	35,000.00	-8,293.82	76.3%	31,031.95	35,000.00	(3,968.05)	88.66%		
	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%	1,559.44	4,500.00	(2,940.56)	34.65%		
	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%	5,886.66	8,530.00	(2,643.34)	69.01%		
	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%	155,484.54	230,551.00	(75,066.46)	67.44%		
	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%	56,477.82	83,836.00	(27,358.18)	67.37%		
	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%	14,681.54	18,500.00	(3,818.46)	79.36%		
	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%	27,315.48	37,952.00	(10,636.52)	71.97%		
	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%	1,810,418.88	2,614,322.00	(803,903.12)	69.25%		
	77550 · Overtime/Comp Wages	124,468.42				134,146.36	110,000.00	24,146.36	121.95%	73,405.41	120,000.00	(46,594.59)	61.17%		
	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%	63,368.00	65,000.00	(1,632.00)	97.49%		
	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%	445,359.90	626,646.00	(181,286.10)	71.07%		

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

	2024				2025				Jan-Sept 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%	3,244.26	7,500.00	(4,255.74)	43.26%
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%	1035.65	2,000.00	(964.35)	51.78%
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%	8,607.72	8,000.00	607.72	107.6%
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%	20,531.29	49,300.00	(28,768.71)	41.65%
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%	135,497.99	134,667.00	830.99	100.62%
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%	47,874.37	100,800.00	(52,925.63)	47.49%
89820 · Supplies Janitorial	3,425.70	3,000.00	425.70	114.19%	3,822.49	4,000.00	-177.51	95.56%	3,242.85	4,000.00	(757.15)	81.07%
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%	2,081.98	5,000.00	(2,918.02)	41.64%
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%	5,834.68	15,350.00	(9,515.32)	38.01%
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%	24,245.81	30,000.00	(5,754.19)	80.82%
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%	1,227.11	1,500.00	(272.89)	81.81%
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%	6,050.34	10,500.00	(4,449.66)	57.62%
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%	393,739.65	746,918.00	(353,178.35)	52.72%
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%	13,138.99	16,000.00	(2,861.01)	82.12%
90601 · Miscellaneous	-4.70	500.00	-504.70	-0.94%	38.61	500.00	-461.39	7.72%	928.75	500.00	428.75	185.75%
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%	3,800,700.19	5,728,614.00	(1,927,913.81)	66.35%
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%	734,108.89	-551,804.00	1,285,912.89	-133.04%

AMBULANCE BILLING RESOLUTION

10/08/2026

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 September 2026:

Contractual Adjustments:	\$152,673.70
Deceased:	\$3,400.82
Employee/Retiree Benefit:	\$0
Courtesy Discount - Uninsured District Resident(s):	\$2,234.19
Indigent or Unhoused:	\$0
Incarcerated:	\$0
Bankruptcy:	\$0
Total:	\$158,308.71

Patient accounts sent to collections in September 2026 = \$15,439.39 (11 accounts) to A1 Collections.

PASSED and ADOPTED by the Board of Directors of the Lower Valley Fire Protection District
on the 8th day of October 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

October 8, 2026

Mahea's Report

- Ambulance income received for the month of September 2026 = **\$111,709.54**

Chief's Report

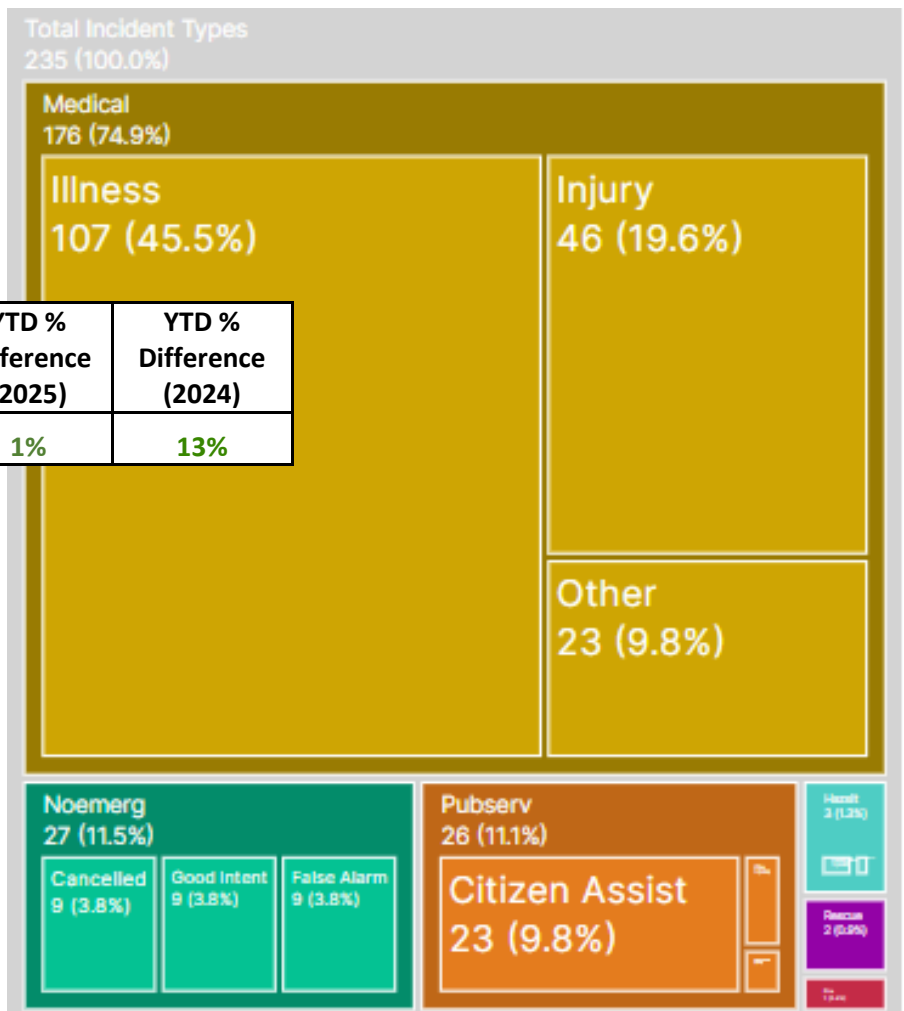
- General
 - Loma Station Improvements- Permit hold up, dispute over plans with the contractor and county. FM Holder has been working on it.
 - Over 20 applicants received and reviewed for the Office Manager position. Interviews to start next week.

Deputy Chief's Report

- General
 - E-31..... Back in the shop
 - Medical Evals almost complete
- Training
 - Leadership Conference
 - Rope training
 - Burn tower week of 10/12

Call Data

Total Calls in September	% Difference (Same month last year)	YTD	YTD % Difference (2025)	YTD % Difference (2024)
255	0%	2,315	1%	13%





Fire Prevention Activities YTD 2026

City of Fruita Plan Reviews	38 Not including Pre Construction Meetings
Mesa County Plan Reviews	55 plan reviews
535 W. Aspen NFPA 13R	Rough in- inspection and Hydro test
805 W. Aspen NFPA 13R	
Residential Subdivision	5
Site Plan	4
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	
1425 N ½ Rd	
Driveway Permits	
Simple Land Division	12
Property Line Adjustments	7
Clearance Permits	9
Site Plan Review	9
Temporary Events	2
Pyrotechnic/Flame Effects	
Rezone Review	2
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	4
ESS System	1
Commercial Development	1
Wildland Urban Interface Home Inspection.	
Total Business Inspections	27
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	
Shelley Elementary	
Monument Ridge Elementary	142
Loma Elementary	82
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

Existing Policy, Remove the Following:

7.11 Holidays

Holiday Pay Compensation:

Full-time staff members working holidays will get a maximum of 12 hours holiday pay at the rate of double time. This means that if you are working a 24-hour shift on a holiday you will get double time for 12 hours and regular pay for 12 hours. The District gives 10 holidays per year. If you are not scheduled to work a holiday, (full-time Operations Staff member) you will get an additional 8 hours straight time paid holiday on your next check.

If you work a holiday during an FLSA period, you get 12 hours at double time plus 12 hours straight towards your FLSA hours. The holiday starts at the beginning of the shift on the day designated as a holiday by the District and ends 12 hours later.

Holidays

Lower Valley Fire Protection District offers the following paid holidays each year for all full time, paid staff members:

- New Year's Day (January 1)
- Martin Luther King Day (third Monday in January)
- President's Day (third Monday in February)
- Memorial Day (last Monday in May)
- Independence Day (July 4)
- Labor Day (first Monday in September)
- Columbus Day (second Monday in October)
- Veteran's Day (November 11)
- Thanksgiving Day (fourth Thursday in November)
- Christmas Day (December 25)

When a holiday falls on a Sunday, the following Monday shall be observed. When a holiday falls on a Saturday, the preceding Friday shall be observed (pertaining to administrative staff only).

If a holiday falls on your regular day off, ask your Supervisor how it affects you.

You will be compensated for holidays in accordance with federal and state law.

For clarifications, additional explanation, and to include Part-Time Staff in this policy- Replace with the Following:

7.11 Holidays

Holidays

Lower Valley Fire Protection District provides the following paid holidays each year for all full-time, paid staff members:

- New Year's Day (January 1)
- Martin Luther King Jr. Day (third Monday in January)
- Presidents' Day (third Monday in February)
- Memorial Day (last Monday in May)
- Independence Day (July 4)
- Labor Day (first Monday in September)
- Columbus Day (second Monday in October)
- Veterans Day (November 11)
- Thanksgiving Day (fourth Thursday in November)
- Christmas Day (December 25)

When a holiday falls on a Sunday, the following Monday shall be observed. When a holiday falls on a Saturday, the preceding Friday shall be observed for administrative staff only. Operations staff shall observe the holiday on the District-designated calendar date.

Holiday Pay Compensation

Employees who are required to work on a District-designated holiday will be compensated at **two times (2.0×) their regular rate of pay for up to twelve (12) hours actually worked on the holiday.**

For a 24-hour shift worked on a District-designated holiday, the employee will receive two times (2.0×) the regular rate for the first twelve (12) hours worked on the holiday and the applicable regular or overtime rate for the remaining hours worked, as required by law and District policy.

The twelve (12) hours worked and paid at the holiday premium rate of two times (2.0×) will not be counted as hours worked toward the employee's FLSA overtime calculation. The holiday premium is compensation for working on a District-designated holiday and does not increase the number of hours actually worked for purposes of determining FLSA overtime eligibility or entitlement.

A full-time Operations employee who is **not scheduled to work on a District-designated holiday** will receive eight (8) hours of holiday pay at the regular straight-time rate on the employee's next paycheck.

An employee who **works overtime on a District-designated holiday** will also receive the eight (8) hours of holiday pay at the regular straight-time rate. This eight-hour payment represents the holiday benefit the employee would have received had the employee not worked the holiday and is separate from compensation for hours actually worked.

The eight (8) hours of holiday pay described above is a holiday benefit and **is not considered hours worked for purposes of calculating FLSA overtime**.

Holiday premium pay and overtime pay will not be pyramided, stacked, or duplicated for the same hours worked. When more than one premium-pay provision applies to the same hours, the employee will receive the greater applicable rate, unless otherwise required by law.

Overtime hours actually worked **in excess of twelve (12) hours on a holiday** will be compensated in accordance with applicable federal and Colorado overtime requirements and District policy.

For purposes of holiday pay, the holiday begins at the start of the employee's shift on the District-designated holiday and ends twelve (12) hours later.

Employees who are not scheduled to work a holiday should consult their Supervisor if the holiday falls on their regular day off or if they have questions regarding how the holiday affects their schedule or pay.

Employees will be compensated for holidays in accordance with applicable federal and Colorado law. Nothing in this provision shall be interpreted to reduce compensation below any minimum amount required by applicable law.



BUDGET YEAR 2027

Presented for public review on October 8, 2026. Budget hearing to be held on December 10, 2026, at 6:00 PM

BUDGET MESSAGE:

The basis of budgetary accounting used by the Lower Valley Fire Protection District is the accrual basis, for fiscal year January 1 through December 31.

GOALS FOR THE BUDGET YEAR

The Lower Valley Fire Protection District's budget is developed to support the District's mission of “**Driven by Mission, Defined by People**” and to advance the priorities established in the District's Strategic Plan. The goals for the budget year include:

- **Maintain and strengthen emergency response capabilities** by providing fire suppression, emergency medical services, hazardous materials response, technical rescue, and other all-hazard services with trained personnel and reliable, appropriately equipped resources.
- **Invest in our people** through training, professional development, certification, staffing, and programs that support employee engagement, retention, morale, and a strong organizational culture.
- **Strengthen emergency medical services** by maintaining and improving EMS equipment, clinical capabilities, training, and response resources to provide efficient, high-quality care to our community.
- **Reduce community risk through prevention and education** by continuing fire prevention, public education, inspection, code enforcement, community outreach, and other risk-reduction initiatives.
- **Maintain and improve facilities, apparatus, and equipment** through responsible capital planning, preventative maintenance, replacement programs, and strategic investment to ensure resources remain safe, reliable, and operationally effective.
- **Pursue sustainable funding opportunities** by actively seeking grants, alternative funding sources, partnerships, and other opportunities that enhance District capabilities while maintaining responsible stewardship of public resources.
- **Strengthen partnerships and regional cooperation** with neighboring fire districts, law enforcement, EMS providers, governmental agencies, schools, businesses, and community organizations to improve coordinated service delivery and regional resilience.
- **Maintain transparent and effective communication with the community** by providing opportunities for citizen input and keeping the public informed about District priorities, accomplishments, challenges, and the responsible use of public funds.
- **Plan proactively for growth and changing community needs** by using data, service-demand trends, risk assessments, and long-range planning to ensure the District's staffing, facilities, apparatus, equipment, and services are positioned to meet future demands.

OBJECTIVES AND IMPORTANT FEATURES OF THE BUDGET YEAR

The District's budget objectives are intended to translate the Strategic Plan into measurable investments and operational priorities during the budget year. Key objectives include:

- **People and Organizational Capacity:** Continue investment in recruitment, retention, training, professional development, and staffing necessary to maintain a capable and resilient workforce.

- **Emergency Response Readiness:** Maintain and enhance fire, EMS, hazardous materials, and technical rescue capabilities through ongoing training, certifications, equipment, and operational preparedness.
- **Apparatus, Equipment, and Facilities:** Continue implementation of the District's apparatus and equipment replacement programs and address critical maintenance, replacement, and facility needs based on condition, service demand, risk, and available funding.
- **EMS Quality and Capability:** Continue to improve EMS equipment, technology, clinical training, and operational practices to support high-quality patient care and evolving community needs.
- **Community Risk Reduction:** Continue public education, fire prevention, inspections, code enforcement, school programs, and community outreach designed to prevent emergencies and reduce risk before an incident occurs.
- **Communication and Community Engagement:** Continue to utilize social media, public meetings, community events, and other communication channels to improve transparency, provide timely information, and encourage citizen engagement.
- **Financial Sustainability:** Maintain disciplined budgeting and financial planning while pursuing grants, partnerships, alternative funding sources, and other opportunities to support District priorities and reduce pressure on ongoing operating revenues.
- **Regional Partnerships:** Maintain productive relationships and cooperative agreements with neighboring agencies and community partners to improve service delivery, resource sharing, and regional emergency preparedness.

LONG-RANGE GOALS

The District's long-range financial and operational goals are intended to support the sustainable delivery of services and the continued implementation of the Strategic Plan. These goals include:

- **Develop and maintain a sustainable apparatus replacement program** that provides for the timely replacement of aging or unreliable emergency response vehicles based on condition, service demand, lifecycle cost, and available funding.
- **Continue to modernize EMS equipment and capabilities** to support evolving standards of care, technology, and community needs.
- **Evaluate and expand staffing levels** as necessary to address service demand, response-time objectives, concurrent-call frequency, operational safety, and sustainable service delivery.
- **Maintain a long-range facilities plan** that identifies current and future facility needs associated with growth, staffing, apparatus, training, and service delivery.
- **Continue investment in workforce development** to build and retain a highly trained, professional, adaptable, and engaged workforce.
- **Strengthen financial sustainability** through long-range forecasting, responsible reserve management, capital planning, grant development, alternative funding opportunities, and strategic partnerships.
- **Use data and performance measures to guide future decisions**, ensuring District resources are aligned with community risk, service demand, organizational capacity, and the priorities established in the Strategic Plan.
- **Prepare for responsible growth** by continually evaluating how changes in population, development, call volume, risk, and community expectations may affect the District's future staffing, facilities, equipment, and financial needs.

Lower Valley Fire Protection District 2027 Budget- Proposed

	2024	2025		2026			2027
	Actual	Actual	Budget	YTD Jan - Sept 2026	Budget	Projected Year End	Budget
As of 9/30/2026							
Starting Fund Balance	\$2,606,143.00	\$3,428,149.00			\$3,629,736.32		\$3,751,319.95
Tabor Reserve	-\$120,538.00	-\$129,750.00			-\$132,066.00		-\$149,559.46
Available Fund Balance	\$2,485,265.00	\$3,298,399.00			\$3,497,670.32		\$3,601,760.49
Income							
40000 · Mesa Co General Tax	\$3,080,202.69	\$2,739,989.50	\$2,748,769.00	\$3,049,575.32	\$3,080,573.00	\$3,073,381.57	\$2,965,522.00
40200 · Mesa Co Deliquent Tax	\$1,320.80	\$906.32	\$1,000.00	\$171.09	\$1,000.00	\$179.41	\$500.00
40400 · Mesa Co. Deliquent Tax Int	\$601.14	\$57.57	\$100.00	\$49.64	\$100.00	\$51.14	\$50.00
40600 · Mesa Co Gen Tax Interest	\$4,596.24	\$3,929.81	\$3,000.00	\$1,574.56	\$3,000.00	\$2,935.87	\$1,000.00
40700 · Public Safety Sales Tax	\$107,316.87	\$110,825.87	\$100,000.00	\$85,595.80	\$100,000.00	\$124,905.70	\$100,000.00
40701 - City Of Fruita Public Safety Sales Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$255,000.00
40750 · Impact Assist/Forest Wild./PILT	\$0.00	\$1,126.49		\$0.00	\$500.00	\$111,397.39	\$0.00
40975 · Mesa Co Ownership Tax - BCD	\$305,562.68	\$238,759.20		\$247,216.34	\$150,000.00	\$252,210.23	\$300,000.00
41000 · Mesa Co Ownership Tax	\$16,518.62	\$98,080.92	\$300,000.00	\$14,501.59	\$100,000.00	\$14,501.59	\$20,000.00
41500 · Senior/Veterans Exemption	\$67,442.49	\$71,224.59	\$65,000.00	\$78,385.68	\$70,000.00	\$78,385.68	\$75,000.00
41550 · Personal Property <50K Tax Exem	\$2,547.00	\$2,983.00		\$2,463.00	\$0.00	\$2,463.00	\$2,500.00
41600 · Grant Funds Received	\$32,891.67	\$22,625.20	\$209,715.00	\$6,040.00	\$412,216.00	\$59,772.54	\$247,216.00
42000 · Interest ColoTrust	\$160,857.32	\$158,193.07	\$100,000.00	\$93,735.12	\$100,000.00	\$124,296.96	\$110,000.00
42200 · Interest Grand Valley Bank	\$35,345.90	\$23,165.30	\$20,000.00	\$21,057.35	\$20,000.00	\$27,543.52	\$25,000.00
42350 · Square fees	\$627.64	\$0.00		\$152.99		\$218.56	\$200.00
42800 · Plan Review Fees	\$22,472.56	\$21,164.28	\$20,000.00	\$17,415.02	\$20,000.00	\$23,858.60	\$20,000.00
43400 · Out Of District Response Calls	\$35,041.75	-\$1,841.68	\$15,000.00	\$0.00	\$10,000.00	\$35,000.00	\$15,000.00
45400 · Copy Fees/Permits	\$425.00	\$0.00	\$6,500.00	\$0.00	\$0.00	\$0.00	\$0.00
45500 · Memorial/ Donations	\$32,700.00	\$18,935.00	\$1,000.00	\$4,310.00	\$1,000.00	\$4,310.00	\$5,000.00
46000 · Fire Service Contracts	\$37,718.38	\$38,978.33	\$37,718.00	\$39,784.34	\$39,785.00	\$39,784.34	\$40,184.34
48000 · Ambulance Charges	\$2,165,904.80	\$2,891,493.58	\$2,000,000.00	\$2,109,890.00	\$2,250,000.00	\$2,797,652.86	\$2,500,000.00
48001 · Contractual Adjustments	-\$1,137,168.46	-\$1,480,257.69	-\$1,240,000.00	-\$1,201,829.42	-\$1,250,000.00	-\$1,588,839.97	-\$1,500,000.00
48002 · Write Offs (Bad Debt Exp.)	\$55,085.27	-\$169,153.28	\$0.00	-\$146,618.19	-\$100,000.00	-\$197,566.64	-\$200,000.00
48010 · Other Medical Income	\$47,785.00	\$29,460.03	\$40,000.00	\$61,145.84	\$20,000.00	\$61,145.84	\$50,010.00
48015 · Bad Debt Collections	\$6,321.66	\$22,327.44		\$5,364.97	\$10,000.00	\$7,664.24	\$7,500.00
48020 · Fund Raisers	\$40.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00
48030 · Other Types Income	\$70,552.54	\$66,844.63	\$151,406.00	\$44,828.04	\$135,636.00	\$51,646.68	\$123,500.00
48050 · Burn Permit Revenue	\$6,275.00	\$0.00		\$0.00		\$0.00	\$0.00
49100 · Loss/Gain On Disposal	-\$12,828.57	\$19,202.28		\$0.00		\$0.00	\$0.00
Total Income	\$5,147,155.99	\$4,929,019.76	\$4,582,208.00	\$4,534,809.08	\$5,176,810.00	\$5,106,899.11	\$5,166,182.34
Gross Profit	\$5,147,155.99	\$4,929,019.76	\$4,582,208.00	\$4,534,809.08	\$5,176,810.00	\$5,106,899.11	\$5,166,182.34

	2024	2025		2026			2027
	Actual	Actual	Budget	YTD Jan - Sept 2026	Budget	Projected Year End	Budget
Expense							
40900 · Abatement	\$3,019.12	\$3,068.81	\$6,092.00	\$12,201.89	\$9,912.00	\$13,058.82	\$12,198.00
40950 · Abatement Interest	\$111.27	\$656.64	\$250.00	\$610.30	\$500.00	\$627.44	\$600.00
40960 · Delinq. Tax Abatement	\$182.28	\$0.00		\$1,001.55		\$1,001.55	\$0.00
40970 · Delinq. Tax Abatement Interest	\$515.69	\$0.00		\$139.16		\$139.16	\$0.00
41400 · Mesa Co Tres. Commission	\$55,688.94	\$56,250.51	\$60,000.00	\$62,331.40	\$60,000.00	\$62,852.07	\$60,000.00
60000 · Bank / Credit Card Fees	\$1,314.35	\$1,527.51	\$2,000.00	\$1,347.13	\$2,000.00	\$1,347.13	\$1,500.00
60100 Admin. Fees/All	\$15,301.54	\$14,390.50	\$18,200.00	\$1,792.02	\$19,000.00	\$16,760.02	\$18,750.00
60200 · Legal/Audit/NoticesALL	\$31,384.79	\$24,345.33	\$29,000.00	\$41,096.24	\$29,500.00	\$47,827.04	\$33,500.00
60250 · Interest Expense	\$0.00	\$591.99		\$0.00		\$0.00	\$0.00
60500 · Election Expense	\$0.00	\$165.88	\$15,000.00	\$0.00	\$25,000.00	\$0.00	\$15,000.00
60910 · Fire Prevention	\$8,581.62	\$925.19	\$10,000.00	\$5,424.61	\$8,500.00	\$5,424.61	\$8,500.00
61000 · Office/Small Equipment	\$996.33	\$529.95	\$1,000.00	\$0.00	\$1,000.00	\$200.00	\$1,000.00
61500 · Office/Mailing Expense	\$1,816.21	\$1,449.82	\$2,000.00	\$941.90	\$2,000.00	\$1,799.04	\$2,500.00
61800 · Office/Supplies	\$3,368.12	\$3,113.11	\$4,000.00	\$2,264.89	\$3,000.00	\$2,963.61	\$3,050.00
62500 · Dues/Subscriptions	\$15,351.16	\$18,052.29	\$23,150.00	\$23,833.71	\$23,668.00	\$28,808.71	\$29,028.00
63000 · Write Offs (Bad Debt Exp)	\$94,302.24	\$0.00	\$0.00	\$0.00			
63500 · Utility Misc Expense	\$128.39	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00
65000 · Utility Phone	\$17,019.87	\$9,757.76	\$9,000.00	\$6,423.01	\$10,000.00	\$8,664.04	\$10,000.00
65200 · Utility Sewer	\$816.99	\$886.22	\$1,200.00	\$565.15	\$1,200.00	\$742.37	\$1,000.00
65500 · Utility Trash	\$3,513.59	\$3,250.25	\$3,500.00	\$2,643.61	\$3,500.00	\$3,495.76	\$3,500.00
66000 · Utility ElectricGas	\$25,814.16	\$25,190.35	\$30,000.00	\$21,852.70	\$30,000.00	\$22,839.65	\$30,000.00
66001 · Payroll Expenses	\$329.32	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
66500 · Utility 911 Dispatch	\$94,470.00	\$107,065.96	\$104,000.00	\$86,226.03	\$115,000.00	\$114,968.04	\$122,000.00
67000 · Utility Water	\$2,662.81	\$2,833.78	\$3,000.00	\$2,115.94	\$3,000.00	\$2,699.79	\$3,000.00
67500 · Computer Expense	\$1,979.95	\$7,963.21	\$4,000.00	\$76.26	\$3,000.00	\$2,576.26	\$3,000.00
68000 · EMS Reimb/MC Emergency Manage	\$15,430.00	\$17,150.00	\$16,000.00	\$8,230.00	\$18,000.00	\$17,730.00	\$18,000.00
68500 · Maintenance Radios	\$5,181.16	\$115.95	\$82,000.00	\$15,565.10	\$162,000.00	\$15,565.10	\$7,000.00
69000 · Maintenance Contracts	\$102,457.14	\$73,086.31	\$110,212.00	\$94,948.02	\$113,462.00	\$123,151.43	\$108,950.00
70100 · Travel Expense	\$2,558.37	\$2,307.12	\$2,500.00	-\$408.44	\$2,500.00	-\$408.44	\$2,000.00
70500 · Mileage Reimburse	\$0.00	\$0.00	\$1,000.00	\$0.00	\$250.00	\$0.00	\$250.00
71000 · Meal Allowance	\$4,599.21	\$4,307.23	\$5,000.00	\$2,757.49	\$5,000.00	\$4,557.49	\$5,000.00
71500 · Fuel	\$28,687.27	\$26,706.18	\$35,000.00	\$31,031.95	\$35,000.00	\$40,376.95	\$40,000.00
71600 · Oil & Fluids	\$2,653.63	\$1,965.28	\$4,000.00	\$1,559.44	\$4,500.00	\$3,259.44	\$4,700.00
72500 · CRA / Employer Match	\$10,171.23	\$7,831.47	\$8,032.00	\$5,886.66	\$8,530.00	\$8,049.39	\$8,300.00
76500 · FPPA/EmployER Match	\$156,886.96	\$197,566.76	\$213,287.00	\$155,484.54	\$230,551.00	\$212,712.62	\$265,000.00
76550 · FPPA/Employer D & D	\$59,511.04	\$71,503.46	\$75,571.00	\$56,477.82	\$83,836.00	\$77,262.51	\$95,000.00

77000 · SS/EmployER Match	\$16,978.13	\$16,279.75	\$18,360.00	\$14,681.54	\$18,500.00	\$20,247.73	\$20,000.00
77200 · Medicare/EmployER Match	\$32,386.10	\$36,740.44	\$35,490.00	\$27,315.48	\$37,952.00	\$27,315.48	\$42,000.00
77500 · Wages	\$2,127,993.49	\$2,379,348.59	\$2,440,019.00	\$1,810,418.88	\$2,614,322.00	\$2,486,922.54	\$2,808,000.00
77550 · Overtime/Comp Wages	\$124,468.42	\$134,146.36	\$110,000.00	\$73,405.41	\$120,000.00	\$102,647.42	\$120,000.00
89000 · Dist.Liability/Bonds/Insurance	\$36,983.41	\$37,102.18	\$45,000.00	\$48,986.30	\$48,000.00	\$48,986.30	\$50,000.00
89100 · State Comp Insurance	\$43,237.36	\$47,726.91	\$65,000.00	\$63,368.00	\$65,000.00	\$69,168.00	\$65,000.00
89200 · H&A/Insurance	\$432,175.83	\$448,171.31	\$479,068.00	\$445,359.90	\$626,646.00	\$574,437.90	\$660,000.00
89300 · Claims/Expenses/Insurance	\$0.00	\$3,124.47	\$8,500.00	\$3,244.26	\$7,500.00	\$6,244.26	\$7,500.00
89400 · EAP / LVFD Life Insurance	\$619.52	\$1,225.42	\$3,000.00	\$1,035.65	\$2,000.00	\$1,345.67	\$1,500.00
89500 · Lodging Allowance	\$9,128.13	\$8,476.16	\$10,000.00	\$8,607.72	\$8,000.00	\$9,407.72	\$10,000.00
89600 · Tests/Medical/CBI	\$771.00	\$5,416.49	\$14,875.00	\$2,652.72	\$21,250.00	\$20,902.72	\$35,250.00
89700 · Education Materials	\$25,183.06	\$33,170.06	\$52,300.00	\$20,531.29	\$49,300.00	\$28,331.29	\$43,300.00
89800 · Supplies Medical	\$57,243.85	\$56,233.47	\$106,380.00	\$135,497.99	\$134,667.00	\$188,923.42	\$106,610.00
89810 · Supplies Fire	\$23,173.08	\$25,980.43	\$55,950.00	\$47,874.37	\$100,800.00	\$70,674.37	\$70,700.00
89820 · Supplies Janitorial	\$3,425.70	\$3,822.49	\$4,000.00	\$3,242.85	\$4,000.00	\$4,226.28	\$4,250.00
89830 · Supplies Food	\$2,196.85	\$5,441.40	\$3,500.00	\$2,081.98	\$5,000.00	\$2,741.05	\$3,500.00
89840 · Clothing Allowance	\$14,108.32	\$9,354.11	\$16,000.00	\$5,834.68	\$15,350.00	\$7,760.44	\$15,250.00
90000 · Vehicle/Parts & Supplies	\$22,978.10	\$32,256.70	\$34,000.00	\$24,245.81	\$30,000.00	\$32,186.01	\$33,000.00
90010 · Misc Repairs/Maintenance/Tow	\$391.60	\$72.50	\$850.00	\$832.50	\$1,000.00	\$832.50	\$1,000.00
90100 · Vehicle/Small Tools	\$5,787.09	\$866.34	\$1,500.00	\$1,227.11	\$1,500.00	\$1,227.11	\$1,500.00
90200 · Vehicle/Tires & Tubes	\$1,462.89	\$1,423.91	\$7,000.00	\$6,050.34	\$10,500.00	\$6,950.34	\$8,000.00
90300 · Vehicle/Misc. Items	\$5.58	\$10.15	\$1,000.00	\$52.94	\$1,000.00	\$52.94	\$100.00
90400 · Capital Building Expense	\$0.00	\$262,672.13	\$166,000.00	\$1,925.00	\$29,000.00	\$21,925.00	\$128,500.00
90500 · New Equipment Purchases	\$603,866.01	\$448,983.06	\$812,000.00	\$393,739.65	\$746,918.00	\$393,739.65	\$940,340.00
90600 · Maintenance/Building	\$14,732.64	\$44,794.18	\$16,000.00	\$13,138.99	\$16,000.00	\$16,138.99	\$23,000.00
90601 · Miscellaneous	-\$4.70	\$38.61	\$500.00	\$928.75	\$500.00	\$928.75	\$500.00
Total Expense	\$4,366,096.21	\$4,727,432.44	\$5,384,786.00	\$3,800,700.19	\$5,728,614.00	\$4,985,315.48	\$6,111,626.00
Net Income	\$781,059.78	\$201,587.32	-\$802,578.00	\$734,108.89	-\$551,804.00	\$121,583.63	-\$945,443.66
Available Fund Balance	\$3,266,324.78	\$3,499,986.32	\$2,495,822.00	\$4,231,779.21	\$2,945,866.32	\$3,619,253.95	\$2,656,316.83
Tabor Reserve	\$120,878.00	\$129,750.00	\$129,750.00	\$132,066.00	\$132,066.00	\$132,066.00	\$149,559.46
Ending Fund Balance	\$3,428,149.00	\$3,629,736.32	\$2,625,572.00	\$4,363,845.21	\$3,077,932.32	\$3,751,319.95	\$2,805,876.29

PROPERTY TAX REQUIREMENTS**2027 Budget Year- Actual Valuation**

Assessed Valuation of the District \$373,528,830

<u>PURPOSE</u>	<u>REVENUE</u>	<u>LEVY</u>
General Operating	\$3,032,681	8.119
Growth/Election Funds	\$72,500	0.194
Refunds/Abatements	\$12,189	0.033
Total Tax Requirement:	\$3,117,370	Mill Levy 8.346

Footnote #1:

Colorado voters passed an amendment to the State Constitution, Article X, Section 20 which has several limitations, including revenue rising, spending abilities, and other specific requirements of state and local governments.

In the 1994 election, the district received voter approval to increase tax \$70,000 annually, or by such lesser annual amount as may be determined by the Board of Directors of the district. Such tax to consist of an increase in the district's Ad Valorem mill levy rate to produce the annual tax increase set forth above, or such lesser amount as may be determined. The proceeds from such increase to be collected and spent by the district, without regard to any expenditure, revenue raising, or other limitations contained within Article X, Section 20 of the Colorado Constitution. The district, in addition, received voter approval to increase tax \$5,000 in 1995 to pay the 1994 election costs incurred, and \$2,500 per year thereafter, for bi-annual elections as required by law, as the Board of Directors of the district may determine necessary. The revenue used solely for paying expenses incurred for bi-annual elections, and such proceeds from such increase be collected and spent by the district without regards to any expenditure, revenue raising, or other limitations that are contained within Article X, Section 20 of the Colorado Constitution.

In the 1998 election, voter approval was given that the district, without any increase in the tax rates (unless voter approval), be authorized to collect, retain and expend the full proceeds from grant funds from the State, County, Federal and/or Municipal. The funds to be used on capital projects or other basic government services without regard to any expenditure, revenue raising, or other limitations constrained within Article X, Section 20 of the Colorado Constitution for 1997, 1998 and subsequent years.

In the 2000 election, voter approval was given that the district be authorized to collect, retain, and spend, for fire protection, emergency medical and rescue purposes, all revenues collected from the district's existing property tax rate of 4.602 mills, and from all other funds, and sources. This to commence January 1, 2000, and continuing hereafter, a permanent voter-approved revenue change, offset and exception to the limits which would otherwise apply under Article X, Section 20 of the Colorado Constitution, Section 20-9-301, C.R.S., or any other law.

In the 2004 election, voter approval was given that the district be authorized to collect, retain and spend \$75,000 annually for 10 taxing years, commencing January 1, 2005 and continuing thereafter until 2015, or by such lesser amount as may be determined by the Board of Directors, without limitation as to the Ad Valorem property tax rate necessary to produce the annual tax revenue set forth above, to be used solely for the purpose of replacing two pumper trucks, as a voter approved revenue change, offset and exception to the limits which would otherwise apply under Article X, Section 20 of the Colorado Constitution, Section 20-1-301, C.R.S., or any other law.

In the 2014 election, voter approval was given to allow the district to continue to collect the same dollar amount of revenue by extending the expiring property tax levy and to collect, retain and spend all revenues generated from its existing general operating mill levy and any other source, as an exemption to the provisions and restrictions set forth in Article X, Section 20 of the Colorado Constitution ("TABOR") (the Act, the Code and TABOR being referred to jointly as the "Election Laws") and Section 29-1-301, C.R.S. to carry out the objects and purposes of District.

Footnote #2:

In the 2018 election, voter approval was given that the district be authorized to increase taxes by \$669,328 in 2019, and by such amount as may be collected annually thereafter from a total levy of 8.313 mills (an increase of 3.0 mills, resulting in an expected 2019 annual tax increase of \$32.40 for a residence worth \$100,000) for operating and other expenses, including: (1) Capital acquisition of apparatus, expansion and upgrade of the Loma station; and (2) Maintenance and improvement projects to the district facilities including but not limited to fire apparatus and emergency equipment; and (3) Increasing current service levels, to include recruitment and retention of personnel. With the district's entire operating mill levy rate subject to adjustment to offset refunds, abatements, and changes to the percentage of actual valuation used to determine assessed valuation as an exemption to the provisions and restrictions set forth in Article X, Section 20 of the Colorado Constitution ("TABOR") (the Act, the Code and TABOR being referred to jointly as the "Election Laws") and Section 29-1-301, C.R.S.