



Date June 13, 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 05/11/2024
 - Bills
 - Resolution 06/13/2024 - May 2024 Write Off's
 - Financial Reports
- Reports/Updates
 - Administrative
 - Chief
 - Officer(s)
 - Union #5265
- New Business
 - Volunteer Plan Affiliation Agreement
 - Resolution 06/13/2024(a) - Budget Amendment
- Old Business
- Adjourned

Lower Valley Fire District

May 9th, 2024

CALL MEETING TO ORDER

The Regular Board Meeting of the Board of Directors of the Lower Valley Fire Protection District was called to order by Cullen Purser after prior notice of the meeting was given. The role call was taken, and the following directors were present, Mark Bonella, Jeff Phillips, Cliff Gray and Jesse Mease. Others present were Chief Cavaliere, Deputy Chief Katzenberger, Derek Campbell, Adam Compton, Greg Reynolds (Google Meeting) Cody Ciotti, Thomas and Heidi Creel, John Dawson, Kaden Fife, Ben Gardner, Anthony Padilla, Beau Schmalz, Skylar Smith, Jesse Stocking, Tim Struble, Becky Van Bramer, Bette Burnett, and Diana Manzanares.

PLEDGE OF ALLEGIANCE

Cliff Gray led us in the Pledge of Allegiance.

Mark Bonella will be a few minutes late, but he will be here.

CITIZENS COMMENTS/REQUESTS

None

DISCLOSURE OF CONFLICT OF INTEREST

None

APPROVAL OF REGULAR BOARD MEETING MINUTES

Jeff Phillips motioned to accept the board minutes from 04/11/2024. Motion was seconded by **Jesse Mease**. The **motion** was passed with 4 votes.

APPROVAL OF BILLS

Diana stated that we have \$93,045.54 for our Expense Summary from April 9th, 2024 to May 6th, 2024.

The total balance in our bank account including cash on hand is \$3,406,918.88. The interest for the month of April is \$14,700.36 and our TYD from Jan -April is \$52,780.04.

April's Mesa County Statement of collections came out to be \$597,460.26.

On April 12th, 2024 Cullen purser and I went to GVB to wire \$900,000.00 from our GVB general checking account to our Colo-trust to earn more interest income and to maintain our General Checking account around the agree \$600,000.00.

Lower Valley Fire District

May 9th, 2024

Jeff Phillips made a motion to accept the Expense Summary. **Motion** was seconded by **Cliff Gray**. **The motion** was passed with 4 votes.

Mark Bonella had just arrived after the vote was taken.

Resolution 04/2024 -Write-offs

Mark Bonella motioned to accept the write-offs in the amount of \$88,459.25 for April 2024.

Jesse Mease seconded the motion. **The motion** was passed with 5 yes votes.

APPROVAL OF FINANCIAL REPORT

The total balance in our bank account including cash on hand is \$3,406,918.88. The interest for the month of April is \$14,700.36 and our TYD from Jan -April is \$52,780.04.

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A/P another check run will be done next week because I will be out for 2 ½ weeks due to my daughter's High school Graduation and my surgery. May 15-May 31,2024

Cliff Gray made a motion to accept the **Financial Statement**.

Jeff Phillips seconded the motion. **The Motion** passed with 5 votes.

REPORTS AND UPDATES

Nothing to Report

ADMINISTRATIVE RPORT

Nothing to report.

CHIEF REPORT

Chief Cavaliere and Captain Mulkey presented to the SEMTAC board for our EMS Provider grant on May 9th, via ZOOM and the SEMTAC score constitutes 50% of the total score.

Lower Valley Fire District

May 9th, 2024

Our annual audit with Paul Miller has been completed and went very smoothly, and we are finalizing data, and he will present it to the board at a later date.

SDA Annual Regional workshop will be Tuesday, June 11th at the Clifton Water District from 8:00-12:00. If anyone is interested, please sign up.

Ambulance 3112 is on Gov Deals .net and there has been some interest from the post.

Officers

None

Union #5625

Kaden Fife wanted to let the board know that everyone is thankful for the board taking the time to read the survey and move forward with it. They are looking forward to hearing what the board has planned regarding the salary increase.

The Corn Hole tournament was a big success. Just one suggestion was made. They need more water.

He also wanted the board to know that there is a difference between the Union and the Foundation.

New Business-Salary Survey Discussion

The board has had time to go over the survey and would like Matt to give the board and the room the info and go over all of it.

Back in 2023 we had a COLA increase of 5%. That was our starting point to get the salary survey. We had several departments that have responded, including one from up valley for the salary survey.

They looked at several things, not just the salary, benefits package cost share if any.

They took the average minimum and the average maximum of what was presented to us and then took out the extremely high and extremely low numbers and took into consideration the benefits package and how that effects the overall annual salary, which gave us the adjusted average minimum and the adjusted average maximums.

Lower Valley Fire District

May 9th, 2024

Not every step will be a time requirement. They won't be able to go from step one to step ten and make a lot of money and leave. It will be an annual increase of \$361,000.00 to the current budget. Can this be sustainable down the line? Will we be able to keep up with getting new equipment down the line?

If some people go up the steps faster and faster, how can we keep up with inflation?

How can we justify having Loma Station open? Should it be closed?

The board members need to be able to answer these questions of the people that they represent.

Matt stated that if the assessment rate continues to drop, we still have growth in our district and the 10-year growth data shows that there is a lot of new growth.

We have been utilizing operating income for operating expenses and capital income for capital expenses. In the last three years we have been utilizing operating income for capital expenses and still putting money into the capital savings. We have put 1.65 million in the last six months in addition to the 4 million that we have allocated over the last three years out of the operating funds.

If we look at where we are going to be in the next ten years and what the growth is going to look like in Fruita and the Mesa County data, we would be able to sustain this.

There is also going to be an unknown.

Matt also stated that the community needs to be educated as to why we have a Loma station and the value of that station. We can only provide the level of service that the community is willing to pay for.

It costs a lot of money for a new hire. The training cost is about \$30,000.00 but if you don't have any interest in that position, you are paying it out in overtime to cover that position.

Jesse stated that we need to find the balance, but we still need to be able to function.

Mark stated that everyone in this room will benefit from this, and the public will get nothing, no more trust, people are upset about the taxes. The public will need to be educated and the ones that can do this are the board members in their district.

Lower Valley Fire District

May 9th, 2024

How can anyone work 48 hours? Why are we using the 48 hours? Why don't we use the 24 hours? Mark has heard that they are always tired, and it is not good for their lifestyle.

Rebecca stated that he doesn't have the complete picture and Mark said he had the floor.

Some people like it but we need to look at it as to what is the best bang for the buck.

Cullen asked that next month, to bring the board some data on comparing 24 hours to 48-hour shifts.

Kaden stated that if we go to another less than 48-96, we will lose more people. Mark asked them to write down why they like or dislike the 48-96 shift and why it benefits the district.

Cullen just wants more information.

Jeff wants to know what more we need to decide.

Mark stated maybe we wait one more month or put a community together, but Mark doesn't want to be on it.

Cullen stated that he doesn't think that if we wait another month, we are not going to have anymore info than we do right now.

Mark asks Matt if what he has been looking at would it short fall our budget next year?

Matt stated that he didn't see a big change.

Matt wants to answer some of the questions that have been asked. What do they get (the public) and what do we get (LVFD)?

Matt stated that we have grown the level of service over the last 5-8 years, and we have been very aggressive with that growth because we were so far behind in the level of service. What they get is not backed by that level of service because whether we have employees stay or go, we can't recruit and retain staff with the wages that we have now. They get someone to show up when they call 911. If we don't do something and we know you want to do something, they get the peace of mind to know that trained professionals will show up.

There is a good reason that all the other departments in our area all use the 48/96 shift. If you want the data, we will be glad to get it for you!

Lower Valley Fire District

May 9th, 2024

This works for the majority of Mesa County because everyone knows who is working what shift.

Board members need to educate their constituents in their district.

Jesse stated that we have home grown talent here and we need to keep it, just because we have lost one good employee doesn't mean that that person can't be replaced.

We really need to have a solid communication plan from the top to the bottom in this organization.

Cullen stated that we need to put some time and effort into this.

Mark stated that he doesn't need to have the info on the 48/96 shift, but Jesse stated he would like to hear about the psychological aspects of it.

Cullen would like to form a committee for the communication plan.

Mark Bonella made a motion that this proposal includes a pay schedule lock meaning that the bracket will not be reviewed for adjustment, this includes any COLA, until 2027 with an effective date of any adjustments of January 1,2028. Employees will observe the time and performance requirements to promote through the steps. It will be effective as of 06/30/2024.

Jesse Mease Seconded the motion. The **Motion** passed with 5 votes.

Bette asks if everyone in this room will be getting the raise including the business office. She was told it was only for the full-time employees.

Mark Bonella stated that he wanted to amend the motion to include the Billing Specialist Bette Burnett to receive the same raise as the full-time employees.

Jesse Mease seconded the motion. The **Motion** passed with 5 votes.

THANK YOU FROM BETTE !!!!!

Lower Valley Fire District
May 9th, 2024

Old Business

None

Adjournment

Cullen made a motion to adjourn. All in favor 5 yes votes.

Lower Valley Fire Protection District

Expenses by Vendor Detail

May 07 - June 10, 2024

AFP Services, LLC	375.00	2024 ANNUAL FIRE SPRINKLER
Amazon	18.98	MEDICAL SUPPLIES
Ascent Medical Transport (1)	10,000.00	05/30/2024 Purchase Agreement for 2009 Ambulance
AT & T Mobility	37.42	04/21 - 04/25/24 SRVC - LAST INVOICE TRANSFERRED TO T-MOBILE
Balanced Rock Counseling, LLC	300.00	Peer Support Monthly Retainer - May/June 2024
Beaver Floor Cleaning LLC	1,508.00	Fire Station #31 floor cleaning; strip & wax
Bound Tree Medical, LLC	4,374.13	MEDICAL SUPPLIES
CEBT	38,136.33	JUNE 2024 CEBT INSUR. COVERAGE
CEGR Law	31.00	04/30/2024 STMT - REGARDING WEBSITE
CenturyLink	251.62	05/16 - 06/15/2024 SRVC - COMBINATION OF FRUITA; LOMA LINES & MODEM
Children's Hospital	50.00	Peds EMS CE's Class
City Of Fruita (1)	509.78	04/10 - 05/09/2024 UTILITY SRVC & JUNE 2024 MONTHLY PHONE & FIBER SRVC
City Of Grand Junction (1)	7,872.50	MAY 2024 - 911 COMMUNICATION SRVCS
Colorado Div. of Fire Prevention & Cor	80.00	4 CERTIFICATION RENEWALS
Commercial Tire Service	519.13	TIRES FOR BRUSH TRUCK #32
Corner Market	91.12	FUEL - TRAVELING
DW METAL WORKS INC	630.00	LABOR-REPAIR BRUSH GUARD & BUMPER MOUNTS - UNIT#3113
Family Health West (2)	776.01	QTY 1 TEGADERM(\$24.60); QTY 3 PRIMARY IV TUBING(\$561.33); QTY 3 IV NS BAGS(\$190.08)
Grand Valley Bank	20.00	WIRE FEE FOR 06/10/2024 TRANSFER TO COLOTRUST
Grand Valley Power	235.97	04/16 - 05/16/24 LOMA FIRE STATION & LOMA HALL SRVCS
Hartman Brothers	221.60	COMPRESSED OXYGEN
Intuit	270.00	QUICK BOOK's PAYROLL DIRECT DEPOSIT MONTHLY SRVCS
Iron Edge	1,941.96	JUNE 2024 - IT SRVCS
Kroger/City Market	64.99	ADMINISTRATION EXPENSE
Kum & Go	55.21	FUEL - TRAVELING
Mesa Door Systems	348.50	LABOR TO REPLACE CABLE & OPENER
Municipal Emergency Services	945.49	CLOTHING FOR FIRE FIGHTERS - PANTS & SHIRTS
Pinnacol Assurance	4,656.22	WORKMAN'S COMP - 5 of 9 Installed pymt including 12/17/2023 Claim Incident# 10216073
Quality Health Network	26.25	HIE MONTHLY CONNECTION FEES - 1 PROVIDER @ \$26.25 PER MONTH
REPUBLIC SERVICES #165	230.59	JUNE 2024 SRVCS FOR FRUITA & LOMA STATIONS
Sam's Club	363.94	STATIONS SUPPLIES
Service Center	13.19	OIL/FLUIDS
STINKER STORES	53.36	FUEL - TRAVELING
Superior Alarm, Inc	1,258.84	FIRE ALARM INSPECTIONS; MONITORING & BATTERIES
T-Mobile	840.67	04/21 - 05/20/2024 SRVC FOR 6 DIAL PADS LICENSES; 12 IPADS; & 4 IOT DEVICES
Two Way Communications	4,913.92	BKRS000-T-381 VHF PORTABLE RADIO MAINTENANCE - ** \$5000 DONATION FROM ENTERPRISE PRODUCTS**
UPrinting	4,299.30	STICKERS & BAGS FOR FIRE PREVENTION PROMOTIONS/EVENTS
Ute Water Conservancy District	224.04	04/10 - 05/09/24 FRUITA & LOMA STATIONS SRVCS
WAWS LIMITED	191.25	UNIT# 3121 - INJECTION PUMP & INSTALL NEW FOAM PUMP & TEST FUNCTION
WEST END SINCLAIR	53.54	FUEL - TRAVELING
Zen Communications	60.00	06/01 - 06/30/2024 FAX SERVICE

TOTAL

\$ 86,849.85

Resolution 06/13/2024

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE LOWER VALLEY FIRE PROTECTION DISTRICT ADOPTING THIS RESOLUTION

WHEREAS, as the Board of Directors of Lower Valley Fire Protection District have resolved to write off the following additional amounts as required for non-allowable charges of Medicare/Medicaid (*as required by law*), collection fees, deceased person, bankruptcy accounts (*as required by law*) and indigent accounts that are uncollectible for EMS service in the amounts as follows for the month of May 2024.

Contractual Adjustments:	\$	66,106.03
Bankruptcy/Deceased/Indigent	\$	1,074.96

Total:		<hr/>
		\$67,180.99

We received \$26.00 from the Collection Agency for the month of May 2024. We sent \$11,213.82 for the month of May 2024 to collections.

PASSED and ADOPTED by the Board of Directors of Lower Valley Fire Protection District this 13th day of June 2024.

Lower Valley Fire Protection District
President of the Board of Directors

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

**Monthly Financial Statement
As of 06/10/2024**

Account	Balance	Mar Interest Accrued	Apr Interest Accrued	MAY Interest Accrued
Cash On Hand	\$ 200.00	\$ -	\$ -	\$ -
Grand Valley Bank/ LVFD main checking acct 5% rate	\$ 608,168.51	\$ 4,857.25	\$ 3,454.80	\$ 3,517.08
Colo-Trust General/ Plan Review Fees 5.5117% rate 30-DAY YIELD	\$ 1,993,579.34	\$ 4,950.19	\$ 6,925.12	\$ 9,088.19
Colo-Trust Infrastructure 5.5117% rate 30-DAY YIELD	\$ 979,260.28	\$ 4,463.77	\$ 4,320.44	\$ 4,464.21
	\$ 3,581,208.13	\$ 14,271.21	\$ 14,700.36	\$ 17,069.48

YTD ON INTEREST: \$ 69,849.52

Mesa County Statement of Collections

	2017	2018	2019	2020	2021	2022	2023	2024
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	
July	\$ 32,521.80	\$ 35,271.33	\$ 55,532.39	\$ 74,408.85	\$ 76,972.63	\$ 58,637.82	\$ 79,664.19	
August	\$ 20,919.74	\$ 31,431.78	\$ 42,211.06	\$ 56,417.57	\$ 42,205.90	\$ 54,246.37	\$ 54,920.05	
September	\$ 19,734.38	\$ 22,331.26	\$ 39,114.35	\$ 40,489.52	\$ 39,396.02	\$ 45,921.23	\$ 40,604.16	
October	\$ 22,133.18	\$ 20,166.51	\$ 32,927.19	\$ 33,148.40	\$ 39,931.69	\$ 38,983.85	\$ 38,183.14	
November	\$ 23,470.50	\$ 28,383.41	\$ 39,858.59	\$ 36,200.84	\$ 42,729.52	\$ 47,592.78	\$ 47,094.05	
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	\$ 2,548,467.51

* Please note that May 2024 total includes:

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

2024 Lower Valley Fire Protection District Budget- Updated 06/10/2024

GENERAL FUND INCOMES		2021 Actual	2022 Actual	Budget 2023	2023 Actual	2023 Difference	Budget 2024	2024 YTD	2024 Remaining
Starting Fund Balance				\$2,233,464			\$ 2,606,144		
Grand Valley Bank- Operating Account- Starting				\$1,060,342			\$ 2,606,144		
Solo Trust- Savings Accounts- Starting				\$1,193,244			\$ -		
Tabor Reserve				(\$120,538)			\$ (120,878)		
Available Fund Balance				\$2,112,926			\$ 2,485,265		
REVENUES									
40000	Mesa Co General Tax	\$ 2,065,633	\$ 2,285,112	\$ 2,101,954	\$ 2,294,439	\$ (192,485)	\$ 2,625,840	\$ 1,978,274	\$ 647,566
40200	Mesa Co Delinquent Tax	\$ 9,136	\$ 1,349	\$ 7,879	\$ 152	\$ 7,727	\$ 1,000	\$ 590	\$ 410
40400	Mesa Co. Delinquent Tax Int	\$ 1,571	\$ 185	\$ 1,536	\$ 77	\$ 1,459	\$ 100	\$ 74	\$ 26
40600	Mesa Co Gen Tax Interest	\$ 3,147	\$ 3,328	\$ 4,262	\$ 3,489	\$ 773	\$ 1,500	\$ 786	\$ 714
40700	Public Safety Tax	\$ 93,448	\$ 104,129	\$ 95,723	\$ 96,886	\$ (1,163)	\$ 95,000	\$ 51,644	\$ 43,356
40800	Mesa Co Treasurer Misc	\$ -	\$ -	\$ 600	\$ -	\$ 600	\$ -	\$ -	\$ -
41000	Mesa Co Ownership Tax	\$ 301,497	\$ 302,071	\$ 316,182	\$ 280,833	\$ 35,349	\$ 200,000	\$ 113,185	\$ 86,815
41500	Senior/Veterans and 41550 - Personal Property <50K Tax Exem	\$ 64,523	\$ 67,365	\$ 65,975	\$ 66,996	\$ (1,021)	\$ 65,000	\$ 69,989	\$ (4,989)
Total Tax Revenues		\$ 2,538,955	\$ 2,763,538	\$ 2,594,111	\$ 2,742,872	\$ (148,761)	\$ 2,988,440	\$ 2,214,542	\$ 773,898
PENSION									
49010	Pension	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER INCOMES									
41600	Grant Funds Received	\$ 34,021	\$ 182,482	\$ 76,250	\$ 56,482	\$ 19,768	\$ 156,716	\$ 27,942	\$ 130,774
42000	Interest: ColoTrust	\$ 355	\$ 18,721	\$ 523	\$ 72,609	\$ (72,086)	\$ 60,000	\$ 52,589	\$ 7,411
42100	Transfer: Colo Trust- Capital Purchases								
42200	Interest: Grand Valley Bank								
42800	Plan Review Fees	\$ 17,493	\$ 14,052	\$ 15,000	\$ 10,657	\$ (10,657)	\$ 30,000	\$ 17,260	\$ (17,260)
43400	Out Of District Response Calls	\$ 3,776	\$ 652	\$ 3,500	\$ 36,742	\$ (21,742)	\$ 15,000	\$ 8,352	\$ 21,648
45400	Copy Fees/Permits	\$ 5,237	\$ 6,666	\$ 6,283	\$ 62,593	\$ (59,093)	\$ 15,000	\$ 35,042	\$ (20,042)
45500	Memorial/Donations	\$ 3,568	\$ 70,907	\$ 4,000	\$ 47,015	\$ (43,015)	\$ 1,000	\$ 425	\$ 6,075
46000	Fire Service Contracts	\$ 49,430	\$ 35,597	\$ 35,597	\$ 36,335	\$ (738)	\$ 36,827	\$ 37,718	\$ (891)
48000	Ambulance Charges	\$ 2,030,389	\$ 2,019,729	\$ 2,000,000	\$ 2,102,307	\$ (102,307)	\$ 2,000,000	\$ 627,769	\$ 1,372,232
53000	Insurance Contractual Adjustments (Contra Revenue)	\$ 1,148,011	\$ (1,432,115)	\$ (1,240,000)	\$ (1,282,777)	\$ 42,777	\$ (1,240,000)	\$ (421,486)	\$ (818,514)
48010	Other Medical Income	\$ 3,076	\$ 23,399	\$ 18,500	\$ 75,652	\$ (57,152)	\$ 75,000	\$ (45)	\$ 75,045
48020	Fund Raisers	\$ 9,752	\$ 1,500	\$ 8,000	\$ 1,600	\$ 6,400	\$ 3,000	\$ 40	\$ 2,960
GENERAL FUND INCOMES									
48030	Other Types Income	\$ 95,633	\$ 22,869	\$ 67,436	\$ 60,589	\$ 6,847	\$ 77,500	\$ 424,359	\$ (346,859)
Total Other Incomes		\$ 3,400,742	\$ 964,459	\$ 995,089	\$ 1,286,403	\$ (291,314)	\$ 1,223,543	\$ 815,326	\$ 408,217
TOTAL REVENUE		\$ 5,939,697	\$ 3,727,998	\$ 3,589,200	\$ 4,029,274	\$ (440,074)	\$ 4,211,983	\$ 3,029,868	\$ 1,182,116

GENERAL FUND EXPENSES		2021 Actual	2022 Actual	Budget 2023	2023 Actual	2023 Difference	Budget 2024	2024 YTD	2024 Remaining
ADMINISTRATION									
40900	Abatement	\$ 791	\$ 2,549	\$ 2,500	\$ 2,148	\$ 352	\$ 2,500	\$ 384	\$ 2,116
40950	Abatement Interest	\$ 84	\$ 150	\$ 258	\$ 141	\$ 117	\$ 250	\$ 14	\$ 236
41400	Mesa Co Tres. Commission	\$ 42,776	\$ 46,950	\$ 50,000	\$ 45,549	\$ 4,451	\$ 50,000	\$ -	\$ 50,000
60000	Bank / Credit Card Fees	\$ 2,668	\$ 4,214	\$ 3,285	\$ 1,418	\$ 1,867	\$ 3,000	\$ 425	\$ 2,575
60100	Administration Fees/All	\$ 33,453	\$ 10,902	\$ 17,997	\$ 15,029	\$ 2,968	\$ 18,200	\$ 2,330	\$ 15,870
60200	Legal/Audit/Notices: ALL	\$ 25,077	\$ 33,530	\$ 25,000	\$ 15,193	\$ 9,807	\$ 29,000	\$ 2,364	\$ 26,636
60500	Election Expense	\$ -	\$ -	\$ 15,000	\$ 78	\$ 14,922	\$ -	\$ -	\$ -
60910	Fire Prevention	\$ -	\$ 205	\$ 3,500	\$ 3,259	\$ 241	\$ 10,000	\$ 4,299	\$ 5,701
GENERAL FUND EXPENSES									
62500	Dues/Subscriptions	16,947	10,599	17,921	17,853	68	21,640	5,279	16,361
72300	Colorado Unemployment Insurance	\$ -	\$ 367	\$ 2,100	\$ -	\$ 2,100	\$ -	\$ -	\$ -
72500	CRA/Employer Match	15,181	12,976	11,730	11,002	728	13,049	4,775	8,274
76500	FPPA/Employer Match	85,676	109,998	140,209	130,335	9,874	148,136	59,885	88,251
76550	FPPA/Employer D & D	33,655	43,350	51,684	51,135	549	58,248	23,600	34,648
77000	SS/Employer Match	9,572	6,826	16,307	16,505	(198)	20,713	8,045	12,668
77200	Medicare/Employer Match	23,364	24,650	25,286	28,781	(3,494)	29,477	12,657	16,821
77500	Wages Expense	1,566,466	1,726,095	2,034,210	1,984,886	49,324	2,202,902	872,862	1,330,039
	Total Administration	\$ 1,855,710	\$ 2,033,360	\$ 2,416,987	\$ 2,323,310	\$ 93,677	\$ 2,607,115	\$ 996,918	\$ 1,610,196
70100	Travel Expense	242	1,959	2,500	2,169	331	2,500	120	2,380
70500	Mileage Allowance / Personnel	87	-	1,000	-	1,000	1,000	-	1,000
71000	Meal Allowance	562	3,247	3,500	2,297	1,203	3,500	1,850	1,650
89500	Lodging Allowance	2,386	5,759	3,500	6,684	(3,184)	5,000	3,854	1,146
89600	Supplies/Tests/CBI/Medical	2,121	2,705	3,025	1,408	1,617	14,875	580	14,295
89700	Education - Materials	12,113	11,307	38,100	24,194	13,906	43,000	8,413	34,587
89840	Clothing Allowance	7,270	11,174	5,165	4,619	546	16,000	6,452	9,548
	Total Personnel Reimburse/Expense	\$ 24,781	\$ 36,152	\$ 56,790	\$ 41,369	\$ 15,420	\$ 85,875	\$ 21,269	\$ 64,606
INSURANCE									
89000	Dist.Liability/Bonds/Insurance	28,057	28,260	35,000	41,110	(6,110)	45,000	35,253	9,747
89100	State Comp/Insurance	47,992	40,070	65,000	70,473	(5,473)	65,000	23,977	41,023
89200	H&A/Insurance	333,709	354,375	421,643	402,734	18,909	446,643	217,091	229,552
89250	Dental/Vision Insurance	7,473	-	8,500	-	8,500	-	-	-
89300	Claims/Expenses/Insurance	-	3,968	10,200	6,892	3,308	8,500	-	8,500
89400	Triad/Insurance	1,073	1,361	1,500	1,387	113	2,500	252	2,248
	Total Insurance	\$ 418,304	\$ 428,034	\$ 541,843	\$ 522,596	\$ 19,247	\$ 567,643	\$ 276,573	\$ 291,070
SUPPLIES									
61000	Office/Small Equipment	1,708	1,475	2,750	2,550	200	500	996	(496)
61500	Office/Mailing Expense	1,470	2,489	2,000	2,253	(253)	2,000	660	1,340
61800	Office/Supplies	4,912	5,402	4,000	2,670	1,330	2,000	1,484	516
89800	Supplies/Medical	53,635	57,313	115,000	143,266	(28,266)	73,000	31,364	41,636
89810	Supplies/Fire	36,179	17,340	44,555	36,676	7,879	43,200	1,976	41,224
	Total Supplies Expense	\$ 97,904	\$ 84,019	\$ 168,305	\$ 187,416	\$ (19,111)	\$ 120,700	\$ 36,481	\$ 84,219



CHIEF'S BOARD REPORT

June 13, 2024

- Billing Specialist interviews were held yesterday – Update.
- Friday the 14th is the closing date for full-time application submittal.
- ISO Review – we are at our 5-year interval for our ISO review and although we haven't been contacted yet, we are updating the necessary documents that will be reviewed.
- Ryan McCaully (Deputy District Chief) with the DFPC will be using the vacant front office when he is in the area. His office is in Rifle, but he operates a lot in our area.
- July Connectedness event will be the annual B-B-Q with date & time TBA.

VOLUNTEER PLAN AFFILIATION AGREEMENT

This Affiliation Agreement is hereby entered into by and between the Lower Valley Fire Protection District _____, (hereinafter referred to as the *Employer* and the Fire and

Police Pension Association (hereinafter referred to as the FPPA) to become effective on June 13th, 2024, as follows:

WITNESSTH.

Whereas C.R.S. 31-31-705 and C.R.S. 31-30-1108 permit the FPPA Board of Directors (hereinafter referred to as the FPPA Board) to make agreements with governing bodies which provide pension plans for volunteer firefighters for the purpose of administering such plans and managing the funds of such plans for investment; and

Whereas Section 1818 of the FPPA Rules and Regulations, provides that the governing body of an employer having a pension plan for its volunteer firefighters may elect to affiliate with FPPA, and

Whereas, by adoption of this Affiliation Agreement dated June 13th, 2024, the *Employer* has requested that FPPA administer its volunteer pension plan and manage the plan's funds for investment; and

Whereas, FPPA has considered this request and based upon the evidence presented, FPPA has received satisfactory evidence that the *Employer* should be allowed to affiliate, having met the statutory, regulatory, administrative, and financial requirements; and

Whereas, by signature below, FPPA approves the affiliation of the *Employer*.

NOW THEREFORE, in consideration of the mutual covenants and agreements contained herein, the parties hereto agree as follows:

1. Pursuant to C.R.S.31-31-705, the assets of the *Employer's* plan shall be transferred to FPPA on the effective date of affiliation as set forth within this Agreement, unless the effective date is a legal holiday, in such case the actual transfer must be made on the next business day following the effective date. FPPA's approval is contingent upon the conversion to cash of the *Employer's* plan assets as specified by FPPA.
2. It shall be the responsibility of the *Employer* to ensure the safe delivery of the pension plan assets to FPPA's depository.

3. FPPA agrees to provide a receipt for the assets delivered upon confirmation from FPPA's depository.
4. FPPA will be responsible for investment of the assets and will continue to use its best efforts to generate earnings on your plan's funds. However, as in other similar investment situations, FPPA cannot guarantee a specified rate of earnings nor exclude the possibility of losses. *Employer* hereby agrees that FPPA has the authority to determine the investment asset allocation of the funds and *Employer* understands that this asset allocation is subject to change. The *employer* understands that there could be a change to the assumed rate of investment return which could also result in an increase in required contributions to the plan.
5. While funds will be commingled for investment, the amount of the principal of your plan's affiliated funds, together with any earnings or losses thereon, shall be accounted for separately.
6. The *Employer* will be responsible for the collection and transmission of all contributions to FPPA with the exception of state contributions, made pursuant to C.R.S. 31-30-1112, as amended. State contributions will be transferred to FPPA by the Department of Local Affairs (DOLA) in accordance with the law and the DOLA's policies and standards concerning eligibility for state contributions.
7. The *Employer* understands that the required contributions may be made from a combination of employer and state matching funds, but that the *Employer* is ultimately responsible for meeting the required contribution obligations as specified by FPPA's Actuary.
8. FPPA is responsible for making benefit payments to the plan beneficiaries, as directed by the *Employer* for so long as *Employer* continues to forward the full amount of the required employer contributions to FPPA required to fund your volunteer firefighter pension plan as specified by FPPA's Actuary, and while there is sufficient money in your fund to pay the benefits.
9. The *Employer* understands that any expenses incurred by FPPA that are directly related to FPPA's administration of the plan shall be paid from that plan's assets. Any expenses incurred by FPPA that are attributable to more than one plan will be allocated to each plan on an equitable basis as determined by FPPA. The allocated expense shall be paid from the assets of each plan.
10. FPPA will not be liable to make payments on your behalf except from those monies in your volunteer firefighter pension fund, including earnings thereon. In the event any person commences a civil action or similar proceeding against the FPPA for benefits or

other matters arising from your volunteer firefighter pension plan, you will reimburse FPPA for its expenses arising from the defense of such action or assume its defense upon the consent of FPPA and will indemnify the FPPA for the total amount of any judgment resulting therefrom. In the event you fail to adequately contribute to your volunteer firefighter pension fund and FPPA commences a civil action or similar proceeding against you to collect unpaid contributions, you will pay FPPA's reasonable costs of collection, including but not limited to attorney's fees.

11. The *Employer* understands and agrees that it has the following responsibilities:
 - Establishing eligibility for and the amount of benefits to be received by members and beneficiaries of the plan, including the determination of base benefits, years of service under the plan, marital status, and continuing eligibility of retirees and survivors;
 - Maintaining records of the terms and provisions of the plan as they may be adopted and amended;
 - Making determinations regarding benefit improvements, if any;
 - That any benefit improvements can only be made if the *Employer* complies with C.R.S. 31-30-1122(3) and pays the actuarially required contributions necessary to fund such benefits; and
 - Periodically certifying information required by FPPA to administer the plan benefits.
12. The *Employer* understands that it may terminate this Agreement in accord with applicable procedures established by FPPA. A copy of the current procedures for disaffiliation is available from FPPA.
13. The *Employer* understands and acknowledges that pursuant to C.R.S. 31-31-705, FPPA may terminate the affiliation of the *Employer* from FPPA by providing sixty (60) days written notice to the *Employer* for failure to fulfill its responsibilities to the plan or its failure to renew an affiliation agreement.
14. The *Employer* shall take the necessary steps to satisfy the qualification requirements specified in section 401 of the Internal Revenue Code including adopting a plan document in substantially similar form to the model plan document which is attached hereto as Exhibit A. The *Employer* acknowledges that it will keep the Plan Document attached hereto as Exhibit A up to date with any benefit improvements and ensure that any changes are communicated to FPPA, and the plan document is updated.
15. This Agreement may be modified or amended by FPPA and/or the *Employer* only in writing and will only be effective upon formal approval by both parties.

IN WITNESS WHEREOF, the undersigned have executed this Agreement as of the day and year first above written.

For the FIRE AND POLICE PENSION
ASSOCIATION

Kevin Lindahl, Executive Director
FPPA

Lower Valley Fire Protection District
For the _____
(Governing Body of Municipality,
District or Authority)

Authorized Signatory

Cullen Purser

Print Name

Board President

Title

Exhibit A

Plan Document

The Employer hereby adopts this Plan Document for its volunteer firefighter pension plan.

I. Qualification rules under IRC 401(a)

a. The Employer incorporates by reference FPPA Rules regarding volunteer plans, as applicable, into this Plan Document. Part 18 of the FPPA Rules specifies the requirements for meeting the qualification requirements specified in sections 401(a) and 414(d) of the Internal Revenue Code.

II. The Employer has established benefits in accordance with C.R.S. 31-30-1101 et.seq and incorporates the provisions of that article into this Plan Document.

III. Benefits shall be distributed in accordance with C.R.S. 31-30-1101 et.seq and this Plan Document.

RETIREMENT BENEFIT

a. Pursuant to C.R.S. 31-30-1122(1), the normal retirement pension amount for volunteer firefighters who have twenty years of active service and who are over fifty years of age shall be:	\$700.00
b. Pursuant to C.R.S. 31-30-1122(2), the retirement pension amount for volunteer firefighters who have less than twenty years of service, but 10 or more years, who are fifty years of age or older shall be:	\$350.00
i. The vesting for the monthly benefit shall be as follows:	

(continued on next page)

DISABILITY

<p>a. Pursuant to C.R.S. 31-30-1121 (1), if a volunteer firefighter is injured while in the line of duty as a volunteer firefighter, the volunteer firefighter shall be entitled to:</p> <p>i. A short-term disability monthly annuity for not more than one year in an amount of:</p>	
<p>b. A long-term disability monthly annuity for a disability that deprives the volunteer firefighter of an earning capacity and that extends beyond one year in an amount of:</p>	\$400.00

SUPPLEMENTAL RETIREMENT PENSION (EXTENDED SERVICE)

<p>a. Pursuant to C.R.S. 31-30-1125, the Employer shall pay a supplemental payment (Extended service award) of:</p>	
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SURVIVOR BENEFIT

<p>a. Pursuant to C.R.S. 31-30-1126, the Employer shall pay a survivor benefit to the surviving spouse in an amount equal to:</p>	\$300.00
<p>b. Pursuant to C.R.S. 31-30-1127, as a result a death from injuries in the line of duty the Employer shall pay a survivor benefit in an amount equal to:</p> <p>OR</p>	
<p>c. In lieu of the survivor benefit provided under C.R.S. 31-30-1126 and 1127, the Employer elects to pay a survivor benefit pursuant to C.R.S. 31-30-1128 in the amount of:</p>	

FUNERAL BENEFIT

<p>a. Pursuant to C.R.S. 31-30-1129, the Employer shall pay a funeral benefit in the amount of:</p>	\$310.00
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Resolution 06/13/2024 (a)

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE LOWER VALLEY FIRE PROTECTION DISTRICT ADOPTING THIS RESOLUTION

WHEREAS, as the Board of Directors of Lower Valley Fire Protection District have resolved to accept this budget adoption per Special District §29-1-109(2) C.R.S. for spending of additional funds in the amount of \$366,044.80 as in the amended operating budget. These funds will be appropriated for wage increases and capital reserves. These additional funds were received as a result of SB-23-238 and SB-23B-001

PASSES AND ADOPTED by the Board of Directors of Lower Valley Fire Protection District this 13th day of June 2024.

Lower Valley Fire Protection District
President of the Board of Directors

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

GENERAL FUND EXPENSES	2021 Actual	2022 Actual	Budget 2023	2023 Actual	2023 Difference	Budget 2024	Budget 2024- Amended	2024 YTD	2024 Remaining
ADMINISTRATION									
40900 Abatement	\$ 791	\$ 2,549	\$ 2,500	\$ 2,148	\$ 352	\$ 2,500	\$ 2,500	\$ 384	\$ 2,116
40950 Abatement Interest	\$ 84	\$ 150	\$ 258	\$ 141	\$ 117	\$ 250	\$ 250	\$ 14	\$ 236
41400 Mesa Co Tres. Commission	\$ 42,776	\$ 46,950	\$ 50,000	\$ 45,549	\$ 4,451	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
60000 Bank / Credit Card Fees	2,668	4,214	3,285	1,418	1,867	3,000	3,000	425	2,575
60100 Administration Fees/All	33,453	10,902	17,997	15,029	2,968	18,200	18,200	2,330	15,870
60200 Legal/Audit/Notices: ALL	25,077	33,530	25,000	15,193	9,807	29,000	29,000	2,364	26,636
60500 Election Expense	-	-	15,000	78	14,922	-	-	-	-
60910 Fire Prevention	-	205	3,500	3,259	241	10,000	10,000	4,299	5,701
GENERAL FUND EXPENSES	2021 Actual	2022 Actual	Budget 2023	2023 Actual	2023 Remaining	Budget 2024	Budget 2024- Amended	2024 YTD	2024 Remaining
62500 Dues/Subscriptions	16,947	10,599	17,921	17,853	68	21,640	21,640	5,279	16,361
72300 Colorado Unemployment Insurance	-	367	2,100	-	2,100	-	-	-	-
72500 CRA/Employer Match	15,181	12,976	11,730	11,002	728	13,049	14,694	4,775	9,919
76500 FPPA/Employer Match	85,676	109,998	140,209	130,335	9,874	148,136	158,431	59,885	98,546
76550 FPPA/Employer D & D	33,655	43,350	51,684	51,135	549	58,248	62,455	23,600	38,855
77000 SS/Employer Match	9,572	6,826	16,307	16,505	(198)	20,713	20,713	8,045	12,668
77200 Medicare/Employer Match	23,364	24,650	25,286	28,781	(3,494)	29,477	31,281	12,657	18,624
77500 Wages Expense	1,586,466	1,726,095	2,034,210	1,984,886	49,324	2,202,902	2,332,465	872,862	1,459,602
Total Administration	\$ 1,855,710	\$ 2,033,360	\$ 2,416,987	\$ 2,323,310	\$ 93,877	\$ 2,607,115	\$ 2,754,629	\$ 996,918	\$ 1,757,710
70100 Travel Expense	242	1,959	2,500	2,169	331	2,500	2,500	120	2,380
70500 Mileage Allowance / Personnel	87	-	1,000	-	1,000	1,000	1,000	-	1,000
71000 Meal Allowance	562	3,247	3,500	2,297	1,203	3,500	3,500	1,850	1,650
89500 Lodging Allowance	2,386	5,759	3,500	6,684	(3,184)	5,000	5,000	3,854	1,146
89600 Supplies/Tests/CBI/Medical	2,121	2,705	3,025	1,408	1,617	14,875	14,875	580	14,295
89700 Education - Materials	12,113	11,307	38,100	24,194	13,906	43,000	43,000	8,413	34,587
89840 Clothing Allowance	7,270	11,174	5,165	4,619	546	16,000	16,000	6,452	9,548
Total Personnel Reimburse/Expense	\$ 24,781	\$ 36,152	\$ 56,790	\$ 41,369	\$ 15,420	\$ 85,875	\$ 85,875	\$ 21,269	\$ 64,606
INSURANCE									
89000 Dist.Liability/Bonds/Insurance	28,057	28,260	35,000	41,110	(6,110)	45,000	45,000	35,253	9,747
89100 State Comp/Insurance	47,992	40,070	65,000	70,473	(5,473)	65,000	65,000	23,977	41,023
89200 H&A/Insurance	333,709	354,375	421,643	402,734	18,909	446,643	446,643	217,091	229,552
89250 Dental/Vision Insurance	7,473	-	8,500	-	8,500	-	-	-	-
89300 Claims/Expenses/Insurance	-	3,968	10,200	6,892	3,308	8,500	8,500	-	8,500
89400 Triad/Insurance	1,073	1,361	1,500	1,387	113	2,500	2,500	252	2,248
Total Insurance	\$ 418,304	\$ 428,034	\$ 541,843	\$ 522,596	\$ 19,247	\$ 567,643	\$ 567,643	\$ 276,573	\$ 291,070
SUPPLIES									
61000 Office/Small Equipment	1,708	1,475	2,750	2,550	200	500	500	996	(496)
61500 Office/Mailing Expense	1,470	2,489	2,000	2,253	(253)	2,000	2,000	660	1,340
61800 Office/Supplies	4,912	5,402	4,000	2,670	1,330	2,000	2,000	1,484	516
89800 Supplies/Medical	53,635	57,313	115,000	143,266	(28,266)	73,000	73,000	31,364	41,636
89810 Supplies/Fire	36,179	17,340	44,555	36,676	7,879	43,200	43,200	1,976	41,224
Total Supplies Expense	\$ 97,904	\$ 84,019	\$ 168,305	\$ 187,416	\$ (19,111)	\$ 120,700	\$ 120,700	\$ 36,481	\$ 84,219

GENERAL FUND EXPENSES	2021 Actual	2022 Actual	Budget 2023	2023 Actual	2023 Difference	Budget 2024	Budget 2024- Amended	2024 YTD	2024 Remaining
STATION OPERATION/MAINTENANCE									
63500 Utility - Misc Expense	617	\$ 386	\$ 600	\$ 91	\$ 509	\$ 500	\$ 500	\$ 128	\$ 372
65000 Utility - Phone	7,577	\$ 10,762	\$ 8,000	\$ 9,722	\$ (1,722)	\$ 9,000	\$ 9,000	\$ 8,762	\$ 238
65200 Utility - Sewer	606	\$ 758	\$ 1,200	\$ 806	\$ 394	\$ 1,200	\$ 1,200	\$ 334	\$ 866
65500 Utility - Trash	2,358	\$ 2,034	\$ 2,780	\$ 2,639	\$ 141	\$ 2,800	\$ 2,800	\$ 2,110	\$ 690
66000 Utility - Electric/Gas	22,122	\$ 26,139	\$ 25,000	\$ 24,997	\$ 3	\$ 30,000	\$ 30,000	\$ 10,939	\$ 19,061
66500 Utility - 911 Dispatch	70,781	\$ 72,141	\$ 81,711	\$ 81,711	\$ -	\$ 94,470	\$ 94,470	\$ 39,363	\$ 55,108
67000 Utility - Water	3,144	\$ 2,892	\$ 3,500	\$ 2,467	\$ 1,033	\$ 3,000	\$ 3,000	\$ 1,092	\$ 1,908
67500 Computer Expense	12,769	\$ 7,180	\$ 4,000	\$ 3,923	\$ 77	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
68000 EMS Reimb/IMC Emergency Manage	7,600	\$ 15,430	\$ 16,000	\$ 7,680	\$ 8,320	\$ 16,000	\$ 16,000	\$ -	\$ 16,000
68500 Maintenance/Radio	1,190	\$ 197	\$ 1,200	\$ 2,303	\$ (1,103)	\$ 12,000	\$ 12,000	\$ 5,134	\$ 6,866
69000 Maintenance Contracts	58,212	\$ 63,854	\$ 81,432	\$ 91,884	\$ (10,452)	\$ 113,149	\$ 113,149	\$ 56,862	\$ 56,287
89820 Janitorial	1,767	\$ 2,962	\$ 3,000	\$ 2,947	\$ 53	\$ 3,000	\$ 3,000	\$ 1,365	\$ 1,635
89830 Supplies - Food	1,927	\$ 1,308	\$ 2,000	\$ 1,980	\$ 20	\$ 3,500	\$ 3,500	\$ 177	\$ 3,323
90600 Building Maintenance	15,089	\$ 21,114	\$ 14,500	\$ 9,413	\$ 5,087	\$ 12,000	\$ 12,000	\$ 10,703	\$ 1,297
90601 Miscellaneous	6,434	\$ 192	\$ 1,000	\$ -	\$ 1,000	\$ 500	\$ 500	\$ (5)	\$ 505
Total Station Operation/Maintenance	\$ 212,192	\$ 227,349	\$ 245,923	\$ 242,564	\$ 3,359	\$ 303,119	\$ 303,119	\$ 136,964	\$ 166,155
EQUIPMENT REPAIR/MAINTENANCE									
90000 Vehicle - Parts & Supplies	36,695	\$ 31,292	\$ 30,000	\$ 42,025	\$ (12,025)	\$ 45,000	\$ 45,000	\$ 14,577	\$ 30,423
90010 Misc - Repairs/Maintenance/Tow	840	\$ 602	\$ 875	\$ 564	\$ 311	\$ 850	\$ 850	\$ 392	\$ 458
90030 Fire Equipment Repair/Maint	7	\$ 65	\$ 200	\$ 999	\$ (799)	\$ 1,500	\$ 1,500	\$ 93	\$ 1,407
90100 Vehicle - Small Tools	1,476	\$ 9,235	\$ 11,600	\$ 15,802	\$ (4,202)	\$ 7,000	\$ 7,000	\$ 1,273	\$ 5,727
90200 Vehicle - Tires & Tubes	581	\$ 1,230	\$ 1,000	\$ 349	\$ 651	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
90300 Vehicle - Misc. Items	22,577	\$ 35,923	\$ 38,000	\$ 36,379	\$ 1,621	\$ 40,000	\$ 40,000	\$ 8,591	\$ 31,409
71500 Fuel Costs	79	\$ 165	\$ 4,000	\$ 1,237	\$ 2,763	\$ 4,000	\$ 4,000	\$ 671	\$ 3,329
71600 Oil & Fluids									
Total Equipment Repair/Maintenance	\$ 62,256	\$ 98,253	\$ 85,675	\$ 97,354	\$ (11,678)	\$ 99,350	\$ 99,350	\$ 25,597	\$ 73,753
CAPITAL PROJECTS									
90400 Capital Building Expense	87,937	\$ 16,986	\$ 25,000	\$ 16,333	\$ 8,667	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
90500 New Equipment/Future Capital Items	13,830	\$ 1,093,775	\$ 451,000	\$ 225,651	\$ 225,349	\$ 867,000	\$ 867,000	\$ 11,080	\$ 855,920
90800 Pension Contribution	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital	\$ 101,767	\$ 1,110,761	\$ 476,000	\$ 241,984	\$ 234,016	\$ 872,000	\$ 872,000	\$ 11,080	\$ 860,920
Total Expenditures:	\$ 2,772,914	\$ 4,017,928	\$ 3,991,523	\$ 3,656,595	\$ 334,928	\$ 4,655,802	\$ 4,803,316	\$ 1,504,883	\$ 3,298,433
Increase/ Decrease in Reserves			\$ (402,323)	\$ 372,680	\$	\$ (443,818)	\$ (225,287)	\$ 1,524,985	
Available Fund Balance			\$ 1,710,603	\$ 2,485,606	\$ 2,041,447	\$ 2,259,978	\$ 4,010,250	\$ 4,010,250	
Labor Reserve			\$ 120,538	\$ 120,538	\$	\$ 120,878	\$ 120,878	\$ 120,878	
Ending Fund Balance			\$ 1,831,141	\$ 2,606,144	\$ 2,162,326	\$ 2,380,856	\$ 4,131,128		