



Date December 12, 2024 - 6:00 p.m.  
Title: Regular Meeting of the Board of Directors  
Place: 168 N Mesa Street; Fruita, CO 81521

- Call to Order and Roll Call
- Pledge of Allegiance
- 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.
- Disclosure of Conflict of Interest
- Approval of:
  - Regular Board minutes from 11/14/2024
  - Bills
  - Financial Report
  - Resolution 12/12/2024 – November 2024 Write Off's
- Reports/Updates
  - Administrative
  - Chief
  - Officer(s)
  - Union #5265
- New Business
  - 2025 Budget Adoption
    - Resolution 12/12/2024-1 - Adoption of 2025 Budget
    - Resolution 12/12/2024-2 - Certifying Mill Levy
    - Resolution 12/12/2024-3 - Appropriate Sums of Money
- Old Business
- Adjourned

# *Lower Valley Fire Protection District*

*November 14, 2024*

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## **CALL MEETING TO ORDER**

The regular meeting of the Board of Directors with the Lower Valley Fire Protection District was called to order by Board President, Cullen Purser. Advance public notice of this meeting was posted in three separate public spaces. The roll call was taken; the following board directors were present: Mark Bonella (excused tardy), Jeff Phillips, and Jesse Mease. Others in attendance: Fire Chief Matt Katzenberger, Kaiden Fife, Beau Schmalz, Stacie Dix, Gary Mulkey, Diana Manzanares, Mahea Rodriguez, and guest presenter, Matt Carson.

## **PLEDGE OF ALLEGIANCE**

**Jeff Phillips** led us in the Pledge of Allegiance.

## **CITIZENS COMMENTS/REQUESTS**

None.

## **DISCLOSURE OF CONFLICT OF INTEREST**

None.

## **APPROVAL OF REGULAR BOARD MEETING MINUTES**

**Jesse Mease** motioned to accept the regular board meeting minutes from 10/10/2024. **Motion** was seconded by **Jeff Phillips**.

The **motion** was passed with 4 votes. (Of note: this motion was tabled until **Mark Bonella** was present, once he was present, motion was passed).

## **APPROVAL OF EXPENSES**

**Diana** rendered the information stating the expenses from October 5, 2024, through November 5, 2024, totaled \$93,802.54.

**Motion** was made by **Jesse Mease** to accept the bills. **Jeff Phillips** seconded the **motion** and was therefore passed with 3 votes. (Of note: **Mark Bonella** was not present during this time to be included in the voting of this motion).

## **APPROVAL OF FINANCIAL REPORT**

**Diana** reports the total balance in our bank accounts, including cash on hand as of November 5, 2024, is \$3,843,473.39. The interest for the month of October 2024 is \$16,843.92. The YTD interest accrued is \$166,661.92. October's Mesa County Statement of Collections totaled \$44,712.96. **Diana** noted a transfer of funds from Colo-Trust to Grand Valley Bank for a total of \$350,000.00. This was transferred to maintain our agreed upon minimum account balance of \$600,000.00. **Chief Katzenberger** clarified that we keep this agreed amount because of the interest accrued. LVFD keeps the bulk of its funds in Colo-Trust

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due to the higher interest rate. **Diana** also pointed out that the interest rates discussed in the previous board meeting did go down again. As of Monday, Grand Valley Bank prime interest rates decreased to 4.25%. The Colo-Trust rate also decreased to 5.048%. **Chief Katzenberger** also mentioned an adjustment in the 2025 budget and encouraged the board to review the new proposal.

**Jeff Phillips** made a motion to accept the Financial Statement. **Jesse Mease** seconded the motion. The **motion** passed with 4 votes. (Of note: **Mark Bonella** was in attendance for this vote, and all others that followed this motion).

## **APPROVAL OF BILLING REPORTS & RESOLUTIONS**

**Mahea** presented the information. The billing write-offs for October 2024 totaled \$103,491.45. Accounts sent to collections in October 2024 totaled \$12,783.56. Our income from collections totaled \$84.56.

**Mark Bonella** made a **motion** to approve the resolutions and write-offs for October 2024. **Jesse Mease** seconded, and the **motion** was passed with 4 votes.

## **ADMINISTRATIVE REPORT**

**Mahea** reports the ambulance billing income for October 2024 totaled \$92,186.99 (money in the bank). She also briefed us on her billing conference in Hershey, PA. We'll be starting a new billing process for the billing of cardiac arrests. It was also learned that LVFD is ahead of the national curve in our report writing and QA processes for billing submissions. **Diana** reports that she canceled her CGFOA conference, however, was able to have the registration fees refunded. **Diana** is continuing her mentorship program and continued education classes online.

## **CHIEF REPORT**

**Chief Katzenberger** reports that both new ambulances are now fully in service. Ambulance 3113 is still listed for sale on several sites and is currently sitting at Loma Station. **Chief** will be decreasing the price to \$24,900, however, we'll continue to be conservative and wait for the right offer. The location of 3113 at Loma Station keeps it out of the way of our operations, and we will add a "For Sale" sign in the vehicle for passerby traffic as well. Next, **Chief Katzenberger** stated that all the officers attended a grant writing class that was held on November 6<sup>th</sup>. **Chief** also mentioned the federal AFG grant and trying to register for federal funds under the correct entity identifiers. There has been frustration in correcting our legal name and obtaining access to the site for this process. The deadline for this grant is approaching; the pre-application paperwork is completed; we just need to update our legal information and obtain access to the site. There is a mandatory all-staff meeting scheduled for December 18<sup>th</sup>. This meeting is an HR training that will develop that relationship with our staff. Our potential HR connection with the City of Fruita

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is still pending. Odette, the HR Director with the City of Fruita, recently consulted with us, and we hope to continue that connection as an extension of our HR department. Another HR option – Chief obtained the final pricing for Lighthouse HR, if Lighthouse were to become our HR option. They are also facilitating the upcoming staff training. The annual contract would be \$725 per month, which is more cost effective than using them for individual project pricing. The annual contract would include training, form reviews, compliancy updates, and step objectives within our weight structure. Of note, this expense was included in the 2025 budget proposal. **Mark** mentioned his concern for the upcoming diversity and sensitivity training. He stated his belief that our staff is promoted based on merits and time served and not based on gender, race or sexual preference. **Chief Katzenberger** clarified that this training is in response to existing issues and this training is a steppingstone to reiterate our expectations and educate the staff on the limitations of the labor laws. This training will also set forth future baseline expectations and should be held annually. **Jesse** expressed his support for the chief's decision to have this training and acknowledged his desire to have this training completed as one of the first tasks of his promotion. Next, we had two internal applicants and interviews were held on November 13<sup>th</sup>. **Keila Utu** has accepted the full-time position. Her first full-time shift will be on December 11<sup>th</sup>. **Ben Linzey's** last day will on December 6<sup>th</sup>. We'll have a farewell luncheon for him on the 6<sup>th</sup> at noon. Regarding the part-time positions, we've received 12 applications, of which we have 10 viable candidates. The testing for part-time applicates is scheduled for November 22<sup>nd</sup>. For the Deputy Chief position, we have 8 viable candidates so far. The assessment process for DC will begin on December 3<sup>rd</sup>. Both part-time and deputy chief application acceptance will be closed on December 15<sup>th</sup>. LVFD Christmas party will be on December 20<sup>th</sup>; invitations are completed and will be sent out tomorrow. The party will look a little different this year; more personalized and sociable. **Chief** reports that he is about 75% complete with his stay interviews and has really been focusing on three things – what keeps them here, what would make them leave, and providing their input for the development of the strategic plan. Lastly, the **Chief** reports that **Travis Holder** is currently at the National Fire Academy this week and next. **Travis** did prepare a report for the board that is included in the packet. **Travis** will be updating the board in the future on his Fire Marshal and PIO activities.

## **OFFICERS REPORT**

**Gary Mulkey** reports that we're currently at our average call volume, however, our critical calls have doubled, with multiple cardiac arrests within the last 30-60 days. That has increased our expenses for supplies.

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## **UNION #5625 REPORT**

**Kaiden Fife** reports that we will have the hot cocoa event again this year. It will be held on December 14<sup>th</sup>, the same day as the Parade of Lights, which we will also be participating in. The Union would love all the help they can get for this event, as we mix hot cocoa and serve nearly 400 people.

## **NEW BUSINESS**

The staff welcomes Fruita resident, City of Fruita employee, and retired Battalion Chief from the City of Grand Junction Fire Department - **Matt Carson**. **Matt** is presenting to the board the Lower Valley Firefighters Foundation's history, information and status. **Matt** states the purpose of this foundation is to help first responders who need assistance after a personal hardship or tragedy; given to people that aren't looking for it. The candidates are nominated by other people. Currently, the focus is LVFD staff only, due to the early development and funds of the foundation, with a future goal to expand that to the community at large. The foundation is a non-profit organization with current funds of around \$29,000. Right now, the biggest fundraiser is the annual corn hole tournament and private donations. The foundation is run as a separate entity due to government tax laws. The benefit of the foundation is that it fills the gap of being able to help people without having tax dollar interference. It's members helping members, where EAP or other benefits might not help. The standard gift is \$500 and so far, the LVFD Foundation has been able to help four families. The current structure is there are currently 4 board members, which include 2 department members, one spouse of a department member, and Matt himself. They are actively seeking 3 more volunteer board members. The Foundation is a key asset to the department.

## **OLD BUSINESS**

None.

## **ADJOURNMENT**

**Cullen Purser** made a **motion** to adjourn. All in favor with 4 votes.

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**Lower Valley Fire Protection District**  
**Expenses by Vendor Detail**  
**November 06 - December 3, 2024**

Affordable Garage Doors	450.00	REPAIR / REPLACE - COMMERCIAL DOOR
Amazon	805.47	CHRISTMAS PARTY GIFTS; DÉCOR; MEDICAL SUPPLIES; FLASH DRIVES; PRINTER PAPER; CALENDARS; UNIFORM PANTS
Balanced Rock Counseling, LLC	300.00	NOV 2024 PEER SUPPORT MONTHLY RETAINER
Bound Tree Medical, LLC	1,927.61	PO# 2024-105 MEDICAL SUPPLIES
CBI ONLINE	12.00	QTY OF 2 - BACKGROUND CHECK
CenturyLink	120.79	LOMA MODEM - 11/22 - 12/21/2024 SRVCS
City Of Fruita (1)	291.86	OCT 2024 FIBER SRVC ONLY & UTILITY SRVC
Colorado Div. of Fire Prevention & Contr.	90.00	PROCTOR CERTIFICATION & QTY OF 3 RENEWAL CERTICATIONS
Crystal Holder	150.00	2024 Christmas Party Decor
Custome Fire Flags	340.00	FIREFIGHTER & ROOKIE OF THE YEAR AWARDS
Daily Sentinel	55.83	2025 LVFD's NOTICE OF BUDGET
eBay	119.08	BRUSH TRK#31 FUEL FEED PUMP w/ FILTER
Front Range Fire Apparatus	1,383.56	SCREEN, SUCTION 6" ZINC (\$110.58) & UNIT# 3132 TK-31 MODULE, POWER VEHICLE PART
Fruita COOP (2)	2,028.31	FUEL (\$1,774.06); OIL/FLUIDS (\$125.94); VEHICLE PARTS (\$64.35); FIRE PREVENTION (\$27.98); SMALL TOOLS (35.98)
Hartman Brothers	259.55	COMPRESSED OXYGEN
Health Impressions	626.50	QTY OF 50 TEDDY BEARS w/ LVFD LOGO
IAAI	196.00	INVESTIGATION CLASS (\$93) & 2025 MEMBERSHIP (\$103)
Intuit	294.00	INTUIT QB PAYROLL MONTHLY PER EMPLOYEE FEE USAGE
IT Jet LLC	1,704.79	16GB DDR4 3200 MHz MEMORY MODULE (\$75.79) & DEC 2024 IT SRVCS (\$1,629)
Kims Auto Parts, Inc.	369.06	PRO SERIES BP CLNR (\$16.02); BATTERY FOR UNIT# 3114 (\$350.22) & ORING (\$2.82)
Kroger/City Market	44.99	CAKE FOR RETIREMENT PARTY - B.BURNETT
Mi Mexico	53.04	MONTROSE - SUPPLIES FOOD- OUT OF TOWN TRANSPORT
Municipal Emergency Services	608.33	PROFESSION WORK SHIRTS (QTY OF 14 SHIRTS)
Pinnacol Assurance	346.52	CLAIM# 10232926 DOI 06/10/24
Shannon L. Currier, CPA	894.68	NOV 2024 ACCTG / CONSULTING SRVCS - EMAILS & PHONE DISCUSSIONS (\$65); 11/22/24 QB QUESTIONS & CORRECTIONS (\$760) & MIEAGE REIMB. (\$69.68)
T-Mobile	728.56	OCT / NOV 2024 SRVCS 6 DIALPAD LICENSES; 2 IOT CONNECTED DEVICES; & 12 iPADS
TargetSolutions Learning LLC	8,648.41	ANNUAL CONTRACT
Teleflex LLC	1,100.00	BOX OF 5 EZ-IO 25MM NEEDLES & BOX OF 5 EZ-IO45MM NEEDLES
US Postal Service	175.20	2 ROLLS OF 100 STAMPS & QTY OF 40 STAMPS FOR CHRISTMAS DINNER INVITES
Ute Water Conservancy District	222.13	OCT / NOV 2024 SRVCS FOR FRUITA & LOMA STATION
Xcel Energy	89.76	OCT / NOV 2024 SRVCS AT LOMA STATION

**\$ 24,436.03**

**Monthly Financial Statement**  
As of 12/03/2024

<b>Account</b>	<b>Balance</b>	<b>Sept. Interest Accrued</b>	<b>Oct. Interest Accrued</b>	<b>Nov. Interest Accrued</b>
Cash On Hand	\$ 200.00	\$ -	\$ -	\$ -
<b>Grand Valley Bank/ LVFD Main Checking Acct 4.25% rate</b>	<b>\$ 578,098.09</b>	\$ 3,439.15	\$ 2,038.39	<b>\$ 1,739.08</b>
<b>Colo-Trust General Acct - 5.0481% to 4.8677% rate Avg Monthly Yield</b>	\$ 2,151,234.70	\$ 10,987.66	\$ 10,565.31	<b>\$ 9,361.05</b>
<b>Colo-Trust Infrastructure Acct - 5.0481% to 4.8677% rate Avg Monthly Yield</b>	\$ 1,004,122.19	\$ 4,288.93	\$ 4,240.22	<b>\$ 3,996.22</b>
	<b>\$ 3,733,654.98</b>	\$ 18,715.74	\$ 16,843.92	<b>\$ 15,096.35</b>

YTD ON INTEREST: \$ 181,758.27

**Mesa County Statement of Collections**

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
January	\$ 47,354.98	\$ 76,438.89	\$ 34,452.49	\$ 56,552.43	\$ 65,694.03	\$ 146,781.29	\$ 131,337.97	\$ 41,429.56
February	\$ 362,807.62	\$ 352,499.40	\$ 618,215.37	\$ 728,642.38	\$ 426,661.24	\$ 771,818.31	\$ 772,490.45	\$ 864,301.12
March	\$ 83,892.74	\$ 82,400.66	\$ 129,444.87	\$ 172,387.96	\$ 508,093.36	\$ 187,544.10	\$ 186,978.11	\$ 307,285.61
April	\$ 222,943.30	\$ 279,396.29	\$ 461,235.08	\$ 412,732.87	\$ 473,056.17	\$ 466,266.80	\$ 455,465.04	\$ 597,460.26
May	\$ 256,145.12	\$ 187,366.04	\$ 245,400.44	\$ 365,549.20	\$ 263,406.05	\$ 325,532.21	\$ 347,297.85	\$ 737,990.96
June	\$ 240,858.74	\$ 254,300.75	\$ 461,282.41	\$ 434,609.05	\$ 477,413.05	\$ 539,208.34	\$ 540,999.46	\$ 668,360.20
July	\$ 32,521.80	\$ 35,271.33	\$ 55,532.39	\$ 74,408.85	\$ 76,972.63	\$ 58,637.82	\$ 79,664.19	\$ 78,882.05
August	\$ 20,919.74	\$ 31,431.78	\$ 42,211.06	\$ 56,417.57	\$ 42,205.90	\$ 54,246.37	\$ 54,920.05	\$ 50,156.06
September	\$ 19,734.38	\$ 22,331.26	\$ 39,114.35	\$ 40,489.52	\$ 39,396.02	\$ 45,921.23	\$ 40,604.16	\$ 46,306.06
October	\$ 22,133.18	\$ 20,166.51	\$ 32,927.19	\$ 33,148.40	\$ 39,931.69	\$ 38,983.85	\$ 38,183.14	\$ 44,712.96
<b>November</b>	<b>\$ 23,470.50</b>	<b>\$ 28,383.41</b>	<b>\$ 39,858.59</b>	<b>\$ 36,200.84</b>	<b>\$ 42,729.52</b>	<b>\$ 47,592.78</b>	<b>\$ 47,094.05</b>	<b>\$ 57,296.95</b>
December	\$ 14,403.06	\$ 20,561.20	\$ 27,649.10	\$ 36,226.84	\$ 35,710.52	\$ 31,356.36	\$ 31,720.90	
	\$ 1,347,185.16	\$ 1,390,547.52	\$ 2,187,323.34	\$ 2,447,365.91	\$ 2,491,270.18	\$ 2,713,889.46	\$ 2,726,755.37	\$ 3,494,181.79

\* Please note that May 2024 total includes:

\$	371,946.16	May 2024 Statement of Collections
\$	366,044.80	Backfill
<b>\$</b>	<b>737,990.96</b>	

**2024 Lower Valley Fire Protection District Budget- Amended 12/03/2024**

GENERAL FUND INCOMES		2022 Actual	Budget 2023	2023 Actual	2023 Difference	Budget 2024	Budget 2024- Amended	2024 YTD	2024 Projected Year End	% of Budget YTD
Starting Fund Balance			\$2,233,464			\$ 2,606,144	\$ 2,606,144			
Tabor Reserve			(\$120,538)			\$ (120,878)	\$ (120,878)			
Available Fund Balance			\$2,112,926			\$ 2,485,266	\$ 2,485,265			
REVENUES										
40000	Mesa Co General Tax	\$ 2,285,112	\$ 2,101,954	\$ 2,294,439	\$ (192,485)	\$ 2,625,840	\$ 2,625,840	\$ 2,714,157	\$ 2,714,157	103%
40200	Mesa Co Deliquent Tax	\$ 1,349	\$ 7,879	\$ 152	\$ 7,727	\$ 1,000	\$ 1,000	\$ 737	\$ 737	74%
40400	Mesa Co. Deliquent Tax Int	\$ 185	\$ 1,536	\$ 77	\$ 1,459	\$ 100	\$ 100	\$ 96	\$ 96	96%
40600	Mesa Co Gen Tax Interest	\$ 3,328	\$ 4,262	\$ 3,489	\$ 773	\$ 1,500	\$ 1,500	\$ 4,596	\$ 4,596	306%
40700	Public Safety Tax	\$ 104,129	\$ 95,723	\$ 96,886	\$ (1,163)	\$ 95,000	\$ 95,000	\$ 106,983	\$ 115,741	113%
40800	Mesa Co Treasurer Misc	\$ -	\$ 600	\$ -	\$ 600	\$ -	\$ -	\$ -	\$ -	
41000	Mesa Co Ownership Tax	\$ 302,071	\$ 316,182	\$ 280,833	\$ 35,349	\$ 200,000	\$ 200,000	\$ 322,781	\$ 345,744	161%
41500	Senior/Veterans and 41550 & Personal Property <50K Tax Exem	\$ 67,365	\$ 65,975	\$ 66,996	\$ (1,021)	\$ 65,000	\$ 65,000	\$ 69,989	\$ 69,989	108%
<b>Total Tax Revenues</b>		<b>\$ 2,763,538</b>	<b>\$ 2,594,111</b>	<b>\$ 2,742,872</b>	<b>\$ (148,761)</b>	<b>\$ 2,988,440</b>	<b>\$ 2,988,440</b>	<b>\$ 3,219,340</b>	<b>\$ 3,251,061</b>	<b>108%</b>
PENSION										
49010	Pension	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
OTHER INCOMES										
41600	Grant Funds Received	\$ 182,482	\$ 76,250	\$ 56,482	\$ 19,768	\$ 158,716	\$ 158,716	\$ 27,942	\$ 27,942	18%
42000	Interest: ColoTrust	\$ 18,721	\$ 523	\$ 72,609	\$ (72,086)	\$ 60,000	\$ 60,000	\$ 148,262	\$ 157,768	247%
42100	Transfer: Colo Trust- Capital Purchases	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
42200	Interest: Grand Valley Bank	\$ -	\$ -	\$ 10,657	\$ (10,657)			\$ 33,496	\$ 37,206	
42800	Plan Review Fees	\$ 14,052	\$ 15,000	\$ 36,742	\$ (21,742)	\$ 30,000	\$ 30,000	\$ 16,074	\$ 19,096	54%
43400	Out Of District Response Calls	\$ 652	\$ 3,500	\$ 62,593	\$ (59,093)	\$ 15,000	\$ 15,000	\$ 35,042	\$ 35,042	234%
45400	Copy Fees/Permits (Burn Permits)	\$ 6,666	\$ 6,283	\$ 6,600	\$ (317)	\$ 6,500	\$ 6,500	\$ 6,700	\$ 6,700	103%
45500	Memorial/Donations	\$ 70,907	\$ 4,000	\$ 47,015	\$ (43,015)	\$ 1,000	\$ 1,000	\$ 8,900	\$ 11,800	890%
46000	Fire Service Contracts	\$ 35,597	\$ 35,597	\$ 36,335	\$ (738)	\$ 36,827	\$ 36,827	\$ 37,718	\$ 37,718	102%
48000	Ambulance Charges	\$ 2,019,729	\$ 2,000,000	\$ 2,102,307	\$ (102,307)	\$ 2,000,000	\$ 2,000,000	\$ 1,916,003	\$ 2,082,927	96%
63000	Insurance Contractual Adjustments (Contra Revenue)	\$ (1,432,115)	\$ (1,240,000)	\$ (1,282,777)	\$ 42,777	\$ (1,240,000)	\$ (1,240,000)	\$ (1,129,635)	\$ (1,211,765)	91%
48010	Other Medical Income	\$ 23,399	\$ 18,500	\$ 75,652	\$ (57,152)	\$ 75,000	\$ 75,000	\$ 47,785	\$ 47,792	64%
48020	Fund Raisers	\$ 1,500	\$ 8,000	\$ 1,600	\$ 6,400	\$ 3,000	\$ 3,000	\$ 40	\$ 40	1%
48030	Other Types Income	\$ 22,869	\$ 67,436	\$ 60,589	\$ 6,847	\$ 77,500	\$ 443,545	\$ 467,344	\$ 468,933	105%
<b>Total Other Incomes</b>		<b>\$964,459</b>	<b>\$995,089</b>	<b>\$1,286,403</b>	<b>\$ (291,314)</b>	<b>\$ 1,223,543</b>	<b>\$ 1,589,588</b>	<b>\$1,615,672</b>	<b>\$ 1,721,199</b>	
TOTAL REVENUE		<b>\$3,727,998</b>	<b>\$3,589,200</b>	<b>\$4,029,274</b>	<b>\$ (440,074)</b>	<b>\$ 4,211,983</b>	<b>\$ 4,578,028</b>	<b>\$4,835,012</b>	<b>\$ 4,972,260</b>	



GENERAL FUND EXPENSES		2022 Actual	Budget 2023	2023 Actual	2023 Difference	Budget 2024	Budget 2024-Amended	2024 YTD	2024 Projected Year End	
<b>ADMINISTRATION</b>										
40900	Abatement	\$ 2,549	\$ 2,500	\$ 2,148	\$ 352	\$ 2,500	\$ 2,500	\$ 3,200	\$ 3,200	128%
40950	Abatement Interest	\$ 150	\$ 258	\$ 141	\$ 117	\$ 250	\$ 250	\$ 615	\$ 615	246%
41400	Mesa Co Tres. Commission	\$ 46,950	\$ 50,000	\$ 45,549	\$ 4,451	\$ 50,000	\$ 50,000	\$ 55,667	\$ 55,667	111%
60000	Bank / Credit Card Fees	\$ 4,214	\$ 3,285	\$ 1,418	\$ 1,867	\$ 3,000	\$ 3,000	\$ 1,230	\$ 1,250	41%
60100	Administration Fees/All	\$ 10,902	\$ 17,997	\$ 15,029	\$ 2,968	\$ 18,200	\$ 18,200	\$ 5,760	\$ 16,114	32%
60200	Legal/Audit/Notices: ALL	\$ 33,530	\$ 25,000	\$ 15,193	\$ 9,807	\$ 29,000	\$ 29,000	\$ 31,290	\$ 31,337	108%
60500	Election Expense	\$ -	\$ 15,000	\$ 78	\$ 14,922	\$ -	\$ -	\$ -	\$ -	
60910	Fire Prevention	\$ 205	\$ 3,500	\$ 3,259	\$ 241	\$ 10,000	\$ 10,000	\$ 6,579	\$ 6,579	66%
<b>GENERAL FUND EXPENSES</b>										
62500	Dues/Subscriptions	\$ 10,599	\$ 17,921	\$ 17,853	\$ 68	\$ 21,640	\$ 21,640	\$ 16,967	\$ 16,967	78%
72300	Colorado Unemployment Insurance	\$ 367	\$ 2,100	\$ -	\$ 2,100	\$ -	\$ -	\$ -	\$ -	
72500	CRA/Employer Match	\$ 12,976	\$ 11,730	\$ 11,002	\$ 728	\$ 13,049	\$ 14,694	\$ 9,585	\$ 11,068	65%
76500	FPPA/Employer Match	\$ 109,998	\$ 140,209	\$ 130,335	\$ 9,874	\$ 148,136	\$ 158,431	\$ 143,354	\$ 161,087	90%
76550	FPPA/Employer D & D	\$ 43,350	\$ 51,684	\$ 51,135	\$ 549	\$ 58,248	\$ 62,455	\$ 54,639	\$ 61,590	87%
77000	SS/Employer Match	\$ 6,826	\$ 16,307	\$ 16,505	\$ (198)	\$ 20,713	\$ 20,713	\$ 16,023	\$ 18,088	77%
77200	Medicare/Employer Match	\$ 24,650	\$ 25,286	\$ 28,781	\$ (3,494)	\$ 29,477	\$ 31,281	\$ 29,791	\$ 33,622	95%
77500	Wages Expense	\$ 1,726,095	\$ 2,034,210	\$ 1,984,886	\$ 49,324	\$ 2,202,902	\$ 2,332,465	\$ 2,054,655	\$ 2,310,993	88%
<b>Total Administration</b>		<b>\$ 2,033,360</b>	<b>\$ 2,416,987</b>	<b>\$ 2,323,310</b>	<b>\$ 93,677</b>	<b>\$ 2,607,115</b>	<b>\$ 2,754,629</b>	<b>\$ 2,429,356</b>	<b>\$ 2,728,177</b>	
70100	Travel Expense	\$ 1,959	\$ 2,500	\$ 2,169	\$ 331	\$ 2,500	\$ 2,500	\$ 1,481	\$ 1,987	59%
70500	Mileage Allowance / Personnel	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	0%
71000	Meal Allowance	\$ 3,247	\$ 3,500	\$ 2,297	\$ 1,203	\$ 3,500	\$ 3,500	\$ 4,215	\$ 4,215	120%
89500	Lodging Allowance	\$ 5,759	\$ 3,500	\$ 6,684	\$ (3,184)	\$ 5,000	\$ 5,000	\$ 9,128	\$ 10,305	183%
89600	Supplies/Tests/CBI/Medical	\$ 2,705	\$ 3,025	\$ 1,408	\$ 1,617	\$ 14,875	\$ 14,875	\$ 723	\$ 848	5%
89700	Education - Materials	\$ 11,307	\$ 38,100	\$ 24,194	\$ 13,906	\$ 43,000	\$ 43,000	\$ 24,733	\$ 28,602	58%
89840	Clothing Allowance	\$ 11,174	\$ 5,165	\$ 4,619	\$ 546	\$ 16,000	\$ 16,000	\$ 13,371	\$ 13,441	84%
<b>Total Personnel Reimburse/Expense</b>		<b>\$ 36,152</b>	<b>\$ 56,790</b>	<b>\$ 41,369</b>	<b>\$ 15,420</b>	<b>\$ 85,875</b>	<b>\$ 85,875</b>	<b>\$ 53,652</b>	<b>\$ 59,398</b>	
<b>INSURANCE</b>										
89000	Dist.Liability/Bonds/Insurance	\$ 28,260	\$ 35,000	\$ 41,110	\$ (6,110)	\$ 45,000	\$ 45,000	\$ 36,506	\$ 36,506	81%
89100	State Comp/Insurance	\$ 40,070	\$ 65,000	\$ 70,473	\$ (5,473)	\$ 65,000	\$ 65,000	\$ 43,237	\$ 43,237	67%
89200	H&A/Insurance	\$ 354,375	\$ 421,643	\$ 402,734	\$ 18,909	\$ 446,643	\$ 446,643	\$ 396,451	\$ 396,451	89%
89250	Dental/Vision Insurance	\$ -	\$ 8,500	\$ -	\$ 8,500	\$ -	\$ -	\$ -	\$ -	
89300	Claims/Expenses/Insurance	\$ 3,968	\$ 10,200	\$ 6,892	\$ 3,308	\$ 8,500	\$ 8,500	\$ -	\$ -	0%
89400	Triad/Insurance	\$ 1,361	\$ 1,500	\$ 1,387	\$ 113	\$ 2,500	\$ 2,500	\$ 517	\$ 544	21%
<b>Total Insurance</b>		<b>\$ 428,034</b>	<b>\$ 541,843</b>	<b>\$ 522,596</b>	<b>\$ 19,247</b>	<b>\$ 567,643</b>	<b>\$ 567,643</b>	<b>\$ 476,711</b>	<b>\$ 476,738</b>	
<b>SUPPLIES</b>										
61000	Office/Small Equipment	\$ 1,475	\$ 2,750	\$ 2,550	\$ 200	\$ 500	\$ 500	\$ 996	\$ 996	199%
61500	Office/Mailing Expense	\$ 2,489	\$ 2,000	\$ 2,253	\$ (253)	\$ 2,000	\$ 2,000	\$ 1,670	\$ 1,939	84%
61800	Office/Supplies	\$ 5,402	\$ 4,000	\$ 2,670	\$ 1,330	\$ 2,000	\$ 2,000	\$ 3,260	\$ 3,713	163%
89800	Supplies/Medical	\$ 57,313	\$ 115,000	\$ 143,266	\$ (28,266)	\$ 73,000	\$ 73,000	\$ 55,169	\$ 59,085	76%
89810	Supplies/Fire	\$ 17,340	\$ 44,555	\$ 36,676	\$ 7,879	\$ 43,200	\$ 43,200	\$ 16,621	\$ 24,638	38%
<b>Total Supplies Expense</b>		<b>\$ 84,019</b>	<b>\$ 168,305</b>	<b>\$ 187,416</b>	<b>\$ (19,111)</b>	<b>\$ 120,700</b>	<b>\$ 120,700</b>	<b>\$ 77,717</b>	<b>\$ 90,372</b>	

GENERAL FUND EXPENSES		2022 Actual	Budget 2023	2023 Actual	2023 Difference	Budget 2024	Budget 2024- Amended	2024 YTD	2024 Projected Year End	
<b>STATION OPERATION/MAINTENANCE</b>										
63500	Utility - Misc Expense	\$ 386	\$ 600	\$ 91	\$ 509	\$ 500	\$ 500	\$ 128	\$ 128	26%
65000	Utility - Phone	\$ 10,762	\$ 8,000	\$ 9,722	\$ (1,722)	\$ 9,000	\$ 9,000	\$ 15,853	\$ 16,653	176%
65200	Utility - Sewer	\$ 758	\$ 1,200	\$ 806	\$ 394	\$ 1,200	\$ 1,200	\$ 754	\$ 822	63%
65500	Utility - Trash	\$ 2,034	\$ 2,780	\$ 2,639	\$ 141	\$ 2,800	\$ 2,800	\$ 3,263	\$ 3,472	117%
66000	Utility - Electric/Gas	\$ 26,139	\$ 25,000	\$ 24,997	\$ 3	\$ 30,000	\$ 30,000	\$ 23,179	\$ 24,938	77%
66500	Utility - 911 Dispatch	\$ 72,141	\$ 81,711	\$ 81,711	\$ -	\$ 94,470	\$ 94,470	\$ 86,598	\$ 94,198	92%
67000	Utility - Water	\$ 2,892	\$ 3,500	\$ 2,467	\$ 1,033	\$ 3,000	\$ 3,000	\$ 2,435	\$ 2,651	81%
67500	Computer Expense	\$ 7,180	\$ 4,000	\$ 3,923	\$ 77	\$ 2,000	\$ 2,000	\$ 667	\$ 1,567	33%
68000	EMS Reimb/MC Emergency Manage	\$ 15,430	\$ 16,000	\$ 7,680	\$ 8,320	\$ 16,000	\$ 16,000	\$ 7,500	\$ 14,940	47%
68500	Maintenance/Radio	\$ 197	\$ 1,200	\$ 2,303	\$ (1,103)	\$ 12,000	\$ 12,000	\$ 5,181	\$ 5,181	43%
69000	Maintenance Contracts	\$ 63,854	\$ 81,432	\$ 91,884	\$ (10,452)	\$ 113,149	\$ 113,149	\$ 102,296	\$ 122,965	90%
<b>GENERAL FUND EXPENSES</b>										
89820	Janitorial	\$ 2,962	\$ 3,000	\$ 2,947	\$ 53	\$ 3,000	\$ 3,000	\$ 3,221	\$ 3,625	107%
89830	Supplies - Food	\$ 1,308	\$ 2,000	\$ 1,980	\$ 20	\$ 3,500	\$ 3,500	\$ 1,810	\$ 1,810	52%
90600	Building Maintenance	\$ 21,114	\$ 14,500	\$ 9,413	\$ 5,087	\$ 12,000	\$ 12,000	\$ 14,362	\$ 16,235	120%
90601	Miscellaneous	\$ 192	\$ 1,000	\$ -	\$ 1,000	\$ 500	\$ 500	\$ (5)	\$ (5)	
<b>Total Station Operation/Maintenance</b>		<b>\$ 227,349</b>	<b>\$ 245,923</b>	<b>\$ 242,564</b>	<b>\$ 3,359</b>	<b>303,119</b>	<b>303,119</b>	<b>\$ 267,242</b>	<b>\$ 309,181</b>	
<b>EQUIPMENT REPAIR/MAINTENANCE</b>										
90000	Vehicle - Parts & Supplies	\$ 31,292	\$ 30,000	\$ 42,025	\$ (12,025)	\$ 45,000	\$ 45,000	\$ 22,472	\$ 23,733	50%
90010	Misc - Repairs/Maintenance/Tow	\$ 602	\$ 875	\$ 564	\$ 311	\$ 850	\$ 850	\$ 392	\$ 392	46%
90030	Fire Equipment Repair/Maint	\$ 19,740						\$ -	\$ -	
90100	Vehicle - Small Tools	\$ 65	\$ 200	\$ 999	\$ (799)	\$ 1,500	\$ 1,500	\$ 481	\$ 638	32%
90200	Vehicle - Tires & Tubes	\$ 9,235	\$ 11,600	\$ 15,802	\$ (4,202)	\$ 7,000	\$ 7,000	\$ 1,463	\$ 1,463	21%
90300	Vehicle - Misc. Items	\$ 1,230	\$ 1,000	\$ 349	\$ 651	\$ 1,000	\$ 1,000	\$ 6	\$ 6	1%
71500	Fuel Costs	\$ 35,923	\$ 38,000	\$ 36,379	\$ 1,621	\$ 40,000	\$ 40,000	\$ 26,367	\$ 30,656	66%
71600	Oil & Fluids	\$ 165	\$ 4,000	\$ 1,237	\$ 2,763	\$ 4,000	\$ 4,000	\$ 2,574	\$ 2,574	64%
<b>Total Equipment Repair/Maintenance</b>		<b>\$ 98,253</b>	<b>\$ 85,675</b>	<b>\$ 97,354</b>	<b>\$ (11,679)</b>	<b>\$ 99,350</b>	<b>\$ 99,350</b>	<b>\$ 53,753</b>	<b>\$ 59,460</b>	
<b>CAPITAL PROJECTS</b>										
90400	Capital Building Expense	\$ 16,986	\$ 25,000	\$ 16,333	\$ 8,667	\$ 5,000	\$ 5,000	\$ -	\$ -	0%
90500	New Equipment/Future Capital Items	\$ 1,093,775	\$ 451,000	\$ 225,651	\$ 225,349	\$ 867,000	\$ 867,000	\$ 619,172	\$ 619,172	71%
90800	Pension Contribution	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
<b>Total Capital</b>		<b>\$ 1,110,761</b>	<b>\$ 476,000</b>	<b>\$ 241,984</b>	<b>\$ 234,016</b>	<b>\$ 872,000</b>	<b>\$ 872,000</b>	<b>\$ 619,172</b>	<b>\$ 619,172</b>	
<b>Total Expenditures:</b>		<b>\$ 4,017,928</b>	<b>\$ 3,991,523</b>	<b>\$ 3,656,595</b>	<b>\$ 334,928</b>	<b>\$ 4,655,802</b>	<b>\$ 4,803,316</b>	<b>\$ 3,977,604</b>	<b>\$ 4,342,499</b>	
Increase/ Decrease in Reserves			\$ (402,323)	\$ 372,680		\$ (443,818)	\$ (225,287)	\$ 857,408	\$ 629,762	
Available Fund Balance			\$ 1,710,603	\$ 2,485,606		2,041,447	2,259,978	\$ 3,342,673	\$ 3,115,027	
Labor Reserve			\$ 120,538	\$ 120,538		\$ 120,878	\$ 120,878	\$ 120,878	\$ 120,878	
Ending Fund Balance			\$ 1,831,141	\$ 2,606,144		\$ 2,162,326	\$ 2,380,856	\$ 3,463,552	\$ 3,235,905	
<b>Estimated Account Balances:</b>										
Grand Valley Bank- Operating Account- Ending			\$ 658,019	\$ 767,981		\$ 679,724	\$ 679,724	\$ 578,098	\$ 407,748	
Colo Trust- Savings Accounts- Ending			\$ 1,244,844	\$ 2,015,854		\$ 1,660,293	\$ 1,878,824	\$ 3,155,357	\$ 3,168,357	

## AMBULANCE BILLING RESOLUTION

12/12/2024

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; and uncollectable indigent accounts for ambulance services in the amounts stated below for the month of November 2024:

Contractual Adjustments:	\$135,671.74
Bankruptcy/Deceased/Indigent:	\$ 306.83
<u>Total:</u>	<u>\$135,978.57</u>

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Patient accounts sent to collections in November 2024 = \$27,969.76 to AR Services/A1 Collections.

**PASSED and ADOPTED** by the Board of Directors of the Lower Valley Fire Protection District  
on the 12<sup>th</sup> day of December 2024.

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

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



## ADMINISTRATIVE REPORT

December 12, 2024

### Mahea's Report

- Ambulance income received for the month of November 2024 = \$74,170.31
- Insurance deductibles will restart again in January. Our ambulance income is expected to remain steady in December, however, may decrease in January and February.

### Diana's Report

- The deadline for the Mill Levy certification, and to provide two county commissioners, is due by 12/15/2024. Once the budget is adopted by the Board, it will be formerly sent to DOLA on Friday, 12/13/2024.
- We are preparing for the May 2025 board member elections. Currently, we are organizing everything required to meet the deadlines in January and February 2025.



168 N Mesa St | P.O. Box 520, Fruita, CO 81521 | [www.lowervalleyfire.com](http://www.lowervalleyfire.com)

Ph: (970) 858-3133 | Fax: (970)-858-7189

*"We are professionals who care for our community, it's visitors and neighbors with compassion, courtesy and integrity through emergency response and risk reduction"*

## Fire Chief Report

12/12/2024

- Staffing Updates-
  - Gary Mulkey has been promoted to Deputy Chief
    - Official start date is January 5, 2025
  - With Gary's promotion we were left with a vacancy for a paramedic/ firefighter. Cooper Lovern tested when Keila Utu got hired last month and he meets all the qualifications for the position. He has accepted the offer and will start on Black Crew January 6, 2025.
  - We will also need to fill Gary's Captain spot. The process to do this will not be held until mid-2025. With the implementation of the Officer Mentorship Program a year ago, interested staff will need time to complete that program. I don't feel we have anyone ready to step into that role right now, and I'm not going to promote someone who is not ready.
  - We have hired 7 part-time staff from this recruitment. 6 of them will need to complete the academy. They will start the orientation process next week.
- We will be participating in the Fruita Parade of Lights on December 14<sup>th</sup>.
- Christmas Party-
  - December 20<sup>th</sup> (it's on a Friday)
- An engineer for T-Mobile completed the site visit and feels our tower is more than suitable. They are now working through "other details" and should be getting back to us soon.
- Still no luck with access to the SAM system. I will continue to work on it.
- It was brought to my attention that we had a few grants that were never closed out properly dating back to 2021. Some BLM and some CDFPC. Travis and I have been working to clean those up and get them closed. We had already received funds from all but one of them. I got that one closed out and it will now fund (~\$5,000).
- I will be out of the office from December 24- January 6. I will be in town and available if needed during this time.

### Fire Prevention Activities YTD

City of Fruita Plan Reviews	21 - Not including Pre Construction Meetings	
Mesa County Plan Reviews	56 plan reviews	
<b>Sprinkler Systems Inspections Fruita</b>		
Fruita MEWS	11 Systems with 4 inspections per system	
Fruita MEWS Fire Alarm	2 inspections per water flow	
Fruita CNL Fiber Room	2 inspections	
City Market Bathroom Remodel	1 inspectiion	
<b>Residential Subdivision</b>		
Site Plan		4
Fire Alarm Reviews		2
Building Permit		3
Fire Underground		1
Above Ground Tank installation		1
<b>Mesa County Sprinkler Systems</b>		
1074 19 1/2 Road	3 inspections Rough in, Insulations, Final	
932 22 Rd	3 inspections Rough in, Insulations, Final	
851 River Ranch CT	3-inspection Rough in, insulation, final	
<b>Driveway Permits</b>		
Simple Land Division		19
Property Line Adjustments		8
Clearance Permits		3
Site Plan Review		2
Temporary Events		6
Pyrotechnic/Flame Effects		3
Rezone Review		3
Hood Extinguishing System Review		2
<b>Total Business Inspections</b>		
		70
<b>Food Truck Incpections</b>		
		13
<b>Fruita Farmers Market PR Event</b>		
		4
<b>COOP Farm &amp; Ranch Days</b>		
		1
<b>Truck- N-Treat</b>		
		1
American Red Cross Sound the Alarm Mack	10 Homes Installed/ 18 Alarms Distributed	
Rimrock Elementry	155 Students	
Shelledy Elementry	187 Students	
Monument Ridge Elementry	120 Students	
Loma Elementry	108 Students	
Station Tours	50 Students	



**BUDGET YEAR  
2025**

# LOWER VALLEY FIRE PROTECTION DISTRICT

## **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 goals of the Lower Valley Fire Protection District include the following:

- Provide fire service and protection for all our citizens and visitors with trained personnel and most efficient, updated equipment possible and;
- Provide emergency medical service for all citizens and visitors at the most efficient and economical means possible and;
- To provide public education and prevention techniques to maintain a safe community and;
- To provide for our membership and maintain a high level of morale and;
- Continue seeking grant monies and alternative funding sources whenever possible for the purchase of needed equipment and;
- To maintain current efforts and relationships with other districts, agencies, organizations, citizens and;
- To keep the public informed of district goals and accomplishments and;
- To plan for and prepare for growth of the district with continued professionalism.



## **OBJECTIVES AND IMPORTANT FEATURES OF THE BUDGET YEAR:**

The objectives of the District are as follows:

- To continue to upgrade our present apparatus and equipment to meet NFPA and industry standards;
- Continue to provide public education and prevention programs in the civic and educational setting;
- Continue to provide the best service possible by continuous fire, EMS, haz/mat and specialized rescue training and certifications of all personnel;
- To maintain a professional department with a combination of career and part time members;
- Continue to invite citizen input and utilize social media for improved communications;

## **LONG RANGE GOALS**

The long-range goals for the Lower Valley Fire Protection District include but are not limited to:

- Acquisition of new or replacement of current apparatus as addressed by the vehicle replacement program;
- Update emergency medical services equipment;
- Upgrade Loma Hall for Live Burn Training facility;
- Purchase of land for building a fire station in East boundary of the district;
- To hire additional personnel to meet staffing requirements for improved service;

## 2025 Lower Valley Fire Protection District Budget

GENERAL FUND INCOMES		2023 Actual	Budget 2024- Amended	2024 YTD	2024 Projected Year End	2025 Budget
	Starting Fund Balance	\$2,233,464	\$ 2,606,143			\$ 3,463,552
	Grand Valley Bank- Operating Account- Starting					\$ 407,748
	Colo Trust- Savings Accounts- Starting		\$ -			\$ 3,168,357
	Tabor Reserve	(\$120,538)	\$ (120,878)			\$ (129,750)
	Available Fund Balance	\$2,112,926	\$ 2,485,265			\$ 3,333,802
REVENUES						
40000	Mesa Co General Tax	\$ 2,294,439	\$ 2,625,840	\$ 2,714,157	\$ 2,714,157	\$ 2,748,769
40200	Mesa Co Delinquent Tax	\$ 152	\$ 1,000	\$ 737	\$ 737	\$ 1,000
40400	Mesa Co. Delinquent Tax Int	\$ 77	\$ 100	\$ 96	\$ 96	\$ 100
40600	Mesa Co Gen Tax Interest	\$ 3,489	\$ 1,500	\$ 4,596	\$ 4,596	\$ 3,000
40700	Public Safety Tax	\$ 96,886	\$ 95,000	\$ 106,983	\$ 115,741	\$ 100,000
40800	Mesa Co Treasurer Misc	\$ -	\$ -	\$ -	\$ -	\$ -
41000	Mesa Co Ownership Tax	\$ 280,833	\$ 200,000	\$ 322,781	\$ 345,744	\$ 300,000
41500	Senior/Veterans and 41550 - Personal Property <50K Tax Exem	\$ 66,996	\$ 65,000	\$ 69,989	\$ 69,989	\$ 65,000
	<b>Total Tax Revenues</b>	<b>\$ 2,742,872</b>	<b>\$ 2,988,440</b>	<b>\$ 3,219,340</b>	<b>\$ 3,251,061</b>	<b>\$ 3,217,869</b>
PENSION						
49010	Pension	\$ -		\$ -	\$ -	
OTHER INCOMES						
41600	Grant Funds Received	\$ 56,482	\$ 158,716	\$ 27,942	\$ 27,942	\$ 209,715
42000	Interest: ColoTrust	\$ 72,609	\$ 60,000	\$ 148,262	\$ 157,768	\$ 100,000
42200	Interest: Grand Valley Bank	\$ 10,657		\$ 33,496	\$ 37,206	\$ 20,000
42800	Plan Review Fees	\$ 36,742	\$ 30,000	\$ 16,074	\$ 19,096	\$ 20,000
43400	Out Of District Response Calls	\$ 62,593	\$ 15,000	\$ 35,042	\$ 35,042	\$ 15,000
45400	Copy Fees/Permits	\$ 6,600	\$ 6,500	\$ 6,700	\$ 6,700	\$ 6,500
45500	Memorial/Donations	\$ 47,015	\$ 1,000	\$ 8,900	\$ 11,800	\$ 1,000
46000	Fire Service Contracts	\$ 36,335	\$ 36,827	\$ 37,718	\$ 37,718	\$ 37,718
48000	Ambulance Charges	\$ 2,102,307	\$ 2,000,000	\$ 1,916,003	\$ 2,082,927	\$ 2,000,000
63000	Insurance Contractual Adjustments (Contra Revenue)	\$ (1,282,777)	\$ (1,240,000)	\$ (1,129,635)	\$ (1,211,765)	\$ (1,240,000)
48010	Other Medical Income	\$ 75,652	\$ 75,000	\$ 47,785	\$ 47,792	\$ 40,000
48020	Fund Raisers	\$ 1,600	\$ 3,000	\$ 40	\$ 40	\$ 3,000
48030	Other Types Income	\$ 60,589	\$ 443,545	\$ 467,344	\$ 468,933	\$ 151,406
	<b>Total Other Incomes</b>	<b>\$1,286,403</b>	<b>\$ 1,589,588</b>	<b>\$1,615,672</b>	<b>\$1,721,199</b>	<b>\$ 1,364,339</b>
TOTAL REVENUE		<b>\$4,029,274</b>	<b>\$ 4,578,028</b>	<b>\$4,835,012</b>	<b>\$4,972,260</b>	<b>\$ 4,582,208</b>

GENERAL FUND EXPENSES		2023 Actual	Budget 2024- Amended	2024 YTD	2024 Projected Year End	2025 Budget
<b>ADMINISTRATION</b>						
40900	Abatement	\$ 2,148	\$ 2,500	\$ 3,200	\$ 3,200	\$ 6,092
40950	Abatement Interest	\$ 141	\$ 250	\$ 615	\$ 615	\$ 250
41400	Mesa Co Tres. Commission	\$ 45,549	\$ 50,000	\$ 55,667	\$ 55,667	\$ 60,000
60000	Bank / Credit Card Fees	\$ 1,418	\$ 3,000	\$ 1,230	\$ 1,250	\$ 2,000
60100	Administration Fees/All	\$ 15,029	\$ 18,200	\$ 5,760	\$ 16,114	\$ 18,200
60200	Legal/Audit/Notices: ALL	\$ 15,193	\$ 29,000	\$ 31,290	\$ 31,337	\$ 29,000
60500	Election Expense	\$ 78	\$ -	\$ -	\$ -	\$ 15,000
60910	Fire Prevention	\$ 3,259	\$ 10,000	\$ 6,579	\$ 6,579	\$ 10,000
62500	Dues/Subscriptions	\$ 17,853	\$ 21,640	\$ 16,967	\$ 16,967	\$ 23,150
72300	Colorado Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
72500	CRA/Employer Match	\$ 11,002	\$ 14,694	\$ 9,585	\$ 11,068	\$ 8,032
76500	FPPA/Employer Match	\$ 130,335	\$ 158,431	\$ 143,354	\$ 161,087	\$ 213,287
76550	FPPA/Employer D & D	\$ 51,135	\$ 62,455	\$ 54,639	\$ 61,590	\$ 75,571
77000	SS/Employer Match	\$ 16,505	\$ 20,713	\$ 16,023	\$ 18,088	\$ 18,360
77200	Medicare/Employer Match	\$ 28,781	\$ 31,281	\$ 29,791	\$ 33,622	\$ 35,490
77500	Wages Expense	\$ 1,984,886	\$ 2,332,465	\$ 2,054,655	\$ 2,310,993	\$ 2,550,019
<b>Total Administration</b>		<b>\$ 2,323,310</b>	<b>\$ 2,754,629</b>	<b>\$ 2,429,356</b>	<b>\$ 2,728,177</b>	<b>\$ 3,064,450</b>
70100	Travel Expense	\$ 2,169	\$ 2,500	\$ 1,481	\$ 1,987	\$ 2,500
70500	Mileage Allowance / Personnel	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000
71000	Meal Allowance	\$ 2,297	\$ 3,500	\$ 4,215	\$ 4,215	\$ 5,000
89500	Lodging Allowance	\$ 6,684	\$ 5,000	\$ 9,128	\$ 10,305	\$ 10,000
89600	Supplies/Tests/CBI/Medical	\$ 1,408	\$ 14,875	\$ 723	\$ 848	\$ 14,875
89700	Education - Materials	\$ 24,194	\$ 43,000	\$ 24,733	\$ 28,602	\$ 52,300
89840	Clothing Allowance	\$ 4,619	\$ 16,000	\$ 13,371	\$ 13,441	\$ 16,000
<b>Total Personnel Reimburse/Expense</b>		<b>\$ 41,369</b>	<b>\$ 85,875</b>	<b>\$ 53,652</b>	<b>\$ 59,398</b>	<b>\$ 101,675</b>
<b>INSURANCE</b>						
89000	Dist.Liability/Bonds/Insurance	\$ 41,110	\$ 45,000	\$ 36,506	\$ 36,506	\$ 45,000
89100	State Comp/Insurance	\$ 70,473	\$ 65,000	\$ 43,237	\$ 43,237	\$ 65,000
89200	H&A/Insurance	\$ 402,734	\$ 446,643	\$ 396,451	\$ 396,451	\$ 479,068
89300	Claims/Expenses/Insurance	\$ 6,892	\$ 8,500	\$ -	\$ -	\$ 8,500
89400	Triad/Insurance	\$ 1,387	\$ 2,500	\$ 517	\$ 544	\$ 3,000
<b>Total Insurance</b>		<b>\$ 522,596</b>	<b>\$ 567,643</b>	<b>\$ 476,711</b>	<b>\$ 476,738</b>	<b>\$ 600,568</b>
<b>SUPPLIES</b>						
61000	Office/Small Equipment	\$ 2,550	\$ 500	\$ 996	\$ 996	\$ 1,000
61500	Office/Mailing Expense	\$ 2,253	\$ 2,000	\$ 1,670	\$ 1,939	\$ 2,000
61800	Office/Supplies	\$ 2,670	\$ 2,000	\$ 3,260	\$ 3,713	\$ 4,000
89800	Supplies/Medical	\$ 143,266	\$ 73,000	\$ 55,169	\$ 59,085	\$ 106,380
89810	Supplies/Fire	\$ 36,676	\$ 43,200	\$ 16,621	\$ 24,638	\$ 55,950
<b>Total Supplies Expense</b>		<b>\$ 187,416</b>	<b>\$ 120,700</b>	<b>\$ 77,717</b>	<b>\$ 90,372</b>	<b>\$ 169,330</b>

GENERAL FUND EXPENSES		2023 Actual	Budget 2024- Amended	2024 YTD	2024 Projected Year End	2025 Budget
<b>STATION OPERATION/MAINTENANCE</b>						
63500	Utility - Misc Expense	\$ 91	\$ 500	\$ 128	\$ 128	\$ 500
65000	Utility - Phone	\$ 9,722	\$ 9,000	\$ 15,853	\$ 16,653	\$ 9,000
65200	Utility - Sewer	\$ 806	\$ 1,200	\$ 754	\$ 822	\$ 1,200
65500	Utility - Trash	\$ 2,639	\$ 2,800	\$ 3,263	\$ 3,472	\$ 3,500
66000	Utility - Electric/Gas	\$ 24,997	\$ 30,000	\$ 23,179	\$ 24,938	\$ 30,000
66500	Utility - 911 Dispatch	\$ 81,711	\$ 94,470	\$ 86,598	\$ 94,198	\$ 104,000
67000	Utility - Water	\$ 2,467	\$ 3,000	\$ 2,435	\$ 2,651	\$ 3,000
67500	Computer Expense	\$ 3,923	\$ 2,000	\$ 667	\$ 1,567	\$ 4,000
68000	EMS Reimb/MC Emergency Manage	\$ 7,680	\$ 16,000	\$ 7,500	\$ 14,940	\$ 16,000
68500	Maintenance/Radio	\$ 2,303	\$ 12,000	\$ 5,181	\$ 5,181	\$ 82,000
69000	Maintenance Contracts	\$ 91,884	\$ 113,149	\$ 102,296	\$ 105,471	\$ 110,212
89820	Janitorial	\$ 2,947	\$ 3,000	\$ 3,221	\$ 3,625	\$ 4,000
	Station Cleaning Supplies/Supplies					
89830	Supplies - Food	\$ 1,980	\$ 3,500	\$ 1,810	\$ 1,810	\$ 3,500
90600	Building Maintenance	\$ 9,413	\$ 12,000	\$ 14,362	\$ 16,235	\$ 16,000
90601	Miscellaneous	\$ -	\$ 500	\$ (5)	\$ (5)	\$ 500
<b>Total Station Operation/Maintenance</b>		<b>\$ 242,564</b>	<b>303,119</b>	<b>\$ 267,242</b>	<b>\$ 291,687</b>	<b>387,412</b>
<b>EQUIPMENT REPAIR/MAINTENANCE</b>						
90000	Vehicle - Parts & Supplies	\$ 42,025	\$ 45,000	\$ 22,472	\$ 23,733	\$ 34,000
90010	Misc - Repairs/Maintenance/Tow	\$ 564	\$ 850	\$ 392	\$ 392	\$ 850
90030	Fire Equipment Repair/Maint			\$ -		
90100	Vehicle - Small Tools	\$ 999	\$ 1,500	\$ 481	\$ 638	\$ 1,500
90200	Vehicle - Tires & Tubes	\$ 15,802	\$ 7,000	\$ 1,463	\$ 1,463	\$ 7,000
90300	Vehicle - Misc. Items	\$ 349	\$ 1,000	\$ 6	\$ 6	\$ 1,000
71500	Fuel Costs	\$ 36,379	\$ 40,000	\$ 26,367	\$ 30,656	\$ 35,000
71600	Oil & Fluids	\$ 1,237	\$ 4,000	\$ 2,574	\$ 2,574	\$ 4,000
<b>CAPITAL PROJECTS</b>						
90400	Capital Building Expense	\$ 16,333	\$ 5,000	\$ -	\$ -	\$ 166,000
90500	New Equipment/Future Capital Items	\$ 225,651	\$ 867,000	\$ 619,172	\$ 619,172	\$ 812,000
90800	Pension Contribution	\$ -		\$ -		\$ -
<b>Total Capital</b>		<b>\$ 241,984</b>	<b>\$ 872,000</b>	<b>\$ 619,172</b>	<b>\$ 619,172</b>	<b>\$ 978,000</b>
<b>Total Expenditures:</b>		<b>\$ 3,656,595</b>	<b>\$ 4,803,316</b>	<b>\$ 3,977,603</b>	<b>\$ 4,325,005</b>	<b>\$ 5,384,785</b>
	Increase/ Decrease in Reserves	\$ 372,680	\$ (225,287)	\$ 857,408	\$ 647,256	\$ (802,577)
	Available Fund Balance	\$ 2,485,606	\$ 2,259,978	\$ 3,342,673	\$ 3,132,521	\$ 2,531,225
	Tabor Reserve	\$ 120,538	\$ 120,878	\$ 120,878	\$ 120,878	\$ 129,750
	Ending Fund Balance	\$ 2,606,143	\$ 2,380,856	\$ 3,463,552	\$ 3,253,399	\$ 2,660,975
	<b>Estimated Account Balances:</b>					
	Grand Valley Bank- Operating Account- Ending	\$ 767,981	\$ 679,724	\$ 578,098	\$ 407,748	\$ 450,000
	Colo Trust- Savings Accounts- Ending	\$ 2,015,854	\$ 1,878,824	\$ 3,155,357	\$ 3,168,357	\$ 2,323,528

**PROPERTY TAX REQUIREMENTS**

Assessed Valuation of the District                      \$337,976,590

<u>PURPOSE</u>	<u>REVENUE</u>	<u>LEVY</u>
General Operating	\$2,737,103	8.0985
Growth/Election Funds	\$72,500	0.2145
Refunds/Abatements	\$6,092	0.0180

**Total Tax Requirement:**                                      **\$2,815,696**    **Mill Levy**    **8.3310**

**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.

**12/12/2024-1 RESOLUTION TO ADOPT BUDGET**

**A RESOLUTION SUMMARIZING BUDGET EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE LOWER VALLEY FIRE PROTECTION DISTRICT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2025 AND ENDING ON THE LAST DAY OF DECEMBER 2025.**

**WHEREAS**, the Board of Directors of Lower Valley Fire Protection District has Chief Matt Katzenberger and Office Manager Diana Manzanares to prepare and submit a proposed budget to said governing body at the proper time and

**Whereas**, Chief Matt Katzenberger and Office Manager Diana Manzanares, have submitted a proposed budget to said governing body on October 10, 2024, for its consideration, and

**WHEREAS**, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 12, 2024, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and

**WHEREAS**, whatever increases may have been made in the expenditures, increases were added to the revenues so that the budget remains in balance, as required by law.

**NOW THEREFORE, BE IT RESOLVED BY THE** Board of Directors of the Lower Valley Fire Protection District, Colorado:

- Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved and adopted as the budget of the Lower Valley Fire Protection District of the year stated above.
- Section 2. That the budget hereby approved and adopted shall be signed by President Cullen Purser, and made a part of the public records of the Lower Valley Fire Protection District.

**ADOPTED**, this 12th day of December A.D., 2025

\_\_\_\_\_ President

Attest \_\_\_\_\_



## **12/12/2024-2 RESOLUTION TO SET MILL LEVY**

### **A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2025, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE LOWER VALLEY FIRE PROTECTION DISTRICT, COLORADO FOR THE 2025 BUDGET YEAR.**

**WHEREAS**, the Board of Directors of the Lower Valley Fire Protection District, has adopted the annual budget in accordance with the Local Government Budget Law, on December 12, 2024 and;

**WHEREAS**, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$2,737,103 and;

**WHEREAS**, the amount of money necessary to balance the budget for elections costs and capital expenditure purposes from property tax revenue approved by voters or at public hearing is \$72,500 and;

**WHEREAS**, the amount of money necessary to balance the budget for collection of refunds/abatements is \$6,092 and;

**WHEREAS**, the 2025, the County Assessor(s) certified valuation for assessment for the Lower Valley Fire Protection District is \$337,976,590

### **NOW, THEREFORE, BE IT RESOLVED, BY THE BOARD OF DIRECTORS OF THE LOWER VALLEY FIRE PROTECTION DISTRICT, COLORADO:**

Section 1. That for the purpose of meeting all general operating expenses of the Lower Valley Fire Protection District during the 2025 budget year, there is hereby levied a tax of 8.0985 mills upon each dollar of the total valuation for assessment of all taxable property within the Lower Valley Fire Protection District for the year of 2025.

Section 2. That for meeting all election and capital expenditures of the Lower Valley Fire Protection District during the 2025 budget year, there is hereby levied a tax of 0.2145 mills upon each dollar of the total valuation for assessment of all taxable property within the Lower Valley Fire Protection District for the year of 2025.

Section 3. That for the purpose of collections of refunds and abatements in the Lower Valley Fire Protection District during the 2025 budget year, there is hereby levied a tax of 0.0180 mills upon each dollar of the total valuation for assessment of all taxable property within the Lower Valley Fire Protection District for the year of 2025.

Section 4. That the President is hereby authorized, and directed to either immediately certify to the County Commissioners of Mesa County, Colorado, the mill levies for the Lower Valley Fire Protection District as hereinabove determined and set; or be authorized and directed to certify to the County Commissioners of Mesa County, Colorado the mill levies for the Lower Valley Fire Protection District as hereinabove determined and set based upon the final December certification of valuation from the county assessor(s).

**ADOPTED** this 12th day of December A.D., 2024.

Attest: \_\_\_\_\_ President

**12/12/2024-3 RESOLUTION TO APPROPRIATE SUMS OF MONEY**

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE LOWER VALLEY FIRE PROTECTION DISTRICT, COLORADO, FOR THE 2025 BUDGET YEAR.

**WHEREAS**, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on December 12, 2024, and

**WHEREAS**, the Board of Directors have made provisions therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and

**WHEREAS**, it is not only required by law, but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purpose described below, thereby establishing a limitation on expenditures for the operations of the Lower Valley Fire Protection District.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE LOWER VALLEY FIRE PROTECTION DISTRICT, COLORADO:**

Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for purposes stated:

General Fund:	
Current Operating Expenses.....	\$2,737,103
Growth/Election.....	\$ 72,500
Refund/ Abatements.....	\$ 6,092
<b>Total General Fund.....</b>	<b>\$2,815,696</b>

**ADOPTED** this 12th day of December, A.D., 2024

\_\_\_\_\_ President

Attest: \_\_\_\_\_ Vice President