

## Lower Valley Fire Protection District 2026 Budget Year

As of 11/30/2025				2025 YTD 11/30/2025	2025 Projected Year End	2026 Budget
	2023 Actual	2024 Actual	2025 Budget			
Starting Fund Balance	\$ 2,233,464	\$ 2,606,143	\$ 3,428,149			\$ 3,764,152
Tabor Reserve	\$ (120,538)	\$ (120,878)	\$ (129,750)			\$ (143,576)
Available Fund Balance	\$ 2,112,926	\$ 2,485,265	\$ 3,298,399			\$ 3,907,728
<b>Income</b>						
40000 · Mesa Co General Tax	\$ 2,291,867	\$ 3,080,203	\$ 2,748,769	\$ 2,739,941	\$ 2,739,942	\$ 3,080,573
40200 · Mesa Co Delinquent Tax	\$ 152	\$ 1,321	\$ 1,000	\$ 906	\$ 1,960	\$ 1,000
40400 · Mesa Co. Delinquent Tax Int	\$ 77	\$ 601	\$ 100	\$ 58	\$ 79	\$ 100
40600 · Mesa Co Gen Tax Interest	\$ 3,489	\$ 4,596	\$ 3,000	\$ 3,925	\$ 3,925	\$ 3,000
40700 · Public Safety Sales Tax	\$ 105,207	\$ 107,317	\$ 100,000	\$ 101,285	\$ 110,376	\$ 100,000
40750 - Impact assist / Forest Wild./PILT	\$ 437	\$ -	\$ -	\$ 1,126	\$ 1,126	\$ 500
40975 · Mesa Co Ownership Tax - BCD	\$ 291,556	\$ 306,563	\$ -	\$ 217,728	\$ 239,741	\$ 150,000
41000 · Mesa Co Ownership Tax (machinery)	\$ 13,900	\$ 16,519	\$ 300,000	\$ 96,959	\$ 98,209	\$ 100,000
41500 · Senior/Veterans Exemption	\$ 66,996	\$ 67,442	\$ 65,000	\$ 71,225	\$ 71,225	\$ 70,000
41550 - Personal Property <50K Tax Exem	\$ -	\$ -	\$ -	\$ 2,983		
41600 · Grant Funds Received	\$ 56,482	\$ 32,892	\$ 209,715	\$ 52,084	\$ 52,084	\$ 412,216
42000 · Interest ColoTrust	\$ 72,609	\$ 160,857	\$ 100,000	\$ 147,275	\$ 158,775	\$ 100,000
42200 · Interest Grand Valley Bank	\$ 10,657	\$ 35,346	\$ 20,000	\$ 21,516	\$ 23,226	\$ 20,000
42800 · Plan Review Fees	\$ 36,742	\$ 22,401	\$ 20,000	\$ 19,924	\$ 21,636	\$ 20,000
43400 · Out Of District Response Calls	\$ 28,161	\$ 35,042	\$ 15,000	\$ -	\$ 1,777	\$ 10,000
45400 · Copy Fees/Permits	\$ 6,600	\$ 425	\$ 6,500	\$ -	\$ -	\$ -
45500 · Memorial/ Donations	\$ 47,015	\$ 32,700	\$ 1,000	\$ 18,335	\$ 18,335	\$ 1,000
46000 · Fire Service Contracts	\$ 36,335	\$ 37,718	\$ 37,718	\$ 38,978	\$ 38,978	\$ 39,785
48000 · Ambulance Charges	\$ 2,102,307	\$ 2,165,905	\$ 2,000,000	\$ 2,461,190	\$ 2,663,520	\$ 2,250,000
48001 · Contractual Adjustments	\$ (845,457)	\$ (1,137,168)	\$ (1,240,000)	\$ (1,312,422)	\$ (1,433,662)	\$ (1,250,000)
48002 · Write Offs (Bad Debt Exp.)	\$ (212,725)	\$ (39,235)	\$ -	\$ (152,954)	\$ (164,014)	\$ (100,000)
48010 · Other Medical Income	\$ 75,652	\$ 47,785	\$ 40,000	\$ -	\$ 29,459	\$ 20,000
48015 · Bad Debt Collections	\$ 4,855	\$ 6,322	\$ -	\$ 16,879	\$ 18,254	\$ 10,000
48020 · Fund Raisers	\$ 1,600	\$ 40	\$ 3,000	\$ -	\$ 3,000	\$ 3,000
48030 · Other Types Income	\$ 61,949	\$ 77,305	\$ 151,406	\$ 114,519	\$ 117,719	\$ 135,636
<b>Total Income</b>	<b>\$ 4,256,463</b>	<b>\$ 5,062,897</b>	<b>\$ 4,582,208</b>	<b>\$ 4,661,462</b>	<b>\$ 4,815,672</b>	<b>\$ 5,176,810</b>

As of 11/30/2025	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11/30/2025	2025 Projected Year End	2026 Budget
Expense						
40900 · Abatement	\$ 2,148	\$ 3,201	\$ 6,092	\$ 3,069	\$ 3,069	\$ 9,912
40950 · Abatement Interest	\$ 141	\$ 627	\$ 250	\$ 657	\$ 657	\$ 500
41400 · Mesa Co Tres. Commission	\$ 47,209	\$ 55,689	\$ 60,000	\$ 56,249	\$ 56,271	\$ 60,000
60000 · Bank / Credit Card Fees	\$ 1,418	\$ 1,314	\$ 2,000	\$ 1,960	\$ 2,087	\$ 2,000
60100 · Administration Fees/All	\$ 15,030	\$ 15,302	\$ 18,200	\$ 5,789	\$ 20,514	\$ 19,000
60200 · Legal/Audit/NoticesALL	\$ 15,193	\$ 31,385	\$ 29,000	\$ 22,419	\$ 24,415	\$ 29,500
60500 · Election Expense	\$ 78	\$ -	\$ 15,000	\$ 166	\$ 166	\$ 25,000
60910 · Fire Prevention	\$ 3,259	\$ 8,582	\$ 10,000	\$ 925	\$ 925	\$ 8,500
61000 · Office/Small Equipment	\$ 2,550	\$ 996	\$ 1,000	\$ 530	\$ 596	\$ 1,000
61500 · Office/Mailing Expense	\$ 2,253	\$ 1,816	\$ 2,000	\$ 1,216	\$ 1,321	\$ 2,000
61800 · Office/Supplies	\$ 2,678	\$ 3,368	\$ 4,000	\$ 2,882	\$ 3,110	\$ 3,000
62500 · Dues/Subscriptions	\$ 14,739	\$ 15,351	\$ 23,150	\$ 22,807	\$ 22,807	\$ 23,668
63500 · Utility Misc Expense	\$ 91	\$ 128	\$ 500	\$ -	\$ 42	\$ 500
65000 · Utility Phone	\$ 9,722	\$ 17,020	\$ 9,000	\$ 8,975	\$ 9,731	\$ 10,000
65200 · Utility Sewer	\$ 806	\$ 817	\$ 1,200	\$ 752	\$ 818	\$ 1,200
65500 · Utility Trash	\$ 2,639	\$ 3,514	\$ 3,500	\$ 3,228	\$ 3,478	\$ 3,500
66000 · Utility ElectricGas	\$ 24,997	\$ 25,814	\$ 30,000	\$ 21,253	\$ 23,863	\$ 30,000
66001 · Payroll Expenses	\$ 112	\$ 329	\$ -	\$ -	\$ -	\$ -
66500 · Utility 911 Dispatch	\$ 81,711	\$ 94,470	\$ 104,000	\$ 98,177	\$ 107,066	\$ 115,000
67000 · Utility Water	\$ 2,467	\$ 2,663	\$ 3,000	\$ 2,350	\$ 2,580	\$ 3,000
67500 · Computer Expense	\$ 3,923	\$ 1,980	\$ 4,000	\$ 7,963	\$ 7,963	\$ 3,000
68000 · EMS Reimb/MC Emergency Manage	\$ 15,120	\$ 15,430	\$ 16,000	\$ 8,590	\$ 17,180	\$ 18,000
68500 · Maintenance Radios	\$ 2,303	\$ 5,181	\$ 82,000	\$ 75,679	\$ 77,259	\$ 162,000
69000 · Maintenance Contracts	\$ 79,852	\$ 102,457	\$ 110,212	\$ 85,818	\$ 93,318	\$ 113,462
70100 · Travel Expense	\$ 1,091	\$ 2,558	\$ 2,500	\$ 2,307	\$ 2,439	\$ 2,500
70500 · Mileage Reimburse	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 250
71000 · Meal Allowance	\$ 1,913	\$ 4,599	\$ 5,000	\$ 3,993	\$ 4,268	\$ 5,000

As of 11/30/2025	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11/30/2025	2025 Projected Year End	2026 Budget
71500 · Fuel	\$ 36,379	\$ 28,687	\$ 35,000	\$ 25,080	\$ 27,080	\$ 35,000
71600 · Oil & Fluids	\$ 1,237	\$ 2,654	\$ 4,000	\$ 1,885	\$ 2,035	\$ 4,500
72000 · Payroll Tax Expense	\$ 127	\$ -	\$ -	\$ -	\$ -	\$ -
72500 · CRA / Employer Match	\$ 11,002	\$ 10,171	\$ 8,032	\$ 7,368	\$ 7,998	\$ 8,530
76500 · FPPA/EmployER Match	\$ 130,335	\$ 156,887	\$ 213,287	\$ 180,594	\$ 196,494	\$ 230,551
76550 · FPPA/Employer D & D	\$ 51,135	\$ 59,511	\$ 75,571	\$ 65,358	\$ 71,158	\$ 83,836
77000 · SS/EmployER Match	\$ 16,505	\$ 16,978	\$ 18,360	\$ 14,943	\$ 16,293	\$ 18,500
77200 · Medicare/EmployER Match	\$ 28,781	\$ 32,386	\$ 35,490	\$ 33,240	\$ 36,000	\$ 37,952
77500 · Wages	\$ 1,905,299	\$ 2,127,993	\$ 2,440,019	\$ 2,169,394	\$ 2,360,069	\$ 2,614,322
77550 · Overtime/Comp Wages	\$ 87,291	\$ 124,468	\$ 110,000	\$ 122,423	\$ 132,923	\$ 120,000
89000 · Dist.Liability/Bonds/Insurance	\$ 31,080	\$ 36,983	\$ 45,000	\$ 46,279	\$ 46,279	\$ 48,000
89100 · State Comp Insurance	\$ 65,002	\$ 43,237	\$ 65,000	\$ 47,727	\$ 47,727	\$ 65,000
89200 · H&A/Insurance	\$ 402,147	\$ 432,176	\$ 479,068	\$ 410,647	\$ 447,947	\$ 626,646
89300 · Claims/Expenses/Insurance	\$ 6,892	\$ -	\$ 8,500	\$ 2,618	\$ 2,618	\$ 7,500
89400 · Triad/Insurance	\$ 1,387	\$ 620	\$ 3,000	\$ 1,129	\$ 1,234	\$ 2,000
89500 · Lodging Allowance	\$ 6,684	\$ 9,128	\$ 10,000	\$ 8,224	\$ 8,724	\$ 8,000
89600 · Tests/Medical/CBI	\$ 1,408	\$ 771	\$ 14,875	\$ 5,253	\$ 15,413	\$ 21,250
89700 · Education Materials	\$ 24,494	\$ 25,183	\$ 52,300	\$ 30,552	\$ 37,572	\$ 49,300
89800 · Supplies Medical	\$ 143,266	\$ 57,244	\$ 106,380	\$ 90,971	\$ 118,171	\$ 134,667
89810 · Supplies Fire	\$ 36,676	\$ 23,173	\$ 55,950	\$ 37,742	\$ 46,209	\$ 100,800
89820 · Supplies Janitorial	\$ 2,947	\$ 3,426	\$ 4,000	\$ 3,272	\$ 3,931	\$ 4,000
89830 · Supplies Food	\$ 1,980	\$ 2,197	\$ 3,500	\$ 2,465	\$ 3,073	\$ 5,000
89840 · Clothing Allowance	\$ 4,619	\$ 14,108	\$ 16,000	\$ 9,081	\$ 15,581	\$ 15,350

As of 11/30/2025	2023 Actual	2024 Actual	2025 Budget	2025 YTD 11/30/2025	2025 Projected Year End	2026 Budget
90000 · Vehicle/Parts & Supplies	\$ 42,034	\$ 22,948	\$ 34,000	\$ 22,414	\$ 26,966	\$ 30,000
90010 · Misc Repairs/Maintenance/Tow	\$ 564	\$ 392	\$ 850	\$ 73	\$ 457	\$ 1,000
90030 · Fire Equipment Repair/Maint	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
90100 · Vehicle/Small Tools	\$ 999	\$ 5,787	\$ 1,500	\$ 686	\$ 956	\$ 1,500
90200 · Vehicle/Tires & Tubes	\$ 15,802	\$ 1,463	\$ 7,000	\$ 1,389	\$ 2,810	\$ 10,500
90300 · Vehicle/Misc. Items	\$ 10,745	\$ 6	\$ 1,000	\$ 10	\$ 255	\$ 1,000
90400 · Capital Building Expense	\$ 16,333	\$ -	\$ 166,000	\$ 89,330	\$ 164,330	\$ 29,000
90500 · New Equipment Purchases	\$ 211,393	\$ 603,866	\$ 812,000	\$ 448,983	\$ 448,983	\$ 746,918
90600 · Maintenance/Building	\$ 9,413	\$ 14,733	\$ 16,000	\$ 8,535	\$ 10,495	\$ 16,000
90601 · Miscellaneous		\$ (5)	\$ 500	\$ 39	\$ 154	\$ 500
<b>Total Expense</b>	<b>\$ 3,637,400</b>	<b>\$ 4,271,762</b>	<b>\$ 5,384,786</b>	<b>\$ 4,325,459</b>	<b>\$ 4,785,877</b>	<b>\$ 5,728,614</b>
<b>Net Income</b>	<b>\$ 619,063</b>	<b>\$ 791,135</b>	<b>\$ (802,578)</b>	<b>\$ 336,003</b>	<b>\$ 29,795</b>	<b>\$ (551,804)</b>
Increase/ Decrease in Reserves	\$ 372,680	\$ 822,005	\$ (802,577)	\$ 336,003	\$ 29,795	\$ (551,804)
Available Fund Balance	\$ 2,485,606	\$ 3,307,270	\$ 2,495,822	\$ 3,634,402	\$ 3,328,194	\$ 2,746,595
Tabor Reserve	\$ 120,538	\$ 120,878	\$ 129,750	\$ 129,750	\$ 129,750	\$ 143,576
Ending Fund Balance	\$ 2,606,143	\$ 3,428,149	\$ 2,625,572	\$ 3,764,152	\$ 3,457,944	\$ 2,890,171