Board of Directors Meeting

August 18, 2026, at 6:00 pm
6328 Monarch Park Place, Niwot
Hybrid/Virtual: Zoom

AGENDA

I. OPENING OF MEETING

a. Call to Order
b. Roll Call
c. Pledge of Allegiance
d. Approval of Agenda

II. PUBLIC/MEMBER PARTICIPATION

3-minute time limit. Comments are for any item, on or off the agenda, unless it is scheduled for a public hearing.

III. CONSENT AGENDA

a. July 21, 2026 Board of Directors Meeting Minutes
b. July 27, 2026 Board of Directors Special Meeting Minutes
c. Ratify the Amended Employment Contract for Froilan Valdez
d. Ratify the MOU to Explore Merging Districts with North Metro

IV. REPORTS

a. Chief's Report

V. OLD BUSINESS

a. Construction Project Update
b. June District Financials
c. Potential Merger with North Metro Update

VI. NEW BUSINESS

a. Approval Consideration for Resolution 2026-5 Amended Budget

VII. BOARD MEMBER ITEMS

a. Upcoming Board Items

b. Discussion on changing the meeting time
c. Board Vacancy
d. Finance Committee

VIII. EXECUTIVE SESSION

a. Section 24-6-402(4)(e) C.R.S. for purposes of discussing negotiations.

IX. ADJOURNMENT

ATTACHMENTS

July 21, 2026 Board of Directors Meeting Minutes

July 27, 2026 Board of Directors Special Meeting Minutes

Employment Contract for Froilan Valdez

MOU with North Metro

Staff Report

August and September Community Outreach Calendars

Wember Construction Update

June District Financials

Resolution 2026-5 Budget Amendment

Upcoming Board Items

Join from PC, Mac, iPad, or Android:
https://us02web.zoom.us/j/81662157206?pwd=C7YrOa8NT07tznyWSTkIp1f2uGn5oa.1

Passcode: 543704

Board of Directors Meeting
July 21, 2026, 6:00 pm
6328 Monarch Park Place, Niwot
Hybrid/Virtual: Zoom

Meeting Minutes

I. OPENING OF MEETING

a. Call to Order

The regular meeting of the Mountain View Fire Protection District Board of Directors was held on July 21, 2026, as an In-Person/Virtual Zoom meeting and was called to order by Director Whitlow at 6:00 p.m.

b. Roll Call

The following Board members attended the meeting:
President Whitlow, Director DeVenny, Director Venrick (virtual), and Director Mrla (virtual).

Other attendees included Fire Chief Froilan Valdez, Deputy Chief Sterling Folden, Deputy Chief Jeff Webb, Director of Administration Pamela Owens, Director of Finance Tonya Olson, Director of Human Resources Amy Lee, Director of Technology Kerry Grimes, and Legal Counsel John Chmil.

c. Approval of Agenda

Director DeVenny asked that the Finance Committee Update be removed from the agenda. Director Mrla moved to approve the agenda as amended. Director DeVenny seconded it, and it carried unanimously.

II. PUBLIC PARTICIPATION

None

III. CONSENT AGENDA

Director DeVenny moved to approve the consent agenda, including June 16, 2026, meeting minutes and the Ratification of the Reimbursement Agreement with Longs Peak. Director Venrick seconded the motion, and it carried unanimously.

IV. REPORTS

a. Chief Report

Chief Valdez referred the Board to the staff update report in the packet. He reported that a tentative union agreement has been reached, with ratification expected around July 27th. North Metro merger discussions are continuing, with facility tours scheduled for September 30th and October 1st. Chief Valdez also noted that he, Chief Folden, and Chief Zick will attend the Fire Rescue International Conference in August and that one engine remains deployed in Northern California.

V. OLD BUSINESS

a. Construction Updates

Dan Tran from Wember and Deputy Chief Webb updated the Board on current construction projects. Over the past month, work at Erie Station #15 included overhead wall rough-in for mechanical, electrical, and plumbing systems; final site grading; continued brick veneer and curb-and-gutter work; ongoing drywall finishing; and progress on interior finishes. Traffic signal programming is nearing completion, and the apparatus bay topping slab has been poured.

At Station #14 in Mead, the paving of the masterplan roadways is nearly complete, with finishing touches still underway. Franz-Pittman is still working in the area where the paving connects to the existing roadway at Bridle Lane. St. Vrain inspected maintenance holes. The Town had comments after inspecting the striping, and a few areas will have additional striping added. Landscaping and final inspections are forthcoming.

b. May District Financials

Director of Finance Tonya Olson reported on the May 2026 financials, stating that revenue and budget remain on schedule. With no questions, Director DeVenny moved to approve the May 2026 District Financials. Director Venrick seconded the motion, and it carried unanimously following a roll call.

VI. NEW BUSINESS

a. 2025 District Audit Presentation

Director of Finance Tonya Olson introduced Ty Holman of Haynie and Company, the District's audit partner, who presented the results of the 2025 audit. Mr. Holman reported that there were no significant disagreements with management, no uncorrected misstatements, and no audit difficulties. He also noted that management's estimates were reasonable and that the financial reporting complied with applicable standards. After brief discussion, Motion: Director Venrick moved to approve the 2025 District Audit. Director Mrla seconded the motion, and it carried unanimously following a roll call.

b. Consideration for Approval: Revised Employee Handbook

Director of Human Resources Amy Lee informed the Board that the updated Employee Handbook was included in the packet for review. She explained that benefits and pay information had been separated from the handbook into standalone documents to make future updates easier, improve accuracy, and provide employees with better access to current benefits information. The handbook will focus on employment policies, workplace expectations, legal compliance, and employee conduct standards. With no questions asked, Motion: Director Mrla moved to approve the revised Employee Handbook. Director DeVenny seconded the motion, and it carried unanimously.

VII. BOARD MEMBER ITEMS

a. Upcoming Board Items with Service Acknowledgments

Director of Administration Pamela Owens began by recognizing employees who reached 10 years of service with Mountain View Fire: Martha Dexter, Fleet; Tonya Olson, Administration; and Ron Waterman and Zach Lundquist, both line personnel. She also informed the Board that the promotions scheduled for this meeting will take place at the next promotion ceremony in October.

b. Board Vacancy

Director Whitlow asked whether any Board members had changed their previous positions regarding the candidates who applied for the Board vacancy. No members reported any changes. Legal Counsel John Chmil discussed options for filling the vacancy, including continuing discussions at future meetings, requesting appointment assistance from the County Commissioners, conducting a random selection such as a coin flip, or leaving the seat vacant until the next election cycle. Following discussion, Action: Mr. Chmil agreed to contact the County Commissioners regarding the process for filling the vacancy and report back at the next meeting.

Director Whitlow brought up the discussion of potentially changing the board meeting time from 6:00 pm to 4:00 pm. The directors said they would all be open to discussion, and it will be revisited. Action: Ms. Owens will put it on the agenda for August.

VIII. EXECUTIVE SESSION

Director Venrick moved to enter Executive Session at 7:00 pm, pursuant to Section 24-6-402(4)(f) C.R.S. for purposes of discussing a personnel matter regarding the Fire Chiefs' employment contract, and Section 24-6-402(4)(e) C.R.S. Negotiations regarding potential consolidation with North Metro. Director DeVenny seconded the motion, and it carried unanimously.

Executive Session ended at 7:30 pm.

IX. ADJOURNMENT

With no further business before the meeting, Director Mrla moved to adjourn it at 7:30 p.m. Director Venrick seconded the motion, and it carried unanimously. The preceding minutes, approved by the Mountain View Fire Protection District Board of Directors, constitute the official minutes of the meeting held on the date stated above.

____________________________	July 21, 2026
Colleen Whitlow, Board President	Date

_____________________________ July 21, 2026__________

Todd Venrick, Board Secretary Date

Action Items

January 20, 2026

Action: The Board requested a side-by-side financial comparison and a full analysis of payments, budget impact, and associated fees for the February meeting. Done

Action: Pam was asked to send a poll and collect available dates for a work session to discuss with the financial committee. Done

February 17, 2026

None

March 17, 2026

None

April 21, 2026

None

May 19, 2026

Action: Pam will add further discussion on the board vacancy to the June agenda - Done

June 16, 2026

None

July 21, 2026

Action: Pam will add the discussion of potentially changing the time of the Board Meetings from 6:00 pm to 4:00 pm on the agenda for August. – Done

Action: Mr. Chmil agreed to contact the County Commissioners regarding the process for filling the vacancy and report back at the next meeting.

Motions

January 20, 2026

Motion: Director DeVenny moved to approve the engagement letter from Haynie & Company for the 2025 Audit. Director Venrick seconded it, and it carried unanimously.

February 17, 2026

Motion: Director Mrla moved to approve Resolution 2026-1, authorizing the procurement of real property and naming the Fire Chief as the authorized agent to complete this transaction. Director DeVenny seconded the motion, and it carried unanimously.

Motion: Director Mrla moved to approve and adopt the amended 2024 Edition of the International Fire Code. Director DeVenny seconded the motion, and it carried unanimously.

Motion: Director DeVenny moved to approve the ratification of the sales offer of $2.05 million for the Stagecoach Road Property. It was seconded by Director Mrla and carried unanimously.

Motion: Director Mrla moved to approve proceeding with the Board COP recommendations and to schedule a virtual meeting on February 19th at 3:30, during which the Board will be presented with the formal loan documents. Director DeVenny seconded the motion, and it carried unanimously.

March 17, 2026

Motion: Director Venrick moved to approve Resolution 2026-3, the 2025 Colorado Wildfire Resiliency Code, and to defer enforcement to DFPC. Director Mrla seconded the motion, and it carried unanimously.

Motion: Director Devenny moved to approve the exclusion of the Longmont Fairgrounds and Mountain Brook Petitions. Director Venrick seconded the motion, and it carried unanimously.

April 21, 2026

Motion: Director Venrick moved to approve the MOU with the Town of Mead. Director DeVenny seconded it, and it carried unanimously.

Motion: Director Venrick moved to approve the Weld County Automatic Aid Agreement. Director DeVenny seconded it, and it carried unanimously.

Motion: Director Mrla moved to approve the exclusions for 251 Rogers Road and Sandstone Marketplace. Director Venrick seconded it, and it carried unanimously.

May 19, 2026

Motion: Director Mrla moved to approve the Mountain Crest exclusion. Director Venrick seconded it, and it carried unanimously.

Motion: Director DeVenny moved to approve the Public Hearing for the exclusion of the Arrive Subdivision for the June meeting. Director Venrick seconded it, and it carried unanimously.

Motion: Director Venrick moved to approve the new version of the By-Laws and the updates. It was seconded by Director Mrla and carried unanimously.

Motion: Director Venrick moved to authorize the Chief and Legal Counsel to proceed as discussed in Executive Session. It was seconded by Director Mrla and carried unanimously.

June 16, 2026

Motion: Director Mrla moved to accept new Board Bylaw Updates. Director Venrick seconded the motion, and it carried unanimously.

Motion: Director DeVenny moved to approve the Arrive Subdivision Petition for Exclusion. Director Mrla seconded the motion, and it carried

Motion: Director Venrick moved to approve opening a new checking account at South State Bank with the signers currently present: Chief Froilan Valdez, Deputy Chief Sterling Folden, Deputy Chief Jeff Webb, and Treasurer/Secretary Todd Venrick. Director Mrla seconded the motion, and it carried unanimously.

Motion: Director Mrla moved to proceed with the $993,000 grant application, including Mountain View's $99,300 contribution. Director DeVenny seconded the motion, and it carried unanimously following a roll call.

Motion: Director DeVenny moved to ratify the signing of the United Power easement for Station #14. Director Mrla seconded the motion, and it carried unanimously.

July 21, 2026

Motion: Director Venrick moved to approve the 2025 District Audit. Director Mrla seconded the motion, and it carried unanimously following a roll call.

Motion: Director Mrla moved to approve the revised Employee Handbook. Director DeVenny seconded the motion, and it carried unanimously.

Glossary

A

ADA – Americans with Disabilities Act

AFG – Assistance to Firefighters Grant

Alpha Side – Front side of a structure

B

BCSO – Boulder County Sheriff's Office

Bravo Side – Left side of a structure

BVFC – Boulder Valley Fire Consortium

BVSD – Boulder Valley School District

C

CBA – Collective Bargaining Agreement

CDOT – Colorado Department of Transportation

Charlie Side – Back side of a structure

CO – Certificate of Occupancy

COP - Certificate of Participation

CORA – Colorado Open Records Act

CWPP – Community Wildfire Protection Plan

D

Delta Side – Right side of a structure

DiSC Assessments—DiSC is an acronym for the four primary personality profiles outlined in the DiSC model: (D) Dominance, (i) Influence, (S) Steadiness, and (C) Conscientiousness.

DOLA – Department of Local Affairs

E

EMS – Emergency Medical Service

EVDT – Emergency Vehicle Driver Training

<u>F</u>

FEMA – Federal Emergency Management Agency

FMLA – Family and Medical Leave Act

FPPA – Fire and Police Pension Association

<u>G</u>

GC – General Contractor

GMP – Guaranteed Maximum Price

<u>H</u>

HR – Human Resources

<u>I</u>

IFC – International Fire Code

ISO – Insurance Rating Office

<u>J</u>

<u>K</u>

<u>L</u>

LODD – Line of Duty Death

<u>M</u>

MAFIT – Multi-Agency Fire Investigation Team

MDT – Mobile Data Terminal

MOU – Memorandum of Understanding

MVFR – Mountain View Fire Rescue

MVFPD – Mountain View Fire Protection District

<u>N</u>

NIST – National Institute of Standards and Technology

<u>O</u>

OSMP – Open Space and Mountain Parks

<u>P</u>

PERA – Public Employees' Retirement Association

PIO – Public Information Officer

<u>Q</u>

<u>R</u>

RFP – Request for Proposal

RHS - Retiree Healthcare Savings

<u>S</u>

SDA - Special District Association

SOG – Standard Operating Guideline

SSO - Single Sign On

SWAT - Special Weapons and Tactics

<u>T</u>

TCO – Temporary Certificate of Occupancy

TO – Training Officer

TD – Training Division

<u>U</u>

<u>V</u>

<u>W</u>

WC – Workers' Compensation

<u>X</u>

<u>Y</u>

<u>Z</u>

Board of Directors Special Meeting
July 27, 2026, 1:30 pm
6328 Monarch Park Place, Niwot
Hybrid/Virtual: Zoom

Meeting Minutes

I. OPENING OF MEETING

a. Call to Order

The special meeting of the Mountain View Fire Protection District Board of Directors was held on July 27, 2026, as a Virtual Zoom meeting and was called to order by Director Whitlow at 1:31 p.m.

b. Roll Call

The following Board members attended the meeting:
President Whitlow (virtual), Director DeVenny (virtual), Director Venrick (virtual), and Director Mrla (virtual).

Other attendees included Fire Chief Froilan Valdez, Deputy Chief Sterling Folden, and Director of Administration Pamela Owens.

c. Approval of Agenda

Director DeVenny moved to approve the agenda as presented. Director Mrla seconded it, and it carried unanimously.

II. EXECUTIVE SESSION

Director Mrla moved to enter Executive Session at 1:32 pm, pursuant to Section 24-6-402(4)(e) C.R.S. Negotiations regarding potential consolidation with North Metro. Director Venrick seconded the motion, and it carried unanimously.

Executive Session ended at 3:00 pm.

III. NEW BUSINESS

a. Approval Consideration of the MOU with North Metro

Motion: Director Venrick moved to approve legal counsel to amend the MOU with North Metro as discussed in Executive Session. Director DeVenny seconded the motion, and it carried unanimously.

II. ADJOURNMENT

With no further business before the meeting, Director DeVenny moved to adjourn it at 3:01 p.m. Director Venrick seconded the motion, and it carried unanimously. The preceding minutes, approved by the Mountain View Fire Protection District Board of Directors, constitute the official minutes of the meeting held on the date stated above.

____________________________	August 18, 2026
Colleen Whitlow, Board President	Date
____________________________	August 18, 2026
Todd Venrick, Board Secretary	Date

Action Items

<u>January 20, 2026</u>

Action: The Board requested a side-by-side financial comparison and a full analysis of payments, budget impact, and associated fees for the February meeting. Done

Action: Pam was asked to send a poll and collect available dates for a work session to discuss with the financial committee. Done

<u>February 17, 2026</u>
None

<u>March 17, 2026</u>
None

<u>April 21, 2026</u>
None

<u>May 19, 2026</u>

Action: Pam will add further discussion on the board vacancy to the June agenda - Done

<u>June 16, 2026</u>
None

<u>July 21, 2026</u>
Action: Pam will add the discussion of potentially changing the time of the Board Meetings from 6:00 pm to 4:00 pm on the agenda for August. – Done

Action: Mr. Chmil agreed to contact the County Commissioners regarding the process for filling the vacancy and report back at the next meeting.

Motions

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Motion: Director DeVenny moved to approve the engagement letter from Haynie & Company for the 2025 Audit. Director Venrick seconded it, and it carried unanimously.

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Motion: Director DeVenny moved to ratify the signing of the United Power easement for Station #14. Director Mrla seconded the motion, and it carried unanimously.

July 21, 2026

Motion: Director Venrick moved to approve the 2025 District Audit. Director Mrla seconded the motion, and it carried unanimously following a roll call.

Motion: Director Mrla moved to approve the revised Employee Handbook. Director DeVenny seconded the motion, and it carried unanimously.

July 27, 2026

Motion: Director Venrick moved to approve legal counsel to make amendments to the MOU with North Metro as discussed in Executive Session. Director DeVenny seconded the motion, and it carried unanimously.

Glossary

A

AMENDED AND RESTATED

FIRE CHIEF EMPLOYMENT AGREEMENT

1. PARTIES. The Parties to this Fire Chief Employment Agreement (this "Agreement") are the **MOUNTAIN VIEW FIRE PROTECTION DISTRICT**, ("District"), and **FROILAN VALDEZ**, ("Employee").

2. RECITALS AND PURPOSE. District desires to employ Employee, and Employee desires to commence employment with the District, as District's full-time employee in the position of Fire Chief. The purpose of this Agreement is to set forth the terms and conditions of such employment.

3. TERM.

3.1. This Agreement commenced on June 1, 2025, and shall continue until termination on July 31, 2030, unless sooner terminated pursuant to the terms of this Agreement. The parties shall meet and confer on or before November 15, 2029 as to whether this Agreement may be extended by mutual agreement of the parties. Employee shall be evaluated annually, on or before November 30, for each year this Agreement remains in effect.

3.2. Although this Agreement is for employment for a period in excess of the current fiscal year, any financial commitment of the District contained herein is subject to annual appropriation by the District's Board of Directors as required by Article X, Section 20 of the Constitution of the State of Colorado. The parties acknowledge that the Board has no legal obligation to fund the financial obligations under this Agreement other than for the then current fiscal year pursuant to its budget. The Board has not irrevocably pledged any District reserves for the payment of salary or benefits herein. It is the intention of the Board to make such appropriations on an annual basis, recognizing that such an expression of intent is not legally binding on the current or future governing boards.

4. FIRE CHIEF. Upon execution of this Agreement by both parties, Employee shall assume all duties and responsibilities as District Fire Chief as set forth by State statute (including, but not limited to, § 32-1-1002(3), CRS), and as may be assigned or delegated by the District's Board of Directors from time to time, either orally or in writing. A copy of the District's job description for the position of District Fire Chief is attached hereto as **Exhibit A** and is incorporated herein by reference. Such description may be amended from time to time by the parties upon mutual agreement. Employee shall devote such time and effort as may be required to effectively and diligently discharge such duties and responsibilities, and shall be subject to the general supervision and direction of the District's Board of Directors. Unless excused by the President of the Board of Directors, Employee shall attend all special and regular meetings of the District's Board of Directors and shall attend (or delegate such responsibility to attend to appropriate subordinates) such other meetings and events as may be required by the position or agreed upon by the parties.

5. COMPENSATION.

5.1. As compensation for all of Employee's services, and performance of said duties, District shall pay Employee an initial annual gross base salary of $250,680.04, (payable in equal installments and at the same periodic pay dates as the District pays its other personnel), plus such benefits as provided in Paragraph 7. Any subsequent pay raises will be left to the discretion of the Board based on annual performance reviews.

5.2. District shall make all FPPA required employer matching contributions to Employee's retirement plan, such contributions to be based upon the annual gross base salary. The District shall provide a matching contribution to a 457b retirement plan at the greater of (i) the rate matched for other District employees; or (ii) 2%.

5.3. Employee hereby acknowledges that the position of Fire Chief is a salaried executive management position and is exempt from the provisions of state and federal laws and regulations pertaining to overtime and minimum hourly wage. No overtime compensation or compensation for unused approved time-off from duties (if any is granted or approved by the District's Board of Directors in addition to the paid time off provided for herein) or other compensation of any kind or nature shall be accrued or paid.

5.4. Employee agrees to establish residence within an area that would allow Employee to respond to an incident within the boundaries of the District within thirty (30) minutes or less within three (3) months of the effective date of this Agreement, and thereafter to maintain residence within an area that would allow Employee to respond to an incident within the boundaries of the District within thirty (30) minutes or less.

A. Employer shall pay for the reasonable and necessary expenses of moving Employee and his family and personal property from their current residence in Billings, Montana to Employee's permanent residence meeting the requirements of this Agreement, up to a maximum reimbursement of $15,000. Said moving expenses include packing, moving, storage costs, unpacking, and insurance charges. The Employee shall provide evidence of actual moving expenses. If Employee terminates this Agreement or if Employee is terminated for cause within 1 year of the Effective Date of this Agreement, Employee shall repay the District for all reimbursed moving expenses.

B. Employer shall pay Employee an interim housing supplement of $750 per month and shall continue for a maximum of six (6) months, or until a home which meets the requirements of this agreement is purchased and closed on, whichever event occurs first.

5.5. Employee shall accrue paid sick and vacation leave as a 20-year employee and be vested with 80 hours of sick leave and 80 hours of vacation leave as of the effective date of this contract.

6. GOALS AND OBJECTIVES. As part of the annual review completed prior to November 30 of each year of the Term of this Agreement, the Board shall meet with Employee to establish mutually agreeable District goals and objectives and the Employee's personal goals for the ensuing fiscal year. These goals and objectives shall be reduced to writing and shall be among the criteria by which Employee is evaluated as provided herein.

7. FRINGE BENEFITS. In addition to the annual salary as set forth in Paragraph 5, Employee shall be granted the fringe benefits and such additional benefits awarded to other full-time exempt personnel pursuant to District Policy, including participation in the District's uniform program.

8. REIMBURSEMENT. District shall reimburse Employee for minor expenditures incurred by Employee in furtherance of District affairs and in the performance of his duties and responsibilities in accordance with existing District policies and its budget.

9. OFFICIAL VEHICLE. Within a reasonable time after the date of employment, Employee shall be given the use of a District owned and maintained vehicle to be used (except as otherwise provided herein) solely in the conduct of District business and affairs. Employee may use the vehicle on a 24-hour basis due to the nature of his position which may require a response or presence at any time of any day at any location within the District. For convenience and to reduce response time, Employee may use the District vehicle for limited personal business or personal affairs when such personal use is within District boundaries. In no event shall said vehicle be driven out of the State of Colorado without prior approval of the District Board of Directors nor loaned to any person for any use.

10. PROFESSIONAL MEETINGS. Employee shall have the opportunity to participate, consistent with the responsibilities and duties under this Agreement, in professional organizations and in meetings, seminars, programs, and conventions sponsored by special district, local, regional, state, or national professional organizations and associations. In its encouragement of the foregoing activities, the District shall permit a reasonable amount of time for the Employee to attend such activities at District expense, provided that:

> **10.1.** Such attendance/membership is approved in advance by the District's Board of Directors or in its annual budget; and
>
> **10.2.** The total amount of District expenditures for such activities shall not exceed the amount set forth as a line item during each budget year, of which no more than an annually predetermined amount shall be expended for individual membership dues; and
>
> **10.3.** Because such attendance/membership shall be as a representative of the District, any official positions taken, or official statements made, shall be consistent with the best interest of the District.

11. OUTSIDE EMPLOYMENT. To avoid conflicts of interest (either actual or perceived) and the appearance of impropriety, and to allow Employee to devote his full efforts to the position, Employee shall not be employed by any other entity or person or be self-employed (such as performing consulting duties) during the term of this Agreement without the express prior consent of the District's Board of Directors.

12. DISABILITY.

> **12.1.** In the event that any off-duty or non-duty related sickness, illness or injury renders Employee disabled for more than 12 continuous weeks (which is defined to mean the inability to attend to and perform the duties and responsibilities of the position, with or without reasonable accommodation, and as determined by the vote of the District's Board of Directors), this Agreement shall terminate immediately upon such determination.;

provided, However, the Employee may continue to be paid by disability insurance as provided by District policy.

12.2. In the event of an on-duty or duty related sickness, illness or injury which renders Employee disabled for more than 12 continuous weeks (which is defined to mean the inability to attend to and perform the duties and responsibilities of the position as solely determined by the vote of the District's Board of Directors), Employee shall be subject to the District's Rules and Regulations regarding paid injury leave and applicable workers' compensation provisions.

13. TERMINATION AND SEVERANCE PAY.

Notwithstanding the provisions of Paragraph 3, this Agreement may be terminated by:

13.1. Mutual written agreement by the parties.

13.2. Disability which extends beyond the time periods set forth in Paragraph 12 above.

13.3. Unilateral termination by the District. The District may unilaterally terminate the employment of the Employee, without cause, upon payment to the Employee of severance pay equal to twelve (12) months' salary, or the remaining salary amount due under the terms of this Agreement if such termination occurs during the last year of this Agreement, whichever amount is greater, plus the value of any accrued but unused vacation time. Payment of severance shall be contingent upon the execution by Employee of a release of claims acceptable to the District. Provided, however, that no release of claims shall require Employee to waive rights related to any pre-existing litigation or administrative proceeding pending as of the Effective Date of this Agreement, or arising from conduct predating Employee's appointment.

13.4. Termination by the District for cause. The term "cause" shall include failure to comply with the terms and conditions of this Agreement, failure to adequately perform the duties of the position of Fire Chief, malfeasance, misfeasance, or nonfeasance, and other good and just cause as determined, in its sole discretion, by the District's Board of Directors including, but not limited to, the following conduct:

a. Violation of any then existing residency requirement if applicable;

b. Conviction of or plea of guilty or no contest to a felony;

c. Conviction of or plea of guilty or no contest to a misdemeanor which:

(i) involves an act or failure to act that occurs in the course and scope of Employee's duties;

(ii) negatively affects the credibility of Employee to sufficiently discharge his duties.

(iii) adjudication by a forum of competent jurisdiction that Employee violated the District or State codes of ethics;

d. Repeated and protracted unexcused absences from Employee's office or duties;

e. Knowingly falsifying records or documents or knowingly making false statements related to the District's activities or businesses;

f. Violation of any District policy regarding drugs or alcohol; or

g. Any willful, grossly negligent, or negligent misapplication or misuse, direct or indirect, by Employee of public or other funds or other property, real, personal, or mixed owned by or entrusted to the District, any agency or corporation thereof, or the Employee in Employee's official capacity.

h. Prior to any termination for cause under this Section 13.4, the District shall provide Employee with written notice specifically identifying the alleged conduct or deficiency forming the basis for the proposed termination. For non-criminal, correctable conduct (items (d), (e), (f), and (g) above), Employee shall have thirty (30) calendar days from receipt of such notice to cure the identified deficiency, if curable, before any termination action may be taken.

i. Conduct predating the Effective Date of this Agreement, including any conduct that is the subject of litigation or administrative proceedings pending as of the Effective Date, shall not independently constitute cause under this Agreement unless Employee was a named party to such underlying conduct in his personal capacity.

In the event Employee is accused of wrongdoing, Employee may request a hearing before the District's Board of Directors on the issue of cause. If Employee is discharged for cause, the Employee shall not be entitled to any severance pay.

13.5. Unilateral termination by the Employee. The Employee may unilaterally terminate his employment with the District with three (3) months advance written notice. The District may elect to allow Employee to depart from employment prior to completion of such time period. If Employee elects to terminate employment, the Employee shall not be entitled to any severance pay. If the District places Employee on administrative leave during the notice period, Employee shall continue to receive full base compensation and benefits through the end of the notice period or the date employment terminates, whichever is earlier.

13.6. Non-appropriation of salary and benefits.

13.7. Death of the Employee.

13.8. Pre-Existing Litigation Protection. Any pending or threatened legal proceedings, claims, or administrative proceedings arising from actions taken by prior District leadership, or from events occurring prior to the Effective Date of this Agreement, shall not be used as a basis for termination, salary reduction, demotion, administrative leave, or any other adverse employment action against Employee, provided that Employee was not a named party to the underlying conduct in his personal capacity and provided that Employee cooperates fully with the District in connection with any such proceedings as required under Paragraph 16.2.

14. DISTRICT PROPERTY. Upon the termination of the employment relationship and this Agreement, Employee shall return to the District all District records and personal property, including, but not limited to, District vehicle, files, keys, documents, records, lap top computer, computer data and disks, radios, pagers, cell phones, and similar items which are in his possession or control and provided to him by the District.

15. ADMINISTRATIVE LEAVE. The District's Board of Directors may, at its sole discretion, place Employee upon paid administrative leave when the Board of Directors determined it is in the best interests of the District. During such leave, Employee shall be relieved of all major duties. At the time of being placed on administrative leave, Employee shall be notified in writing by the Board President, or his or her designee, of the proposed reasons for being placed on leave.

16. PROFESSIONAL LIABILITY.

16.1. Hold Harmless. The District agrees that, to the extent it can legally do so, it shall defend, hold harmless and indemnify Employee from any and all demands, claims, suits, actions, and legal proceedings at law or in equity (specifically excluding any demand, claims, suits, actions, or legal proceedings brought against Employee by, or on behalf of, the District in its capacity as employer under this Agreement, or any criminal proceedings brought against Employee that are unrelated to the performance of his official duties), in his individual capacity or in his official capacity as an agent and an employee of the District, provided that the incident giving rise to the claim arose while Employee was acting during the performance of his duties and within the scope of his employment and not acting willfully, wantonly, or with actual malice (as those terms are defined under Colorado law) to cause such harm. This indemnification expressly extends to Employee's actions taken in a supervisory or administrative capacity with respect to matters inherited from prior District leadership, and to any pre-litigation administrative proceedings, investigations, or inquiries, not just formal lawsuits.

16.2. Provision of a Defense. The obligations of the District pursuant to this paragraph 16 shall be conditioned on prompt notification to the District by Employee of any threatened or reasonably contemplated claim; cooperation by Employee with the District and its legal counsel in defending the claim; and Employee not compromising, settling, negotiating or otherwise similarly dealing with the claim without the express prior consent of the Board. In the event that a conflict of interest exists or reasonably may exist between the District's legal position and Employee's personal exposure in any claim or proceeding, Employee shall have the right to retain independent legal counsel of Employee's choosing, at District expense, to represent Employee's personal interests. A conflict of interest shall be deemed to exist when the District's retained counsel advises in writing that joint representation is not appropriate, or when the interests of the District and Employee are reasonably determined to be adverse with respect to the subject matter of the claim.

16.3. Reimbursement. In the event the District has provided a defense pursuant to this paragraph, and a court or other decision-making body having jurisdiction over the matter determines that the act or omission of Employee that has resulted in liability did not occur during the performance of his duties hereunder or within the scope of his employment or that the act or omission was willful or wanton, the District may request reimbursement for all costs of such defense and any final judgment paid on his behalf by the District, as permitted by Colorado law.

16.4. No Individual Liability. In no event shall the District be individually or collectively liable or responsible to Employee for defending or indemnifying Employee against such demands, claims, suits, actions, and legal proceedings where such obligation would not otherwise exist.

16.5. Pre-Existing Litigation. With respect to any litigation, claims, or administrative proceedings that were pending or threatened as of the Effective Date of this Agreement, the District shall defend, indemnify, and hold harmless Employee to the fullest extent permitted by law, provided Employee's involvement arises solely from his position as Fire Chief or from inherited supervisory authority over prior personnel or conduct, and not from personal conduct independent of his official duties. The District's obligations under this Section 16.5 are not subject to the reimbursement provisions of Section 16.3 unless a court of competent jurisdiction determines by final, non-appealable judgment that Employee acted with actual malice or engaged in intentional misconduct unrelated to his official duties.

17. NOTICES. Any notice required or permitted by this Agreement shall be in writing and shall be deemed to have been sufficiently given for all purposes if sent by certified mail, postage prepaid, and addressed to the other party at the last known address.

18. ALTERNATIVE DISPUTE RESOLUTION. In the event of any dispute or claim arising under or related to this Agreement, the parties shall use their best efforts to settle such dispute or claim through good faith negotiations with each other. If such dispute or claim is not settled through negotiations within thirty (30) days after the earliest date on which one party notifies the other party in writing of its desire to attempt to resolve such dispute or claim through negotiations, then the parties agree to attempt in good faith to settle such dispute or claim by mediation conducted under the auspices of the Judicial Arbiter Group (JAG) of Denver, Colorado or, if JAG is no longer in existence, or if the parties agree otherwise, then under the auspices of a recognized, established mediation service within the State of Colorado. Such mediation shall be conducted within sixty (60) days following either party's written request therefor. The parties shall share the costs of such mediation equally. If such dispute or claim is not settled through mediation, then either party may initiate a civil action in the District Court for Boulder County.

19. INTEGRATION AND AMENDMENT. This Agreement represents the entire agreement between the parties and there are no oral or collateral agreements or understandings. This Agreement may be amended only by an instrument in writing signed by the parties including all exhibits. If any provision of this Agreement is held invalid or unenforceable, no other provision shall be affected by such holding, and all of the remaining provisions of this Agreement shall continue in full force and effect.

20. RESIDENCY. As a key employee, Employee must reside within an area that would allow Employee to respond to an incident within the boundaries of the District within thirty (30) minutes or less.

21. EXHIBITS. All exhibits referred to in this Agreement are, by reference, incorporated in this Agreement for all purposes.

22. BINDING EFFECT. This Agreement shall inure to the benefit of, and be binding upon, the parties, and their respective legal representatives.

[Signature Page to Amended and Restated Employment Agreement]

DATED: July 21, 2026.

MOUNTAIN VIEW FIRE PROTECTION DISTRICT

By: Colleen G. Whitlow
Board President

ATTEST:

____
Board Secretary

EMPLOYEE

By: ______________________________
Froilan Valdez

EXHIBIT A

Title: Fire Chief

FLSA Status: Full-Time, Exempt, Contract, Non-Uniform
Reports to: Board of Directors

Date: July 2026
Approved By: Board of Directors and Human Resources

Summary

Mountain View Fire Rescue is a full-service fire department that goes beyond the traditional fire service. We are committed to the safety of our community and assisting in being prepared for the unexpected. We believe in holding our department to the highest standard. Mountain View Fire Rescue is defining the future in emergency services and community involvement. We are doing this by embracing high moral and ethical standards; we have zero tolerance for mediocrity, the status quo and irresponsible government.

Summary of Position

The Fire Chief will act as the Chief Executive Officer of the department, responsible to the Board of Directors for the effective, efficient and legal conduct of the department; plans, organizes, coordinates and directs the administration and operational activities of the department. The Fire Chief is responsible for all aspects of the day-to-day administration, operations and finances of the district in accordance with the applicable federal, state or local laws, rules, regulations, codes, standards or ordinances including but not limited to the duties imposed by the Colorado Special District Act, C.R.S. 32-1-1002. The Fire Chief is appointed by, and serves at the pleasure of, the Board of Directors. The Fire Chief supervises, trains, and evaluates all positions within the department. Through the chain of command, the Fire Chief is responsible for the general supervision of subordinates, their safety, training, and job performance.
The Fire Chief is a member of the Districts Management Team.

Primary Functions

- Develops and proposes annual budget, strategic plan, and service delivery plan to Board of Directors; monitors and controls the budget and plans, supervises acquisition and disposition of capital expenditures.
- Directs members of the department through the chain of command.
- Within Incident Command System, commands activities of personnel during emergency incidents; may function on scene in subordinate roles.

- Promotes positive relations with other agencies to ensure appropriate mutual/auto aid responses, and goodwill among other departments and the public.
- Within the limits of the adopted budget, directs the administration of the department, including goals stated in the strategic and service delivery plans, applicable laws, rules and policies.
- Attends Board of Directors meetings and work sessions; prepares and presents reports to directors on operations and administration of department; makes recommendations for board policy/procedures changes; identifies discrepancies between actual performance and adopted goals, objectives and budget.
- Maintains sole and final decision-making authority on all personnel matters, including but not limited to promotions/demotions, appointments, transfers, and separations.
- Coordinates mutual/auto aid agreements with other agencies, with Boulder County Emergency Plan, and department plans.
- Supervises the development and enforcement of regulatory ordinances and codes regarding fire prevention and community safety.
- Provides directions and guidance to chief officers in the planning and implementation of operations, programs, training and personnel management.
- Selects, supervises, trains and evaluates assigned staff.
- Takes appropriate safety precautions, anticipates unsafe circumstances, and acts accordingly to prevent accidents. Responsible for the safety of self, others, and equipment. Uses all required safety equipment and procedures.
- Performs related duties as required by the Board of Directors to meet the needs of the district.
- Trains and completes certifications to maintain or improve skills and perform effectively as a Fire Chief.
- Enforces department policies, procedures, rules and regulations.
- Develops rules and procedures as necessary to implement and enforce the rules, policies and procedures established by the board or imposed by controlling law and the district employee handbook.
- Develop and maintain positive, effective relationships with district employees, Board members, other emergency service agencies, other government agencies and the public.
- Review and act upon any complaints from the public or other agencies relating to district rules, policies and procedures.
- Responsible for continually evaluating present and future emergency services and fire prevention needs of the property and citizens within the district’s jurisdiction, citizens passing through the district, the districts emergency services obligations to other agencies through intergovernmental agreements, mutual aid agreements, auto-aid agreements or otherwise, and develop or update district master/strategic plans to meet the present and future needs of the district.
- Maintains and ensures compliance with district CPSE accreditation program.
- May be required to work overtime.
- Performs other duties as assigned.

Education and Experience

A master’s degree from accredited institution in Fire Protection, Management, Business, Organizational change/Leadership, Public Administration or related field, or able to achieve within 6 months of hire.

Minimum of fifteen (15) years progressively responsible experience in the fire service, including: at least ten years as a chief officer with management, finance and administration duties.

Knowledge, Skills and Abilities:

Knowledge of:

- Modern fire service methods and procedures in suppression, prevention and emergency medical services.
- Fire service administration including organization, public administration, budget and personnel administration, records and information management, customer service and public relations.
- Applicable federal, state and local codes, ordinances, and laws pertaining to fire safety and special district operations.
- Department policies, procedures and rules.
- NWCG ICS organizational principles.
- Comprehensive knowledge of collective bargaining process.

Ability to:

- Plan, organize, coordinate and direct the activities of a fire, rescue, EMS, and special district organization.
- Delegate authority and responsibility effectively.
- Interpret and apply laws, rules, policies and codes.
- Communicate effectively, orally, in writing, and by electronic media.
- Select, supervise, train, and evaluate personnel.
- Establish and maintain effective working relationships with supervisors, subordinates, peers and the public.
- Implement, coordinate and operate within an NICS system.
- Build and maintain trust with internal stakeholders.
- Demonstrated ability to effectively work as a district collective bargaining negotiator.

Licensing/Certifications

Holds or is eligible to receive a minimum of one of the following: Colorado Fire Officer III, Colorado Executive Fire Administrator, or CPSE Chief Fire Officer (CFO) designation (or equal) within one year of appointment.

Working Conditions and Physical Requirements

Generally, works in an office setting. Requires irregular work schedule, including some scheduled evenings, nights, and weekends. May be required to respond to station or emergency situations outside of standard administrative office hours. The Chief is not required to wear a uniform except when representing the district on official business or when meeting with the public.

This position is primarily sedentary performing administrative functions in an office environment. Occasionally, when performing as an incident commander, subjected to quick physical exertion over periods that may exceed several hours; attends and participates in fire/rescue/EMS trainings as instructor and/or student/trainee; lifting of heavy objects up to 50 pounds, climbing stairs and ladders; exposure to heights, confined spaces; driving fire apparatus or district vehicles at all hours; operating under emergency conditions, including heat, smoke, toxic elements, and severe weather; requires contact with severely ill and injured persons; may be exposed to others with communicable or infectious disease. The Fire Chief position is not subject to the annual physical fitness requirements; however, it is highly recommended.

Please note this job description is not designed to cover or contain a comprehensive listing of activities, duties or responsibilities that are required of the employee for this job. Duties, responsibilities and activities may change at any time with or without notice.

MEMORANDUM OF UNDERSTANDING

Exploration of a Potential Unified Fire Protection District Through the Combining of North Metro Fire Rescue District & Mountain View Fire Protection District

This Memorandum of Understanding ("***MOU***"), effective as of the date of the last Party's signature, is entered into by and between North Metro Fire Rescue District and Mountain View Fire Protection District (collectively, the "***Districts***").

1. Purpose and Non-Binding Nature.

The purpose of this MOU is to set forth the mutual understandings of the North Metro Fire Rescue District Board of Directors and the Mountain View Fire Protection District Board of Directors (collectively, the "***Boards***") in undertaking a structured, good-faith evaluation of whether combining the Districts would create one unified fire protection district ("***Unified District***") that could potentially improve service delivery, employee opportunity, financial resiliency, capital capacity, and long-term community value ("***Project***").

This MOU is not a binding contract but rather the Parties' expression of their mutual good-faith intent to explore unification. Either Board may terminate the Project at any time by written notice to the other Board.

2. Assumptions.

The following assumptions shall apply to the Boards' evaluation of whether creation of the Unified District could have the potential to improve service delivery, employee opportunity, financial resiliency, capital capacity, and long-term community value:

a. The Unified District would have a five-member Board of Directors initially comprised of three Directors from the North Metro Board and two Directors from the Mountain View Board. All of the Directors would be "at large," meaning they would be elected by all of the eligible voters within the Unified District's combined boundaries. This structure would ensure that, as the initial Directors' positions expire, the successors would be selected by the eligible voters within the Unified District's combined boundaries. The Boards also expect the composition of the initial Board may change over time with population changes as more people settle in the northern metropolitan region;

b. The unification would be accomplished by including all of the territory within Mountain View into North Metro's jurisdiction, thereby creating one unified boundary that encompasses the boundaries of both Districts;

c. The Unified District would be named "North Metro Fire Rescue District," to remain consistent with the names of other merged districts serving the extended metropolitan area (i.e., "South Metro" and "West Metro"). The Unified District will use the current color scheme of the Mountain View Fire Protection District. A unified logo will be developed that preserves and respects the history and cultures of the Districts. The Boards believe there are additional opportunities to honor the history and culture of each District, which will be explored by, at minimum, the Steering Committee (as defined below);

d. Fire Chief Daugherty would be the Unified District's Fire Chief and Fire Chief Valdez would be second in command;

e. North Metro's Chief Financial Officer (CFO), Lisa Willis, would be the Unified District's CFO; and,

f. No employee of the Districts will suffer a loss in pay or employment based on the move to a Unified District.

3. Phasing of the Project.

The Parties believe prioritizing certain aspects of the Project will enable them to more quickly evaluate whether key components of the potential unification meet their mutual expectations and requirements for the unification to proceed and, to that end, hereby establish the following phases:

a. <u>Phase 1 - Financial Work Group and Third-Party Financial Feasibility Study</u>. The Boards hereby establish a "***Financial Work Group***" comprised of the head of the finance department for each District and the Fire Chiefs and Deputy Fire Chiefs for each District. The Financial Work Group is responsible for compiling and synthesizing the financial data and information necessary to make an initial, high-level determination of i) the current financial status of each District; ii) each District's ability to sustain itself if it continues without unification; and iii) the overall financial effect of unification, both in the short-term and long-term (collectively, the "***Initial Financial Assessment***").

A third-party financial consulting firm ("***Financial Consultant***") shall be retained to develop a Financial Feasibility Study. The purpose of the Financial Feasibility Study is not to perform a micro-level financial analysis, but rather to assist the Financial Work Group in performing the Initial Financial Assessment. The Districts shall share equally the fees, costs, and expenses incurred by the Financial Consultant.

The Financial Work Group shall identify those aspects of the Initial Financial Assessment that can be performed by the Financial Work Group utilizing the Districts' current staff and resources, and those aspects of the Initial Financial Assessment that should be accomplished by the Financial Consultant. The Financial Work Group shall then develop an appropriate request for proposals from qualified financial consulting firms, evaluate the qualifications, experience, capabilities, and capacity of the responding firms, and make a recommendation to the Boards of the financial consulting firm to retain. The Financial Work Group shall complete the RFP and submit its recommendation to the Boards within forty-five (45) days of the date this MOU is fully executed. The Financial Work Group shall oversee and direct the work of the Financial Consultant hired by the Districts.

The Financial Work Group shall provide oral or written reports to each Board monthly, and shall provide the Boards a final written report setting forth the Financial Work Group's findings and recommendations within sixty (60) days of the date the Boards hire the Financial Consultant. If the Financial Work Group determines that any material aspect of the analysis cannot reasonably be completed by the deadline, the Financial Work Group shall ask the Boards to extend the deadline by an amount of time the Financial Work Group believes will be necessary to complete all material aspects of the final report.

The final report shall be comprised of at least the following components:

i. Executive summary and recommendations;
ii. Review of the Financial Consultant's Financial Feasibility Study as it relates to the various components of the Initial Financial Assessment;
iii. Analysis of the current financial status of each District;
iv. Analysis of each District's ability to sustain itself if it continues without unification; and
v. The overall financial effect of unification, both in the short-term and long-term.

The Financial Work Group shall make the Financial Consultant's Financial Feasibility Study available to the Boards. The Financial Work Group shall also make available to the Boards all of the compiled supporting data and information organized in such a manner as the Financial Work Group determines will make the data and information readily accessible and understood by the Boards. Where the supporting data and information as to a specific topic is voluminous, a summary may be provided.

b. Phase 2 – Additional Financial Assessment; Evaluation of the Districts' Operations, Administration, Life Safety, and Support functions; and Establishment of a Steering Committee.

Phase 2 shall not commence unless and until: (i) the Financial Consultant and Financial Work Group have completed all material components of Phase 1 and the Financial Work Group has delivered its final report to both Boards, including the Financial Consultant's finalized Feasibility Study; and (ii) each Board, by separate formal action: (A) affirmatively determines that there is a reasonable financial basis to proceed with the Phase 2 evaluation of the potential unification; (B) identifies any conditions associated with that determination; and (C) authorizes commencement of Phase 2. A determination that additional study may be useful or that potential unification remains worthy of consideration shall not, by itself, satisfy the foregoing requirements. If either Board does not make the required determinations, Phase 2 shall not commence.

i. Additional Financial Assessment. To the extent the Boards determine that additional analysis of the financial aspects of the Districts and/or the potential Unified District is necessary or appropriate (**"*Additional Financial Assessment*"**), the Financial Work Group shall perform such assessment and make recommendations to the Boards. The Financial Work Group shall identify those aspects of the Additional Financial Assessment that can be performed by the Financial Work Group utilizing the Districts' current staff and resources, and those aspects of the Additional Financial Assessment that should be accomplished by the Financial Consultant.

The Financial Work Group shall oversee and direct the work of the Financial Consultant. The Financial Work Group shall provide an oral or written report to each Board monthly, and shall provide the Boards with a final written report setting forth the Financial Work Group's findings and recommendations within sixty (60) days of the date the Boards assign the Additional Financial Assessment to the Financial Work Group. If the Financial Work Group determines that any material aspect of the additional analysis cannot reasonably be completed by the deadline, the Financial Work Group shall ask the Boards to extend the deadline by an amount of time the Financial Work Group believes will be necessary to complete all material aspects of the Additional Financial Assessment.

ii. Steering Committee. The Boards hereby establish a Steering Committee (**"*Committee*"**), which shall commence work as of the date, if any, that the Boards formally determine to proceed with Phase 2. The Committee shall be comprised of fourteen (14) members: two Directors from each Board, the Fire Chiefs, and from each District a finance lead, a human-resources lead, a support services lead, and an operations lead. Subject matter experts will assist as needed. Each Board may replace any of its representatives on the Committee at any time. Each District's legal counsel will advise the Committee members of the District the legal counsel represents, and together they may provide general legal advice to the full Committee.

The Committee is responsible for the overall evaluation of the Districts' potential for organizational integration, including an evaluation of the District's current cultures, and their Emergency Services delivery, Administration, Community Risk Reduction, and Support functions, and the effect on their cultures and functions if a Unified District was established. The responsibilities of, and limitations on, the Committee are set forth in ***Attachment A***. The Committee shall only have the express authority, and associated inherent authority, granted in Attachment A to carry out the Committee's responsibilities. The Committee may be dissolved or modified at any time by mutual agreement of the Boards, or dissolved immediately upon either District withdrawing from this MOU.

The Committee shall establish one or more Task Groups to gather data and information regarding, and evaluate, a specific aspect of the potential unification. A Task Group shall only have the responsibilities assigned by the Committee. In no event shall a Task Group's responsibilities or authority exceed the responsibilities and authority granted to the Committee by this MOU.

The Committee will provide an oral or written report to each Board monthly, or more frequently as requested by one or both Boards, and shall provide a final written report setting forth its findings and recommendations within one-hundred twenty (120) days of the Boards formally determining to proceed with Phase 2, which deadline may be extended by mutual agreement of the Boards without the need to formally amend this MOU. If the Committee determines that any material aspect of its evaluation cannot reasonably be completed by the deadline, the Committee shall ask the Boards to extend the deadline by an amount of time the Committee believes will be necessary to complete all material aspects of its evaluation and issue its final report.

4. Participation by Local 2203 and Local 3214.

The Boards value their respective partnerships with Local 2203 and Local 3214 and intend to seek input from both Locals as appropriate throughout the Project. Each District's existing collective bargaining agreement will be respected, and the nature and extent of future engagement will be developed as the evaluation of a potential unification progresses.

5. Information Sharing.

The Districts shall make available to the Committee or a Task Group all non-confidential data and information reasonably requested by the Committee or a Task Group. If any data and/or information requested by the Committee or a Task Group would be deemed confidential under federal or state law, the Districts shall, if permitted by law and then only to the extent permitted, enter into a confidentiality agreement for disclosing and protecting the confidentiality of such data and/or information. If for any reason the Project is terminated, each District shall destroy any confidential data and/or information it received from the other District.

6. Costs; No Financial Commitment.

Unless otherwise approved in writing, each District will bear its own internal and legal costs. Joint consultant costs, such as a feasibility study, will be shared equally, or as otherwise approved by the Boards. Neither District may commit the other District to any financial obligation. Nothing in this MOU shall create a multiple year direct or indirect financial obligation of either District.

7. Communications.

By executing this MOU, each Board delegates to its Board President and Fire Chief the authority to issue one or more public announcements, media releases, employee-wide communications, and/or stakeholder briefings concerning this MOU or the Project. The Board Presidents and Fire Chiefs for both Districts shall make every effort to collaborate on any such action, unless the urgency of the matter requires action before they can confer.

8. Execution.

This MOU may be executed in counterparts and by electronic PDF, each of which shall be deemed an original and together shall constitute one valid instrument.

[***Signature Page Immediately Follows***]

North Metro Fire Rescue District	Mountain View Fire Protection District
Board President: Richard A. [illegible] Date 7/30/2026	Board President: Colleen G. Whitlow Date: 08 / 03 / 2026
Attested: Board Secretary: [illegible] Date: 7/31/26	Attested: Board Secretary: [illegible] Date: 08 / 03 / 2026

Attachment A
Steering Committee
Responsibilities and Limitations

1. Generally.

The Steering Committee ("***Committee***") has been established by the Memorandum of Understanding ("***MOU***") between North Metro Fire Rescue District and Mountain View Fire Protection District (together, the "***Districts***"), which sets forth the mutual understandings of the North Metro Board of Directors and the Mountain View Board of Directors (together, the "***Boards***") in undertaking a structured, good-faith evaluation of whether combining the Districts to create one unified fire protection district ("***Unified District***") could have the potential to improve service delivery, employee opportunity, financial resiliency, capital capacity, and long-term community value (the "***Project***").

Each District's legal counsel will advise the Committee members of the District the legal counsel represents, and together they may provide general legal advice to the full Committee. The Committee shall only have the express authority, and associated inherent authority, granted in this Attachment A to carry out the Committee's responsibilities.

2. Committee Structure.

There shall be fourteen (14) Committee members comprised of two Directors from each Board, the Fire Chiefs, and from each District a finance lead, human-resources lead, support services lead, and operations lead. Subject matter experts will be utilized when appropriate. Each Board may replace any of its representatives on the Committee at any time.

The Committee shall meet no less than twice a month and more often as the Committee deems appropriate. The Committee may only meet if there will be at least one Board member from each District and the Fire Chiefs in attendance. While in-person meetings are preferred, the Committee may conduct a meeting that is both in-person and virtual, or is entirely virtual. Committee meetings are not subject to Colorado's open meetings law. Therefore, public notice of Committee meetings is not required; nor is the Committee required to allow public attendance or public comment; however, the Committee may, in its discretion, allow public attendance only or may allow public attendance and comments. The Committee may make this determination on a meeting-by-meeting basis or may establish a public attendance and comment policy that applies to all Committee meetings. The Committee may establish rules for public comment to ensure that speakers do not interfere with or impede the Committee's orderly and efficient conducting of a meeting.

At the first meeting, the Committee shall, by majority vote, elect a President, Vice President, and Secretary. At any time, the Committee may, by majority vote, elect a different Committee member(s) to serve as the President, Vice President, and/or Secretary.

The President shall be the Chair of all Committee meetings. If the President is absent from a Committee meeting, the Vice President shall serve as the Chair. If the President and Vice President are absent, the Secretary shall serve as the Chair. Minutes of the meetings shall not be generated; however, the Secretary shall ensure that all decisions and directions of the Committee at any meeting are compiled in a document ("***Committee Actions Log***"). The Committee Actions Log shall be distributed to all members of the Boards, Committee members, and Task Groups within five business days of any meeting where the Committee issued one or more directions or decisions.

3. Assumptions.

The Committee shall adopt the same assumptions listed in Paragraph 2 of the MOU.

4. Task Groups.

The Committee may, in its discretion, establish one or more Task Groups to evaluate specific aspects of the potential unification, such as a Service Delivery Task Group, Workforce Task Group, etc. A Task Group shall only have the responsibilities and authority assigned by the Committee. In no event shall a Task Group's responsibilities or authority exceed the responsibilities and authority granted to the Committee by the MOU.

At the time of establishing a Task Group, the Committee shall determine the following:

a. The Task Group's name.
b. The individuals appointed to the Task Group.
c. The specific task(s) to be performed.
d. The deadline for completing the task(s) and, when applicable, each sub-task.
e. The Task Group's deliverable(s), such as a written report, or the compilation of data and/or information.

An individual may serve on multiple Task Groups if deemed appropriate by the Committee. A Task Group shall not add to or reduce its members; nor shall it expand or reduce the scope of the tasks and responsibilities assigned by the Committee. At its first meeting, each Task Group shall appoint one member to serve as the Chair and one member to serve as the Alternate Chair. Task Group meetings are not subject to Colorado's open meetings law. Therefore, public notice of a Task Group meeting is not required, nor is a Task Group required to allow public attendance or public comment; however, a Task Group may, in its discretion, allow public attendance only or may allow public attendance and comments, provided that doing so does not interfere with the Task Group's orderly and efficient conducting of a meeting.

5. Responsibilities.

a. The Committee shall identify, compile, and quantify such data and information as are necessary and appropriate for evaluating the impact of unification on the Operations (including, but not limited to, service delivery, workforce, cultural, and organizational functions), Administration, Community Risk Reduction, and Support Services functions of each District and the resulting implications for the Unified District.

b. Committee representatives shall attend the regular monthly meeting of each Board, or at such additional times as requested by one or both Boards, to report on the Committee's activities, including the activities of one or more of the Task Groups, as appropriate.

c. The Fire Chiefs shall jointly serve as the Executive Project Managers. In that capacity, they shall coordinate the overall work plan, Task Group assignments, any third-party consultant participation (other than the Financial Consultant), data requests, subject-matter experts, meeting preparation, and the timely completion of deliverables. They also shall ensure that Project activities do not interfere with the ongoing operations of either District and they shall elevate unresolved matters to the Boards, as appropriate.

6. Deliverables.

The Committee will provide an oral or written report to each Board monthly, and shall provide to the Boards a final written report setting forth the Committee's findings and recommendations within one hundred and twenty (120) days from the Boards formally determining to proceed with Phase 2. If the Committee determines that any material aspect of its evaluation cannot reasonably be completed by the deadline, the Committee shall ask the Boards to extend the deadline by an amount of time the Committee believes will be necessary to complete all material aspects of its evaluation and issue its final report.

The report shall be comprised of at least the following components:

a. Executive summary and recommendations;
b. The Committee's findings, divided into subcategories that shall at a minimum include, but are not limited to:
    i. Emergency Services Delivery
        A. Deployment and Response
            1. Standards of Cover
            2. Staffing

B. Operations
1. Emergency Medical Services
2. Fire Suppression
3. Special Teams
C. Training
D. Emergency Communications
1. PSAP and Dispatch
2. Alerting
3. Radio Infrastructure

ii. Administration
A. Human Resources
B. Finance
C. Administrative Support

iii. Community Risk Reduction
A. Fire Prevention
B. Emergency Management
C. Public Information/Communication
D. Public Education
E. Collaborative Health

iv. Support Services
A. Information Technology
B. Facilities/Infrastructure
C. Fleet
D. Equipment
E. Logistics

v. Cultural and Organizational Integration
A. Organizational culture
B. Leadership philosophy
C. Labor relations
D. Organizational identity
E. Change management
F. Employee engagement

vi. External Relations
A. Intergovernmental relations
B. Intergovernmental agreements

The Committee shall make available to the Boards, in electronic format when possible, all of the compiled supporting data and information organized in such a manner as the Committee determines will make the data and information readily accessible and understood by the Boards. Where the supporting data and information as to a specific topic is voluminous, a summary may be provided.

7. Limitations.

a. The Committee shall have no authority to bind either District or the Board of either District in any manner or for any purpose whatsoever.

b. The Committee shall have no authority to make any representation on behalf of either District or the Board of either District in any manner or for any purpose whatsoever, unless expressly authorized by mutual agreement of the Boards.

c. The Committee shall have no authority to eliminate, modify, or expand the purposes, objectives, duties, or restrictions established herein.

To: MVFPD Board of Directors
From: Chief Valdez

Re: August Staff Report

Directors,
Please accept this report on activities, progress, and concerns that have occurred or are ongoing.

Finance

- New SOG's created for mileage reimbursements, EMS billing standards, and ACH Fraud prevention procedures.
- Research and analysis of North Metro Fire Rescue's financial information in anticipation of future meetings.
- Initial meetings with ClearGov to design and set up training for budget contributors for the 2027 budget.

Human Resources/Wellness

- Heart scans taking place in August.
- Recruiting process open for FireMedics.
- Annual Firefighter's Ball planning.

Operations

Response Operations

- Job posting is open for FireMedics and Fire EMTs.
- Engineer academy completed for upcoming testing in September.
- Boulder County and City of Boulder combined toning channel up and running.

Special Operations

Wildland

- Multiple single resource and engine deployments nationally.

- Completed initial S 130/190 training for the recruits.

SWAT

- MedCat- purchased through the UASI/NCR grant is expected to arrive before the end of August

EMS

- We have completed the new state ambulance licensing process.
- Whole blood program preparation is almost complete- medical officers are slated to start August 17th, and whole blood awareness training has been completed for the entire department.
- The second of the two new ambulances will be in service around August 10th, this marks the completion of the EMS standardization project, and the whole department will be on the same ambulance and pram platforms since the merger.

Training

- Tender Qualification for all Firefighters is underway as part of 3rd-QTR Fire Training; all issued task books to be completed before end of year.
- Taylor'd Series 40+ training prop to be delivered to MV Station 1 at end of the month.
- Making steady progress with Boulder Fire towards the concept of a combined-agency training authority; working towards an MOU and/or IGA.
- The second open Training Officer position has been filled… Engineer Brad Krehbiel will be joining the good cause the week of August 24th.

Life Safety

Plan Reviews, Permits, Inspections

- Superior
  - New chicken restaurant tenant-finish at 2245 Main Street in progress.
  - The National Lab of the Rockies finished its new water treatment facility – provides 56k gallons of fire suppression water.
- Mead
  - Plan review of the new police station next to Station 14.
  - Mead Library was issued a TCO to start moving in furniture and fixtures. We anticipate final inspections shortly.
  - Four new subdivisions are going through plan review.
- Erie
  - Village Cooperative, a large 55+ community with apartments and condos, is finishing up.
  - Erie Police Station expansion continues.

    - Event and plan reviews for summer events on Briggs and other sites. Trying to ensure we can effectively protect the town during the events.
    - SVVSD Elementary in Erie Highlands/Colliers Hill was issued its construction permits.
- Dacono
    - Plan review for a drag strip next to the Colorado National Speedway.
    - Plan review for several subdivisions in the NW quadrant of the city.

Fire Investigations

- Doric Drive structure fire, mutual aid to Lafayette Fire. Accidental cause.
- County Road 32 washing machine fire.

Community Outreach

- National Night Out Tuesday, August 4th, MVFR will have representatives at Superior, Niwot, Erie, Dacono, and Mead events.
- Back to School Safety Messaging: We are meeting with school districts and each school within our district to encourage teachers to sign up for an educational visit from our outreach team throughout the fall but especially in October during Fire Prevention Month.
- Fire Prevention Week is October 4th - 10th in commemoration of the Great Chicago Fire of 1871. Outreach will educate students of all ages about lithium-ion battery charging safety, as well as fire escape planning and calling 9-1-1 for emergencies.

Fleet and Facilities

Facilities:

- See the Wember Report for latest construction updates.
- Warranty issues with the roof at Monarch Park appear to be resolved. We're now monitoring for any additional signs of leakage.
- Work has begun to address water damage at Station 1. Issues with flue pipe hardware on the roof caused the damage.
- Upgrades to the automatic transfer switch hardware have been completed at Station 13, and that system is back in service.

Fleet:

- Final inspection of the new pumpers is complete. They should be delivered to the maintenance facility by the week of 8/17.
- Prepping the 2nd new ambulance for service has been delayed due to other fleet needs. We are hoping to have this in service by the end of August.
- The new tower is scheduled to be completed by Q2 of 2027.
- New SAM202 has been ordered and should be delivered by the end of 2026.

Information Technology

- Implemented the IT ticketing system across HR, Finance, and Administration while streamlining employee change processes and checklists.
- Upgraded antennas and Cradlepoint devices in 20+ frontline apparatus.
- Completed annual radio programming.
- Implemented Comcast FREE TV service in several stations and working on adding others.
- Completed 2nd phase of Boulder closest unit dispatch project and moved onto final phase.

Communications

- Produced a video as part of the Facilitated Learning Analysis process for the Weld County Road 12 structure fire.
- Represented MVFR at multiple community events for July 4th celebrations.
- Produced 3 recruitment videos and 1 graphics post for the Fall 2026 Entry-Level Firefighters and Entry-Level Fire Medics hiring cycle. More than 56,000 combined views across all 4 posts.

Respectfully,

Pepper Valdez
Fire Chief

2026

August

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1 SafeSitter Class, Boulder Co. Fair Parade, Dacono Music Fest
2	3	4 National Night Out: Dacono, Erie, Mead, Niwot, Superior	5 Blood Pressure Checks: Superior	6 Tour at Station 6, Blood Pressure Checks: Erie & Mead	7	8 Touch-A-Truck Event: Erie Community Center
9	10	11	12	13	14 Touch-A-Truck Event: Car Show at Erie HS	15 Private CPR Class: Church in Mead
16	17	18 MVFR Board Meeting	19 Preschool Classroom Visit: Erie	20	21	22 SafeSitter Class
23 / 30	24 / 31	25	26	27	28	29 CPR Class

SEPTEMBER 2026

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		1	Blood Pressure Checks: Superior 2	Blood Pressure Checks: Erie & Mead 3	4	5
6	Labor Day Holiday 7	8	9	10	9/11 Stair Climb Events 11	Mead Community Day, Superior Chili Fest 12
13	14	Outreach Helps w/ BLS Renewals for MV Crews, MVFR Board Meeting 15	Outreach Helps w/ BLS Renewals for MV Crews 16	17	Outreach Helps w/ BLS Renewals for MV Crews, Black Rock Elementary Jog-A-Thon 18	SafeSitter Class 19
20	21	Quarterly Outreach Team Meeting 22	23	Falls Prevention Class 24	Soaring Heights Elementary Jog-A-Thon 25	Touch-A-Truck Event: Big Dig Colorado, Mead Flag Retirement Event 26
27	28	29	30			

Project Update Report

Project Name:	**Mountain View Fire Rescue**
Wember Inc. Project Number:	2023.38
Issue Date:	July 31, 2026
Submitted by:	Dan Tran / Michele Gutierrez / Matt Mullane / Grace Arvesen

The purpose of this update is to report on the status of Mountain View Fire Projects being coordinated through the on-call contract with Wember. This report is to serve as a summary of pertinent information related to the projects at this point:

Board Action Items:

None

Summary

This past month, the Erie Fire Station 15 has been working on finishing walls, interior finishes, overhead rough-in, and exterior finishes. The Masterplan work is now complete and in the process of final inspections. Streetlights will soon be installed by United Power. Exterior framing is nearly completed and MEP rough-ins have started at Mead Station 14.

MVFE - Meadow Sweet Station 15 – Erie, CO

This month, the team has started installing finishes through the building. MEP team has started installing trim throughout the building. Doors have been installed. Exterior finishes continue.

9/17/2024 - Approved Overall Budget	$ 18,754,454
9/17/2024 - Initial GMP Amount	$ 13,880,740
1/27/2025 - GMP Amendment	$ 14,042,775
5/28/2025 - PCCO #001	$ 347,525.35
10/7/2025 - PCCO #002	$(134,467.00)
12/2/2025 - PCCO #003	$ 242,534.00
2/02/2026 - PCCO #004	$ 111,190.38
3/04/2026 - PCCO #005	$ 669,815.00
4/24/2026 - PCCO #006	$87,181.21

Awarded Contracts & Vendors:

- Design Contract – Oz Architecture — $1,039,209
- GC (Pre-Construction) – Fransen Pittman — $22,500
- GC (Construction) – Fransen Pittman — $14,042,775
- Geotechnical Engineer – Kumar — $6,450
- Commissioning Agent – Iconergy — $26,430 (Building Envelope Testing)
  $15,535 (Visual Testing)
- Materials Testing – Kumar — $44,677
- FF&E Vendor – Merchants & Co — $75,000 (approximate)

Milestones

- Complete window storefront 5/31
- Commence interior painting 6/15

Challenges

- Weather

Contingency Use

- $87,181 – FP PCCO #006 for Perma Barrier, Lockers/Benches/Added AV conduits/Sanitary Sewer Upgrades/Canopy size change/Added Irrigation Controller – April 2026
- $669,815 – FP PCCO #005 for 4 Way Traffic Signal (portion to be reimbursed by Town) – March 2026
- $111,190 – FP PCCO #004 for IFC Drawing Changes/Duct Routing Changes/Landscape and Gate Valves/Thicker Site Paving – December 2025

- $242,534 – FP PCCO #003 for Costs associated with Delayed Construction – November 2025
- ($134,467) Credit – FP PCCO #002 for Metal Panel Change – September 2025
- $34,797 – Architect Add service #3 Additional survey and #4 Signal design (portion to be reimbursed by Town) – April 2025
- $347,525 – FP PCCO #001 for Traffic Signal design & install (portion to be reimbursed by Town) – May 2025

MVFA - Monarch Park Place – Admin Bldg

The project is complete and is now in the warranty phase.

Balance of Unused funds $996.765.97

MVFMM – Mead Masterplan

The masterplan work is now completed and in the process of inspection sign-offs. United Power will install the streetlights in the next week or so. Wember has begun close-out forms with the water and sewer districts and will process payments for the final sewer tap fee and warranty bond.

Approved Overall Budget **$3,075,000**

05/14/2025 Approved Purchase Price of Ditch Water	$ 275,000
06/17/2025 Approved Overall Budget	**$3,075,000**
06/17/2025 Approved Construction Budget	$1,351,055

Awarded Contracts & Vendors:

- Survey – Strategic Site Design (SSD) $30,700*
- Civil Design – Strategic Site Design (SSD) $127,000*
- Geotechnical Engineer – Kumar $2,115*
- Materials Testing – Kumar $24,365*
- GC – Fransen-Pittman $2,702,110*

**Items to be split at 50/50 participation with HPLD*

Milestones

- April 28 - Approval of Plat
- July 7, 2025 – Construction start
- July 2026 – Construction complete; final punch list and site closeout expected August 2026

Contingency Use (MVF)

- $13,440.92 – Added Bridle Drive work per the Town of Mead – July 2026.
- $10,509.46 – Over excavation of Bridle Drive subgrades – July 2026.
- $3,000 – Add service 5 for SSD extended construction administration services and RFI review – February 2026.
- $6,375 – Add service 4 for SSD to prepare gas line exhibits and temporary construction easement exhibits – June 2025.
- $2,750 – Add service 3 for SSD to hydrovac all utilities on the site for the design teams' use – June 2025.
- $800.00 – Add service 2 for SSD to prepare a gas line easements and agreements – April 2025.
- $12,250 – Add service 1 for SSD to have potholing done on existing utilities – January 2025.
- $5,200 – Prairie Dog Mitigation by Twin Peaks Environmental – July 2025.
- $15,114.12 – Change Order 2 for Fransen Pittman for extended time delay impacts and additional temp irrigation – November 2025.
- $89,009 – Change Order 1 for Fransen Pittman for added site demo, earthwork, paving, concrete, added utility scope, and added crosswalk markings, temporary barricades, and roadway signage – August 2025.

MVFM – Mead Fire Station 14

The exterior framing of the station is nearing completion. MEP rough-ins started and interior work is ongoing. Once final as-builts and tap fees are paid to St. Vrain the sewer service line will be completed. A Change Order for the amount of $38,273.38 was approved for miscellaneous items pertaining to RFI responses on crawlspace depth, west patio wall revisions, a change in the spiral duct work, and illumination to the exterior signage.

Fransen-Pittman has submitted CORs for internal construction contingency/allowance use to cover the seismic costs as well as additional flex-tend boots on the sewer clean-outs. Additional CORs are under review for changes to the bay door pushbutton, adding a radon system and grout for the polished floor system of the day room.

Current Overall Budget **$23,650,000**

Awarded Contracts & Vendors:

- Design – Oz Architects $1,239,526
- Owner Rep – Wember $326,801
- GC (Pre-construction) – Fransen Pittman $22,500
- Geotechnical Engineer – Kumar $5,000
- Commissioning Agent – Iconergy $26,430 (Building Envelope Testing)
  $15,535 (Visual Testing)
- Materials Testing – Kumar $50,211

Construction Estimates:

- Pricing 100% CD Addend 1 – FINAL GMP **$17,975,243**

Milestones

- Oct 2025 – Permit received
- Nov 2025 – Construction start
- Oct 2026 – Construction Completion

Challenges

- The new request to move the gas line in the masterplan delayed the plat's approval by at least a month. *(Resolved)*
- Soil conditions required drilled piers/structural flooring or 8' of over-excavation, increasing project cost.
- Sanitary tap fee work is on hold as of **7/23/2026**, pending payment of the tap fee - itself gated on the masterplan's St. Vrain warranty bond.
- Kumar was unresponsive following a Bridle Drive asphalt paving failure in early July, creating uncertainty on next steps as of **7/6/2026**.

Contingency Use

- $38,273.38 – CO to FP for misc changes per RFI's – July 2026
- $123,298.86 – CO to FP for stoop micropiles – May 2026
- $6,936.19 – CO for site camera, grading credit, and pot holing utilities per PCCO 01 – February 2026
- $7,700.00 – CO for Oz for additional construction administrative services – April 2026
- $6,936.19 - PCCO 1 for site camera and reimbursement for grading revisions – February 2026
- $15,227.36 - PCCO 2 for IFC drawing changes and strom drain revisions – May 2026
- $123,298.86 - PCCO 3 for structural stoops – June 2026
- $38,273.38 - PCCO 4 for crawlspace revisions, ASI 005, west patio revisions, duct changes, and signage revisions – July 2026

MVF4 – Station 4 Bedroom, Office, and Bath Remodel

The project is complete and is now in the warranty phase.

Balance of Unused funds $14,696.46

MVF5 - Station 5 Remodel

The project is complete and is now in the warranty phase.

Balance of Unused funds $11,023

MVF10 - Sta 10 Septic System

This project is complete and in the warranty phase.

Balance of Unused funds $77,602

MVFC - Marshall-Mesa Cistern

Work is complete.

Balance of Unused funds $ 79,275

Project Budgets and Estimates

Meadow Sweet Fire Station 15

Project Accounting	Budget			Commitments		Actual	
	A Initial Budget	B Budget Changes	C Current Budget A+B	D Contracts, POs, Expenses	E Change Orders	J Incurred Costs	K Balance To Finish (G-J)
► A Design & Engineering	$1,039,208.00	$69,462.00	$1,108,670.00	$1,039,208.00	$161,211.00	$1,096,322.76	$104,096.24
► B Owner's Requirements	$371,787.00	$20,091.00	$391,878.00	$351,962.00	$48,815.00	$335,777.50	$64,999.50
► C Construction	$14,000,000.00	$1,389,830.56	$15,389,830.56	$14,042,775.00	$1,323,778.94	$11,632,496.34	$3,734,057.60
► D Permits, Utility Fees, Impact Fees & Resource Rights	$803,458.00	($187,340.61)	$616,117.39	$512,182.04	$0.00	$459,542.04	$52,640.00
► E Fixtures Furnishings & Equipment	$310,000.00	$0.00	$310,000.00	$276,814.64	$0.00	$114,528.78	$162,285.86
► F Technology	$280,000.00	$0.00	$280,000.00	$42,535.90	$0.00	$42,535.90	$0.00
► G Contingencies & Escalation	$1,950,000.00	($1,292,042.95)	$657,957.05	$0.00	$0.00	$0.00	$0.00
Total	$18,754,453.00	$0.00	$18,754,453.00	$16,265,477.58	$1,533,804.94	$13,681,203.32	$4,118,079.20

MVFMM – Mead Masterplan

Project Accounting	Budget			Commitments		Actual	
	A Initial Budget	B Budget Changes	C Current Budget A+B	D Contracts, POs, Expenses	E Change Orders	J Incurred Costs	K Balance To Finish
Mountain View Fire (MVF)	$3,033,617.00	$27,500.00	$3,061,117.00	$2,531,828.48	$129,298.08	$2,475,246.43	$209,830.53
▼ A.1 MVF Design	$91,000.00	($2,325.00)	$88,675.00	$63,500.00	$25,175.00	$86,977.50	$1,697.50
▼ A.2 MVF Owners Responsibility	$192,600.00	($89,963.98)	$102,636.02	$93,826.02	$0.00	$93,257.27	$568.75
▼ A.3 MVF Construction	$1,476,055.00	$26,831.28	$1,502,886.28	$1,398,763.20	$104,123.08	$1,319,272.40	$207,564.28
▼ A.4 MVF Permits, Utility Fees, Impact Fees & Resource Rights	$978,750.00	$65,214.51	$1,043,964.51	$975,739.26	$0.00	$975,739.26	$0.00
▼ A.5 MVF Technology	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
▼ A.6 MVF Contingency & Escalation	$295,212.00	$27,743.19	$322,955.19	$0.00	$0.00	$0.00	$0.00
Total	$6,305,234.00	$0.00	$6,305,234.00	$4,735,104.18	$258,596.16	$4,356,940.06	$684,661.04

Contingency Uses of Note

- Add service for SSD to hydrovac $2,750
- Add service for SSD to prepare exhibits. $6,375
- Construction Esmt exhibits $800
- Potholing $12,250
- Prairie Dog Mitigation $5,200
- Change Order $89,009

MVFM Mead Station 14

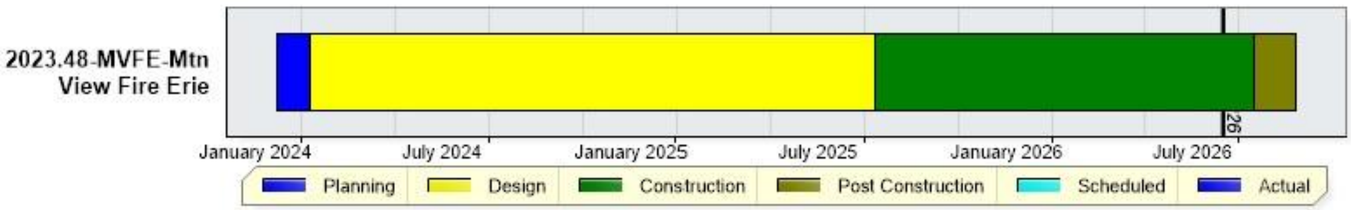
Project Accounting	Budget			Commitments		Actual	
	A Initial Budget	B Budget Changes	C Current Budget A+B	D Contracts, POs, Expenses	E Change Orders	J Incurred Costs	K Balance To Finish (G-J)
A Land & Lease Cost	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
► B Design & Engineering	$1,259,562.00	$30,372.00	$1,289,934.00	$1,152,821.00	$4,531.00	$993,624.62	$171,447.38
► C Owner's Requirements	$422,332.00	$68,041.00	$490,373.00	$364,073.00	$63,504.00	$329,945.49	$97,631.51
► D Construction	$17,975,243.00	$10,355.12	$17,985,598.12	$22,500.00	$18,098,205.41	$6,731,923.43	$11,427,055.36
► E Permits, Utility Fees, Impact Fees & Resource Rights	$534,057.00	$165,221.53	$699,278.53	$518,221.16	$0.00	$518,221.16	$0.00
► F Fixtures Furnishings & Equipment	$495,000.00	$0.00	$495,000.00	$56,984.98	$0.00	$22,267.48	$34,717.50
► G Technology	$327,000.00	$0.00	$327,000.00	$192,476.60	$0.00	$38,206.46	$154,270.14
► H Contingencies & Escalation	$2,636,806.00	($273,989.65)	$2,362,816.35	$0.00	$0.00	$0.00	$0.00
Total	$23,650,000.00	$0.00	$23,650,000.00	$2,307,076.74	$18,166,240.41	$8,634,188.64	$11,885,121.89

Contingency Uses of Note

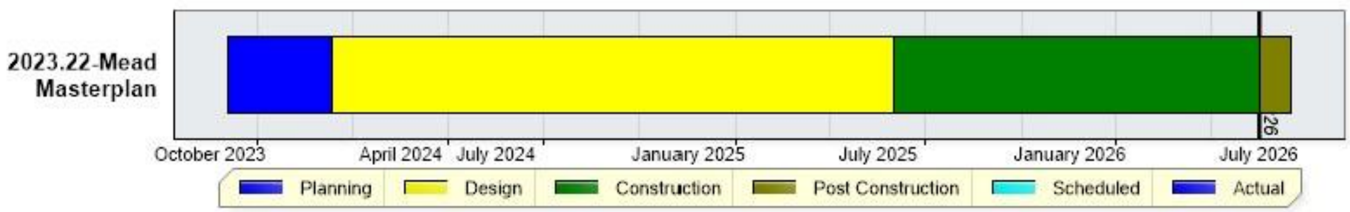
- Change Order for misc RFIs $38,273.38
- Change Order for Micropiles $123,298.86
- Add service for Time-Lapse Camera $6,936.19

MVF Projects Schedules

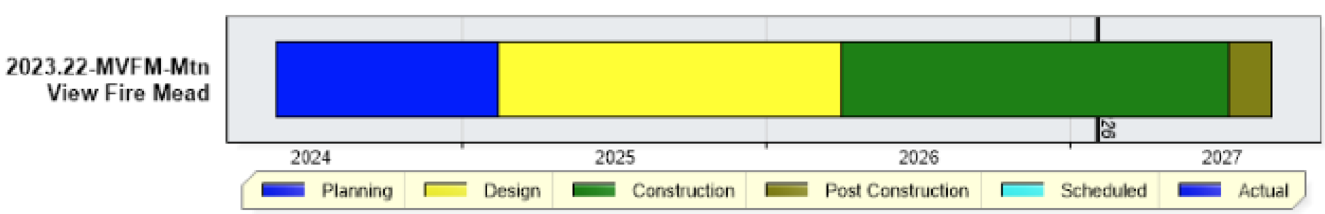
MVFE



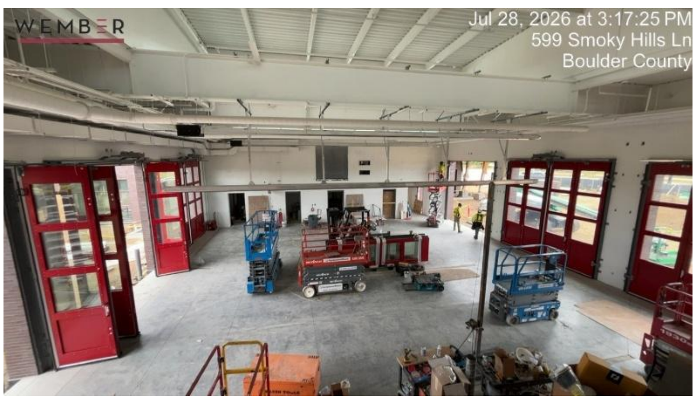
MVFMM

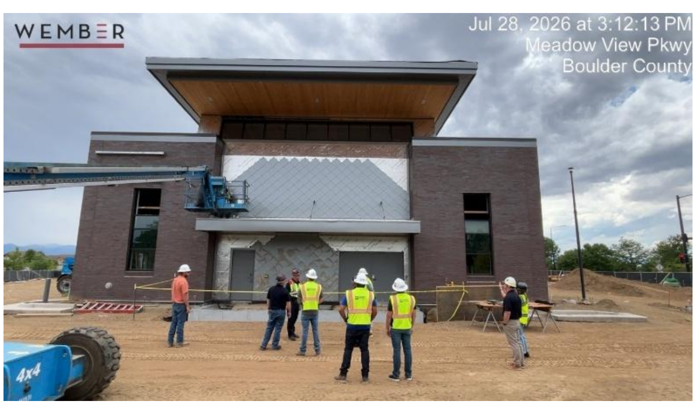


MVFM

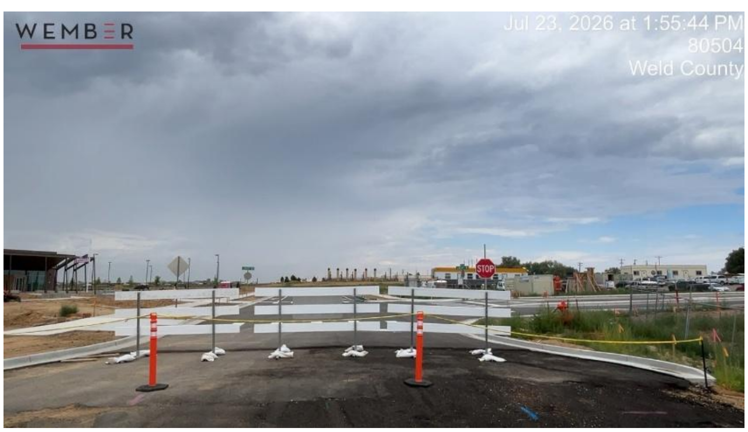


MVFE – Progress Photos





MVFMM Project Drawings/ Progress Photos



MVFM Project Drawings/ Progress Photos

Mountain View Fire Rescue

Statement of Revenues and Expenditures

General Fund

For the 1 Month(s) Ending June 30, 2026

(in Whole Numbers)

	Total Original Budget	Current Period Actual	YTD Actual	Total Remaining Budget	
BEGINNING FUND BALANCE	**30,342,312**	**30,929,609**	**30,929,609**	**(587,297)**	**0%**
REVENUES					
Property Taxes	47,154,314	10,573,891	46,082,282	1,072,032	2%
Local TIF Reimbursements	1,319,275	153,524	1,240,397	78,878	6%
Specific Ownership Tax	1,886,827	170,210	1,025,187	861,640	46%
EMS Transports	1,420,000	155,063	768,885	651,115	46%
Fire Prevention Fees	200,000	15,035	77,612	122,388	61%
Maintainence Shop Fees	240,000	11,978	140,049	99,951	42%
Fees for Service	42,000	5,900	23,800	18,200	43%
Investment Earnings	1,720,473	141,304	631,924	1,088,549	63%
Wildland Reimbursements	105,000	(3,013)	(4,373)	109,373	104%
Grant Rewards	-	-	5,288	(5,288)	0%
Total REVENUES	**54,087,889**	**11,223,892**	**49,991,051**	**4,096,838**	**8%**
OTHER REVENUE SOURCES					
Miscellaneous Revenues	229,000	575	23,038	205,962	90%
Sale of Assets	-	-	19,263	(19,263)	0%
Oil & Gas Royalties	8,000	817	4,660	3,340	42%
Insurance Proceeds	-	-	23,723	(23,723)	0%
Contributions/Donations	-	-	5,548	(5,548)	0%
Total OTHER REVENUE SOURCES	**237,000**	**1,392**	**76,232**	**160,768**	**68%**
EXPENDITURES					
Salaries and Wages	28,172,884	2,003,699	12,692,840	15,480,044	55%
Overtime	2,638,706	167,755	1,187,714	1,450,992	55%
Benefits	11,146,092	797,651	5,262,211	5,883,882	53%
General Operating Supplies	1,740,951	101,196	623,842	1,110,708	64%
Small Equipment/Tools	719,434	97,503	278,325	441,109	61%
Non-Capital Tech Expenses	690,800	62,906	334,823	355,976	52%
Non-Capital Fleet Expense	537,400	69,314	268,266	269,135	50%
Training	708,545	23,216	181,216	527,328	74%
General Purchased Services	2,133,896	192,001	1,048,976	1,084,922	51%
Contract Services	1,331,800	97,943	504,198	827,602	62%
Repairs and Maintainence Equip	193,755	4,344	67,341	126,413	65%
Repairs and Maintainence Buildings	700,946	45,328	255,041	445,905	64%
Other Equipment	93,900	-	12,185	81,715	87%
Utilites	539,500	36,514	220,536	318,964	59%
Debt Service Expense	-	146,538	293,074	(293,074)	0%
Operational Contingency	1,301,557	-	-	1,301,557	100%
Total EXPENDITURES	**52,650,166**	**3,845,908**	**23,230,588**	**29,413,178**	**56%**
EXCESS/(DEFICENCY) REVENUES AFTER EXPENDITURES	**1,674,723**	**7,379,376**	**26,836,695**	**25,155,572**	**0%**
TRANSFER BETWEEN FUNDS	(613,050)	140,667	256,086	-	0%
Restricted for TABOR	(1,540,266)	-	-	-	0%
ENDING FUND BALANCE	**29,863,719**	**38,449,652**	**58,022,390**	**24,568,275**	**0%**

Mountain View Fire Rescue

Budget Summary by Department

Administration

For the 1 Month(s) Ending June 30, 2026

(in Whole Numbers)

	Total Original Budget	Current Period Actual	YTD Actual	Total Remaining Budget	
52050 - Operating Supplies & Expense	26,400	1,038	6,532	19,868	75%
52090 - Food/Catering	6,000	553	3,666	2,334	39%
52110 - Tech-Hardware & Accessories	-	74	74	(74)	0%
52200 - Awards & Celebrations	2,000	217	216	1,784	89%
52270 - Misc. Fees	-	(235)	-	-	0%
52350 - Membership/Subscriptions	20,000	-	3,413	16,587	83%
52400 - Postage/Ups,Fed X	3,000	106	147	2,853	95%
52450 - Uniform/Allowance	54,575	14,249	15,789	38,786	71%
52880 - Travel Costs/Per Diems	33,550	-	3,019	30,531	91%
53000 - General Purchased Services	2,000	-	1,840	160	8%
53050 - Board Member Attendance Compensation	-	-	1,600	(1,600)	0%
53060 - Board Expenses	500	-	-	500	100%
53070 - Board Member Training/Travel	4,000	-	-	4,000	100%
53100 - Printing & Legal Notices	5,000	-	556	4,444	89%
53200 - Legal Fees	207,280	6,277	43,860	163,420	79%
53300 - Elections	250,000	-	-	250,000	100%
53420 - Contract Labor Services	150,000	329	1,972	148,028	99%
53550 - Training Seminars	19,800	-	1,885	17,915	90%
53650 - Exams And Certifications	2,000	-	10	1,990	100%
53670 - Mileage Reimbursement	-	55	162	(162)	0%
53950 - Contingency Reserve	1,301,557	-	-	1,307,957	100%
54100 - District Liability Insurance	430,000	30,836	209,927	220,073	51%
55250 - Non-Capital Equip <$5K	3,000	-	-	3,000	100%
Administration	**2,520,662**	**53,499**	**294,668**	**2,232,394**	**89%**

JANUARY NOTES:

FS1-1 - Account 53000 - Annual accreditation fee.

Mountain View Fire Rescue

Budget Summary by Department

Communications

For the 1 Month(s) Ending June 30, 2026

(in Whole Numbers)

	Total Original Budget	Current Period Actual	YTD Actual	Total Remaining Budget	
52050 - Operating Supplies & Expense	5,000	191	863	4,137	83%
52090 - Food/Catering	2,000	37	99	1,901	95%
52230 - Promotional & Marketing	5,000	-	-	5,000	100%
52350 - Membership/Subscriptions	1,000	-	240	760	76%
52370 - Public Education Supplies	500	-	-	500	100%
52400 - Postage/Ups,Fed X	250	-	-	250	100%
52450 - Uniform/Allowance	525	-	18	507	97%
52600 - Misc Supplies & Expense	1,000	-	-	1,000	100%
52880 - Travel Costs/Per Diems	3,000	-	633	2,367	79%
53100 - Printing & Legal Notices	300	-	-	300	100%
53550 - Training Seminars	3,000	-	675	2,325	78%
Communications	**21,575**	**228**	**2,528**	**19,047**	**88%**

JANUARY NOTES:

FS1-2 - Account 52350 - 2026 memberships for National Information Officers and Emergency Services PIO (ESPIOC).

Mountain View Fire Rescue

Budget Summary by Department

Information Technology Service

For the 1 Month(s) Ending June 30, 2026

(in Whole Numbers)

	Total Original Budget	Current Period Actual	YTD Actual	Total Remaining Budget		
52050 - Operating Supplies & Expense	34,000	12	34	33,966	100%	
52090 - Food/Catering	500	-	-	500	100%	
52110 - Tech-Hardware & Accessories	100,000	12,948	44,467	55,533	56%	
52120 - Tech-Software & Applications	438,150	34,474	217,005	221,145	50%	
52270 - Misc. Fees	-	-	427	(427)	0%	
52400 - Postage/Ups,Fed X	250	-	-	250	100%	
52450 - Uniform/Allowance	1,575	-	805	770	49%	
52880 - Travel Costs/Per Diems	6,000	922	3,657	2,343	39%	
53000 - General Purchased Services	16,000	-	-	16,000	100%	
53110 - Tech Expense-Maintenance & Sup	25,000	5,404	22,411	2,589	10%	**FS6-1**
53420 - Contract Labor Services	70,000	2,403	2,403	67,597	97%	
53460 - R & M Equipment	53,000	497	1,017	51,983	98%	
53550 - Training Seminars	6,000	-	1,315	4,685	78%	
53590 - Dispatching Service	70,200	64,341	64,341	5,859	8%	**FS6-2**
53750 - Telecom, Cell Phones	57,000	8,917	41,049	15,952	28%	
53770 - Utilities, Telephone & Cable	13,000	893	5,631	7,368	57%	
53810 - Utilities, Data Services	150,000	9,463	75,822	74,178	49%	
Information Technology Service	**1,040,675**	**140,274**	**480,384**	**560,291**	**54%**	

FS6-1 - Account 53110 - Starlink installations/cabling at Admin, Maintenance & St.8, and conference room video controller upgrades.

FS6-2 - Account 53590 - Weld County Dispatch Cost Allocation and Annual Wireless Radio Maintenance

MAY NOTES:

FS5-1 - Account 52270 - Electronics recycling at St. 10

APRIL NOTES:

FS4-3 - Account 53110 - Annual maintenance and support for audio-visual (AV) system and printer lease equipment.

JANUARY NOTES:

FS1-3 - Account 53810 - Starlink Account Migration & Additional Services.

Mountain View Fire Rescue

Budget Summary by Department

Human Resources

For the 1 Month(s) Ending June 30, 2026

(in Whole Numbers)

	Total Original Budget	Current Period Actual	YTD Actual	Total Remaining Budget	
52050 - Operating Supplies & Expense	3,100	908	3,696	(596)	-19%
52090 - Food/Catering	33,663	1,105	11,418	22,245	66%
52110 - Tech-Hardware & Accessories	250	-	-	250	100%
52200 - Awards & Celebrations	95,000	-	17,933	77,067	81%
52350 - Membership/Subscriptions	11,400	-	999	10,401	91%
52400 - Postage/Ups,Fed X	250	-	-	250	100%
52450 - Uniform/Allowance	83,430	-	315	83,115	100%
52630 - Training Library	-	-	62	(62)	0%
52670 - Mileage	500	-	-	500	100%
52880 - Travel Costs/Per Diems	10,000	80	3,137	6,863	69%
53000 - General Purchased Services	23,897	-	13,443	10,454	44%
53040 - Fitness Memberships	5,439	408	3,846	1,593	29%
53220 - Employee Testing	55,856	367	1,378	54,478	98%
53240 - Recruiting/Hiring Services	15,000	-	4,550	10,450	70%
53420 - Contract Labor Services	526,820	3,382	248,173	278,646	53%
53460 - R & M Equipment	1,000	-	1,806	(806)	-81%
53500 - Wellness Check/Annual Physical	205,600	-	8,000	197,600	96%
53530 - Health Screening-RTW	212,341	-	-	212,341	100%
53550 - Training Seminars	31,050	993	6,706	24,344	78%
53650 - Exams And Certifications	3,870	-	-	3,870	100%
53660 - Tuition Reimbursement	100,000	11,273	33,648	66,353	66%
53670 - Mileage Reimbursement	-	68	135	(135)	0%
55250 - Non-Capital Equip <$5K	1,700	280	1,219	480	28%
Human Resources	**1,420,166**	**18,864**	**360,464**	**1,059,701**	**75%**

MAY NOTES:

FS5-2 - Account 53040 - Annual Corso Fitness gym membership expense.

APRIL NOTES:

FS4-4 - Account 53420 - Annual on-site wellness checks and visits provided by a contracted psychological services provider.

MARCH NOTES:

FS3-1 - Account 53460 - Purchase of parts and repairs of stationary bikes at the stations; will be netted with the remaining total budget.

JANUARY NOTES:

FS1-4 - Account 53000 - Therm-X heat/cold machine for light duty to rehab injuries that is covered by the Cigna Wellness funds.

FS1-5 - Account 53460 - Maintenance of bikes & other workout equipment.

Mountain View Fire Rescue
Budget Summary by Department
Financial Services
For the 1 Month(s) Ending June 30, 2026

(in Whole Numbers)

	Total Original Budget	Current Period Actual	YTD Actual	Total Remaining Budget	
52050 - Operating Supplies & Expense	400	582	803	(403)	-101%
52090 - Food/Catering	700	-	153	547	78%
52250 - Bank Charges	1,000	-	-	1,000	100%
52270 - Misc. Fees	1,050	-	33	1,017	97%
52350 - Membership/Subscriptions	500	-	1,240	(740)	-148%
52400 - Postage/Ups,Fed X	500	-	128	372	74%
52450 - Uniform/Allowance	2,100	-	126	1,974	94%
52880 - Travel Costs/Per Diems	4,000	412	5,326	(1,326)	-33%
53000 - General Purchased Services	-	-	185	(185)	0%
53150 - Audit & Accounting	32,000	600	24,595	7,405	23%
53420 - Contract Labor Services	132,000	12,852	60,198	71,802	54%
53550 - Training Seminars	5,300	-	1,900	3,400	64%
53900 - Tax Collection Fee(Purch Svcs)	711,740	158,644	691,086	20,654	3%
Financial Services	**891,290**	**173,090**	**785,773**	**105,517**	**12%**

MAY NOTES:

FS5-3 - Account 52350 - Medicare address change fee and GFOA 2026 Budget Award fee; will be netted with the remaining total budget.

FS5-4 - Account 52880 - Remaining travel expenses (lodging and airfare) for the JMT Conference; will be netted with the remaining total budget.

APRIL NOTES:

FS4-5 - Account 53150 - Annual audit fee.

FEBRUARY NOTES:

FS2-1 - Account 53900 - Tax collection fees are higher in the initial months of the tax season.

JANUARY NOTES:

FS1-6 - Account 52880 - Deposit for lodging to annual JMT accounting conference in May.

FS1-7 - Account 53000 - Processing of 1099s; will be netted with the remaining total budget.

FS1-8 - Account 53550 - JMT Innovate conference.

Mountain View Fire Rescue
Budget Summary by Department
Emergency Operations
For the 1 Month(s) Ending June 30, 2026

(in Whole Numbers)

	Total Original Budget	Current Period Actual	YTD Actual	Total Remaining Budget		
52050 - Operating Supplies & Expense	154,050	11,877	92,445	58,805	38%	
52090 - Food/Catering	28,300	1,030	9,639	18,661	66%	
52110 - Tech-Hardware & Accessories	12,000	21	2,391	9,609	80%	
52120 - Tech-Software & Applications	5,000	18	1,459	3,541	71%	
52230 - Promotional & Marketing	-	300	300	(300)	0%	**FS6-3**
52250 - Bank Charges	-	(216)	-	-	0%	
52270 - Misc. Fees	-	-	58	(58)	0%	
52350 - Membership/Subscriptions	34,400	345	19,533	14,867	43%	
52400 - Postage/Ups,Fed X	450	25	1,252	(802)	-178%	
52440 - Janitorial Supplies	60,650	3,344	16,292	40,758	67%	
52450 - Uniform/Allowance	133,400	8,156	82,418	50,982	38%	
52550 - Small Equipment	10,700	374	1,781	8,919	83%	
52560 - Saw Supplies/Accessories	9,400	2,098	2,677	6,723	72%	
52570 - Fire Extinguishers	5,556	1,930	2,513	3,043	55%	
52590 - BC Station Allowance	5,000	-	340	4,660	93%	
52610 - FF Equipment	65,200	1,433	24,192	41,008	63%	
52630 - Training Library	5,650	2,417	6,670	(1,020)	-18%	**FS6-4**
52650 - Fuel	-	1,424	3,135	(3,135)	0%	
52690 - Scba Supplies/Parts	37,100	2,783	11,848	25,252	68%	
52700 - Hose/Nozzle Supplies	28,500	-	18,125	10,375	36%	
52710 - Ems Disposables	200,000	21,476	92,778	107,222	54%	
52720 - Ems Durables	10,200	-	7,830	2,370	23%	
52880 - Travel Costs/Per Diems	67,500	5,988	28,204	39,296	58%	
53000 - General Purchased Services	22,900	1,586	10,575	12,325	54%	
53180 - Honor Guard	11,168	-	1,953	9,215	83%	
53220 - Employee Testing	-	15	15	(15)	0%	
53320 - Repairs/Maintenance, Saws	16,600	18	861	15,739	95%	
53330 - Repairs/Maint, Extinguishers	6,575	-	-	6,575	100%	
53350 - Repairs & Maint, Hose/Nozzles	8,000	-	309	7,691	96%	
53360 - Repairs/Maint-Ff Equip	3,500	-	269	3,231	92%	
53420 - Contract Labor Services	108,500	7,760	58,656	49,844	46%	
53460 - R & M Equipment	57,000	1,803	52,341	4,659	8%	
53470 - Repairs & Maintenance, Vehicles	-	-	19	(19)	0%	
53480 - Repairs & Maintanence, Building	6,250	-	1,048	5,202	83%	
53550 - Training Seminars	235,950	6,447	109,392	126,558	54%	
53560 - Academy Fees	207,500	-	-	207,500	100%	
53600 - Authority Fee	102,000	-	101,333	667	1%	
53620 - Scba Repair/Maint/Testing	30,500	467	6,905	23,595	77%	
53630 - Protective Clothing Repairs	19,324	-	-	19,324	100%	
53650 - Exams And Certifications	46,880	105	8,929	37,951	81%	
53670 - Mileage Reimbursement	500	23	270	230	46%	
53720 - Landscaping Maintenance	2,850	-	221	2,629	92%	
53780 - Utilities, Trash	1,000	-	-	1,000	100%	
53800 - Ems Purchased Services	6,500	-	-	6,500	100%	
55150 - Hose/Nozzle Equipment <$5K	1	-	-	1	100%	
55200 - Protective Gear/Equip	446,526	85,180	192,934	253,592	57%	

Mountain View Fire Rescue

Budget Summary by Department

Emergency Operations

For the 1 Month(s) Ending June 30, 2026

(in Whole Numbers)

	Total Original Budget	Current Period Actual	YTD Actual	Total Remaining Budget	
55250 - Non-Capital Equip <$5K	41,100	2,450	3,838	37,262	91%
55500 - Training Equipment	8,900	-	2,500	6,400	72%
Emergency Operations	**2,263,080**	**170,677**	**978,248**	**1,278,432**	**56%**

FS6-3 - Account 52230 - SWAT medic challenge coins; will be netted with the remaining total budget.

MAY NOTES:

APRIL NOTES:

FS4-6 - Account 53600 - Annual Boulder County Hazardous Materials Response Authority fee.

MARCH NOTES:

FS3-2 - Account 52350 - Annual fee for Boulder County Regional Training Center.
FS3-3 - Account 52610 - Replacement of ladders.
FS3-4 - Account 52650 - Will be reimursed by the Wildland.
FS3-5 - Account 52700 - Nozzle and hose replacements.
FS3-6 - Account 52720 - Current replacement needs; may stabilize later in the year.

FEBRUARY NOTES:

FS2-2 - Account 52050 - Supplies related to Hazmat foam change over.

JANUARY NOTES:

Development for Tech Rescue.
FS1-10 - Account 55500 - Purchase of 20 wrecked vehicles for extrication training.

Mountain View Fire Rescue

Budget Summary by Department

Life Safety

For the 1 Month(s) Ending June 30, 2026

(in Whole Numbers)

	Total Original Budget	Current Period Actual	YTD Actual	Total Remaining Budget		
52050 - Operating Supplies & Expense	3,400	271	(139)	3,539	104%	
52090 - Food/Catering	8,100	1,851	4,898	3,202	40%	
52110 - Tech-Hardware & Accessories	1,650	-	-	1,650	100%	
52120 - Tech-Software & Applications	-	15	278	(278)	0%	
52350 - Membership/Subscriptions	8,025	1,265	5,061	2,964	37%	
52370 - Public Education Supplies	72,100	5,658	30,042	42,058	58%	
52380 - Fire Investigation Supplies	2,400	1,314	2,461	(61)	-3%	**FS6-5**
52450 - Uniform/Allowance	6,725	-	2,387	4,338	65%	
52550 - Small Equipment	500	-	97	403	81%	
52630 - Training Library	200	-	65	135	68%	
52880 - Travel Costs/Per Diems	19,050	104	1,686	17,364	91%	
53550 - Training Seminars	12,630	577	5,365	7,265	58%	
53650 - Exams And Certifications	6,340	1,403	2,669	3,671	58%	
55250 - Non-Capital Equip <$5K	5,000	-	-	5,000	100%	
Life Safety	**146,120**	**12,458**	**54,870**	**91,250**	**62%**	

APRIL NOTES:

FS4-7 - Account 52120 - Purchase of Claude.Ai subscription for use with investigations, plan reviews.

FEBRUARY NOTES:

FS2-3 - Account 52350 - National Fire Protection Association (NFPA) membership renewal & access.

Mountain View Fire Rescue

Budget Summary by Department

Fleet Operation

For the 1 Month(s) Ending June 30, 2026

(in Whole Numbers)

	Total Original Budget	Current Period Actual	YTD Actual	Total Remaining Budget	
52050 - Operating Supplies & Expense	316,000	10,128	99,592	216,408	68%
52080 - Ambulance Expenses	1,650	-	-	1,650	100%
52090 - Food/Catering	1,500	-	384	1,116	74%
52120 - Tech-Software & Applications	33,750	1,075	4,066	29,684	88%
52270 - Misc. Fees	5,365	539	2,525	2,840	53%
52340 - Outside Svc-Supplies/Materials	-	9,487	42,083	(42,083)	0%
52350 - Membership/Subscriptions	1,000	-	50	950	95%
52400 - Postage/Ups,Fed X	2,625	-	-	2,625	100%
52450 - Uniform/Allowance	18,475	599	3,867	14,608	79%
52650 - Fuel	275,000	25,574	115,264	159,736	58%
52660 - Tires	94,500	13,155	27,411	67,089	71%
52880 - Travel Costs/Per Diems	31,500	-	13,832	17,668	56%
53000 - General Purchased Services	-	-	73	(73)	0%
53110 - Tech Expense-Maintenance & Sup	12,000	60	1,680	10,320	86%
53470 - Repairs & Maintenance, Vehicles	167,900	19,674	80,353	87,547	52%
53550 - Training Seminars	19,300	-	1,841	17,459	90%
53640 - Annual Equip Testing	10,580	-	-	10,580	100%
53650 - Exams And Certifications	-	-	85	(85)	0%
54100 - District Liability Insurance	20,000	-	-	20,000	100%
55250 - Non-Capital Equip <$5K	14,950	975	9,729	5,221	35%
Fleet Operation	**1,026,095**	**81,266**	**402,835**	**623,260**	**61%**

MAY NOTES:

FS5-6 - Account 53650 - Certificatiopn fee from National Institute for Automotive Service Excellence.

FEBRUARY NOTES:

FS2-4 - Account 52880 - Travel Expenses for EVT Conference in Orlando and final ambulance inspection in Indiana.

JANUARY NOTES:

FS1-11 - Account 52340 - Supplies/parts purchased for billable work only; offset by revenue collected.

Mountain View Fire Rescue

Budget Summary by Department

Stations And Grounds

For the 1 Month(s) Ending June 30, 2026

(in Whole Numbers)

	Total Original Budget	Current Period Actual	YTD Actual	Total Remaining Budget	
52050 - Operating Supplies & Expense	82,800	5,450	20,555	62,245	75%
52120 - Tech-Software & Applications	6,000	-	144	5,856	98%
52440 - Janitorial Supplies	8,500	1,414	6,346	2,154	25%
52450 - Uniform/Allowance	1,600	-	20	1,580	99%
52880 - Travel Costs/Per Diems	1,500	-	-	1,500	100%
53000 - General Purchased Services	5,000	-	-	5,000	100%
53420 - Contract Labor Services	35,000	-	-	35,000	100%
53440 - Janitorial Services	60,046	2,321	21,045	39,001	65%
53480 - Repairs & Maintanence, Building	243,800	19,979	82,699	161,101	66%
53490 - Repairs & Maint. Appliances	7,000	1,560	2,091	4,909	70%
53550 - Training Seminars	3,075	-	-	3,075	100%
53610 - Alarm System Service Fees	23,000	300	10,086	12,914	56%
53700 - Hvac/Mechanical Repairs	270,000	7,986	93,364	176,637	65%
53720 - Landscaping Maintenance	95,000	14,742	46,577	48,422	51%
53760 - Utilities, Electric & Gas	264,000	17,048	101,495	162,505	62%
53780 - Utilities, Trash	40,000	3,497	18,501	21,499	54%
53790 - Utilities, Water & Sewer	71,500	5,613	19,087	52,413	73%
54100 - District Liability Insurance	20,000	-	-	20,000	100%
55110 - Furniture & Fixtures	85,000	-	9,685	75,315	89%
55250 - Non-Capital Equip <$5K	40,000	-	1,542	38,458	96%
Stations And Grounds	**1,362,821**	**79,910**	**433,237**	**929,584**	**68%**

Mountain View Fire Rescue
Statement of Revenues and Expenditures
Capital Reserve Fund
For the 1 Month(s) Ending June 30, 2026
(in Whole Numbers)

	Total Original Budget	Current Period Actual	YTD Actual	Total Remaining Budget	
BEGINNING FUND BALANCE	**66,597,902**	**63,038,203**	**63,038,203**	**-**	**0%**
REVENUES					
Interest On Deposits	1,759,105	227,755	1,304,917	454,188	26%
Sale Of Property & Equipment	2,250,000	-	1,912,756	337,244	15%
Total REVENUES	**4,009,105**	**227,755**	**3,217,672**	**791,433**	**41%**
OTHER FINANCING SOURCES					
Certificates of Participation	-	-	18,001,758	(18,001,758)	0%
Total OTHER FINANCING SOURCES	**-**	**-**	**18,001,758**	**(18,001,758)**	**0%**
EXPENDITURES					
90000-Capital Projects Contingency	182,700	-	-	182,700	100%
100-Administration	**182,700**	**-**	**-**	**182,700**	**100%**
90009-Radio Replacement Plan	206,646	94,452	135,501	71,145	34%
90024-Software Implementation	17,300	-	17,280	20	0%
105-Information Technology Service	**223,946**	**94,452**	**152,781**	**71,165**	**32%**
90032-Wellness Program Equip	51,940	8,557	25,137	26,803	52%
107-Human Resources	**51,940**	**8,557**	**25,137**	**26,803**	**52%**
90007-SCBA Replacement	1,306,384	-	156,342	1,150,042	88%
90008-EMS Pram Replacement	498,181	-	-	498,181	100%
90009-Radio Replacement Plan	58,878	-	-	58,878	100%
90010-Extrication Equip Replacement	53,554	-	-	53,554	100%
90014-Engine Replacement Program	51,881	-	-	51,881	100%
90027-EMS Monitor Replacment	527,978	156,776	156,776	371,202	70%
90028-EMS Equip Replacement	156,206	-	-	156,206	100%
90029-Capital Training Equip	175,000	-	97,475	77,525	44%
90031-TIC Replacement	48,772	-	-	48,772	100%
90040-EMS Stair Chair Replacement	58,321	-	-	58,321	100%
99052-EMS Blood Program	43,000	-	28,691	14,309	33%
99054-Tech Rescue Badger Box	20,000	-	-	20,000	14%
99058-Tech Rescue Vortex Tool	5,500	-	-	5,500	-3%
99060-Portable Training Equipment	19,800	-	4,950	14,850	75%
200-Emergency Operations	**3,023,455**	**156,776**	**444,234**	**2,579,221**	**81%**
90014-Engine Replacement Program	10,495,020	5,781	5,781	10,489,239	100%
90015-Hazmat Custom Replacement	251,332	-	-	251,332	100%
90016-Aerial Replacement	3,870,589	-	-	3,870,589	100%
90018-Wildland Utility Replacement	824,043	-	-	824,043	100%
90020-Fleet Replacement Program	2,253,709	2,120	205,928	2,047,781	91%
90021-Ambulance Replacement	450,798	-	-	450,798	100%
99014-Engine Replacement-Strategic	1,286,667	38,607	66,975	1,219,692	94%
99020-Fleet Replacement-Strategic	77,000	4,260	68,560	8,440	11%
99021-Ambulance	700,000	-	688,895	11,105	2%
99045-Fleet Refurbish Project	17,000	-	-	17,000	100%
99066-Shop Fabrication Tools/Equip	66,500	-	64,065	2,435	4%

Mountain View Fire Rescue
Statement of Revenues and Expenditures
Capital Reserve Fund
For the 1 Month(s) Ending June 30, 2026

(in Whole Numbers)

	Total Original Budget	Current Period Actual	YTD Actual	Total Remaining Budget		
99070-Air Ride Seats for INT202	25,000	-	-	25,000	100%	
99215-New Engine Purchase	1,286,667	17,126	130,345	1,156,322	88%	
600-Fleet Operation	**21,604,325**	**67,894**	**1,230,549**	**20,373,776**	**94%**	
90011-Admin Bldg Improvements	70,260	-	-	70,260	100%	
90039-Maintenance/Fleet Bldg & Equip	34,643	-	21,345	13,298	38%	
91000-Station Capital Improvements	239,913	43,870	82,925	156,988	65%	
99040-New Station Build	34,582,953	1,943,442	11,316,182	23,266,771	67%	
99043-Capital Appliances/Fixed Equip	6,500	6,430	6,430	70	1%	**FS6-6**
99047-Marshall Mesa Cistern	-	-	14,904	(14,904)	0%	
99050-Monarch Park Project	-	-	28,841	(28,841)	0%	
800-Stations And Grounds	**34,934,269**	**1,993,742**	**11,470,627**	**23,463,642**	**67%**	
Total EXPENDITURES	**60,020,635**	**2,321,421**	**13,323,328**	**46,697,307**	**78%**	
EXCESS/(DEFICENCY) REVENUES AFTER EXPEND	**(56,011,530)**	**(2,093,666)**	**7,896,102**			
TRANSFER BETWEEN FUNDS	-	(140,667)	(251,034)			
ENDING FUND BALANCE	**10,586,372**	**60,803,870**	**70,683,271**			

FS6-6 - Program 99043, Dept. 800 - Gear dryer purchase (project complete).

APRIL NOTES:

FS4-8 - Program 99020, Dept. 600 - Purchase of logistics van.

FEBRUARY NOTES:

FS2-5 - Program 90029, Dept. 200 - 50% downpayment for production of Taylor's Series 40+ fire training equipment.

JANUARY NOTES:

FS1-12 - Program 99215, Dept. 600 - New Engine purchase that was budgeted in 2025 that didn't get carried over.

Mountain View Fire Rescue

Statement of Financial Position

General Fund

As at June 30, 2026

(in Whole Numbers)

	Beginning Period Balance	Current Change	Current Year
Assets			
Cash in Bank	1,213,752	398,515	1,612,267
Cash with County Treasurer	2,989,265	7,596,194	10,585,458
Cash invested in COLOTRUST	45,525,002	(369,298)	45,155,705
Accounts Receivable	732,248	(399,445)	332,803
Accrued Property Taxes	12,127,316	(10,575,779)	1,551,537
Prepaid Expenses	800,913	(65,676)	735,238
Due from Other Funds	25,011	-	25,011
Total Assets	**63,413,507**	**(3,415,489)**	**59,998,019**
Liabilities			
Accounts Payable	655,480	(359,898)	295,582
Deferred Revenue	12,255,679	(10,575,635)	1,680,044
Due to Other Funds	3	-	3
Total Liabilities	**12,911,162**	**(10,935,533)**	**1,975,628**
Fund Balances			
Restricted	1,540,266	-	1,540,266
Assigned	1,117,550	-	1,117,550
Unassigned	81,297,534	7,379,378	88,676,912
Transfer to/From Other Funds	(33,453,005)	140,667	(33,312,338)
Total Fund Balances	**50,502,345**	**7,520,045**	**58,022,390**
Liabilities & Fund Balance	**63,413,507**	**(3,415,489)**	**59,998,019**

Mountain View Fire Rescue
Statement of Financial Position
Capital Reserve Fund
As at June 30, 2026

(in Whole Numbers)

	Beginning Period Balance	Current Change	Current Year
Assets			
Cash invested in COLOTRUST	76,049,914	(3,436,610)	72,613,304
Total Assets	**76,049,914**	**(3,436,610)**	**72,613,304**
Liabilities			
Accounts Payable	3,126,467	(1,202,277)	1,924,190
Due to Other Funds	5,843	-	5,843
Total Liabilities	**3,132,310**	**(1,202,277)**	**1,930,033**
Fund Balances			
Assigned	4,785,985	-	4,785,985
Unassigned	(18,265,944)	(2,093,666)	(20,359,609)
Transfer to/From Other Funds	86,397,563	(140,667)	86,256,895
Total Fund Balances	**72,917,604**	**(2,234,333)**	**70,683,271**
Liabilities & Fund Balance	**76,049,914**	**(3,436,610)**	**72,613,304**

Mountain View Fire Rescue

Statement of Financial Position

Debt Service Fund

As at June 30, 2026

(in Whole Numbers)

	Beginning Period Balance	Current Change	Current Year
Assets			
Cash with County Treasurer	72,006	73,824	145,830
Cash invested in COLOTRUST	497,503	73,613	571,116
Accrued Property Taxes	169,967	(146,242)	23,726
Due from Other Funds	5,846	-	5,845
Total Assets	**745,322**	**1,195**	**746,517**
Liabilities			
Deferred Revenue	169,967	(146,242)	23,726
Due to Other Funds	25,011	-	25,011
Total Liabilities	**194,978**	**(146,242)**	**48,737**
Fund Balances			
Unassigned	550,343	147,437	697,781
Total Fund Balances	**550,343**	**147,437**	**697,781**
Liabilities & Fund Balance	**745,322**	**1,195**	**746,517**

MOUNTAIN VIEW FIRE PROTECTION DISTRICT
RESOLUTION TO AMEND 2026 BUDGET AND APPROPRIATE FUNDS
RESOLUTION NO. 2026-5

WHEREAS, the Board of Directors ("Board") of the Mountain View Fire Protection District ("District") previously adopted the District's 2026 Budget on December 9, 2025 (the "Budget"); and

WHEREAS, the District has and will incur expenses in 2026 that were not reasonably foreseen at the time the Budget was adopted, primarily due to a new debt issuance in budget year 2026, and;

WHEREAS, the District has sufficient revenues available in reserves to meet the unforeseen expectations and requires to transfer previously appropriated moneys between Funds of the District to provide for an accurate amended budget for 2026; and

WHEREAS, as a result, a notice was published and a public hearing held for a proposed Amended Budget for 2026 in accordance with §§29-1-109 & 29-1-111, C.R.S.

NOW, THEREFORE, be it **RESOLVED** by the Board of Directors of the Mountain View Fire Protection District:

Section 1. That the Amended Budget, attached hereto as Exhibit A, is hereby approved and adopted as the Budget of the Mountain View Fire Protection District for the fiscal year 2026 and made a part of the public records of the District.

Section 2. The total estimated expenditures for each fund are as follows:

GENERAL FUND	$ 52,650,166
CAPITAL RESERVE FUND	$ 58,733,968
DEBT SERVICE FUND	$ 650,815
DEBT SERVICE – 2026 COP	$ 1,055,751
TOTAL BUDGETED EXPENDITURES	**$113,090,816**

Section 3. The total estimated revenues for each budget are as follows:

GENERAL FUND:

From unappropriated fund balance at 1-1-2025	$ 75,430,234
From sources other than general property taxes	$ 7,170,575
From the General Property Tax Levy	$ 47,154,314
TOTAL GENERAL FUND REVENUES	**$ 129,755,123**

CAPITAL RESERVE FUND:

From unappropriated fund balance at 1-1-2025	$ 18,935,221
From sources other than general property taxes	$ 4,009,105

From the General Property Tax Levy	$	613,050
TOTAL CAPITAL RESERVE REVENUES	**$**	**23,557,376**

DEBT SERVICE FUND:

From unappropriated fund balance at 1-1-2025	$	98,450
From sources other than general property taxes	$	38,873
From the Bond Property Tax Levy	$	633,583
TOTAL DEBT SERVICE REVENUES	**$**	**770,906**

Section 3. That the following sums are hereby appropriated for each fund within the Amended Budget, for the purposes stated:

GENERAL FUND ($54,324,889 revenue + $75,430,234 reserves)	$129,755,123
CAPITAL RESERVE FUND ($4,009,105 revenue + $18,935,222 reserves)	$ 22,944,327
DEBT SERVICE FUND ($672,456 revenue + $98,450 reserves)	$ 770,906
DEBT SERVICE – 2026 COP	$ 1,055,751

ADOPTED and APPROVED: August 18, 2026

MOUNTAIN VIEW FIRE PROTECTION DISTRICT

By____

Colleen Whitlow, President

ATTEST:

____

Todd Venrick, Secretary

Mountain View Fire Rescue
2026 AMENDED BUDGET

Presented to the Board of Directors

August 18, 2026

TABLE OF CONTENTS

GFOA Award

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished
Budget Presentation
Award

PRESENTED TO

Mountain View Fire Protection District
Colorado

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morrill

Executive Director

Budget Message

The 2026 budget reflects the district's commitment to maintaining high-quality fire and emergency services while navigating an uncertain economic and legislative environment. Colorado's recent property tax reforms and revenue growth limits have created challenges for long-term financial planning. Because property taxes account for the majority of our funding, we have focused on building a budget that is both realistic and resilient. Departments were asked to right-size their budgets based on historical trends, reducing unnecessary contingencies and aligning spending with actual needs. A district-wide contingency of 3% has been established to address unforeseen expenses during the year.

In addition to controlling operating costs, the district is prioritizing cash conservation. With unpredictable revenue streams and rising costs for personnel, equipment, and wildfire mitigation, the Board is considering financing options for major capital projects rather than relying solely on cash reserves. This approach will help preserve liquidity while leveraging favorable lending mechanisms available to local governments. Our goal is to ensure financial stability, maintain service excellence, and position the district to respond effectively to growth and future challenges.

Material Changes

Total district funding from all sources is projected to decline by 5 percent, or ($4,230,062), from the 2025 estimated revenues to the 2026 budget. In the prior two budget cycles, increased oil and gas revenues enabled the district to build a substantial reserve. However, for 2026, oil and gas activity is projected to result in a ($2,153,255) reduction in property tax revenue compared to the most recent assessed valuation. Current oil and gas property tax revenue reflects a 58% decrease from the 2024 peak and a 21% decrease compared to the ten-year historical average.

Total expenditures are projected to increase by $7,095,169 from 2025 to 2026. This increase is primarily attributable to rising personnel-related costs.

Economic Outlook

The U.S. and Colorado economies are expected to keep growing at a moderate pace, but there are signs of slowing. Unemployment remains relatively low, and personal income is improving, but businesses are cautious. High borrowing costs and uncertainty about federal policies have led companies to reduce investments and slow hiring. Consumer spending is still supporting growth, but confidence has weakened. Inflation has ticked up again, though Colorado's inflation is slightly lower than the national average. Housing costs remain high, and construction activity—especially residential—continues to decline, which affects local property tax growth. The key risks of the future economy include:

- Federal Policy Changes: Tariffs and shifting trade policies could raise prices and reduce business investment.
- Labor Market Softening: Job growth is slowing, and unemployment may rise slightly.
- Housing Market Correction: Fewer new homes mean slower growth in the property tax base.

Inflation and Price Trends

Inflation in the U.S. is slightly above the Federal Reserve's 2% target, at 2.9% in August, after hitting a low of 2.3% in April. Energy prices have fallen, helping keep overall inflation lower, but food prices have ticked up slightly. In the Denver area, inflation is lower than the national average, mainly because housing costs are stable; rents dropped 0.7% year-over-year in Denver, while they rose 3.5% nationally. National home prices have fallen for four straight months, reversing gains from 2022. Denver home prices are down 0.6% year-over-year and remain 3.7% below their 2022 peak. Residential construction is slowing: U.S. housing permits fell for the third year in a row and Colorado permits dropped 7.7% in 2025 and are expected to fall another 9.7% in 2026. Multifamily construction in Colorado is down sharply due to high vacancies and slower household growth.

Energy Sector

Colorado's natural gas production has trailed behind the U.S. for several years. From 2020 to 2024, U.S. production grew by 12.6%, while Colorado saw a 7.2% decline. This gap is partly because much of the U.S. increase came from oil wells that also produce gas—something Colorado has seen less of as oil drilling slowed.

In 2025, Colorado's natural gas outlook was downgraded due to weaker prices and output. Instead of the earlier forecasted 1.4% increase, production is now expected to fall 0.8%. Prices have stayed below profitable levels for new wells for years, with firms reporting that drilling becomes viable at about $3.79 per million BTU. As prices approach this level in late 2026, production should rise modestly and continue improving in 2027.

Property Tax Dependency and Legislative Constraints

The district's financial stability depends heavily on property taxes, which account for 87% of total revenue. Because of this reliance, property tax trends remain the most critical factor in our financial planning. Property taxes are based on assessed values determined by county assessors and collected by county treasurers, with a small administrative fee retained by the counties. It is important to note that assessed valuations provided in one year are not billed and collected until the following year, creating a timing lag between valuation changes and revenue realization.

Recent legislative changes—HB24B-101, expanding SB24-233—have introduced significant constraints on property tax growth. These include lower residential and commercial assessment rates, adding a 5.25% cap on qualified property tax revenue growth, and the elimination of state backfill funding. While certain revenues such as voter-approved bond debt service, oil and gas production, newly added property, and expiring tax increment financing arrangements are excluded from the cap, the district must take action if revenues exceed the limit. Options include issuing property tax credits, temporarily reducing the mill levy, providing refunds, or seeking voter approval to override the cap.

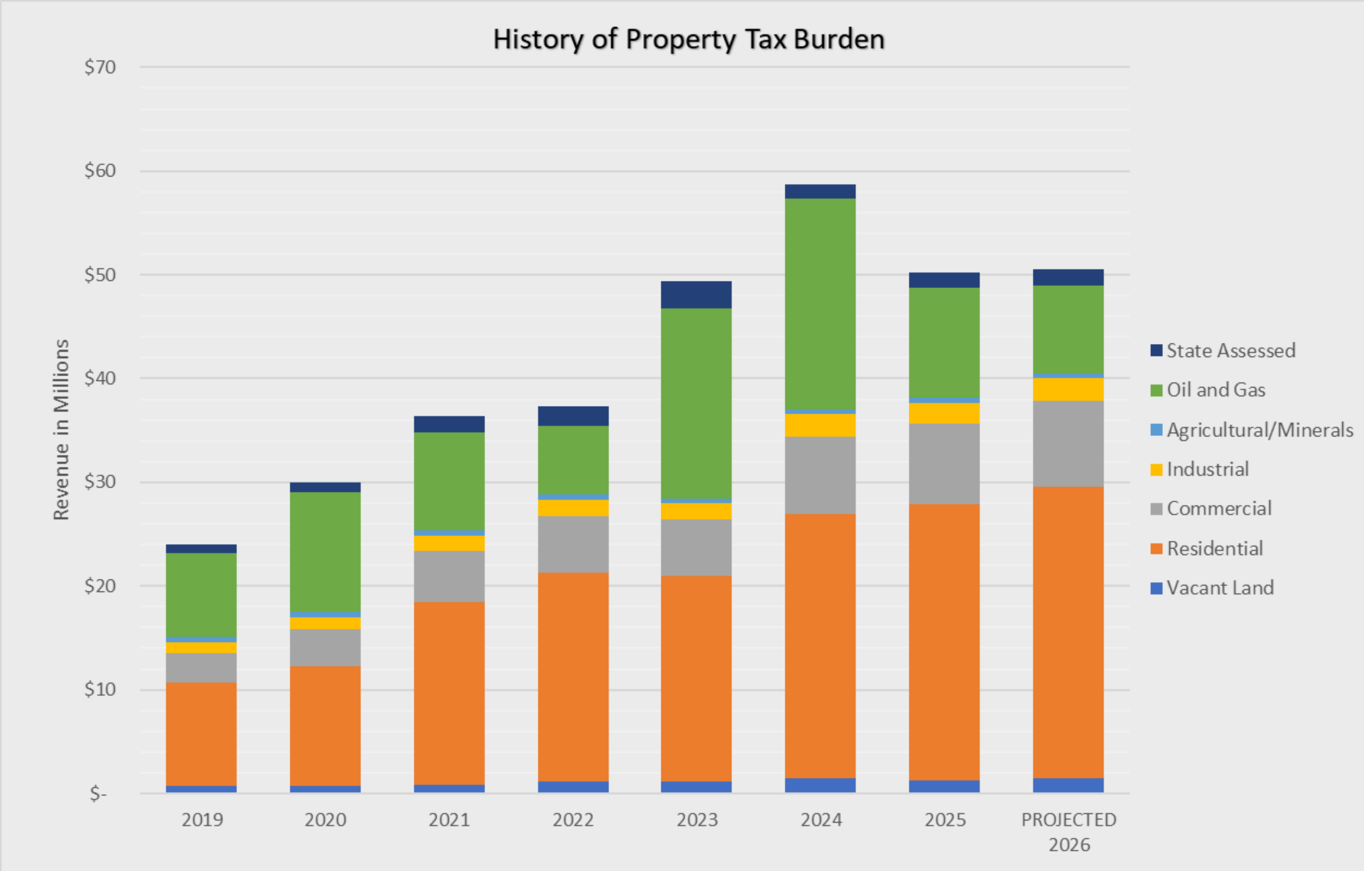
Economic conditions vary across our service area. Weld County continues to experience strong population growth and new development, adding to the tax base, though oil and gas valuations remain volatile. Boulder County, by contrast, faces slower growth, high housing costs, and flattening sales tax revenues, which limit revenue potential and increase service delivery challenges. Looking ahead to 2026–2027, property tax collections will remain under pressure from reduced assessment rates and statutory growth limits. Even with new construction, revenue expansion will be constrained.

To address these challenges, SB24-194 provides new opportunities for fiscal flexibility. Fire districts can now impose impact fees on new development to fund capital infrastructure and propose a voter-approved sales tax on transactions already subject to state sales tax. SB24-194 offers both opportunities and challenges for fire districts. On the positive side, the bill allows districts to diversify revenue beyond property taxes by authorizing impact fees on new construction and the ability to levy a local sales tax, helping stabilize funding for staffing, equipment, and rising emergency call volumes. This flexibility is critical given declining property tax assessments that have left many districts struggling to maintain operations. However, potential downsides include competition with municipalities for sales tax revenue, which could create tension among local governments and the administrative burden of implementing and managing new fees or taxes. Additionally, reliance on sales tax introduces exposure to economic fluctuations, meaning revenue may be less predictable than property taxes. Overall, SB24-194 provides a valuable tool for financial sustainability, but districts must weigh the benefits of diversified funding against the risks of volatility and intergovernmental competition.

Effects of Legislative Changes

In the property tax year 2025, the effects of HB24B-101 and SB24-233 were felt across all property classes, as legislative adjustments extended the temporary discounts first applied in 2023—when residential assessment rates dropped from 6.8% to 6.7% and commercial, industrial, and vacant land rates from 29% to 27.9%—into the future rather than allowing them to rise as expected in 2024. The 2025 tax year saw further reductions, with residential rates lowered to 6.25% after statewide property value growth remained below the 5.25% threshold. For Mountain View Fire Rescue, this translated into notable revenue shifts: vacant land produced the largest increase at 17%, commercial and industrial properties rose by 7%, and residential property values climbed a modest 5%, which is significant for a reassessment year. Despite these gains, oil and gas revenues declined sharply by 20% in 2026 compared to 2025, underscoring the uneven impact of legislative changes and market dynamics on the district's financial outlook.

		Baseline for calculating growth in 2025 & 2026	**Actual Value growth statewide is <5.25%**	**Actual Value growth statewide is >5.25%**	**Actual Value growth statewide is <5.25%**	**Actual Value growth statewide is >5.25%**
Type of Property		Assessment Rates for property tax year 2024 (payable in 2025) under SB24-233	Assessment Rates for property tax year 2025 (payable in 2026) under HB24B-101	Assessment Rates for property tax year 2025 (payable in 2026) under HB24B-101	Assessment Rates for property tax year 2026 (payable in 2027) under HB24B-101	Assessment Rates for property tax year 2026 (payable in 2027) under HB24B-101
Non-Residential	Hotels, B&B's; "lodging properties"	27.9%	27.0%	27.0%	26.0%	26.0%
	Renewable Energy Production	27.9%	27.0%	27.0%	26.0%	26.0%
	Agricultural	26.4% applied to actual value less $30,000 exemption	27.0%	27.0%	26.0%	25.0%
	Commercial & Industrial	27.9% applied to actual value less $30,000 exemption	27.0%	27.0%	26.0%	26.0%
	Vacant Land	29.0%	27.5%	27.5%	27.5%	26.0%
	Oil & Gas	87.5%	87.5%	87.5%	87.5%	87.5%
	State Assessed	27.9%	27.0%	27.5%	27.5%	27.9%
Residential	All Residential	6.7% applied to actual value less $55,000 exemption	6.25%	6.15%	6.8% applied to actual value less 10% of value up to $70,000	6.7% applied to actual value less 10% of value up to $70,000



Property Tax Categories	2019	2020	2021	2022	2023	2024	2025	2026
Vacant Land	$740,291	$745,381	$846,397	$1,123,880	$1,176,178	$1,509,090	$1,243,774	$1,456,021
Residential	$9,928,553	$11,493,311	$17,653,994	$20,206,840	$19,784,811	$25,460,999	$26,693,023	$28,121,967
Commercial	$2,832,892	$3,538,746	$4,893,123	$5,407,926	$5,428,311	$7,429,792	$7,692,281	$8,285,186
Industrial	$1,085,820	$1,237,956	$1,447,478	$1,579,600	$1,602,979	$2,142,533	$2,039,641	$2,176,384
Agricultural/ Minerals	$490,330	$475,741	$488,352	$486,065	$448,140	$464,795	$492,678	$463,661
Oil and Gas	$8,119,402	$11,497,306	$9,494,186	$6,617,425	$18,349,006	$20,315,856	$10,613,439	$8,460,184
State Assessed	$840,607	$951,579	$1,585,870	$1,912,460	$2,588,341	$1,383,174	$1,426,553	$1,528,758
Total Property Tax Revenue	$24,037,895	$29,940,020	$36,409,400	$ 37,334,196	$49,377,766	$58,706,239	$50,201,389	$50,492,161
TIF	($725,860)	($849,805)	($987,338)	($3,075,355)	($5,249,026)	($5,039,202)	($3,421,248)	($3,292,950)
Net Property Tax after TIF	$23,312,035	$29,090,215	$35,422,062	$34,258,841	$44,128,740	$53,667,037	$46,780,141	$47,199,211

Basis of Budgeting

The district uses the modified accrual basis for budgeting and accounting. Revenues are recognized once the service is performed or when the amount is both measurable and available. "Measurable" refers to the ability to determine the transaction amount, while "available" means the funds can be collected within a specified timeframe. Expenditures are recognized when an invoice is received. Fund equity is referred to as fund balance or reserves under this basis of budgeting.

Budgeting Process

The budget guides annual operations and long-term capital investments, serving as a policy document with monthly performance reports to the board. The budget also outlines revenue, resource allocations, and the district's ability to maintain services, offer competitive wages, and replace outdated equipment when required. The budget presented to the district's board of directors must be balanced. A balanced budget is defined as a plan for expenditures and interfund transfers that do not exceed available revenues and beginning fund reserves.

The leadership team prepares a budget focused on the district's strategic goals, gathering input from leadership, officers, and the board.   Responsibility for budget development is assigned to various department and program managers, each of whom is responsible for developing two to three goals for the year that align with the strategic plan. Throughout the budget planning process, the district's board of directors have multiple opportunities to give direction and feedback. The budget starts with sending out the plan for the budget cycle and setting public meetings. Budget requests are presented at a public board meeting on or before October 15th each year. A public notice invites community members to review the budget and file protests before its adoption. Once adopted, the budget uploaded to the Colorado Division of Local Government website and available upon request from district staff.

- **July 2025**
  Goals for next year's budget set with Fire Chief. Division leader work sessions held with finance during development, as needed.
- **August 2025**
  Budget assignments completed by contributors. Preliminary property values for taxation received from county assessors.
- **September 2025**
  Preliminary budget drafted. Executive review of preliminary budget.
- **October 2025**
  Public hearing and preliminary budget presentation to Board of Directors.
- **November 2025**
  Board of Directors work session held. Final review and opportunity for Board of Directors to make changes to budget before final adoption.
- **December 2025**
  Final property values for taxation received from county assessors. Public hearing and resolutions passed to appropriate funds and set mill levies. Mill levies certified with counties.

Financial Policies

The agency has formally adopted policies that address general fund reserves, capital projects, procurement, use of credit cards, budget amendments, grants and investments. As a government agency, the district adheres to the accounting practices and financial reporting requirements set forth by the Government Accounting Standards Board (GASB) standards and guidance pronouncements. In the state of Colorado, the Department of Local Affairs has set statutory requirements for the budget of a special district. The district follows the requirements for budget development and approval by its locally elected five-member board.

Guiding Policies

Balanced Budget Requirement

Local governments must adopt a balanced budget annually, ensuring that total expenditures do not exceed total revenues and reserves. The budget should reflect a realistic estimate of revenues and expenditures, accounting for any potential economic shifts, state funding changes, or unforeseen emergencies.

Transparent & Public Involvement

The budget process should be transparent and open to public scrutiny. Local governments must provide clear and accessible budget documents, including detailed descriptions of revenue sources, planned expenditures, and long-term financial plans. Public hearings are required to be held to encourage citizen input, ensuring that the community's priorities are reflected in the budget. Notice of the board of director’s meeting for the preliminary budget is published in local news media with an invitation for feedback and the date and time of the final budget approval meeting.

The Taxpayer's Bill of Rights (TABOR)

TABOR is a state constitutional amendment that limits the ability of governments to raise taxes, spend money, and incur debt. TABOR limits the amount of revenue a special district can collect to a baseline amount, which is generally the amount of revenue collected in the prior year, adjusted for inflation and population growth. This means special districts cannot automatically increase revenue without voter approval. There is a mechanism in the state that allows districts to “De-Bruce” or ask voters to exempt themselves from some or all of these TABOR restrictions on revenue growth, where allowed. Mountain View Fire Rescue’s voters approved a ballot to keep and spend revenue above the TABOR cap, which otherwise would require a refund to taxpayers.

Summary of other Financial Policies

AD-101 Fire Chief Authority for Budgeted Expenditures—The board of directors approves the annual budget as a whole. Line items in the budget are intended to be financial management guidelines for the Fire Chief, district staff and the Board. The Fire Chief is authorized to spend more or less than line items in the budget, up to $50,000, without prior approval of the Board. The Fire Chief will request approval when it appears the amount will vary from the line item in the budget by more than $50,000.

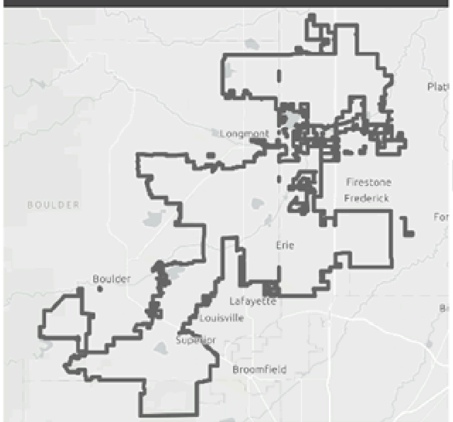
FI-0092 Grant Management—This policy creates a system of internal controls over the application, approval and financial administration of grants. Guidelines are set for any person in the district to obtain prior approval in applying for any grant from the Fire Chief and the Finance Division to ensure consistency with the district's overall mission and strategic plan. Approval requires assigning a manager to the project and alerting finance to any required matching funds and reporting requirements.

FI-0093 Investment Policy—The investment policy addresses the methods, procedures and practices which must be exercised to ensure effective and judicious investment of Mountain View Fire's funds. Colorado Revised Statutes restrict the types of investments the district can utilize, such as commercial debt rated at least AA– by at least two NRSROs.

FI-101 Procurement—The guidelines and procedures in this policy apply to every purchase of goods or services in the district. The district utilizes a software application for submitting purchase requests for any item $1,000 or more that is routed to finance for approval. All purchases of $5,000 or more require approval by finance and the department manager. To use a new vendor, the requestor will complete a district form filling out all the relevant information (business name, contacts, etc.) and providing a W9 to the finance department.

Demographics

Fire District Profile



POPULATION

84,315
Total Population

1.58%
Annual Growth Rate Through 2028

375.3
Population Density (Per Sq. Mile)

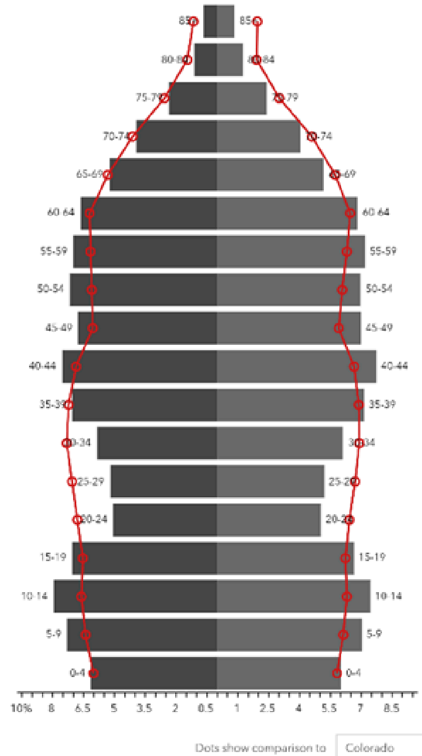
AT-RISK POPULATIONS

13%
Population Age 65+

16%
Households with 1+ Persons with a Disability

4%
Households Below the Poverty Level

AGE PYRAMID



RACE

1%
American Indian/Alaska Native

6%
Asian

1%
Black/African American

0%
Pacific Islander

78%
White

4%
Other Race

EDUCATION

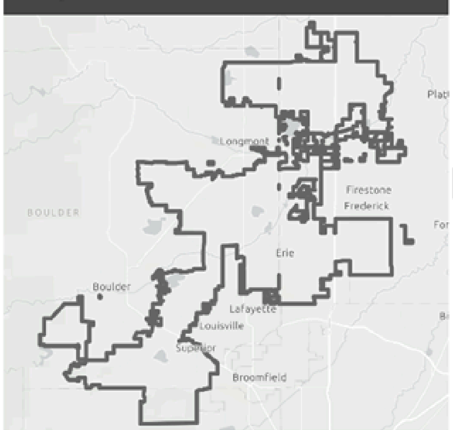
3%
No High School Diploma

13%
High School Graduate

22%
Some College

62%
Bachelor's/Grad/ Prof Degree

Fire District Profile



HOUSING INFORMATION

26,837
Total Housing Units

$582,444
Median Home Value

1999
Median Year Structure Built

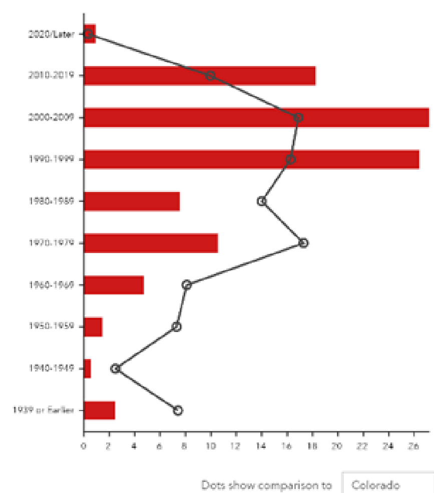
HIGH-RISK OCCUPANCIES

18%
Renter-Occupied Housing Units

4%
Housing Stock that are Mobile Homes

988
Vacant Housing Units

HOUSING AGE BY YEAR BUILT



EMPLOYMENT

76%
White Collar

16%
Blue Collar

9%
Services

2.5%
Unemployment Rate

BUSINESSES

20,459
Total Employees

2,168
Total Businesses

INCOME

$128,949
Median Household Income

$103,440
Median Disposable Income

30.8%
Income Used for Mortgage

Top 10 Taxpayers

Taxpayer	Assessed Valuation
KERR-MCGEE OIL & GAS ONSHORE LP	200,003,450
CRESTONE PEAK RESOURCES LLC	172,691,660
KERR-MCGEE GATHERING LLC	44,973,150
EXTRACTION OIL & GAS LLC	41,728,970
PUBLIC SERVICE CO OF COLORADO - XCEL	41,179,996
1876 RESOURCES LLC	29,148,600
PDC ENERGY INC	20,422,200
MEAD INVESTORS 1 LLC	17,940,970
UNITED POWER INC	15,160,290
CENTRO NP HOLDINGS II SPE LLC	12,779,100

Organization Information

The Mountain View Fire Protection District (d.b.a. as Mountain View Fire Rescue) was established in 1961 as the Longmont Fire Protection District as an all-volunteer agency tasked with protecting mostly farms and other rural and agricultural interests. As the district has grown and consolidated with other nearby districts, it now covers the largest geographic area of any fire agency in Boulder and Weld Counties. Today the district serves a combination of urban and rural areas and wildland. The district boundaries include Dacono, Erie, Mead, Superior, and unincorporated portions of Boulder and Weld Counties, including Niwot, Eldorado Springs, Marshall, and Flagstaff. Since Mountain View Fire was accredited in 2020, it has gone through significant changes, increasing its area of coverage by over 35% through a merger with a neighboring fire district, the Rocky Mountain Fire Protection District in 2021. This increased the size of the district from 160 square miles to 225 square miles.

The district offers fire suppression services and provides mutual or automatic aid to surrounding agencies upon request. It operates 10 strategically located fire stations across the district, with an additional station (Station 13) serving as the response station for the North Battalion Chief. The South Battalion Chief operates from Station 5 in Superior. Two other facilities are used solely for storage and are not staffed. All personnel within the agency are trained as both firefighters and emergency medical technicians (EMTs) at a minimum.

Mountain View Fire delivers both basic life support (BLS) and advanced life support (ALS) EMS services, including ALS ambulance transport. All response personnel are certified EMTs, with 1/5 of the staff holding paramedic certifications. Paramedics perform ALS-level interventions. EMS calls and motor vehicle accidents make up 59.4% of the all incidents.

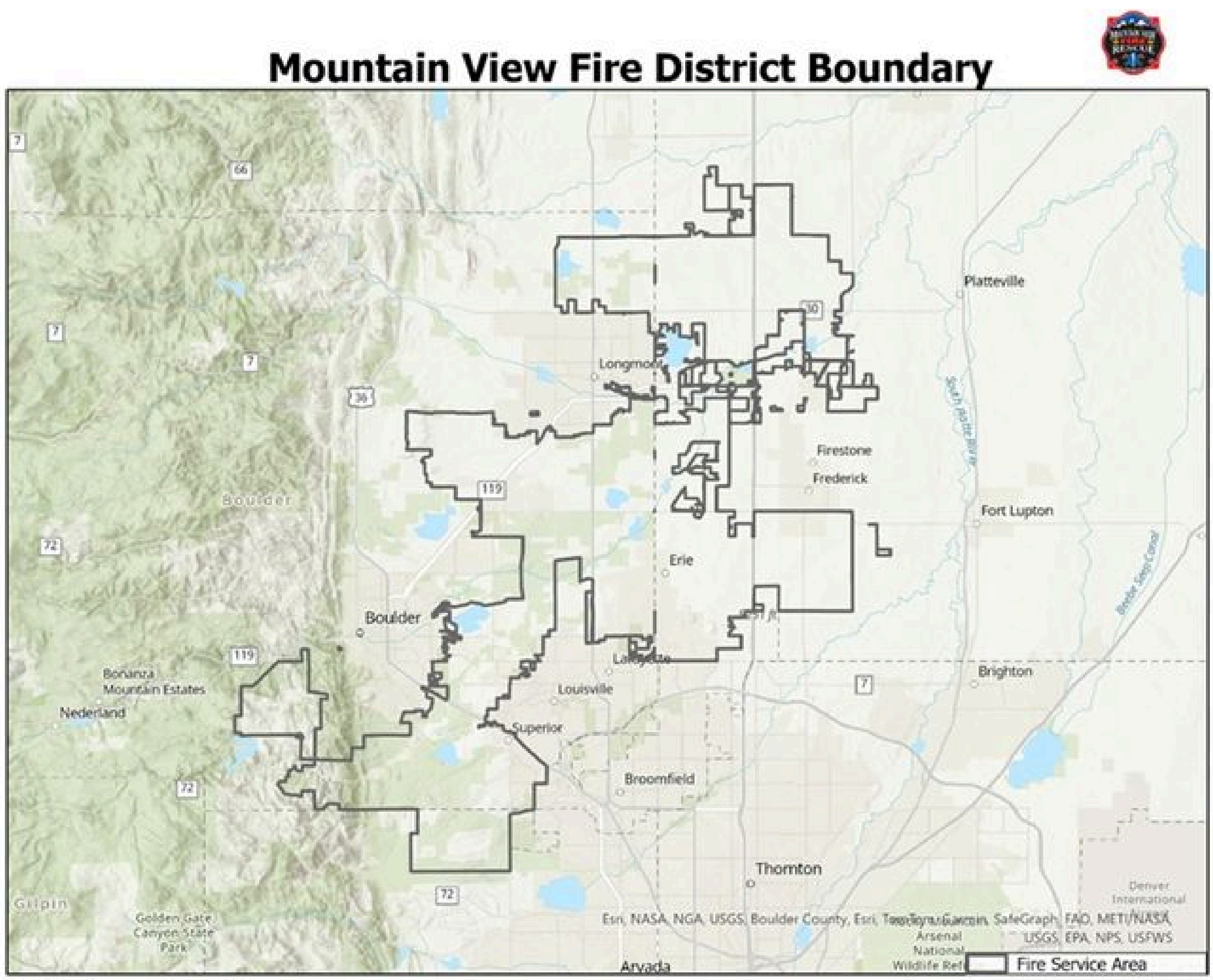
Mission Vision & Values

The district has a wide variety of terrain, density, vegetation, and elevation. From the southwest end to the northeast, the extent of the district is over 30 miles, and a 3,000-foot elevation change.

The southwest corner of the district is in the wooded foothills above the city of Boulder. The unincorporated community east and south of the city of Boulder continues to be a farming and ranching area with small neighborhoods mixed in. The community of Niwot has an even larger area of farming and ranching, but there is an unincorporated town district in the center of the response zone. Here you can find schools, a post office, commercial strips, and neighborhoods of single and multifamily homes.

The town of Erie is a burgeoning community and currently has the largest population in the district. The town has its own police department and a general aviation airport. The town is rapidly growing, with several large residential and commercial development projects underway or in planning.

The City of Dacono borders the eastern edge of the district. The city has a small concentration of homes, businesses, a town hall, and a local police department. The surrounding area has scattered light industrial business, single-family home residences and farming/ranching.



Leadership

BOARD OF DIRECTORS:

President	Colleen Whitlow
Vice President	Suzanne DeVenny
Treasurer/Secretary	Todd Venrick
Director	Mike Mrla
Director	Vacant

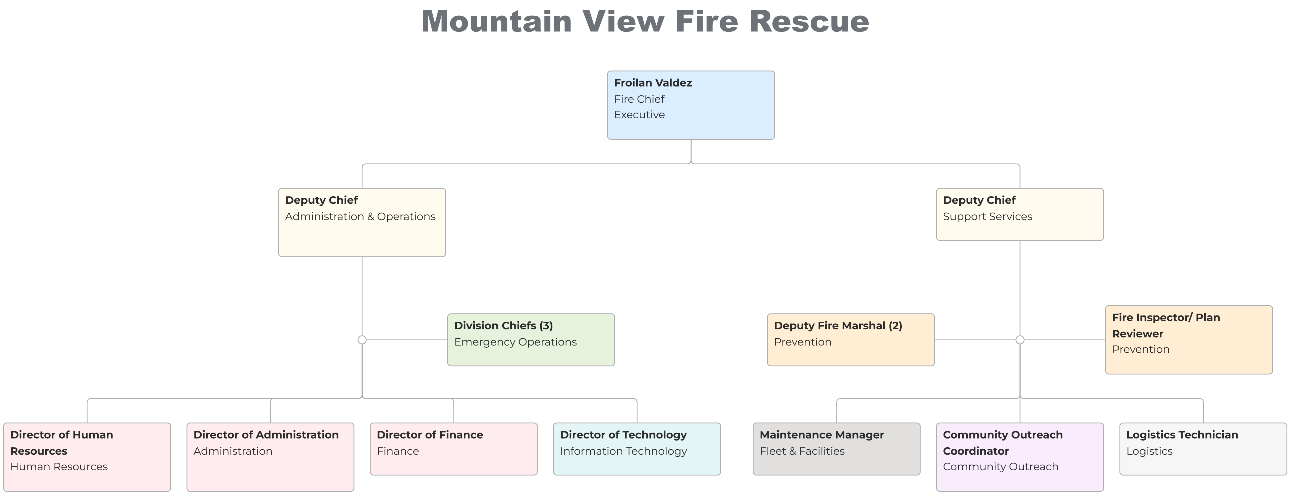
DISTRICT FIRE CHIEF:

Fire Chief Froilan Valdez

EXECUTIVE LEADERSHIP:

Deputy Chief Administration & Operations	Sterling Folden
Deputy Chief Support Services	Jeff Webb
Director of Administration	Pam Owens
Director of Human Resources	Amy Lee
Director of Finance	Tonya Olson
Director of Technology	Kerry Grimes
Communications Specialist	Rick Tillery

Organization Chart



District Locations

Administration Office

6328 Monarch Park Pl

Niwot, CO 80503

Maintenance Facility

5322 County Road 7

Erie, CO 80516

Station 1 - HWY 119

10959 Weld County Road 5

Longmont, CO 80504

Station 2 - BASELINE

7700 Baseline Rd.

Boulder, CO 80303

Station 3 - MEAD

441 Third Street

Mead, CO 80542

Station 4 — NIWOT

8500 Niwot Road

Niwot, CO 80544

Station 5 - SUPERIOR

2701 S. Indiana St.

Superior, CO 80027

Station 6 - ERIE

50 Bonanza Drive

Erie, CO 80516

Station 7 — DACONO

161 Perry Lane

Dacono, CO 80514

Station 8 — VISTA RIDGE

400 Bonanza Drive

Erie, CO 80516

Station 9 — ELDORADO SPRINGS

4390 Eldroado Springs Dr.

Boulder, Co 80303

Station 10 — FLAGSTAFF

5748 Flagstaff Drive

Boulder, CO 80303

Station 11 — CHERRYVALE

943 Cherryvale Rd.

Boulder, CO 80303

Station 12 — BROWNSVILLE

10911 Dobbins Run

Lafayette, CO 80026

Station 13 — CENTRAL

9119 E. County Line Road

Longmont, CO 80501

Flagstaff Annex

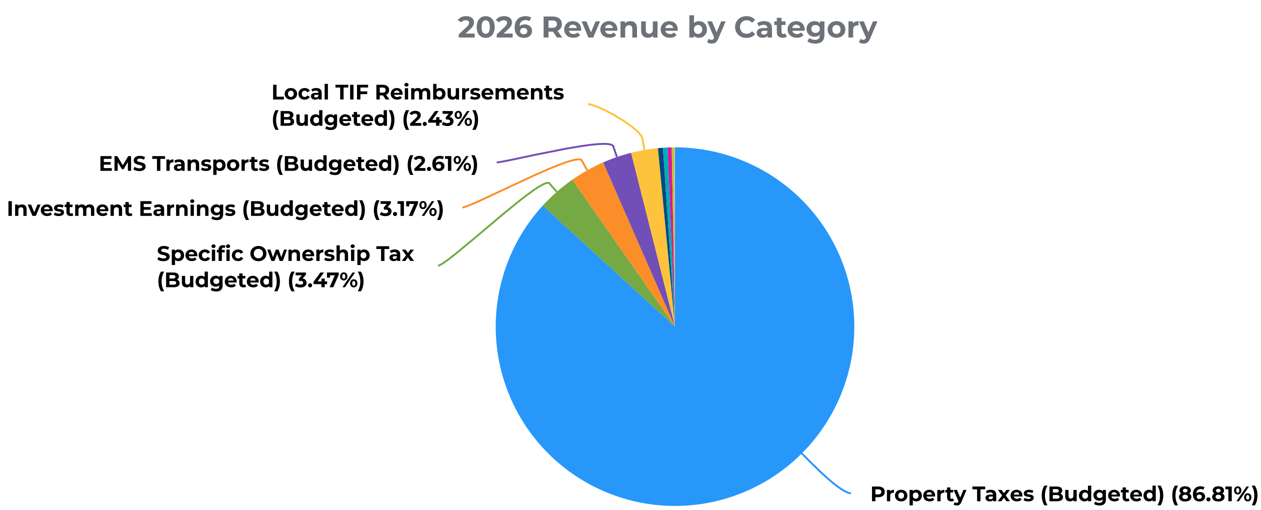
5204 Flagstaff Road

Boulder, CO 80302

Revenue Assumptions

Assessed Valuation for Property Taxes

In 2026, Mountain View Fire Rescue expects to receive $47,199,355 in property tax revenues net of tax increment financing (TIF). Tax increment financing is intended to be utilized by communities to reinvest in public works and infrastructure. Those communities capture the future increase in property taxes (the "increment") resulting from new development in the district. The TIF revenue that the communities in the district will reserve for their projects and not pass on to Mountain View Fire Rescue in 2026 is estimated to be $3,292,950. The district has made agreements with several communities to reimburse approximately $1,319,275 of the TIF in 2026. The district is anticipating an *increase* in revenue from property taxes of $399,156 . Historically, the district has had a 99% collection rate after tax refunds, abatements, and penalties. The budgeted amount of $47,182,855 is based on past collection rates. Property tax revenue is 86.8% of the total general fund revenue.



Investment Earnings

With the recent decrease in interest rates and the draw-down of cash reserves for the construction of station 15, interest on investments has been estimated to be 3.5% of estimated cash reserves or $1,720,473 in 2026.

Miscellaneous Revenue

Miscellaneous revenue includes oil and gas royalties, fuel tax refunds, miscellaneous refunds and abatements that are unpredictable year over year. This revenue source is less than 1% of total funding.

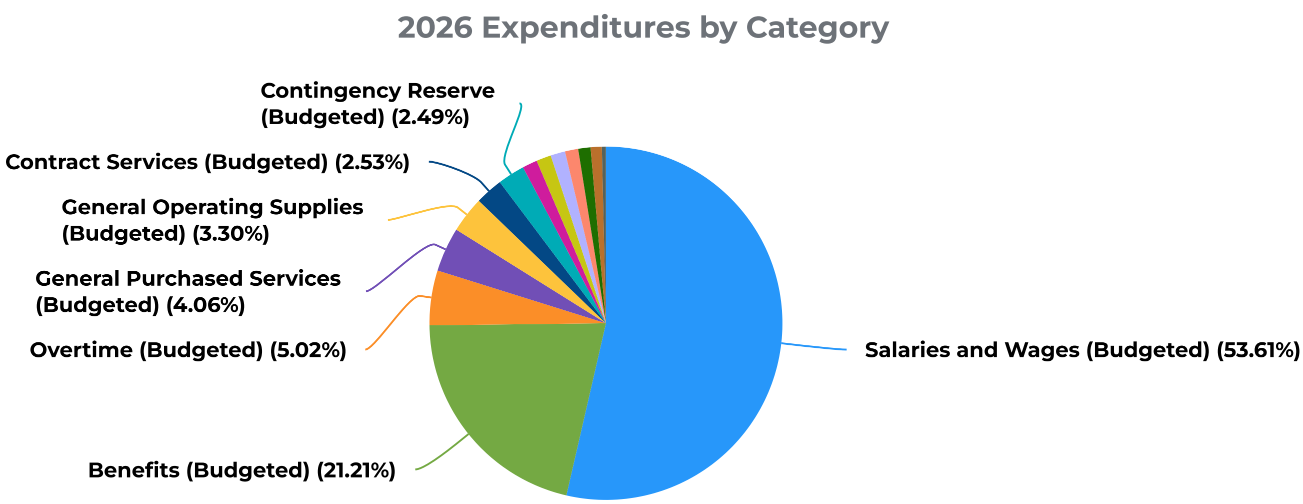
Expenditure Assumptions

Personnel

Total compensation accounts for 82% of the budget. Personnel costs are projected to go up in 2026 for contract agreements, new hires and unavoidable increases in benefits. Additional details on the district's personnel can be found on the following pages. Overall, personnel expenses have increased by 13%, or $37.05M .

Operating Expenses

For most operating expenses, an inflation rate of 3% was used to budget recurring items from 2025. For a few specialty operating supplies, such as emergency medical disposables, the cost is higher every year than inflation. Total operating costs increased by $229,409.



Purchased Services

Included in purchased services are contracted professional services for legal fees, audits, payroll processing, software subscriptions and various other operating services. The general liability insurance cost increases for new vehicles and apparatus are included in this category. Purchased services also include outside vendors that do maintenance on equipment and facilities, wellness checks and employment screenings. In total, the purchased services budget increased by $570,762.

Training

Costs for training are anticipated to increase by $111,606.

Capital Purchases

Capital budgets are categorized into two ways, routine and strategic. Routine capital refers to the ongoing repair and replacement of existing assets on a regular cycle, while strategic capital focuses on planning for one-time improvements and growth. Routine capital can almost be considered an operating cost, something needed to continue operations as they are today. Whereas strategic capital is considered a one-time expense that may require financing. On average, $5 million is needed each year to ensure funds are available for routine replacement of current assets when required. In 2026, $613,050 is planned for one-time capital outlays and will be the only transfer from the general fund.

Total Compensation

Mountain View Fire Rescue recognizes that employees are the cornerstone of the organization and critical to our success. We provide a total compensation program of competitive pay and benefits, and development opportunities, based on current financial conditions and objectives, as compared to other governmental and private employers in our community. Mountain View Fire Rescue has several components that make up compensation.

Total compensation includes much more than just salaries. Many other components of pay or supplementary benefits are included, such as differential pay for acting as an officer. The district maintains three pension plans; the Fire and Police Pension Association (FPPA) plan, the Volunteer Firefighter Pension Plan managed by FPPA and the Public Employees Retirement Association (PERA) plan for most administrative personnel. There are also two personal retirement plans offered to employees; a 401(K) plan managed by PERA and the FPPA 457(b) plan. All amounts of additional pay, such as overtime, increase the benefits that are affected when there is an increase in pay, such as payroll taxes and worker's compensation insurance.

Salaries and wages:

- At the time the 2025 budget was finalized, a collective bargaining agreement had not yet been reached, so salaries and wages were increased by 3.5% as a placeholder. The 2026 budget reflects the full terms of the agreement finalized in July 2025, incorporating both the retroactive adjustment to 2025 wages and the scheduled 2026 increase, which results in personnel costs appearing elevated for a single year.

Benefits changes and assumptions:

Average increase of 15.2% in medical insurance premiums in 2026

- The FPPA and PERA pension plans require an additional .5% match
- Death and disability plans will increase by 2%.

Fund Balance Definitions

Per the Governmental Accounting Standards Board (GASB) statement number 54, Mountain View Fire's fund balance will be categorized in the following five ways:

Restricted fund balance includes the 3% Taxpayer's Bill of Rights (TABOR) reserve and designated purpose grants that are restricted as to the type of expenditures for which they may be used and may have a different fiscal year than the District. The only restricted fund balance for 2026 is TABOR of $1,540,266.

Committed fund balances are constrained to a specific purpose by the Board of Directors, such as capital projects that the District is contractually obligated to and are scheduled to complete in more than one fiscal year. These funds can't be used for any other purpose unless the Board takes action to remove or change the constraint.

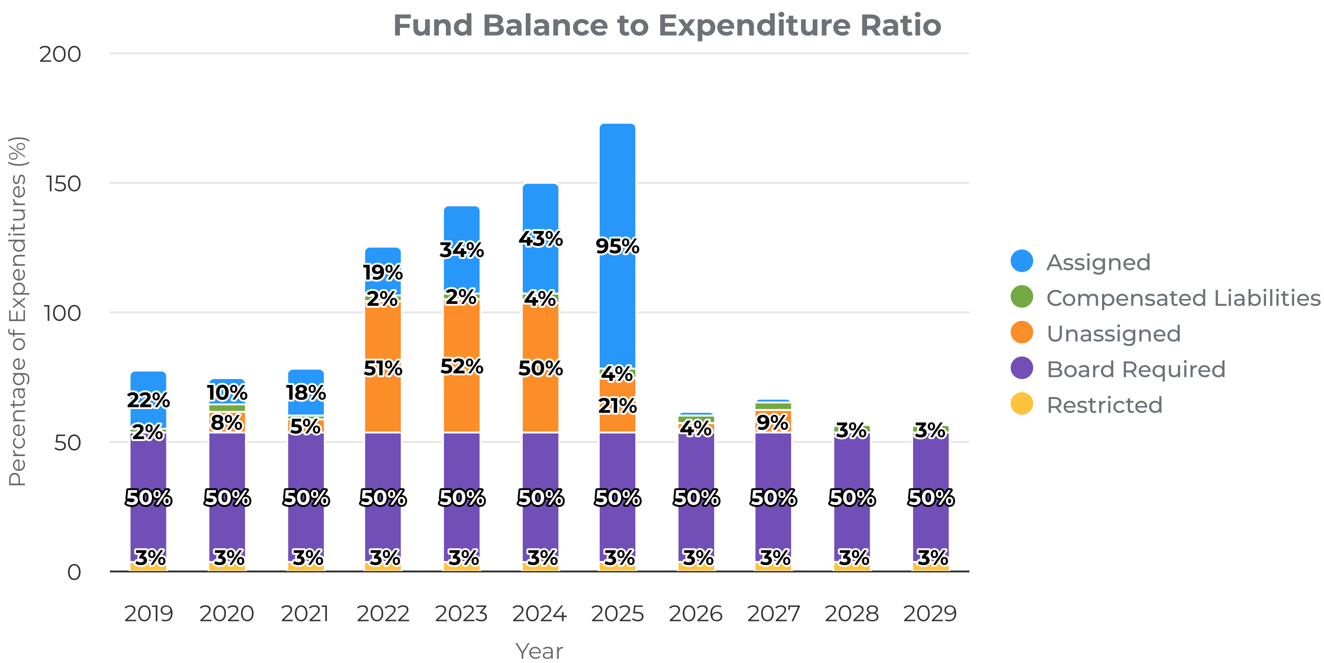
Assigned fund balance – The Fire Chief is authorized to assign fund balance to a specific purpose as approved by the policy. The Fire Chief may assign fund balance for open purchase orders or contracts that will be fulfilled in the next fiscal year. In 2026, $613,050 has been assigned to funding capital projects.

Unassigned fund balance – It is the goal of the District to achieve and maintain an unassigned fund balance in the general fund at fiscal year-end of not less than 50% of expenditures being held in reserve. The plan presented for 2026 meets this requirement. The proposed budget has a total fund balance of 64% of budgeted expenditures.

If the restricted, committed, and assigned balance cause the unassigned fund balance to go below 50%, it will be allowed to go below the required minimum with prior board approval and a specific plan for replenishing the reserve.

Fund Balance

The district has ensured that it meets the legal requirements of Article X, Section 20 of the Colorado Constitution, known as the Taxpayer's Bill of Rights (TABOR). The TABOR reserve is estimated to be $1,540,266 for 2026. This amount is held as a restricted reserve. It is fiscally responsible to set aside funds to ensure the district can meet its financial obligations on time and guard against unexpected revenue shortfalls and one-time expenditures that could interfere with providing emergency services. Maintaining an adequate reserve provides sufficient cash flow for daily operations when the timing of revenues and expenditures varies. The district relies on property taxes for 86% of its revenue and the majority of the revenue isn't received until after the first quarter of the year. In addition, Mountain View Fire Rescue's administration has followed a philosophy of reserving one-time windfalls of oil and gas revenues for years when it drops. In 2019, the Board of Directors adopted a resolution requiring 50% of expenditures be held as an operating reserve.



Strategic Plan

Mountain View Fire Rescue has used a strategic planning process for the last 15 years. Initially, the district relied on plans developed internally. The last two strategic plans have been developed by outside consultants working with district stakeholders. Mountain View Fire Rescue partnered with Emergency Services Consulting International (ESCI) to develop the 2024 Strategic Plan. The ESCI consulting firm, worked closely with Mountain View Fire stakeholders to create and deploy an employee survey to inform the development of the strategic plan. The survey participation mainly represents the perspectives of the members in non-supervisory roles. Of the survey respondents, 68% were non-supervisory employees, and 32% were supervisors or managers. The largest respondents were those who had been with the district for 0-5 years, with 37% reporting being in this group. Additionally, 34% reported being with the district for 11-25 years, 25% reported 6-10 years, and the remaining 4% reported more than 25 years of service. After collecting data from the survey, two workshops were conducted to gather input for the plan—one with community members and the other with department staff at all levels, including both uniformed and civilian personnel. The feedback from these workshops helped the organization establish five key goals, each supported by several objectives, to guide the strategic plan.

GOAL #1– Training & Professional Development

Mountain View Fire Rescue will cultivate a highly skilled and proficient workforce by implementing a comprehensive organizational training and professional development program that will focus on enhancing technical ability, leadership capabilities, and job-specific competencies for all personnel.

Budget Integration

To support the strategic objective of cultivating a highly skilled and proficient workforce, the organization plans to conduct a comprehensive analysis to identify mission-critical and leadership positions requiring succession planning in 2026. This effort ensures continuity of operations and reduces organizational risk by proactively preparing for anticipated retirements and workforce transitions. The budget for the training department was increased by $225,000 or 29% from the 2025 budget. Funding is allocated to design and implement a structured leadership development program that includes formal training, mentorship, and job shadowing to strengthen internal bench strength and promote employee advancement.

GOAL #2– Administration & Mission Support

Mountain View Fire Rescue will deliver efficient and effective administrative and mission support services to ensure seamless operations, enhance organizational performance, and enable the successful execution of our public safety mission.

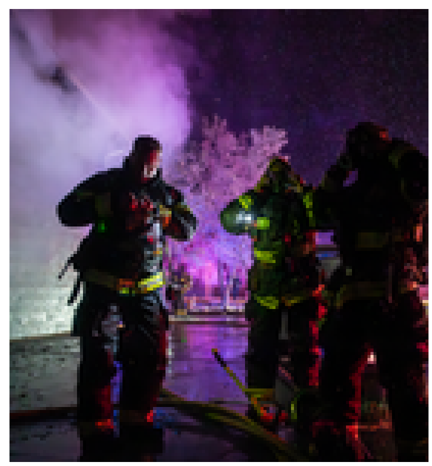
Budget Integration

The Human Resources Director enhanced internal expertise by completing a specialized course on Fair Labor Standards Act (FLSA) requirements for firefighters, ensuring compliance with complex wage and hour regulations unique to the fire service. The addition of a second HR Generalist allowed the department to restructure workloads, improve responsiveness, and provide more proactive support to staff and leadership. Building on this strengthened capacity, HR is designing and implementing a standardized training program for supervisors and administrative leaders. This program will cover critical areas including employee relations, performance management, discipline, FMLA, ADA, EEO, and policy compliance—promoting consistency, reducing organizational risk, and equipping leaders with the tools necessary to effectively manage their teams.

The Finance Department further supported strategic decision-making and fiscal sustainability through enhanced analysis and transparency. Research on emerging revenue opportunities and risks to existing funding sources was compiled into a comprehensive presentation delivered to the Board of Directors in August 2025, strengthening governance oversight and long-term financial planning. In advancement of fiscal controls, Finance implemented a district-wide 3% contingency or $1.3 million for the first time, replacing decentralized contingencies previously embedded within individual program budgets. This centralized approach improves transparency and strengthens the District's ability to respond to unforeseen financial challenges.

GOAL #3 – Organizational Planning

Mountain View Fire Rescue will develop a robust and adaptive planning process that fosters collaboration, consistency, and transparency, ensuring long-term success.



Budget Integration

The Emergency Operations and IT initiatives directly support Mountain View Fire Rescue's strategic goal in several ways. Establishing a regional Battalion Chief academy with participation from neighboring agencies advances standardized leadership development and strengthens interagency consistency. Additionally, the planned exchange program with Aurora Fire facilitates the sharing of best practices while providing Mountain View Fire Rescue personnel with valuable experience in a department serving a larger and more diverse community with higher call volume. The Fire Chief's commitment to deepening relationships with the district's municipalities further enhances transparency and coordinated long-term planning.

Additionally, the IT department's $70,000 investment in upgrading closest unit dispatch with Boulder County demonstrates a forward-thinking approach that improves service delivery efficiency. Together, these efforts build stronger partnerships, standardize leadership and operational practices, and leverage technology to create a more unified, transparent, and resilient organization prepared for future challenges.

GOAL #4 – Community Response & Outreach

Mountain View Fire Rescue will deliver exceptional customer service by fostering strong community engagement and achieving operational excellence.

Budget Integration

The Life Safety Department’s community outreach initiatives directly advance Mountain View Fire Rescue’s strategic goal by actively participating in community events such as chili cookoffs and community days, and by offering CPR certification courses, SafeSitter classes, and three annual Kids Fire Academy sessions. The department builds meaningful connections while equipping residents with critical life-safety skills. The dedicated allocation of $79,700 for program supplies and community giveaways further demonstrates a tangible investment in public education and engagement.

GOAL #5 – Organizational Climate

Create a system to foster a positive and inclusive workplace environment that promotes employee well-being, engagement, and a culture of mutual respect and collaboration.

Budget Integration

The Human Resources Department’s initiatives directly support the strategic goal of fostering a positive workplace environment. The creation of a cross-functional Employee Engagement Team brings together representatives from across the organization to develop strategies that strengthen organizational climate, recognition, and trust. The addition of an $84,000 budget line item to support employer-hosted events, including an annual recognition dinner and ceremony, demonstrates a meaningful investment in celebrating employee contributions. Additionally, the department's efforts to implement a structured system for gathering employee feedback on workplace climate and culture in 2026 will promote continuous improvement in this strategic goal.

Summary of Personnel Changes 2024-2026

Position Title	2024	2025	2026	Change from 2025 to 2026
Admin - Chief	1.00	1.00	1.00	-
Admin - Deputy Chief	2.00	2.00	3.00	1.00
Admin - Director of Administration	1.00	1.00	1.00	-
Admin - Communications Specialist	1.00	1.00	1.00	-
Admin - Specialist	1.00	1.00	1.00	-
Admin - Support Services Specialist	1.00	1.00	1.00	-
Finance — Accountant	1.00	1.00	1.00	-
Finance — Accounting Clerk	1.00	1.00	1.00	-
Finance - Budget Manager	-	-	1.00	1.00
Finance - Director	1.00	1.00	1.00	-
HR - Director	1.00	1.00	1.00	-
HR - Generalist	1.00	1.00	2.00	1.00
HR - Specialist	-	1.00	-	(1.00)
HR - Operational Resiliency Coordinator	1.00	1.00	1.00	-
IT - Director	1.00	1.00	1.00	-
IT - Manager	1.00	1.00	1.00	-
IT - Field Technician	-	1.00	1.00	-
Division Chief - Ops	1.00	1.00	1.00	-
Battalion Chief	6.00	6.00	6.00	-
Captain	10.00	11.00	11.00	-
Engineer	30.00	33.00	33.00	-
Firefighter EMT	45.00	54.00	56.00	2.00
Firefighter Medic	33.00	36.00	36.00	-
Lieutenant	20.00	22.00	22.00	-
Safety & Medical Officers	-	-	3.00	3.00
Wildland Fire Management Officer	1.00	1.00	1.00	-
Wildland Ops Specialist	2.00	2.00	2.00	-
Wildland Senior Firefighter	-	-	2.00	2.00
Division Chief — Training	1.00	1.00	1.00	-

Position Title	2024	2025	2026	Change from 2025 to 2026
Training Captain	3.00	3.00	3.00	-
Division Chief -EMS	1.00	1.00	1.00	-
EMS Coordinator	1.00	1.00	1.00	-
EMS Lt	1.00	1.00	1.00	-
EMS Captain	1.00	1.00	1.00	-
EMS Trainer	1.00	1.00	-	(1.00)
Deputy Fire Marshal	2.00	2.00	2.00	-
Emergency Planning Coordinator	1.00	1.00	-	(1.00)
Fire Prevention Specialist/Investigator	1.00	1.00	1.00	-
Permit Technician	-	1.00	-	(1.00)
Community Outreach Coordinator	1.00	1.00	1.00	-
Community Outreach Assistants	1.00	1.00	1.00	-
Maintenance Manager	1.00	1.00	1.00	-
Shop Foreman	1.00	1.00	1.00	-
Emergency Vehicle Tech	3.00	4.00	4.00	1.00
Facilities Technician	1.00	1.00	1.00	-
Logistics Technician	1.00	1.00	1.00	-
Logistics Manager	1.00	1.00	-	(1.00)
TOTAL	**186.00**	**208.00**	**214.00**	**6.00**

Long-Range Operating Plan

Mountain View Fire Rescue (MVFR) maintains a comprehensive five-year financial plan that extends beyond the adopted budget year to ensure long-term fiscal sustainability and service reliability. The District annually prepares multi-year projections for its major funds, including the General Fund and Capital Reserve Fund, incorporating forecasts for revenue trends, personnel costs, operating expenditures, capital requirements, and debt service obligations. The Capital Reserve Fund is guided by a long-range capital improvement plan that identifies both routine replacement cycles and strategic infrastructure investments.

These long-range projections are grounded in clearly identified planning assumptions. Revenue forecasts incorporate assessed value growth, statutory property tax revenue limitations established by HB24B-101 and SB24-233, tax increment financing impacts, collection rates, EMS transport fee trends, investment earnings, and the volatility of oil and gas revenues. Expenditure assumptions reflect collective bargaining agreements, medical insurance cost trends, FPPA and PERA pension obligations, inflationary pressures, and planned capital replacement schedules. By explicitly outlining these assumptions, the District strengthens transparency and ensures projections remain realistic and adaptable to changing economic conditions.

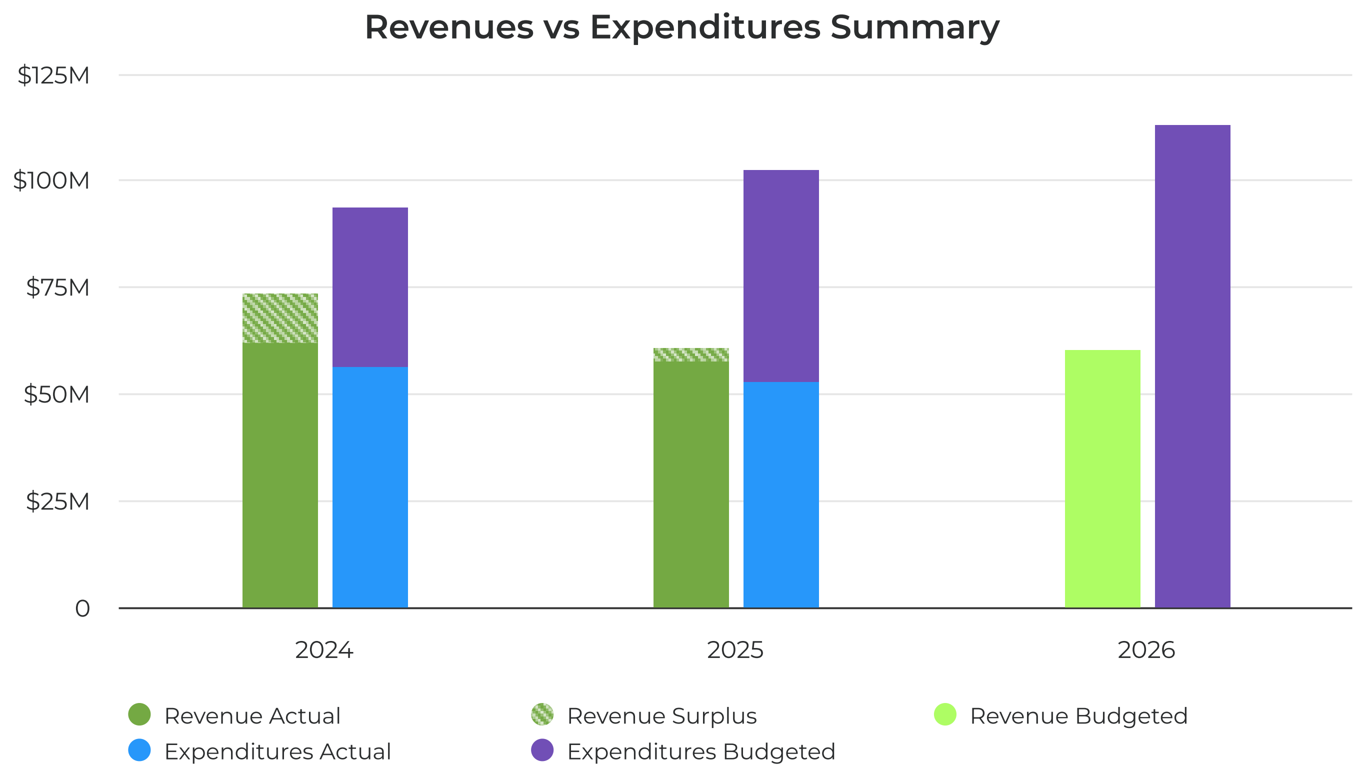
Looking ahead, the District will investigate if it is feasible to pursue a 2026 election to seek voter approval to remove the current revenue growth cap, which constrains the District's ability to align revenues with increasing service demands and inflationary pressures. This initiative reflects a long-term structural approach to financial stability rather than reliance on short-term adjustments. In addition, the District will close on a Certificates of Participation (COP) offering to finance the construction of fire station #14 in Mead, addressing growth, response time objectives, and community risk. The use of COP financing for strategic capital projects represents the District's forward-looking philosophy: matching long-lived assets with structured, long-term financing while preserving operational reserves. This is the first debt issuance undertaken by the District since 2009 and reflects a deliberate long-term strategy to preserve cash reserves in light of ongoing uncertainty surrounding legislative changes that impact property tax revenues.

The five-year financial plan is directly aligned with the District's Strategic Plan, ensuring that funding decisions support organizational priorities such as training and professional development, mission support, facility readiness, technological modernization, fleet reliability, and community outreach. Reserve policies and disciplined forecasting provide resilience against legislative revenue constraints and economic volatility. Collectively, the District's multi-year projections, planned revenue strategy, and structured capital financing approach form a cohesive financial roadmap designed to maintain service levels, support growth, and ensure long-term fiscal health.

Fund Definitions

The financial accounts of the district are organized into funds, each of which is considered a separate accounting entity. The budget presented on the following pages includes the district's two major governmental funds and two debt service funds; one for a General Obligation Bond and a second for debt incurred in 2026 for the construction of Station14. The District does not operate any special revenue or permanent governmental funds, nor any proprietary or fiduciary funds.

Comprehensive Three Year Fund Summary



In 2026, the budgeted expenditures for the Mountain View Fire Protection District are set at $113.1 million, representing a 10.26% increase from the 2025 budgeted expenditures of $102.6 million. This continues the upward trend in planned spending observed from the previous period. In comparison to the 2025 actual expenditures of $52.7 million, the 2026 budgeted amount is substantially higher, reflecting the difference between actual spending and budgeted allocations in the prior year.

On the revenue side, the 2026 budget projects $60.1 million, which is a 3.98% increase from the 2025 budgeted revenue of $57.8 million. This marks a reversal from the previous period's revenue budget decrease of 6.71%. Compared to the 2025 actual revenue of $60.8 million, the 2026 budgeted revenue is slightly lower, indicating a modest adjustment in expected income.

Overall, the 2026 budget shows a continued increase in expenditures outpacing the growth in budgeted revenues, with expenditures rising by 10.26% and revenues by 3.98% from the prior budget year. This highlights a widening gap between planned spending and anticipated revenue compared to the previous year.

Comprehensive Fund Summary - All Funds

Comprehensive Fund Summary

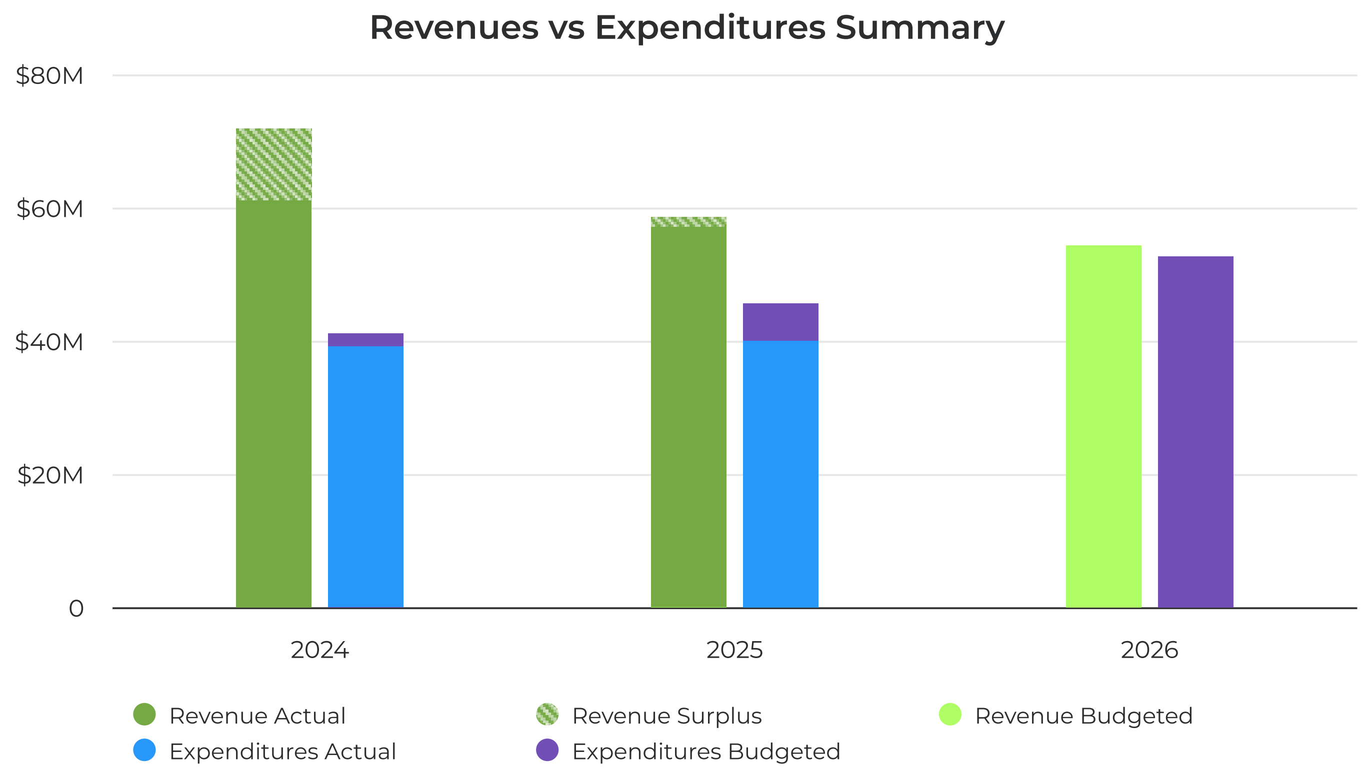
Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted
Beginning Fund Balance	**$77,128,030**	**$94,463,905**	**$130,737,012**
Revenues			
Property Taxes	$58,107,423	$47,694,047	$47,816,191
Local TIF Reimbursements	$2,688,277	$1,754,149	$1,319,275
Specific Ownership Tax	$2,279,035	$2,178,473	$1,910,894
Miscellaneous Revenues	$513,841	$262,600	$229,000
EMS Transports	$3,468,957	$3,708,904	$1,420,000
Fire Prevention Fees	$343,962	$150,508	$200,000
Other Income	$109,782	$79,435	$2,250,000
Maintenance Shop Fees	$274,029	$113,036	$240,000
Fees for Service	$19,500	$130,000	$42,000
Investment Earnings	$4,906,690	$3,675,881	$3,494,227
Oil & Gas Royalties	$12,865	$10,535	$8,000
Wildland Reimbursements	$603,505	$976,419	$105,000
Contributions/Donations	$20,248	$119	-
Grant Awards	$262,070	$66,454	-
Transfer from Other Funds	-	-	$1,055,751
Total Revenues	**$73,610,186**	**$60,800,559**	**$60,090,338**
Expenditures			
Overtime	$2,984,950	$2,562,882	$2,638,706
Salaries and Wages	$21,031,882	$22,966,393	$28,172,884
Benefits	$8,037,151	$8,569,296	$11,146,093
General Operating Supplies	$1,277,565	$1,143,353	$1,734,551
Non-Capital Tech Expenses	$547,410	$713,076	$633,800
Non-Capital Fleet Expense	$451,705	$350,662	$537,400
Small Equipment/Tools	$821,466	$394,403	$733,746
Training	$366,629	$202,440	$708,545
General Purchased Services	$1,809,095	$1,758,859	$2,147,314
Contract Services	$843,131	$651,112	$1,331,800
Repairs and Maintenance Equip	$121,890	$125,233	$193,755
Repairs and Maintenance Building	$465,398	$383,053	$700,946
Utilities	$545,089	$470,087	$596,500
Contingency Reserve	-	$6,364	$1,507,957
Capital Expenditures	$16,288,751	$11,733,504	$58,613,555
Debt Service	$637,144	$639,992	$1,693,265
Total Expenditures	**$56,229,255**	**$52,670,709**	**$113,090,816**

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted
Total Revenues Less Expenditures	$17,380,931	$8,129,850	-$53,000,478
Ending Fund Balance	$94,508,961	$102,593,755	$77,736,534

General Fund

The general fund's purpose is to provide for the daily activities, salaries, expenses, and operating costs of the district. This fund provides for functional areas of the organization — administration, emergency services, recruitment and retention, fire prevention, communications, training, fleet maintenance, wildland, technical rescue, stations and grounds, and firefighter health and wellness. The general fund also funds insurance, utilities, and other costs the district incurs. The primary funding source for the general fund is taxation of real property. Other sources of income for the general fund include specific ownership taxes, fees for ambulance transport and plan reviews, interest income on reserved funds, and reimbursements for wildland deployments that cover some of the related costs.

Summary



In the General Fund for 2026, the budgeted expenditures are set at $53.2 million, representing a 16.88% increase from the 2025 budgeted expenditures of $45.6 million. This marks a continued upward trend in planned spending following the 11.07% increase seen from the prior period to 2025. Compared to the 2025 actual expenditures of $39.9 million, which were 87.57% of the budgeted amount, the 2026 budget reflects a significant rise in anticipated costs.

On the revenue side, the 2026 budgeted revenue is $54.4 million, which is a 4.75% decrease from the 2025 budgeted revenue of $57.1 million. This decline follows the 6.84% decrease in budgeted revenue from the prior period to 2025. Notably, the 2025 actual revenue was $58 million, exceeding the budget by 1.72% but showing a 19.06% decrease from the prior period actuals. The 2026 revenue budget does not match the higher actual revenue realized in 2025, indicating a more conservative revenue projection.

Overall, the 2026 budget anticipates higher expenditures alongside a reduction in budgeted revenue compared to 2025, suggesting a narrowing gap between revenues and expenditures relative to the previous year's budgeted figures.

Comprehensive Fund Summary - General Fund

In FY2026, the General Fund's total revenue is budgeted at $54.4 million, reflecting a 6.37% decrease from the previous year's $58 million. Property Taxes remain the largest revenue source at $47.2 million, now representing 86.81% of the total revenue, up from 81.09% in FY2025. Local TIF Reimbursements decrease by $434,874 or 24.79% to $1.3 million, now 2.43% of total revenue.

Specific Ownership Tax is budgeted at $1.9 million, a decrease of $272,298 or 12.61%, making up 3.47% of total revenue. Investment Earnings decline by $440,143 or 20.37% to $1.7 million, accounting for 3.17% of the total. EMS Transports showed a significant decrease of $2.3 million or 61.71%, dropping to $1.4 million and representing 2.61% of revenue, down from 6.39% previously. The decrease is attributable to lack of certainty over the EMS Supplemental program that was removed from the budget. More information can be found on this in the executive summary.

Maintenance Shop Fees increased by $126,964 or 112.32% to $240,000. Miscellaneous Revenues decreased by $33,600 or 12.79% to $229,000, comprising 0.42% of revenue. Fire Prevention Fees increased by $49,492 or 32.88% to $200,000, representing 0.37% of total revenue. Fees for Service decreased by $88,000 or 67.69% to $42,000, making up 0.08% of revenue.

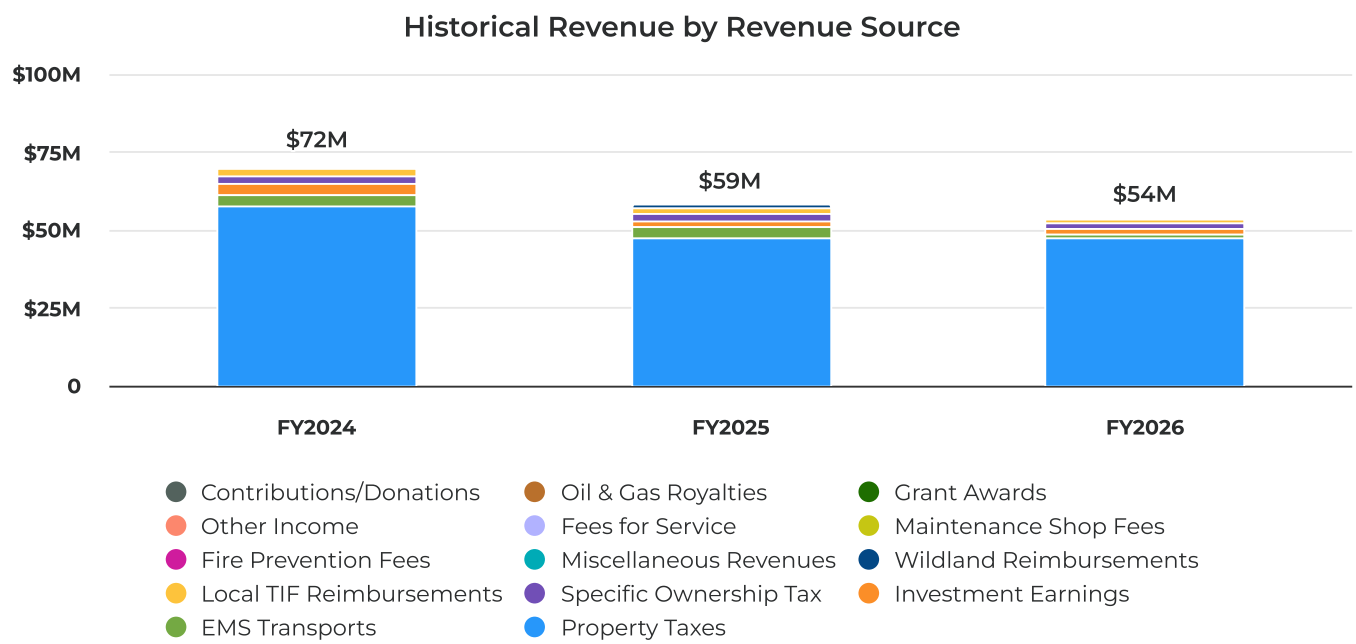
Comprehensive Fund Summary - General Fund

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted
Beginning Fund Balance	**$58,166,238**	**$75,430,234**	**$69,483,667**
Revenues			
Property Taxes	$57,436,540	$47,073,547	$47,182,855
Local TIF Reimbursements	$2,688,277	$1,754,149	$1,319,275
Specific Ownership Tax	$2,249,843	$2,159,125	$1,886,827
Miscellaneous Revenues	$513,841	$262,600	$229,000
EMS Transports	$3,468,957	$3,708,904	$1,420,000
Fire Prevention Fees	$343,962	$150,508	$200,000
Other Income	$109,782	$79,435	-
Maintenance Shop Fees	$274,029	$113,036	$240,000
Fees for Service	$19,500	$130,000	$42,000
Investment Earnings	$3,839,885	$2,160,616	$1,720,473
Oil & Gas Royalties	$12,865	$10,535	$8,000
Wildland Reimbursements	$603,505	$976,419	$105,000
Contributions/Donations	$20,248	$119	-
Grant Awards	$138,448	$4,500	-
Total Revenues	**$71,719,685**	**$58,583,492**	**$54,353,430**
Expenditures			
Overtime	$2,984,950	$2,562,882	$2,638,706
Salaries and Wages	$21,031,882	$22,966,393	$28,172,884
Benefits	$8,037,151	$8,569,296	$11,146,093
General Operating Supplies	$1,273,810	$1,113,265	$1,734,551
Non-Capital Tech Expenses	$498,825	$566,039	$633,800
Non-Capital Fleet Expense	$451,705	$350,662	$537,400
Small Equipment/Tools	$808,049	$385,673	$719,433

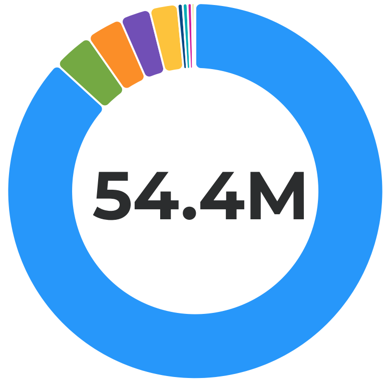
Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted
Training	$366,629	$202,440	$708,545
General Purchased Services	$1,798,280	$1,746,189	$2,133,897
Contract Services	$822,486	$600,183	$1,331,800
Repairs and Maintenance Equip	$121,890	$125,233	$193,755
Repairs and Maintenance Building	$453,192	$350,861	$700,946
Utilities	$545,089	$470,087	$596,500
Contingency Reserve	-	$6,364	$1,307,957
Capital Expenditures	$56,478	$57,856	$93,900
Total Expenditures	**$39,250,415**	**$40,073,424**	**$52,650,167**
Total Revenues Less Expenditures	**$32,469,270**	**$18,510,068**	**$1,703,263**
Ending Fund Balance	**$90,635,508**	**$93,940,302**	**$71,186,930**

The ending balance displayed in the three-year summary does not include the scheduled transfer to the Capital Reserve Fund or the Debt Service - 2026 COP fund.

Revenues by Revenue Source



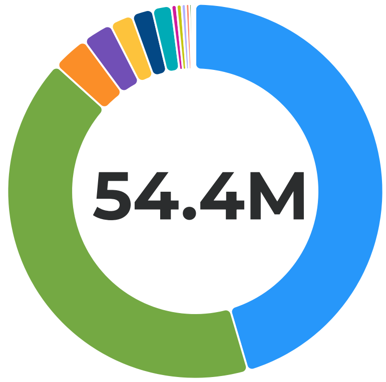
FY26 Revenues by Revenue Source



Property Taxes	**$47,182,855**	86.81%
Specific Ownership Tax	**$1,886,827**	3.47%
Investment Earnings	**$1,720,473**	3.17%
EMS Transports	**$1,420,000**	2.61%
Local TIF Reimbursements	**$1,319,275**	2.43%
Maintenance Shop Fees	**$240,000**	0.44%
Miscellaneous Revenues	**$229,000**	0.42%
Fire Prevention Fees	**$200,000**	0.37%
Wildland Reimbursements	**$105,000**	0.19%
Fees for Service	**$42,000**	0.08%
Oil & Gas Royalties	**$8,000**	0.01%

Revenues by Account

FY26 Revenues by Account



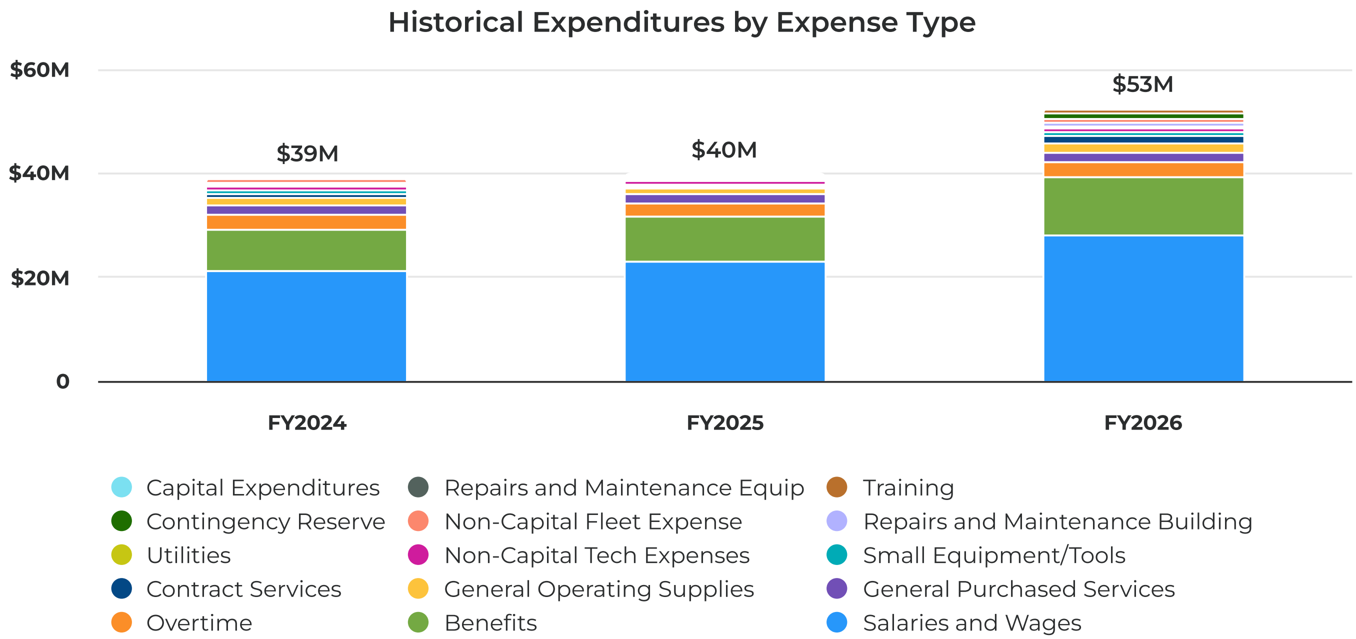
General Property Taxes-Weld	**$24,735,464**	45.51%
General Property Taxes-Boulder	**$22,463,747**	41.33%
Interest On Deposits	**$1,720,473**	3.17%
Ems Transport Revenue	**$1,420,000**	2.61%
Weld County Tif	**$1,083,347**	1.99%
Specific Ownership-Weld County	**$989,419**	1.82%
Specific Ownership-Boulder	**$897,408**	1.65%
Outside Agency Maint Rev	**$240,000**	0.44%
Boulder County Tif	**$235,928**	0.43%
Fire Prevention Revenue	**$200,000**	0.37%
Other Charges For Services	**$166,000**	0.31%
Wildland	**$105,000**	0.19%
Miscellaneous	**$60,000**	0.11%
Penalties/Interest-Weld	**$25,000**	0.05%
Cell Tower	**$24,000**	0.04%
Penalties/Interest-Boulder	**$24,000**	0.04%
Station Rent	**$18,000**	0.03%
Oil & Gas Royalties	**$8,000**	0.01%
Prior Year Tax-Weld	**$4,500**	0.01%
Intergovernmental Revenue	**$3,000**	0.01%
Property Taxes	**$144**	0.00%
Refunds/Abatements - Weld	**-$5,000**	-0.01%
Refunds/Abatements - Boulder	**-$65,000**	-0.12%

Revenues by Account

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Property Taxes	$228	-	$144	-
General Property Taxes-Boulder	$23,689,109	$22,117,758	$22,463,747	1.56%
General Property Taxes-Weld	$32,966,408	$24,874,432	$24,735,464	-0.56%
Refunds/Abatements - Boulder	-$118,182	-$136,361	-$65,000	-52.33%
Refunds/Abatements - Weld	-$1,620	-$6,771	-$5,000	-26.16%

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Boulder County Tif	$159,630	$224,699	$235,928	5.00%
Weld County Tif	$2,528,647	$1,529,449	$1,083,347	-29.17%
Specific Ownership-Boulder	$945,628	$901,215	$897,408	-0.42%
Specific Ownership-Weld County	$1,304,215	$1,257,910	$989,419	-21.34%
Penalties/Interest-Boulder	$27,355	$193,947	$24,000	-87.63%
Penalties/Interest-Weld	$22,891	$20,088	$25,000	24.45%
Prior Year Tax-Weld	$850,352	$10,454	$4,500	-56.95%
Cell Tower	-	$112,000	$24,000	-78.57%
Intergovernmental Revenue	$2,250	$2,500	$3,000	20.00%
Ems Transport Revenue	$1,468,563	$1,528,203	$1,420,000	-7.08%
Co Ems Supplemental Program	$2,000,395	$2,180,701	-	-100.00%
Fire Prevention Revenue	$343,962	$150,508	$200,000	32.88%
Rebates And Discounts	$300	-	-	-
Outside Agency Maint Rev	$274,029	$113,036	$240,000	112.32%
Station Rent	$19,500	$18,000	$18,000	-
Miscellaneous	$97,553	$21,099	$60,000	184.37%
Interest On Deposits	$3,839,885	$2,160,616	$1,720,473	-20.37%
Insurance Proceeds	$4,419	$27,862	-	-100.00%
Oil & Gas Royalties	$12,865	$10,535	$8,000	-24.06%
Wildland	$603,505	$976,419	$105,000	-89.25%
Other Charges For Services	$414,039	$239,000	$166,000	-30.54%
Donations	$20,248	$119	-	-100.00%
Sale Of Property & Equipment	$105,064	$51,573	-	-100.00%
Grant Revenue	$138,448	$4,500	-	-100.00%
Total Revenues	**$71,719,685**	**$58,583,492**	**$54,353,430**	**-7.22%**

Expenditures by Expense Type



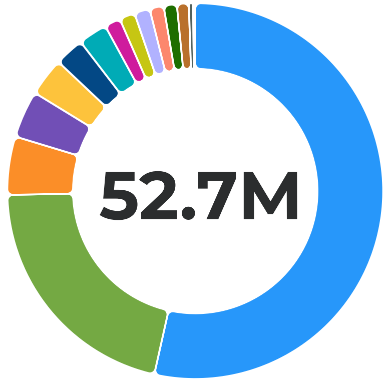
In FY2026, the General Fund's total expenditures increased significantly to $53.2 million, marking a 33.48% rise from FY2025's $40.1 million. The largest expenditure category remained Salaries and Wages, which grew by $5.2 million or 22.67%, reaching $28.2 million. Overtime expenditures increased slightly by $75,824 or 2.96%, totaling $2.6 million and 4.96% of the total. Benefits also saw a substantial increase of $2.6 million or 30.07%, totaling $11.1 million and accounting for 20.93% of the budget. General Purchased Services experienced a notable rise of $2.5 million or 156.48%, increasing to $4 million and making up 7.58% of total expenditures, reflecting the largest percentage increase among major categories.

Utilities rose by $126,413 or 26.89%, reaching $596,500. Non-Capital Fleet Expense increased by $186,738 or 53.25%, totaling $537,400.

Contract Services more than doubled with an increase of $731,617 or 121.9%, reaching $1.3 million and 2.5% of the total. General Operating Supplies rose by $624,935 or 56.32%, totaling $1.7 million and 3.26% of expenditures. Training expenditures increased dramatically by $506,135 or 250.06%, reaching $708,545 and 1.33% of the budget.

Repairs and Maintenance Building nearly doubled, increasing by $350,085 or 99.78% to $700,946, representing 1.32% of the total. Small Equipment/Tools also saw a significant increase of $333,885 or 86.6%, totaling $719,433 and 1.35% of expenditures. Non-Capital Tech Expenses rose by $67,761 or 11.97%, reaching $633,800 and 1.19% of the budget.

FY26 Expenditures by Expense Type



Salaries and Wages	**$28,172,884**	53.51%
Benefits	**$11,146,093**	21.17%
Overtime	**$2,638,706**	5.01%
General Purchased Services	**$2,133,897**	4.05%
General Operating Supplies	**$1,734,551**	3.29%
Contract Services	**$1,331,800**	2.53%
Contingency Reserve	**$1,307,957**	2.48%
Small Equipment/Tools	**$719,433**	1.37%
Training	**$708,545**	1.35%
Repairs and Maintenance Building	**$700,946**	1.33%
Non-Capital Tech Expenses	**$633,800**	1.20%
Utilities	**$596,500**	1.13%
Non-Capital Fleet Expense	**$537,400**	1.02%
Repairs and Maintenance Equip	**$193,755**	0.37%
Capital Expenditures	**$93,900**	0.18%

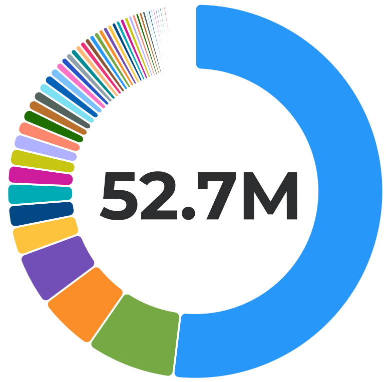
Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Overtime	$2,984,950	$2,562,882	$2,638,706	2.96%
Salaries and Wages	$21,031,882	$22,966,393	$28,172,884	22.67%
Benefits	$8,037,151	$8,569,296	$11,146,093	30.07%
General Operating Supplies	$1,273,810	$1,113,265	$1,734,551	55.81%
Non-Capital Tech Expenses	$498,825	$566,039	$633,800	11.97%
Non-Capital Fleet Expense	$451,705	$350,662	$537,400	53.25%
Small Equipment/Tools	$808,049	$385,673	$719,433	86.54%
Training	$366,629	$202,440	$708,545	250.00%
General Purchased Services	$1,798,280	$1,746,189	$2,133,897	22.20%
Contract Services	$822,486	$600,183	$1,331,800	121.90%
Repairs and Maintenance Equip	$121,890	$125,233	$193,755	54.72%

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Repairs and Maintenance Building	$453,192	$350,861	$700,946	99.78%
Utilities	$545,089	$470,087	$596,500	26.89%
Contingency Reserve	-	$6,364	$1,307,957	20,452.44%
Capital Expenditures	$56,478	$57,856	$93,900	62.30%
Total Expenditures	**$39,250,415**	**$40,073,424**	**$52,650,167**	**31.38%**

Expenditures by Account

FY26 Expenditures by Account



Salaries & Wages	$27,326,038	51.90%
Insurance, Medical	$4,074,974	7.74%
Fppa Pension	$2,711,358	5.15%
Overtime	$2,411,260	4.58%
Contingency Reserve	$1,307,957	2.48%
Contract Labor Services	$1,022,320	1.94%
457 Contributions	$985,948	1.87%
Fppa D&D	$834,469	1.58%
General Purchased Services	$781,537	1.48%
Holiday Pay	$686,846	1.30%
Operating Supplies & Expense	$622,350	1.18%
Insurance, Workers Comp	$580,988	1.10%
Tech-Software & Applications	$482,900	0.92%
District Liability Insurance	$470,000	0.89%
Protective Gear/Equip	$446,526	0.85%
Pera Pension	$423,286	0.80%
Medicare Tax	$409,238	0.78%
Training Seminars	$336,105	0.64%
Uniform/Allowance	$302,405	0.57%
Insurance, Life, Ad&D	$299,640	0.57%
Fuel	$275,000	0.52%
Hvac/Mechanical Repairs	$270,000	0.51%
Utilities, Electric & Gas	$264,000	0.50%
Repairs & Maintanence, Building	$250,050	0.47%
Elections	$250,000	0.47%
Retiree Health Savings	$248,435	0.47%
Insurance, Dental	$235,012	0.45%
Flsa Overtime	$227,446	0.43%
Health Screening-Rtw	$212,341	0.40%
Academy Fees	$207,500	0.39%
Legal Fees	$207,280	0.39%
Wellness Check/Annual Physical	$205,600	0.39%
Ems Disposables	$200,000	0.38%
Travel Costs/Per Diems	$176,100	0.33%
Repairs & Maintenance, Vehicles	$167,900	0.32%
Paid Leave Payout	$160,000	0.30%
Acting Officer Pay	$160,000	0.30%
Utilities, Data Services	$150,000	0.28%

Tech-Hardware & Accessories	$113,900	0.22%
R & M Equipment	$111,000	0.21%
401K Contributions	$107,093	0.20%
Non-Capital Equip <$5K	$105,750	0.20%
Authority Fee	$102,000	0.19%
Tuition Reimbursement	$100,000	0.19%
Landscaping Maintenance	$97,850	0.19%
Awards & Celebrations	$97,000	0.18%
Tires	$94,500	0.18%
Furniture & Fixtures	$85,000	0.16%
Food/Catering	$80,763	0.15%
Membership/Subscriptions	$76,325	0.14%
Public Education Supplies	$72,600	0.14%
Utilities, Water & Sewer	$71,500	0.14%
Dispatching Service	$70,200	0.13%
Janitorial Supplies	$65,550	0.12%
FF Equipment	$65,200	0.12%
Janitorial Services	$60,046	0.11%
Exams And Certifications	$59,090	0.11%
Telecom, Cell Phones	$57,000	0.11%
Employee Testing	$55,856	0.11%
Payroll Taxes/Unemployment	$54,652	0.10%
Utilities, Trash	$41,000	0.08%
Scba Supplies/Parts	$37,100	0.07%
Tech Expense-Maintenance & Sup	$37,000	0.07%
Audit & Accounting	$32,000	0.06%
Scba Repair/Maint/Testing	$30,500	0.06%
Hose/Nozzle Supplies	$28,500	0.05%
Alarm System Service Fees	$23,000	0.04%
Protective Clothing Repairs	$19,324	0.04%
Insurance-Admin Fees	$19,000	0.04%
Repairs/Maintenance, Saws	$16,600	0.03%
Recruiting/Hiring Services	$15,000	0.03%
Utilities, Telephone & Cable	$13,000	0.02%
Small Equipment	$11,200	0.02%
Honor Guard	$11,168	0.02%
Annual Equip Testing	$10,580	0.02%
Ems Durables	$10,200	0.02%
Saw Supplies/Accessories	$9,400	0.02%
Training Equipment	$8,900	0.02%
Repairs & Maint, Hose/Nozzles	$8,000	0.02%
Postage/Ups,Fed X	$7,325	0.01%
Repairs & Maint. Appliances	$7,000	0.01%
Repairs/Maint, Extinguishers	$6,575	0.01%
Ems Purchased Services	$6,500	0.01%
Misc. Fees	$6,415	0.01%
Training Library	$5,850	0.01%
Fire Extinguishers	$5,556	0.01%
Fitness Memberships	$5,439	0.01%
Printing Legal Notices	$5,300	0.01%
BC Station Allowance	$5,000	0.01%
Promotional & Marketing	$5,000	0.01%

Board Member Training/Travel	**$4,000**	0.01%
Repairs/Maint-Ff Equip	**$3,500**	0.01%
Fire Investigation Supplies	**$2,400**	0.00%
Other Taxes	**$2,000**	0.00%
Ambulance Expenses	**$1,650**	0.00%
Misc Supplies & Expense	**$1,000**	0.00%
Bank Charges	**$1,000**	0.00%
Mileage Reimbursement	**$500**	0.00%
Board Expenses	**$500**	0.00%
Mileage	**$500**	0.00%
Hose/Nozzle Equipment <$5K	**$1**	0.00%

Expenditures by Account

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Extra Duty Pay	$1,495,061	$1,173,504	-	-100.00%
Salaries & Wages	$20,367,808	$21,138,673	$27,326,038	29.27%
Retroactive Pay	-	$1,034,954	-	-100.00%
Overtime	$1,229,166	$1,181,044	$2,411,260	104.16%
Flsa Overtime	$194,061	$208,335	$227,446	9.17%
Prior Year Ot	$66,662	-	-	-
457 Contributions	$716,366	$758,679	$985,948	29.96%
Medicare Tax	$308,867	$312,266	$409,238	31.05%
Fppa D&D	$624,490	$665,274	$834,469	25.43%
Holiday Pay	$519,847	$599,201	$686,846	14.63%
401K Contributions	$64,869	$78,610	$107,093	36.23%
Volunteer Pension	$56,625	$44,430	-	-100.00%
Fppa Pension	$1,883,329	$2,037,280	$2,711,358	33.09%
Acting Officer Pay	$144,227	$193,565	$160,000	-17.34%
Pera Pension	$261,216	$311,110	$423,286	36.06%
Payroll Taxes/Unemployment	$47,550	$50,407	$54,652	8.42%
Paid Leave Payout	$88,151	$90,811	$160,000	76.19%
Other Taxes	$1,846	$1,452	$2,000	37.76%
Insurance, Workers Comp	$654,772	$512,575	$580,988	13.35%
Insurance-Admin Fees	$17,608	$10,812	$19,000	75.73%
Insurance, Medical	$2,625,475	$2,900,697	$4,074,974	40.48%
Insurance, Dental	$188,038	$190,339	$235,012	23.47%
Insurance, Life, Ad&D	$194,189	$206,696	$299,640	44.97%
Supplementary Insurance	$88,490	$123,688	-	-100.00%
Old Hire Pension	$30,400	$25,000	-	-100.00%
Fringe Benefit	-	$10,427	-	-100.00%
Retiree Health Savings	$184,868	$238,743	$248,435	4.06%
Operating Supplies & Expense	$492,978	$523,806	$622,350	18.81%
Ambulance Expenses	$1,375	-	$1,650	-
Food/Catering	$45,992	$39,811	$80,763	102.87%

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Tech-Hardware & Accessories	$124,112	$151,190	$113,900	-24.66%
Tech-Software & Applications	$352,718	$381,455	$482,900	26.59%
Awards & Celebrations	$9,724	$47,994	$97,000	102.11%
Promotional & Marketing	$5,289	$1,736	$5,000	188.02%
Bank Charges	$266	$573	$1,000	74.40%
Misc. Fees	$59,331	$5,158	$6,415	24.37%
Outside Svc-Supplies/Materials	$107,415	$11,782	-	-100.00%
Membership/Subscriptions	$55,106	$57,032	$76,325	33.83%
Public Education Supplies	$64,360	$47,660	$72,600	52.33%
Fire Investigation Supplies	$3,503	$269	$2,400	792.49%
Postage/Ups,Fed X	$4,499	$649	$7,325	1,027.93%
Janitorial Supplies	$45,636	$39,444	$65,550	66.18%
Uniform/Allowance	$153,827	$88,885	$302,405	240.22%
Small Equipment	$7,594	$4,253	$11,200	163.36%
Saw Supplies/Accessories	$15,611	$6,426	$9,400	46.28%
Fire Extinguishers	-	$2,982	$5,556	86.35%
BC Station Allowance	-	$398	$5,000	1,155.68%
Misc Supplies & Expense	$795	$98	$1,000	920.51%
FF Equipment	$59,712	$41,037	$65,200	58.88%
Training Library	$5,936	$5,122	$5,850	14.22%
Fuel	$197,069	$151,226	$275,000	81.85%
Tires	$36,005	$58,119	$94,500	62.60%
Mileage	-	-	$500	-
Scba Supplies/Parts	$41,267	$23,275	$37,100	59.40%
Hose/Nozzle Supplies	$28,650	$19,525	$28,500	45.96%
Ems Disposables	$176,897	$143,957	$200,000	38.93%
Ems Durables	$12,859	$1,000	$10,200	920.44%
Travel Costs/Per Diems	$145,004	$111,698	$176,100	57.66%
General Purchased Services	$26,800	$42,124	$781,537	1,755.33%
Fitness Memberships	$4,554	$7,218	$5,439	-24.65%
Board Member Attendance Compensation	$9,100	$6,800	-	-100.00%
Board Expenses	-	$100	$500	400.00%
Board Member Training/Travel	-	-	$4,000	-
Printing Legal Notices	$3,097	$2,857	$5,300	85.54%

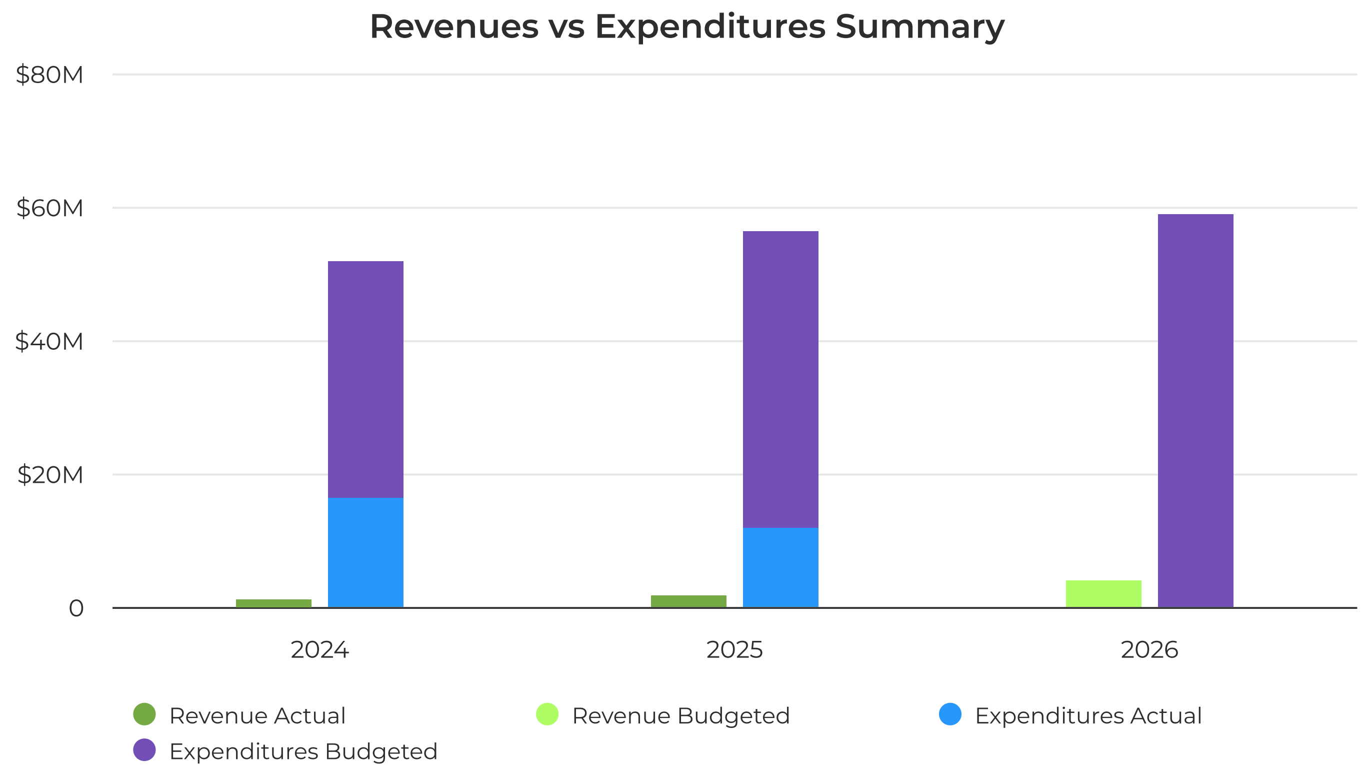
Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Tech Expense-Maintenance & Sup	$21,995	$33,395	$37,000	10.80%
Audit & Accounting	$34,400	$35,000	$32,000	-8.57%
Honor Guard	$9,228	$4,098	$11,168	172.54%
Legal Fees	$232,028	$163,331	$207,280	26.91%
Employee Testing	$38,195	$29,658	$55,856	88.33%
Recruiting/Hiring Services	$22,380	$14,293	$15,000	4.95%
Elections	-	$268,636	$250,000	-6.94%
Repairs/Maintenance, Saws	$2,511	$196	$16,600	8,355.15%
Repairs/Maint, Extinguishers	$2,652	-	$6,575	-
Repairs & Maint, Hose/Nozzles	-	$2,547	$8,000	214.11%
Repairs/Maint-Ff Equip	-	-	$3,500	-
Contract Labor Services	$480,671	$333,551	$1,022,320	206.50%
Janitorial Services	$37,912	$20,424	$60,046	194.00%
R & M Equipment	$72,357	$96,146	$111,000	15.45%
Repairs & Maintenance, Vehicles	$111,215	$129,535	$167,900	29.62%
Repairs & Maintanence, Building	$176,191	$132,881	$250,050	88.18%
Repairs & Maint. Appliances	$9,410	$2,833	$7,000	147.13%
Wellness Check/Annual Physical	$448,300	$175,979	$205,600	16.83%
Health Screening-Rtw	-	$2,260	$212,341	9,295.62%
Training Seminars	$146,518	$112,017	$336,105	200.05%
Academy Fees	$129,758	$6,056	$207,500	3,326.35%
Dispatching Service	$75,387	$68,301	$70,200	2.78%
Authority Fee	$108,786	$101,333	$102,000	0.66%
Alarm System Service Fees	$20,444	$16,988	$23,000	35.39%
Scba Repair/Maint/Testing	$34,758	$18,087	$30,500	68.63%
Protective Clothing Repairs	$633	$1,255	$19,324	1,439.69%
Annual Equip Testing	$202	$5,425	$10,580	95.03%
Exams And Certifications	$36,462	$11,780	$59,090	401.61%
Tuition Reimbursement	$47,819	$67,535	$100,000	48.07%
Mileage Reimbursement	$399	$843	$500	-40.69%
Icc Exams And Certifications	$135	-$70	-	-100.00%
Hvac/Mechanical Repairs	$184,064	$140,941	$270,000	91.57%

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Landscaping Maintenance	$34,582	$39,628	$97,850	146.92%
Telecom, Cell Phones	$57,762	$57,976	$57,000	-1.68%
Utilities, Electric & Gas	$176,056	$155,738	$264,000	69.52%
Utilities, Telephone & Cable	$10,060	$6,894	$13,000	88.58%
Utilities, Trash	$33,669	$24,656	$41,000	66.29%
Utilities, Water & Sewer	$81,841	$66,314	$71,500	7.82%
Ems Purchased Services	$11,430	$4,200	$6,500	54.76%
Utilities, Data Services	$185,701	$158,510	$150,000	-5.37%
Tax Collection Fee(Purch Svcs)	$836,491	$698,378	-	-100.00%
Contingency Reserve	-	$6,364	$1,307,957	20,452.44%
District Liability Insurance	$288,114	$390,256	$470,000	20.43%
Capital Outlay, Office Equip	-	-$2,131	-	-100.00%
Furniture & Fixtures	$43,898	$50,336	$85,000	68.86%
Hose/Nozzle Equipment <$5K	$3,066	$1,066	$1	-99.91%
Protective Gear/Equip	$568,402	$231,600	$446,526	92.80%
Non-Capital Equip <$5K	$70,889	$54,510	$105,750	94.00%
Training Equipment	$12,581	$9,587	$8,900	-7.16%
Capital Outlay, Fitness Equip	-	$64	-	-100.00%
Total Expenditures	**$39,250,415**	**$40,073,424**	**$52,650,167**	**31.38%**

Capital Reserve Fund

The capital reserve fund was established to reserve funds for purchasing large ticket items that may take several years to save for. The primary funding source for the capital reserve fund is the transfer of funds from the general fund as designated by the board of directors of the fire district. Investment in capital assets includes land, buildings, facility improvements, equipment, vehicles and equipment.

Summary



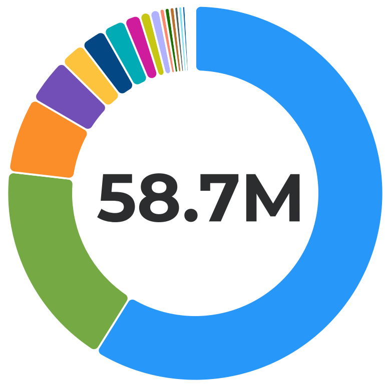
Comprehensive Fund Summary - Capital Reserve Fund

Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted
Beginning Fund Balance	**$18,928,071**	**$18,935,222**	**$61,253,345**
Revenues			
Other Income	-	-	$2,250,000
Investment Earnings	$1,054,191	$1,505,412	$1,759,105
Grant Awards	$123,622	$61,954	-
Total Revenues	**$1,177,813**	**$1,567,366**	**$4,009,105**
Expenditures			
General Operating Supplies	$3,756	$30,088	-
Non-Capital Tech Expenses	$48,584	$147,037	-

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted
Small Equipment/Tools	$13,417	$8,730	$14,313
General Purchased Services	-	$2,610	-
Contract Services	$20,645	$50,929	-
Repairs and Maintenance Building	$12,206	$32,192	-
Contingency Reserve	-	-	$200,000
Capital Expenditures	$16,232,273	$11,675,648	$58,519,655
Total Expenditures	**$16,330,881**	**$11,947,233**	**$58,733,968**
Total Revenues Less Expenditures	**-$15,153,068**	**-$10,379,867**	**-$54,724,863**
Ending Fund Balance	**$3,775,003**	**$8,555,355**	**$6,528,482**

Expenditures by Project



New Station Build	**$34,582,953**	58.88%
Engine Replacement Program	**$10,546,901**	17.96%
Aerial Replacement	**$3,870,589**	6.59%
Fleet Replacement Program	**$2,330,709**	3.97%
SCBA Replacement	**$1,306,384**	2.22%
Engine Replacement-Strategic	**$1,286,667**	2.19%
Ambulance Replacement	**$1,150,798**	1.96%
Wildland Utility Replacement	**$824,043**	1.40%
EMS Monitor Replacment	**$527,978**	0.90%
EMS Pram Replacement	**$498,181**	0.85%
Radio Replacement Plan	**$265,524**	0.45%
Hazmat Custom Replacement	**$251,332**	0.43%
Station Capital Improvements	**$239,913**	0.41%
Capital Projects Contingency	**$200,000**	0.34%
Portable Training Equipment	**$194,800**	0.33%
EMS Equip Replacement	**$156,206**	0.27%
Admin Bldg Improvements	**$70,260**	0.12%
Shop Fabrication Tools/Equip	**$66,500**	0.11%
EMS Stair Chair Replacement	**$58,321**	0.10%
Extrication Equip Replacement	**$53,554**	0.09%
Wellness Program Equip	**$51,940**	0.09%
TIC Replacement	**$48,772**	0.08%
EMS Blood Program	**$43,000**	0.07%
Maintenance/Fleet Bldg & Equip	**$34,643**	0.06%
Air Ride Seats for INT202	**$25,000**	0.04%
Tech Rescue Badger Box	**$20,000**	0.03%
Fleet Refurbish Project	**$17,000**	0.03%
Capital Appliances/Fixed Equip	**$6,500**	0.01%
Tech Rescue Vortex Tool	**$5,500**	0.01%

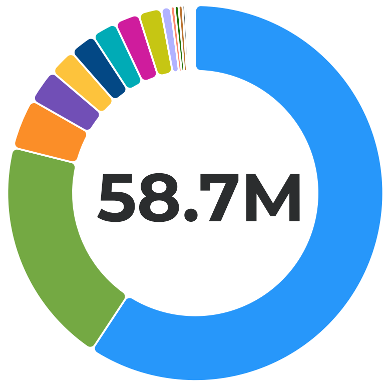
Expenditures by Program

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Capital Tech Replacement	-	$6,210	-	-100.00%

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Hazmat Custom Replacement	-	-	$251,332	-
Station 6 Capital Improvements	-	$5,580	-	-100.00%
Hose Testers	-	$7,460	-	-100.00%
EMS Portable Ultrasound	-	$13,322	-	-100.00%
Fleet Refurbish Project	-	$9,679	$17,000	75.63%
District Administrative Services	$289	-	-	-
Health & Wellness	$203	-	-	-
Personal Protective Equipment	$614	-	-	-
Capital Projects Contingency	-	-	$200,000	-
Communications Tower	$17,932	-	-	-
SCBA Replacement	-	-	$1,306,384	-
EMS Pram Replacement	$119,460	-	$498,181	-
Radio Replacement Plan	$441,795	$157,625	$265,524	68.45%
Extrication Equip Replacement	$128,088	$67,432	$53,554	-20.58%
Admin Bldg Improvements	$36	-	$70,260	-
Maintenance Facility	$52,175	-	-	-
Engine Replacement Program	$2,980,281	$124,513	$10,546,901	8,370.52%
Aerial Replacement	-	-	$3,870,589	-
Wildland Utility Replacement	$36,346	$54,201	$824,043	1,420.35%
Fleet Replacement Program	$267,067	$218,321	$2,330,709	967.56%
Ambulance Replacement	$28,028	$8,906	$1,150,798	12,821.60%
EMS Monitor Replacment	-	$103,222	$527,978	411.50%
EMS Equip Replacement	-	$24,669	$156,206	533.21%
Capital Training Equip	$127,250	-	-	-
FF Equip Replacement	-	$10,971	-	-100.00%
TIC Replacement	-	$41,745	$48,772	16.83%
Wellness Program Equip	$32,852	$36,616	$51,940	41.85%
Maintenance/Fleet Bldg & Equip	-	$86,414	$34,643	-59.91%
EMS Stair Chair Replacement	-	-	$58,321	-

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Station Capital Improvements	$175,310	$60,820	$239,913	294.47%
Station 4 Capital Improvements	$49,064	$120,055	-	-100.00%
Station 8 Capital Improvements	$36,358	-	-	-
Station 9 Capital Improvements	$17,081	-	-	-
Station 10 Capital Improvement	$23,231	$83,952	-	-100.00%
Station 12 Capital Improvement	$6,647	-	-	-
Tech-Software Implementation	$48,891	-	-	-
Engine Replacement-Strategic	-	-	$1,286,667	-
Fleet Replacement-Strategic	-	$2,255	-	-100.00%
Construction Repairs	-$1,949	$126,310	-	-100.00%
Hazmat Apparatus/Equip	$36,117	-	-	-
New Station Build	$1,702,400	$5,655,964	$34,582,953	511.44%
Extrication Equipment	$192,132	-	-	-
Capital Appliances/Fixed Equip	$5,870	$7,250	$6,500	-10.34%
Marshall Mesa Cistern	$43,045	$111,275	-	-100.00%
Monarch Park Project	$9,764,269	$4,802,467	-	-100.00%
EMS Blood Program	-	-	$43,000	-
Tech Rescue Badger Box	-	-	$20,000	-
Tech Rescue Vortex Tool	-	-	$5,500	-
Portable Training Equipment	-	-	$194,800	-
Shop Fabrication Tools/Equip	-	-	$66,500	-
Air Ride Seats for INT202	-	-	$25,000	-
Total Expenditures	**$16,330,881**	**$11,947,233**	**$58,733,968**	**391.61%**

FY26 Expenditures by Account



Capital Outlay, Bldg & Grounds	$34,822,866	59.29%
Capital Outlay, Engines	$11,518,725	19.61%
Capital Outlay, Tankers	$2,546,847	4.34%
Capital Outlay - Vehicles	$1,735,535	2.95%
Capital Outlay/Rescue &Utility	$1,375,999	2.34%
Capital Outlay, FF Equip	$1,327,120	2.26%
Capital Outlay, Ems Equipment	$1,283,686	2.19%
Capital Outlay, Brush Rescue	$1,252,279	2.13%
Capital Outlay, Ambulances	$1,150,798	1.96%
Capital Outlay, Command Veh	$479,498	0.82%
Capital Outlay, Radio Exchange	$206,646	0.35%
Contingency Reserve	$200,000	0.34%
Training Equipment	$194,800	0.33%
Capital Outlay, Rescue	$130,335	0.22%
Capital Outlay, Shop Equipment	$101,143	0.17%
Cap.Outlay,Bldg & Impr.Adm Off	$70,260	0.12%
Scba Equipment	$60,283	0.10%
Capital Outlay, Bk Radios	$58,878	0.10%
Capital Outlay, Fitness Equip	$51,940	0.09%
Capital Outlay Health & Safety	$48,772	0.08%
Capital Outlay/Fleet	$42,000	0.07%
Capital Outlay, Hose/Nozzle systems	$22,527	0.04%
Cap.Outlay, Heavy Rescue Equip	$20,000	0.03%
Capital Outlay-Misc	$18,717	0.03%
Protective Gear/Equip	$6,500	0.01%
Saw Equipment <$5K	$3,424	0.01%
Small Equipment	$2,811	0.00%
Fire Extinguishers	$1,578	0.00%

For the Capital Reserve Fund's Fiscal Year Expenditures by Account, the largest category is Capital Outlay, Bldg & Grounds, totaling $34.8 million and representing 59.29% of expenditures. This is followed by the capital engines category at $11.5 million or 19.61%. Capital Outlay, Tankers account for $2.5 million, which is 4.34% of the total. Capital Outlay - Vehicles comprises $1.7 million or 2.95%, while Capital Outlay/Rescue & Utility is $1.4 million, making up 2.34% of expenditures.

Additional categories include Capital Outlay, FF Equip at $1.3 million (2.26%), Capital Outlay, Ems Equipment at $1.3 million (2.19%), and Capital Outlay, Brush Rescue also at $1.3 million (2.13%). Capital Outlay, Ambulances totals $1.2

million or 1.96%, and Capital Outlay, Command Veh is $479,498, representing 0.82% of the expenditures. There are 18 smaller categories not listed here.

Expenditures by Account

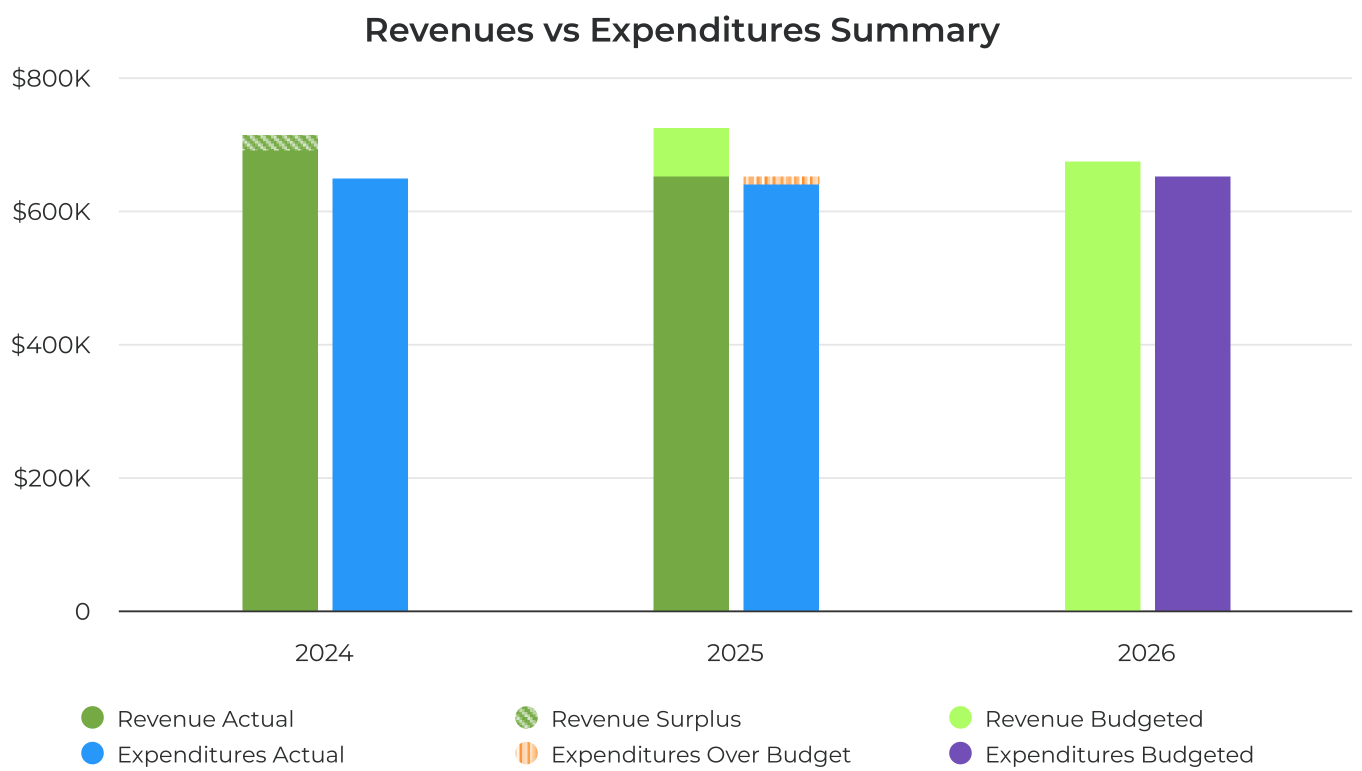
Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Operating Supplies & Expense	$3,361	$30,088	-	-100.00%
Food/Catering	$97	-	-	-
Tech-Hardware & Accessories	$30,855	$147,037	-	-100.00%
Tech-Software & Applications	$17,729	-	-	-
Misc. Fees	$298	-	-	-
Small Equipment	-	-	$2,811	-
Fire Extinguishers	-	-	$1,578	-
FF Equipment	$6,933	-	-	-
General Purchased Services	-	$2,610	-	-100.00%
Legal Fees	$2,058	$748	-	-100.00%
Contract Labor Services	$18,586	$50,181	-	-100.00%
Repairs & Maintanence, Building	$3,556	$4,182	-	-100.00%
Hvac/Mechanical Repairs	$8,650	$28,010	-	-100.00%
Contingency Reserve	-	-	$200,000	-
Furniture & Fixtures	$14,456	$671,472	-	-100.00%
Saw Equipment <$5K	-	-	$3,424	-
Protective Gear/Equip	$6,484	$750	$6,500	766.96%
Capital Outlay, Hose/Nozzle systems	$78,219	$78,764	$22,527	-71.40%
Cap.Outlay, Heavy Rescue Equip	-	-	$20,000	-
Capital Outlay, FF Equip	$360,921	$60,266	$1,327,120	2,102.11%
Non-Capital Equip <$5K	-	$7,980	-	-100.00%
Capital Outlay, Bk Radios	$133,301	$893	$58,878	6,493.28%
Capital Outlay, Commun. Equip	$17,932	-	-	-
Capital Outlay, Radio Exchange	$308,494	$156,732	$206,646	31.85%
Training Equipment	$127,250	-	$194,800	-
Capital Outlay, Technology	$168,374	$284,971	-	-100.00%
Capital outlay, overhead doors	$6,647	-	-	-
Capital Outlay Health & Safety	-	$10,971	$48,772	344.55%
Capital Outlay, Fitness Equip	$33,055	$94,325	$51,940	-44.94%
Scba Equipment	-	-	$60,283	-

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Capital Outlay, Ambulances	$26,211	-	$1,150,798	-
Capital Outlay, Tankers	-	-	$2,546,847	-
Capital Outlay, Shop Equipment	-	$86,414	$101,143	17.04%
Capital Outlay, Engines	$2,567,504	$32,310	$11,518,725	35,550.65%
Capital Outlay/Rescue &Utility	$31,218	$53,451	$1,375,999	2,474.32%
Capital Outlay/Administration	$7,060,770	-	-	-
Capital Outlay, Brush Rescue	$9,048	-	$1,252,279	-
Capital Outlay/Fleet	-	$16,075	$42,000	161.27%
Capital Outlay/Stations	$16,557	-	-	-
Capital Outlay, Command Veh	$56,838	-	$479,498	-
Capital Outlay, Ems Equipment	$120,044	$141,213	$1,283,686	809.04%
Capital Outlay, Rescue	$320,220	$72,031	$130,335	80.94%
Capital Outlay-Landscaping	$15,196	$37,930	-	-100.00%
Capital Outlay - Vehicles	$210,363	$185,850	$1,735,535	833.84%
Capital Outlay - Scba	-	$242	-	-100.00%
Capital Outlay-Misc	$44,401	$34,758	$18,717	-46.15%
Capital Outlay, Remodel	$83,081	$198,940	-	-100.00%
Cap.Outlay,Bldg & Impr.Adm Off	-	-	$70,260	-
Cap Outlay,Bldg & Impr, Vista	-$6,778	-	-	-
Capital Outlay, Bldg & Grounds	$261,970	$67,630	$34,822,866	51,390.26%
Concrete/Asphalt Work	$52,175	-	-	-
Capital Construction	$2,010,753	$7,364,687	-	-100.00%
Architect And Engineering Services	$2,104,054	$2,025,722	-	-100.00%
Total Expenditures	**$16,330,881**	**$11,947,233**	**$58,733,968**	**391.61%**

Debt Service Fund

This fund includes the proceeds from the issuance of general obligation bonds and the expenditures for the payment and servicing of the related long-term debt.

Summary



Comprehensive Fund Summary - Debt Service Fund

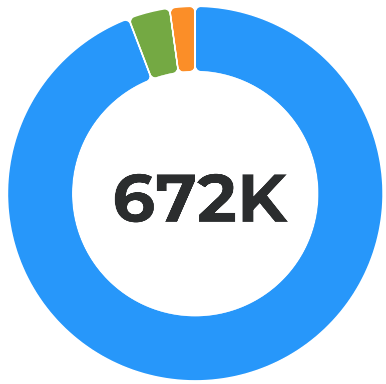
Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted
Beginning Fund Balance	**$33,721**	**$98,449**	**-**
Revenues			
Property Taxes	$670,883	$620,500	$633,336
Specific Ownership Tax	$29,192	$19,348	$24,067
Investment Earnings	$12,613	$9,853	$14,649
Total Revenues	**$712,688**	**$649,700**	**$672,052**
Expenditures			
General Purchased Services	$10,815	$10,060	$13,417
Debt Service	$637,144	$639,992	$637,514
Total Expenditures	**$647,959**	**$650,052**	**$650,931**

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted
Total Revenues Less Expenditures	**$64,729**	**-$351**	**$21,121**
Ending Fund Balance	**$98,450**	**$98,098**	**$21,121**

Revenues by Account

FY26 Revenues by Account



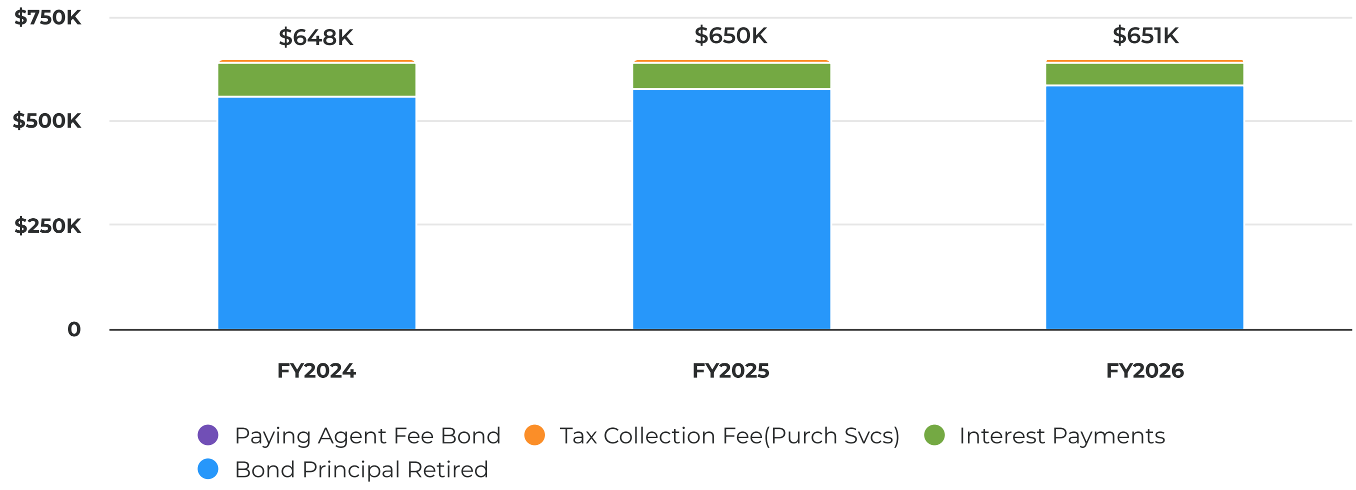
General Property Taxes-Boulder	**$633,336**	94.24%
Specific Ownership-Boulder	**$24,067**	3.58%
Interest On Deposits	**$14,649**	2.18%

Revenues by Account

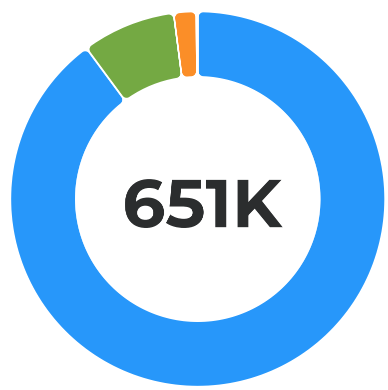
Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
General Property Taxes-Boulder	$672,963	$623,235	$633,336	1.62%
Refunds/Abatements - Boulder	-$3,101	-$5,821	-	-100.00%
Specific Ownership-Boulder	$29,192	$19,348	$24,067	24.39%
Penalties/Interest-Boulder	$1,022	$3,086	-	-100.00%
Interest On Deposits	$12,613	$9,853	$14,649	48.68%
Total Revenues	**$712,688**	**$649,700**	**$672,052**	**3.44%**

Expenditures by Account

Historical Expenditures by Account



FY26 Expenditures by Account



Bond Principal Retired		**$585,000**	89.87%
Interest Payments		**$52,514**	8.07%
Tax Collection Fee(Purch Svcs)		**$12,667**	1.95%
Paying Agent Fee Bond		**$750**	0.12%

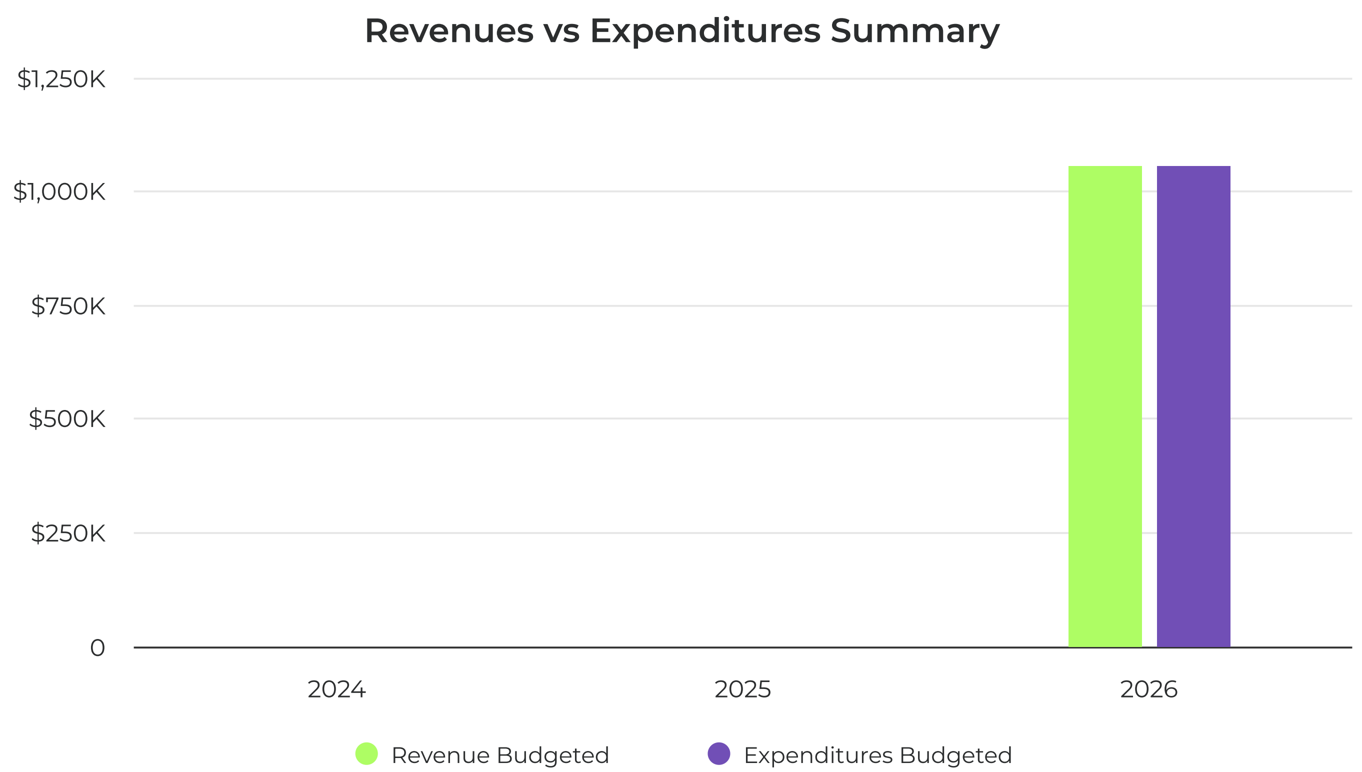
Expenditures by Account

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Tax Collection Fee(Purch Svcs)	$10,065	$9,310	$12,667	36.05%
Paying Agent Fee Bond	$750	$750	$750	-
Bond Principal Retired	$560,000	$575,000	$585,000	1.74%
Interest Payments	$77,144	$64,992	$52,514	-19.20%
Total Expenditures	**$647,959**	**$650,052**	**$650,931**	**0.14%**

Debt Service - 2026 COP

The COP Debt Service Fund is established to account for the financial resources and expenditures associated with the District's Certificates of Participation (COPs) issued to finance the construction of a new fire station. The fund's sole source of funding is a transfer from the General Fund, which provides the resources necessary to make the scheduled principal and interest payments on the COPs and ensures that debt service activity is separately budgeted, accounted for, and reported.

Summary



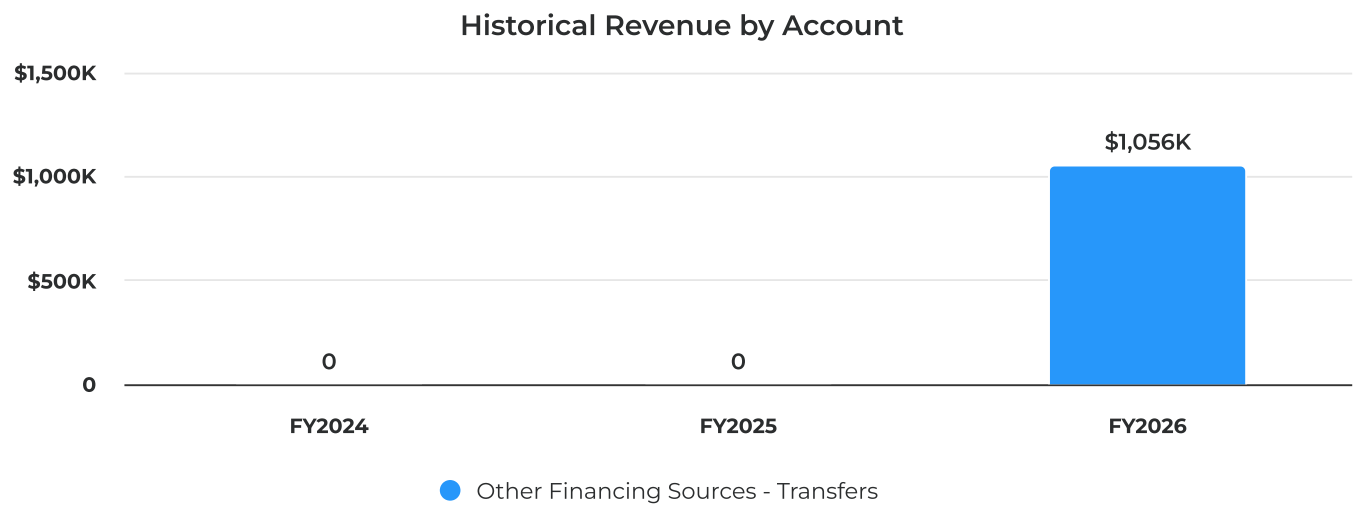
Comprehensive Fund Summary

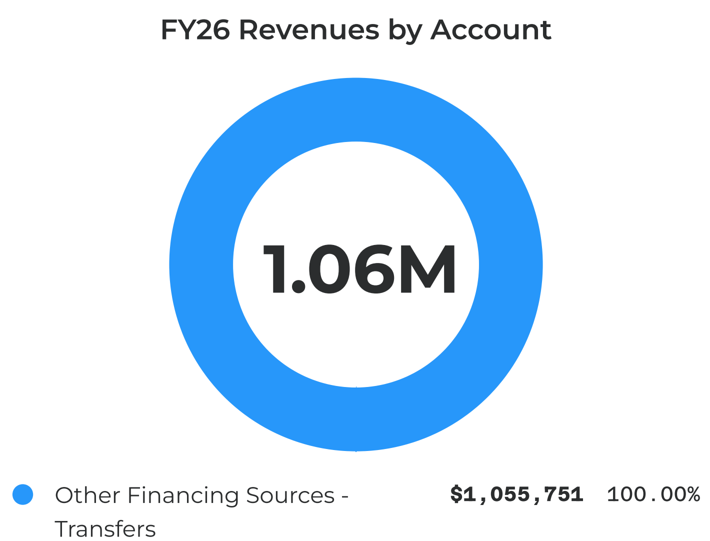
Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted
Beginning Fund Balance	**-**	**-**	**-**
Revenues			
Transfer from Other Funds	-	-	$1,055,751
Total Revenues	**-**	**-**	**$1,055,751**
Expenditures			
Debt Service	-	-	$1,055,751
Total Expenditures	**-**	**-**	**$1,055,751**

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted
Total Revenues Less Expenditures	-	-	-
Ending Fund Balance	-	-	-

Revenues by Account

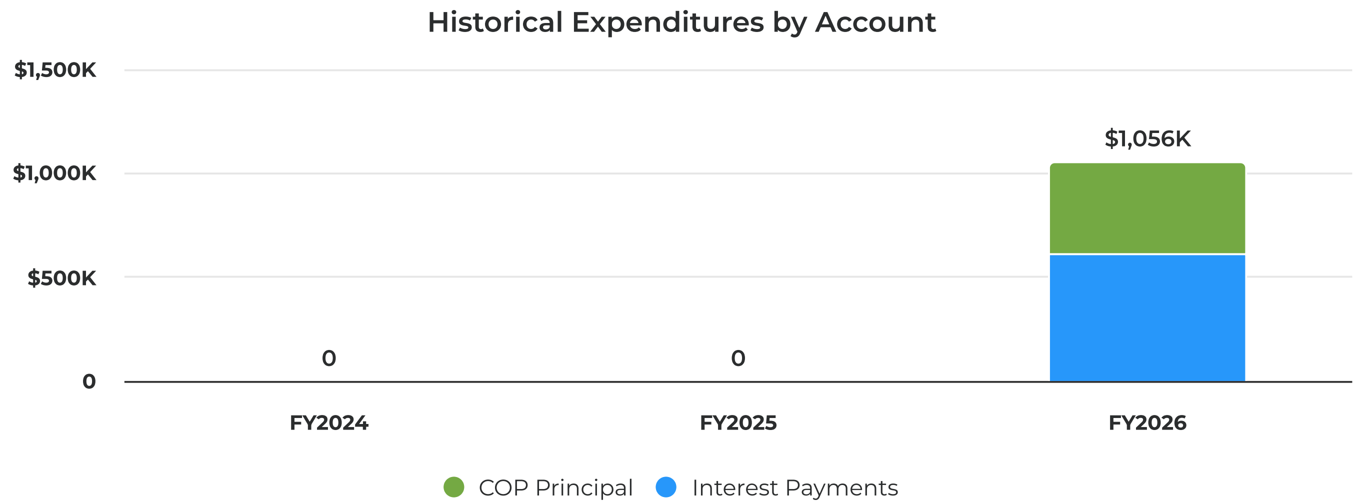


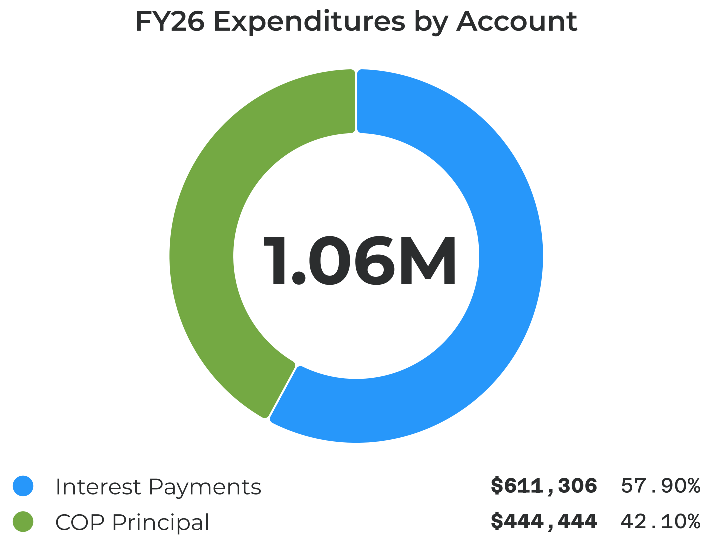


Revenues by Account

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Other Financing Sources - Transfers	-	-	$1,055,751	-
Total Revenues	**-**	**-**	**$1,055,751**	**-**

Expenditures by Account





Expenditures by Account

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
COP Principal	-	-	$444,444	-
Interest Payments	-	-	$611,306	-
Total Expenditures	**-**	**-**	**$1,055,751**	**-**

Administration

The office of the Fire Chief oversees all operations, resources, and personnel within the fire district. The chief is the highest-ranking officer responsible for strategic direction, policy development, and ensuring the district meets its goals. The chief represents the district in meetings with local government officials, the public, and other agencies, manages long-term planning, budgeting, and resource allocation, and ensures compliance with laws, regulations, and safety standards.

The administration team acts as the liaison to the Board of Directors and provides support to the Fire Chief, including contract review, policy maintenance, and certification processing. Additionally, staff assists the EMS and Training divisions, serves as the Designated Election Official (DEO) for district elections, and handles various clerical tasks.

Department & Fund Relationship

The Administration Department is typically funded through the General Fund, which is the District's primary operating fund. The General Fund accounts for unrestricted revenues—such as property taxes and other general revenues—that finance day-to-day governmental operations.

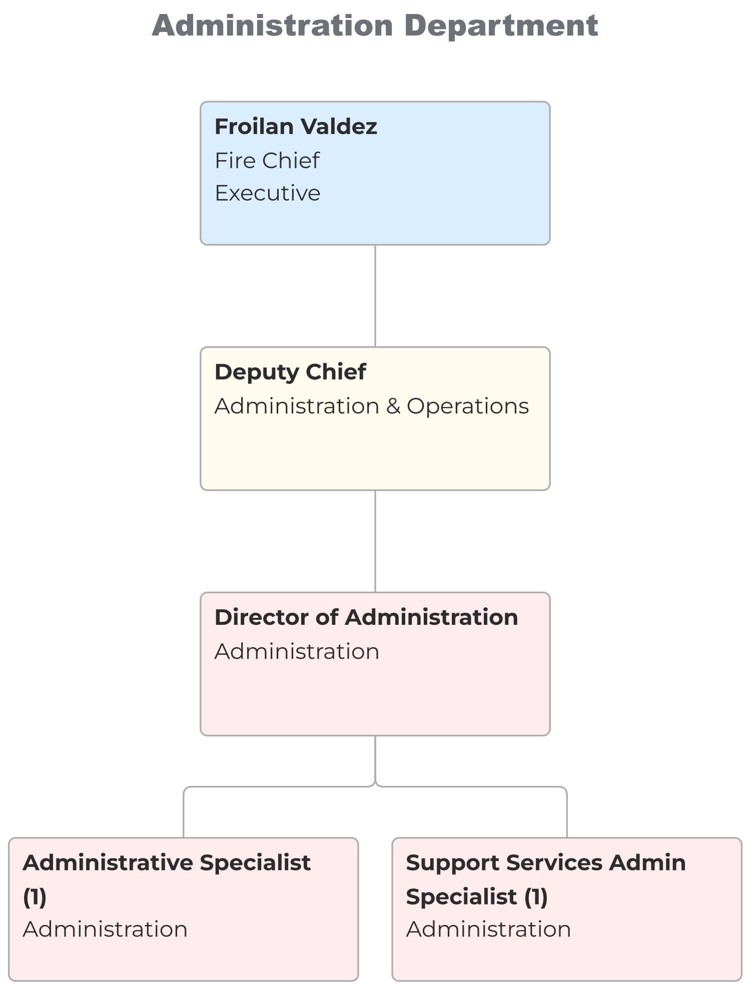
The General Fund supports:

- Executive leadership and governance
- Administrative and clerical services
- Strategic planning and compliance
- District-wide operational oversight

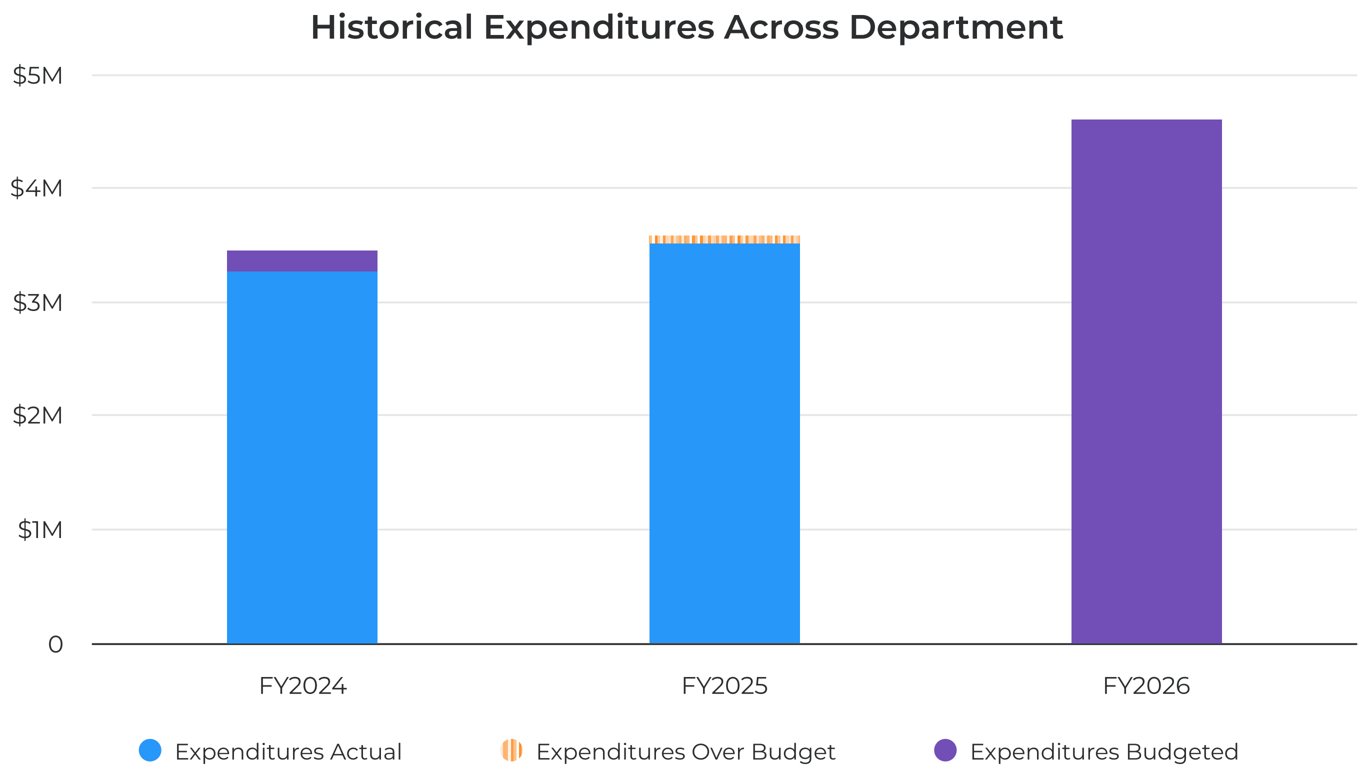
The General Fund provides the financial resources necessary to carry out those services. These activities are governmental in nature and benefit all service areas of the district; therefore, they are appropriately budgeted within the General Fund rather than enterprise or special revenue funds.

Administration Personnel

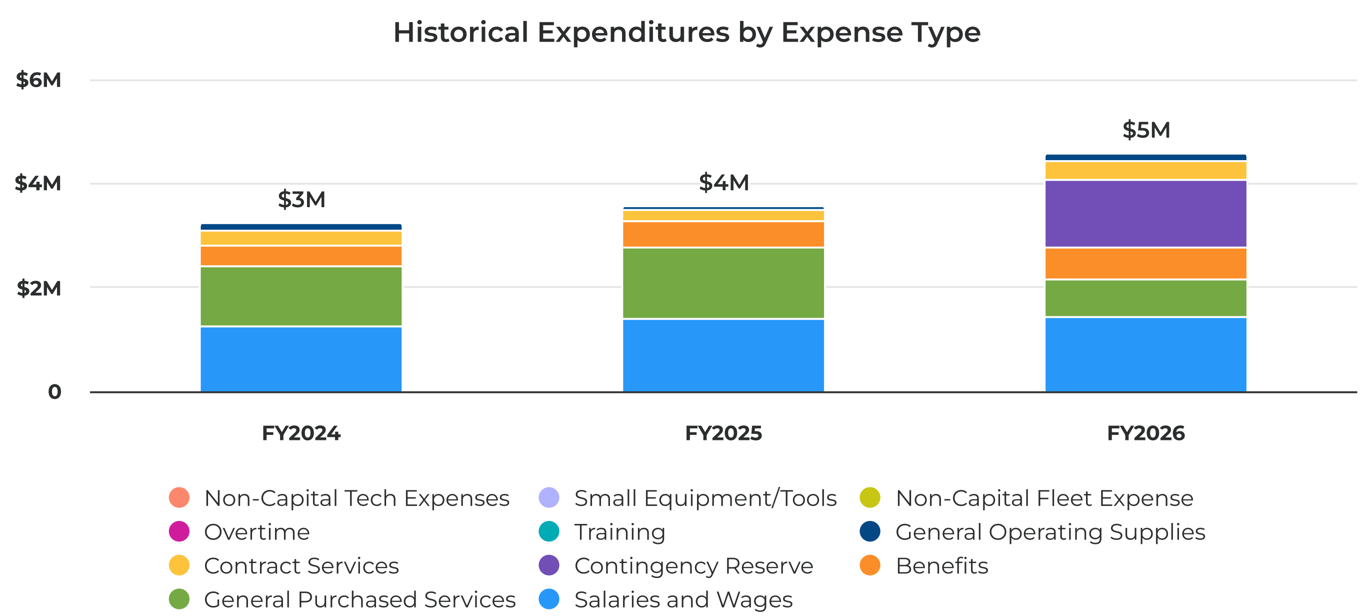
Total FTE: 5



Expenditure Summary



Expenditures by Expense Type



The total Administration expenditures for FY2026 increased by 28.63% to $4.6 million compared to FY2025's $3.6 million. The largest expenditure category in FY2026 was Salaries and Wages at $1.4 million, representing 31.29% of the total and increasing by 3.36% from the previous year.

A significant change was observed in the Contingency Reserve, which rose dramatically to $1.3 million, accounting for 28.39% of the total budget. This category became the second-largest expenditure in FY2026. This is in line with a strategic change made in the budgeting philosophy this year to eliminate individual department and program contingencies and maintain one central contingency.

General Purchased Services decreased substantially by 49.58% to $691,500, now representing 15.01% of the total budget, down from 38.3% in FY2025. Benefits increased by 25.54% to $638,108, making up 13.85% of the total expenditures. Contract Services rose by 88.31% to $357,280, increasing its share to 7.76% of the total budget. General Operating Supplies also saw a notable increase of 76.82% to $145,525, representing 3.16% of the total. Training expenses increased significantly by 220.35% to $21,800, now 0.47% of the total, while Small Equipment/Tools grew by 67.88% to $3,000, accounting for 0.07% of the budget.

FY26 Expenditures by Expense Type

Salaries and Wages	**$1,441,268**	31.29%
Contingency Reserve	**$1,307,957**	28.39%
General Purchased Services	**$691,500**	15.01%
Benefits	**$638,108**	13.85%
Contract Services	**$357,280**	7.76%
General Operating Supplies	**$145,525**	3.16%
Training	**$21,800**	0.47%
Small Equipment/Tools	**$3,000**	0.07%

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Overtime	$16,777	$4,488	-	-100.00%
Salaries and Wages	$1,260,083	$1,394,353	$1,441,268	3.36%
Benefits	$408,476	$508,306	$638,108	25.54%
General Operating Supplies	$142,710	$82,299	$145,525	76.82%
Non-Capital Tech Expenses	$810	$57	-	-100.00%
Non-Capital Fleet Expense	$791	$15,472	-	-100.00%
Small Equipment/Tools	-	$1,787	$3,000	67.88%
Training	$5,364	$6,805	$21,800	220.35%
General Purchased Services	$1,138,435	$1,371,614	$691,500	-49.58%

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Contract Services	$291,416	$189,733	$357,280	88.31%
Contingency Reserve	-	$6,364	$1,307,957	20,452.44%
Total Expenditures	**$3,264,860**	**$3,581,278**	**$4,606,437**	**28.63%**

The General Purchased Services category includes a contingency representing 3% of expenditures in the General Fund for all departments.

Administration Goals & Accomplishments

2025 Goals (Administration)

(ADM 25-1): Develop a System and Process for Retention of District Document

Name	Status	Priority
Meet with IT to brainstorm on system and process structre	Done	Unassigned

(ADM 25-2): Research and Develop Employee Recognition Programs.

Name	Status	Priority
Research other Districts and Departments to understand what they may already have in place	Done	Unassigned

2026 Goals (Administration)

(ADM 26-1): Strengthen Relationships with District Municipalities

Name	Status	Priority
Schedule regular meetings with Town and City Managers	Working on it	Unassigned
Schedule to attend Town/City board meetings	Working on it	Unassigned

(ADM 26-2): Procedure Efficiencies

Name	Status	Priority
Meet with division supervisors to analyze procedures and look for efficiencies.	Working on it	Unassigned
Analyze current Admin procedures and look for efficiencies.	Working on it	Unassigned

ADM 26-3): Uniform Quartermaster System

Name	Status	Priority
Finalize Budget	Not Started	Unassigned
Work with IT and Ops on Op IQ	Not Started	Unassigned
Order uniform Items	Not Started	Unassigned
Check items into Op IQ	Not Started	Unassigned
Send information to employees on how the system will work.	Not Started	Unassigned

Communications

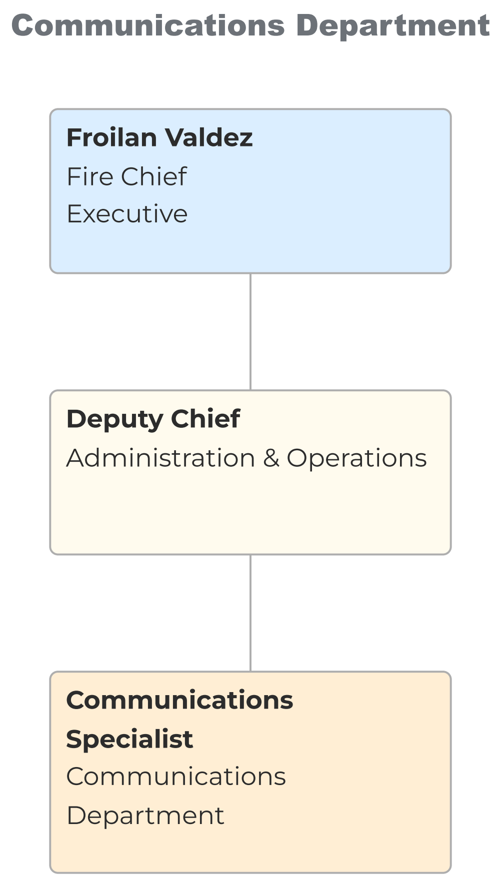
The purpose of the Communications department is to manage communication between the fire district and the community, ensuring transparency, trust, and awareness. The Communications Specialist or Public Information Officer provides a conduit for the critical flow of information from the District and Administration to both external and internal customers. This includes utilizing social media channels and relationships with local news media to provide information to the public.

Department & Fund Relationship

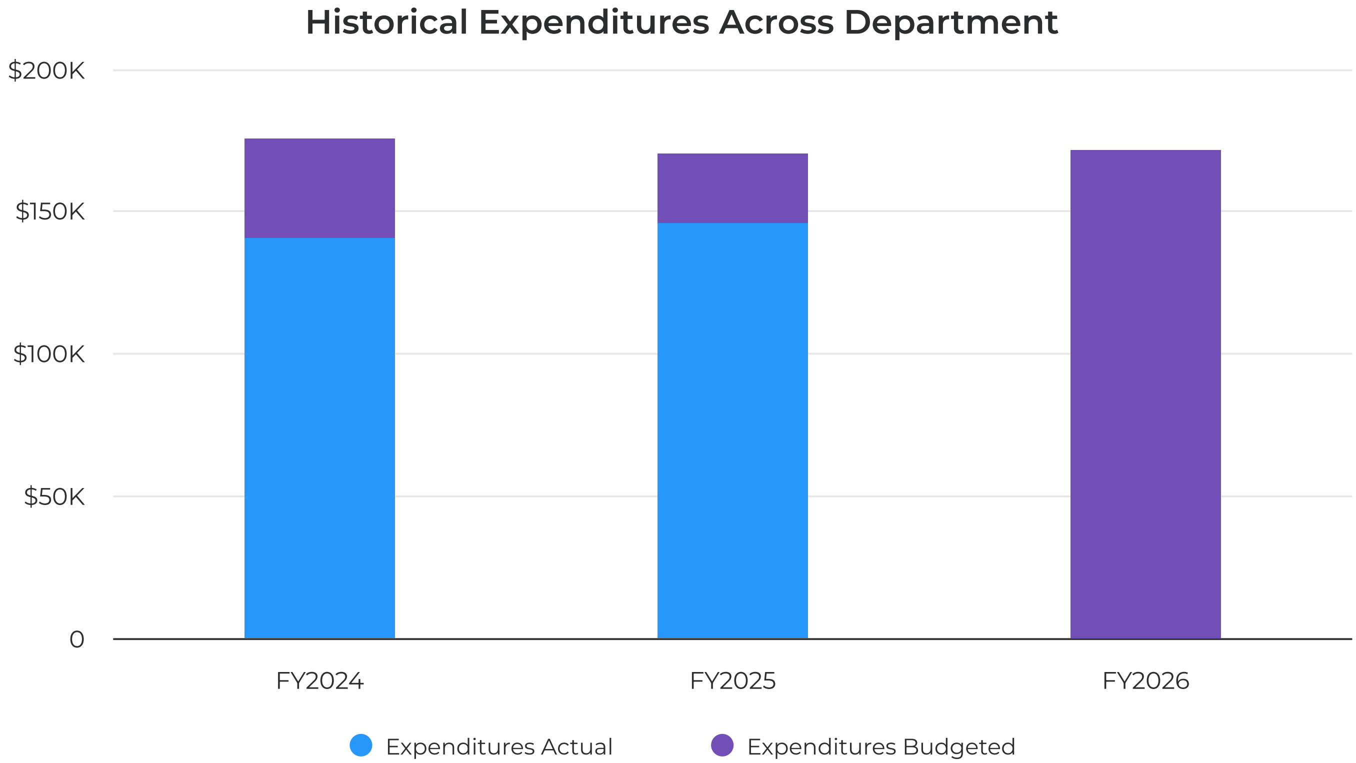
The Communications Department operates as a General Fund-supported department within the Fire District's organizational structure. All personnel costs, operating expenditures, and program-related expenses associated with communications activities are appropriated within the General Fund budget. The General Fund provides the financial resources necessary to carry out the department's mission of managing public and internal communications. Through clearly defined initiatives and aligned appropriations, the budget demonstrates a direct connection between strategic communication objectives and the financial resources allocated to achieve them.

Communications Personnel

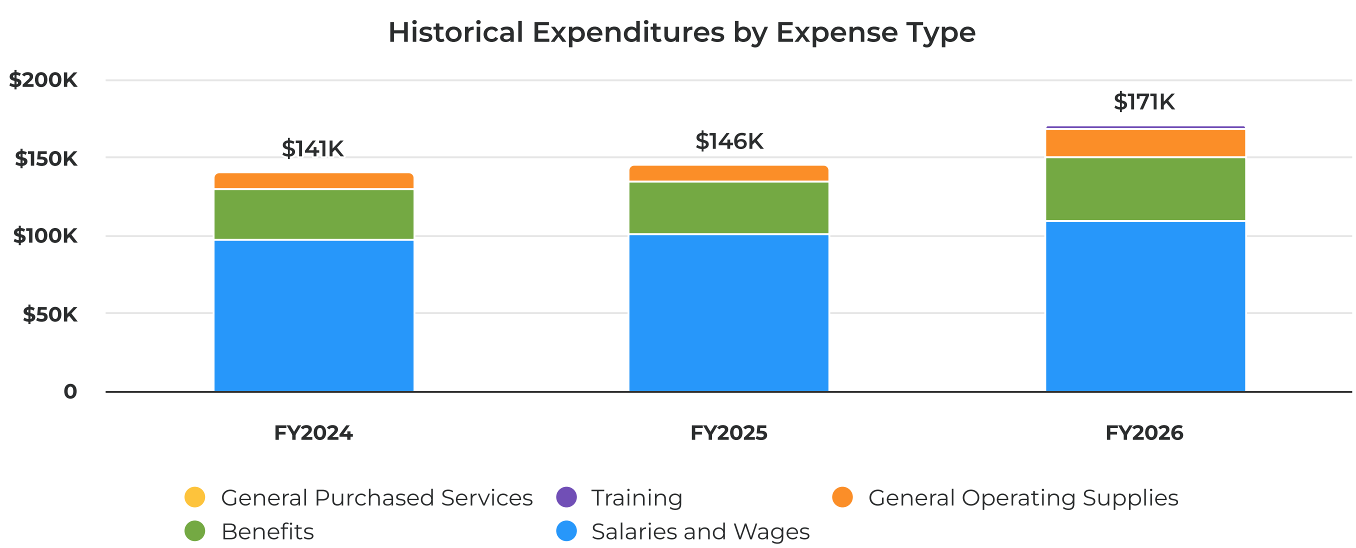
Total FTE: 1



Expenditure Summary



Expenditures by Expense Type

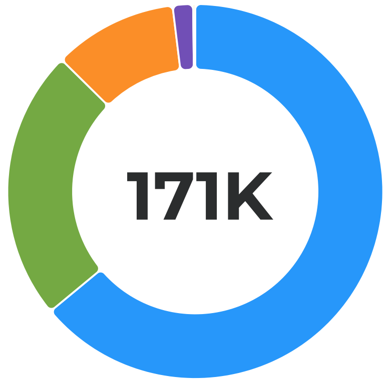


The total budget for Communications in FY2026 is $171,299, reflecting a 17.52% increase from the FY2025 total of $145,765.

Benefits rise significantly by $6,027 or 17.68%, reaching $40,119 and maintaining a similar proportion of the total budget at 23.42%. General Operating Supplies see a notable increase of $7,521 or 69.93%, growing to $18,275 and increasing their share from 7.38% to 10.67% of the total budget.

Training expenses increase substantially by $2,595 or 640.74%, from $405 to $3,000, raising their budget share from 0.28% to 1.75%. General Purchased Services also increase by $88 or 41.8%, reaching $300 and slightly increasing their portion of the budget from 0.15% to 0.18%.

FY26 Expenditures by Expense Type



Salaries and Wages	**$109,605**	63.98%
Benefits	**$40,119**	23.42%
General Operating Supplies	**$18,275**	10.67%
Training	**$3,000**	1.75%
General Purchased Services	**$300**	0.18%

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Salaries and Wages	$97,388	$100,302	$109,605	9.27%
Benefits	$32,222	$34,092	$40,119	17.68%
General Operating Supplies	$10,186	$10,754	$18,275	69.93%
Training	$899	$405	$3,000	640.74%
General Purchased Services	-	$212	$300	41.80%
Total Expenditures	**$140,695**	**$145,765**	**$171,299**	**17.52%**

Communications Goals & Accomplishments

2025 Goals (Communications)

(COM 25-1) Create Media Interaction Training Course for staff

Name	Status	Priority
Develop a comprehensive course outline covering key aspects of media interaction.	In Progress	Unassigned
Identify staff members who will benefit from the training and schedule sessions.	Planning	Unassigned
Include modules on on-camera best practices to ensure staff are prepared for media engagements.	In Progress	Unassigned

(COM 25-2): Board of Directors Election in 2025

Name	Status	Priority

Design and distribute informational materials about the election process and candidates to ensure transparency and informed voting.	Done	Unassigned
Host informational sessions and Q&A forums for the community to engage with candidates and understand their platforms.	Done	Unassigned
Utilize multiple communication channels, including social media, email, and local media, to promote election-related information and encourage voter participation.	Done	Unassigned
Organize utilizing a Communications Action Plan	Done	Unassigned
Send sign GFX to Morrell Printing	Done	Unassigned

(COM 25-3): Communications about transition to the New Headquarters

Name	Status	Priority
Develop a detailed communication plan to inform staff and the community about the move to the new 38,000 square foot headquarters.	Done	Unassigned
Coordinate with local media to cover the transition and highlight the benefits of the new facility.	Done	Unassigned
Organize an official opening ceremony and tours of the new headquarters to showcase the new space and its capabilities to the public.	Done	Unassigned

(COM 25-4) Design and Equip Photo/Video Studio at new HQ

Name	Status	Priority
Photo Backdrop	Done	Unassigned
Video. Backdrop Research	Done	Unassigned
Storage Solution	Done	Unassigned
Ceiling Lighting	Deferred	Unassigned
Furniture Layout	Done	Unassigned
Photo / Video Equipment Review	Done	Unassigned

2026 Goals (Communications)

COM 26-1: Reorganize Internal Media Assets to Facilitate More Effici

Name	Status	Priority
Reorganize Photo and Video Assets to Facilitate More Widespread Access	Not Started	Unassigned

COM 26-2: Improve Wildland Fire Public Safety Messaging & Coordi

Name	Status	Priority
Improve Wildland Fire public safety messaging	Not Started	Unassigned

COM 26-3: Research Internal Communications Refinement Options

Name	Status	Priority
Explore Options to Improve internal Communications	Not Started	Unassigned

Information Technology Service

The goal of the Technology department is to continuously innovate and advance the fire agency via technology while providing great customer service to our employees and residents. The IT group ensures that all systems, applications, hardware, and software of the district's technological infrastructure operate efficiently, effectively, and securely to support emergency response and administrative functions.

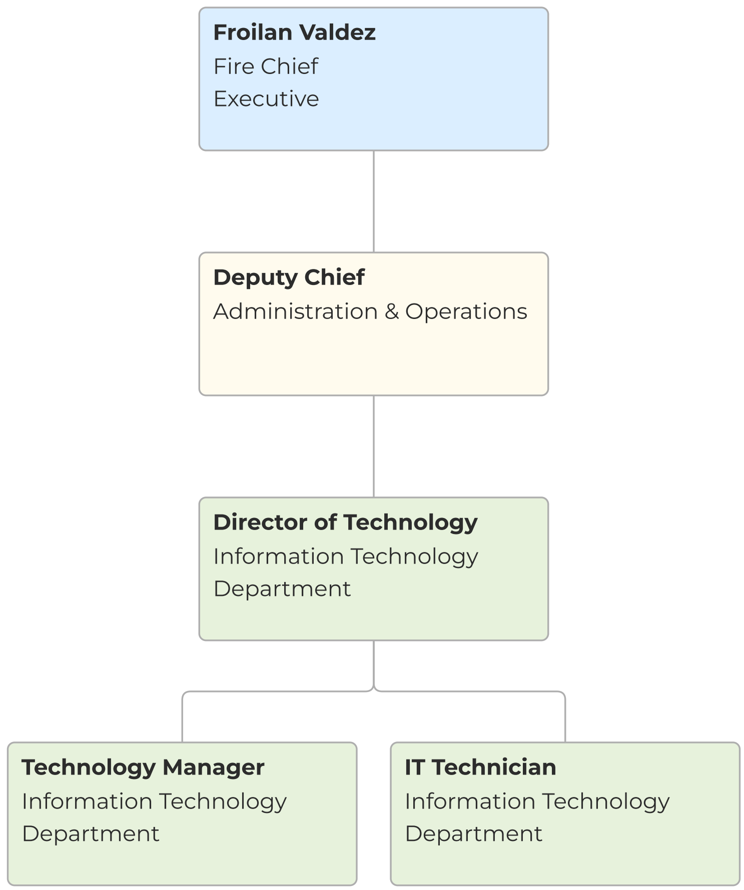
Department & Fund Relationship

Funded primarily through the General Fund and supported, when appropriate, by capital funds for major system upgrades and infrastructure investments, the department ensures that financial resources are strategically allocated to sustain and enhance the District's technological environment. Capital and technology replacement funds support long-term investments such as system-wide equipment upgrades, major software implementations, data storage solutions, and cybersecurity enhancements.

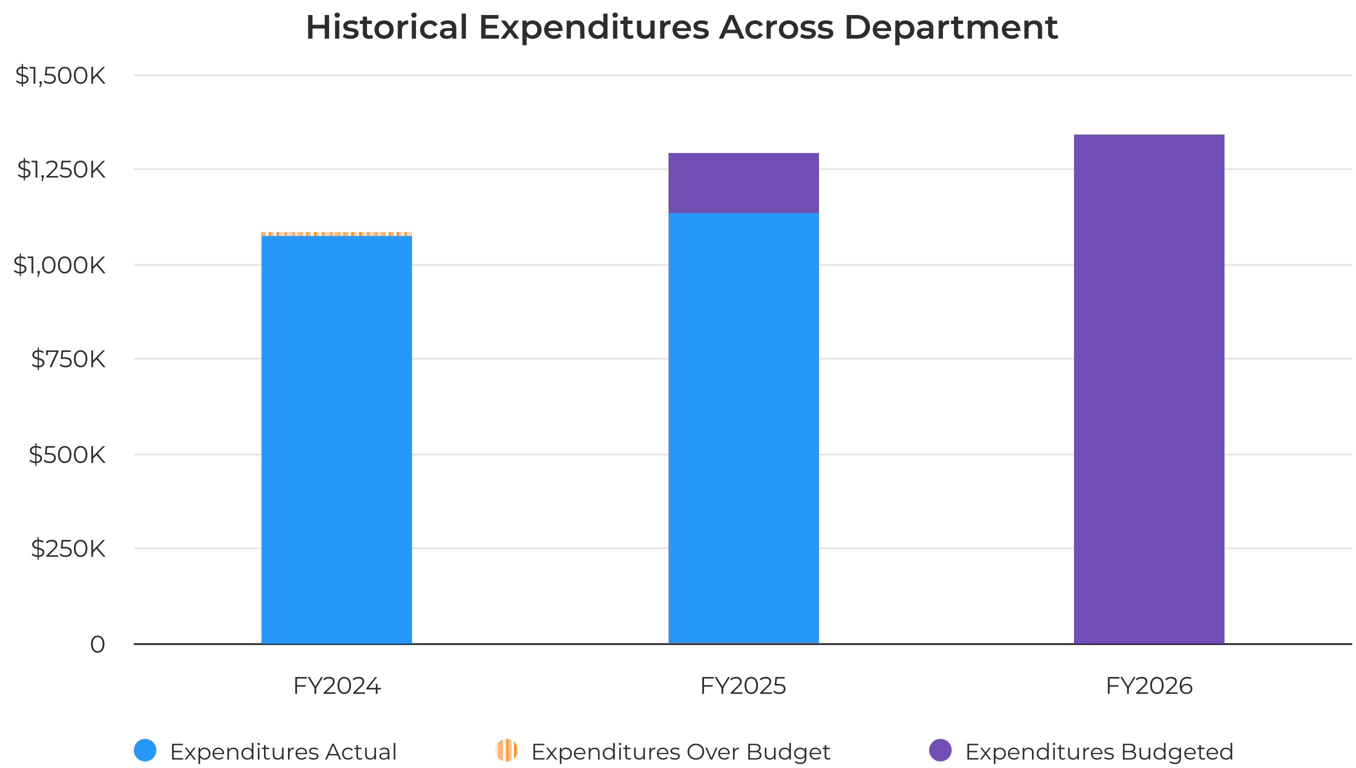
Information Technology Personnel

Total FTE: 3

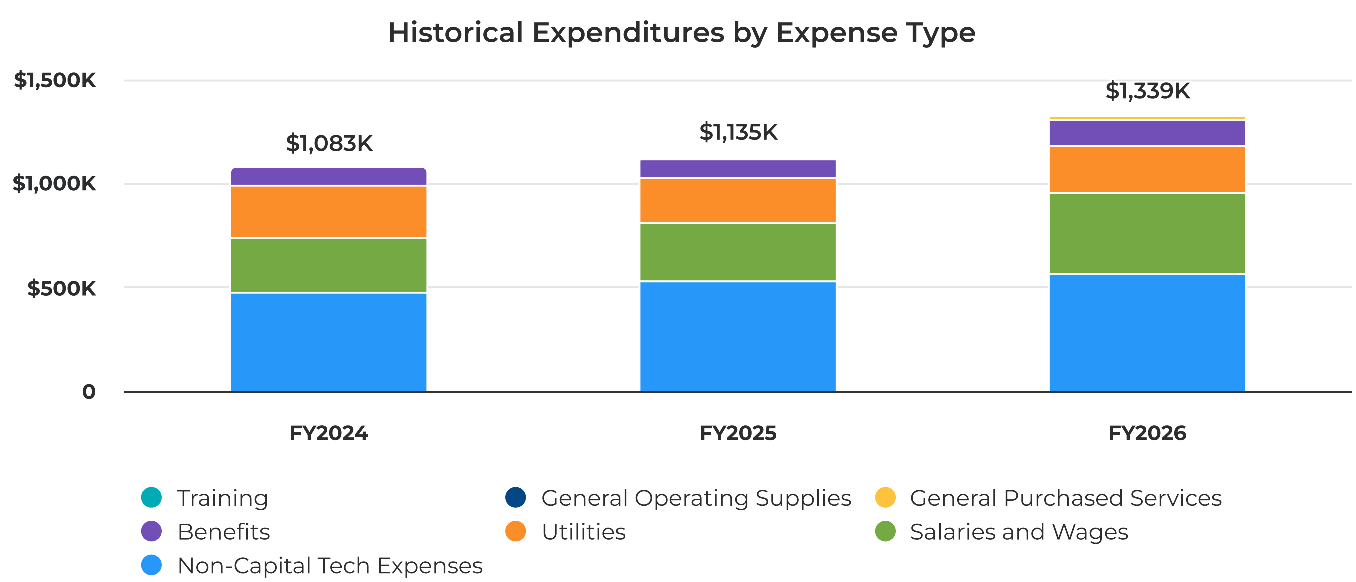
Information Technology Department



Expenditure Summary



Expenditures by Expense Type

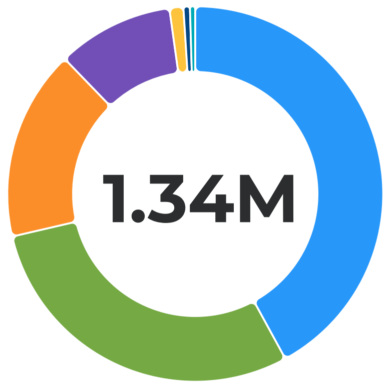


The total budget for Information Technology Service in FY2026 is $1.3 million, reflecting an 18.04% increase from the FY2025 total of $1.1 million. Non-Capital Tech Expenses remain the largest category at $563,150, accounting for 42.04% of the total budget, though this represents a 6.54% increase of $34,577 compared to FY2025. Salaries and Wages show a significant rise to $392,630, making up 29.31% of the total and increasing by $115,647 or 41.75% from the previous year.

Benefits also see a notable increase to $134,104, which is 10.01% of the total budget and up by $46,911 or 53.8%. Utilities decrease slightly to $220,000, representing 16.42% of the budget and a reduction of $3,380 or 1.51%. General Purchased Services increase to $16,000, 1.19% of the total, up by $4,100 or 34.45%, while General Operating Supplies rise to $7,575, 0.57% of the budget, an increase of $1,258 or 19.92%.

Training expenses show the largest percentage increase, rising dramatically to $6,000 or 0.45% of the total budget, which is an increase of $5,575 or 1,311.76% from FY2025. Overall, the FY2026 budget reflects growth in most categories, with the most substantial increases in Salaries and Wages, Benefits, and Training, while Utilities experience a slight decrease.

FY26 Expenditures by Expense Type



Non-Capital Tech Expenses	**$563,150**	42.04%
Salaries and Wages	**$392,630**	29.31%
Utilities	**$220,000**	16.42%
Benefits	**$134,104**	10.01%
General Purchased Services	**$16,000**	1.19%
General Operating Supplies	**$7,575**	0.57%
Training	**$6,000**	0.45%

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Salaries and Wages	$260,460	$276,983	$392,630	41.75%
Benefits	$85,535	$87,193	$134,104	53.80%
General Operating Supplies	$4,967	$6,317	$7,575	19.92%
Non-Capital Tech Expenses	$476,448	$528,573	$563,150	6.54%
Training	$2,494	$425	$6,000	1,311.76%
General Purchased Services	-	$11,900	$16,000	34.45%
Utilities	$253,522	$223,380	$220,000	-1.51%
Total Expenditures	**$1,083,426**	**$1,134,770**	**$1,339,458**	**18.04%**

Information Technology Goals & Accomplishments

2025 Goals (Technology)

(ITM 25-1): Implement workstation management solut

Name	Status	Priority
Research Intune (cost, features, implementation)	Done	Unassigned
Research potential better solutions for station workstations	Done	Unassigned
Perform cleanup of all station computers and review potential gaps	Done	Unassigned

(ITM 25-2): Implement pre-plan software solution

Name	Status	Priority
Fix icons on new incidents (fire, medical, etc)	Done	Unassigned
Add current pre-plans to occupancies as attachments? (good light duty task)	Done	Unassigned
Share pre-plans with Front Range and vice versa	Done	Unassigned
Import Occupancies	Done	Unassigned
Install First Due app on rig iPhones/iPads, move to homescreen	Done	Unassigned
Create MV pre-plan SOG	Done	Unassigned
Create a goals tracker which shows completed pre-plans vs total occupancies	Done	Unassigned
Compare Active911 and FD alerts to make sure we're not missing any	Done	Unassigned
Add pre-plan guide and SOG to outside resources	Done	Unassigned
Deploy cell-enabled iPads to all rigs	Done	Unassigned
Create MV pre-plan guide	Done	Unassigned
Add FirstDue link to MV Portal and make an icon	Done	Unassigned
Create links on portal	Done	Unassigned
Create Training Video	Done	Unassigned
Prep a training checklist	Done	Unassigned
Integrate our tenant with Boulder CAD, test	Done	Unassigned
Create workflow diagram for responsibilities and goals diagram	Done	Unassigned
For practice, Kerry and Dillon create pre-plan of own house on iPad, using pre-plan guide, attach photos	Done	Unassigned
Create views in Pre-Plan Organizer for Station Captains	Done	Unassigned
Hide unnecessary occupancy fields in pre-plans (goes along with role config above)	Done	Unassigned
Dial in roles and permissions (crews, pre-plan assigners, admin)	Done	Unassigned
Configure Station/Shift Teams in Pre-Plan Organizer	Done	Unassigned
Alert Tiles: make them look like our pre-plan guide	Done	Unassigned
Kickoff call with First Due	Done	Unassigned
Import personnel, apparatus, dispatch types	Done	Unassigned
First Due implementation team: assign training and pre-plan of MV station	Done	Unassigned
First Due implementation team kickoff meeting, review, and next steps	Done	Unassigned
Import district map	Done	Unassigned
Import hydrants	Done	Unassigned

Hide uneccessary units/icons	Done	Unassigned
Configure Single Sign-On	Done	Unassigned
Integrate our tenant with Weld CAD, test	Done	Unassigned
Import locations/occupancies	Done	Unassigned
Purchase cell-phone enabled iPads	Done	Unassigned
Add SSO to all users (except unit logins)	Done	Unassigned
Meetings and updates with internal implementation team	Done	Unassigned
Test "Station View" dashboard. Doesn't sound like it does mapping to incident, but shows notes and address.	Done	Unassigned

(ITM 25-3): Implement secure password solution for a

Name	Status	Priority
Implement Bitwarden for Finance team	Done	Unassigned
Implement Bitwarden for Technology Team	Done	Unassigned
Implement Bitwarden for HR	Done	Unassigned
Implement Bitwarden for Admin	Done	Unassigned

2026 Goals (Technology)

(ITM 26-1): Standardize radio equipment in all station

Name	Status	Priority
Purchase 2 radios with remaining budget to replace 2 federal informer boxes	Done	Unassigned
Work with Boulder radio shop to program 2 new radios	Done	Unassigned
Inventory station radio equipment	Working on it	Unassigned
Purchase additional radio upgrades to replace old hardware	Done	Unassigned
Work with Boulder radio shop to program 8 new station radios ordered on 1/1/26	Not Started	Unassigned
Install 7 base station radios	Not Started	Unassigned

(ITM 26-2): Migrate documents from Target Solutions

Name	Status	Priority
Create folder structure for SOGs with security	Done	Unassigned
Migrate SOGs from Target Solutions to SharePoint	Done	Unassigned
Analyze other files in Target Solutions and plan for move to Sha	Not Started	Unassigned

(ITM 26-3): Implement a more robust ticketing system

Name	Status	Priority
*** EVALUATION ***	Done	Unassigned
Analyze ticketing system options/pros/cons/cost/can we use it for all programs	Done	Unassigned
Review potential options with IT team and select the best software for our needs	Done	Unassigned
Work with CSM of new vendor to outline implementation plan, setup billing, etc.	Done	Unassigned
Build out scalable ticket system options (for future expansion to other programs)	Done	Unassigned
Integrate support email account and test	Done	Unassigned

Update all tenant settings/branding	Done	Unassigned
Curate and import official organization contact list	Done	Unassigned
Configure and test SSO integration	Done	Unassigned
Look into custom URL branding - What is needed to change?	Done	Unassigned
Configure organization facing portal options	Done	Unassigned
Configure needed/desired 3rd party integrations	Done	Unassigned
Configure backend Automations and workflows	Done	Unassigned
Provide full ticket access to dept. heads	Done	Unassigned
Adjust alert/notification options for Agents, Requestors, and Sys	Done	Unassigned
Integrate Voice Message Ticket Creation - Ring Central to Help	Done	Unassigned
Communicate new system internally, what to expect, how to open a ticket, why we are rolling this out, etc.	Done	Unassigned
Publish new support/help links and documentation	Done	Unassigned
Update internal documentation	Done	Unassigned

Human Resources

The Human Resources (HR) department's goal is to attract, motivate, develop, and retain talented individuals necessary for delivery of quality services to the citizens within our District and the operation of the district itself. Processes to achieve this include conducting recruitment activities, administrating promotional processes, onboarding new employees through an orientation program, and providing consultation on interview design and oral boards. The HR team organizes and coordinates all employment activities, administrates the district's workers' compensation program, insurance and benefits programs, provides HR-related training, and coordinates award and recognition programs. The HR team also addresses the need for succession planning to ensure that the future needs of the agency are matched with the career objectives and leadership abilities of internal members. Identifying and developing skills, knowledge, and abilities helps prepare the district for attrition and organizational change and helps to retain important institutional knowledge and experience.

Department & Fund Relationship

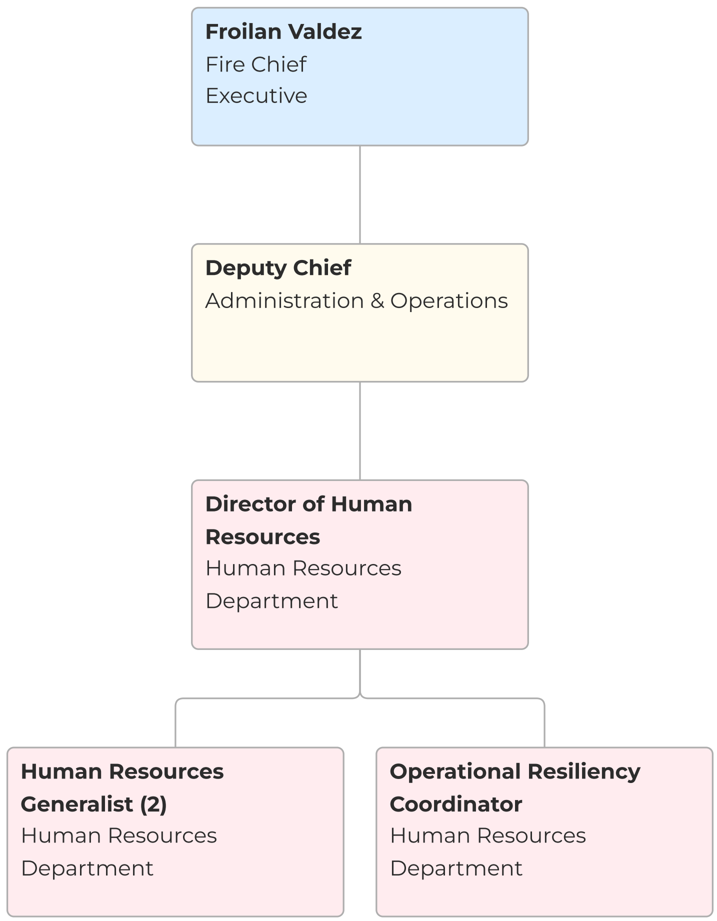
The department is primarily funded through the General Fund, which supports personnel costs, operational expenditures, and the administration of comprehensive employee programs that sustain organizational effectiveness. These ongoing operational expenditures directly support the District's ability to maintain a stable, skilled, and compliant workforce. In 2026, several programmatic changes strengthened the alignment between HR operations and District priorities. The Health and Wellness Program was integrated into the Human Resources Division, along with the addition of the MVFR Employee Engagement Team and centralized management of uniforms for new hires. These enhancements expanded HR's role in supporting employee well-being, engagement, and organizational culture. As a result of the ratified Collective Bargaining Agreement, tuition reimbursement expenditures increased significantly, reflecting the District's investment in professional development and succession planning.

To support the expanded Health and Wellness Program, a Capital Replacement Fund has been established for the purchase and replacement of fitness equipment that meets capitalization thresholds. This dedicated funding mechanism ensures that long-term wellness assets are replaced without creating volatility in annual operating expenditures.

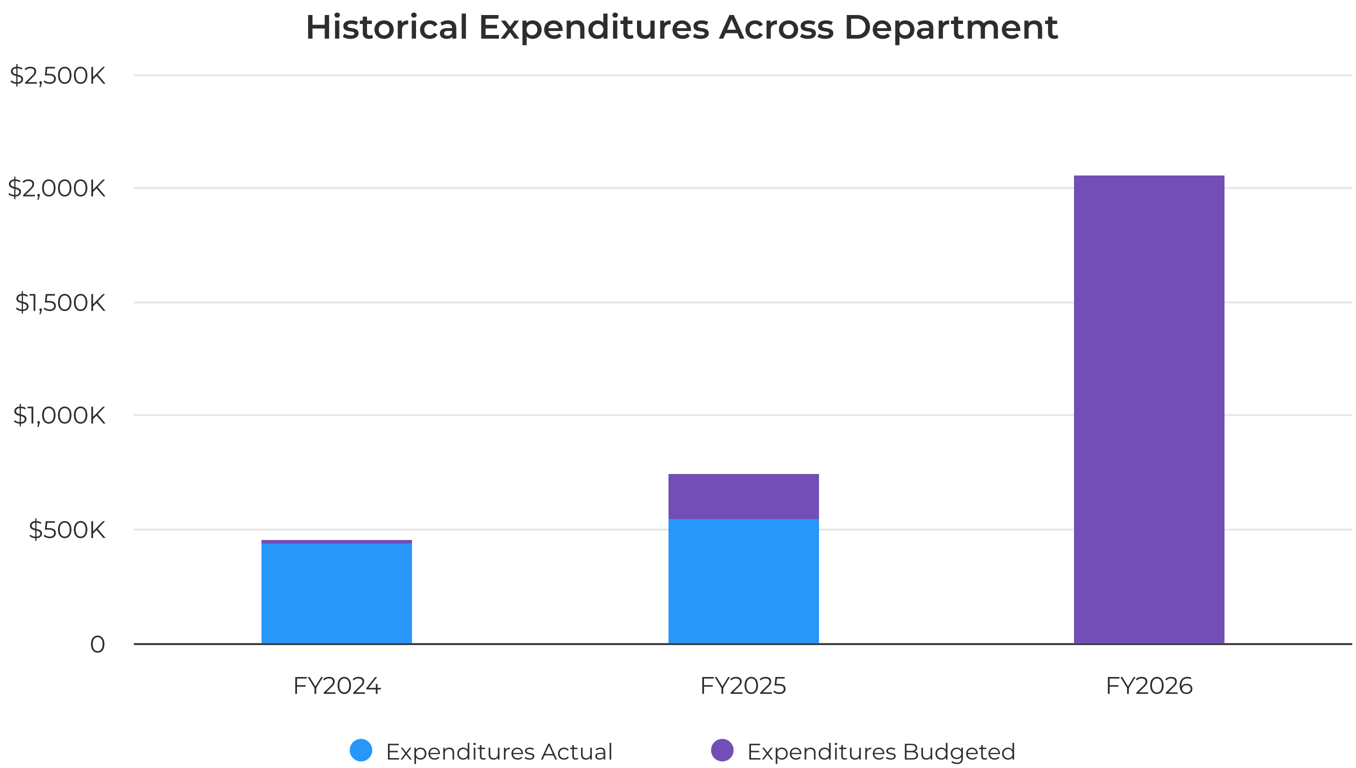
Human Resources Personnel

Total FTE: 4

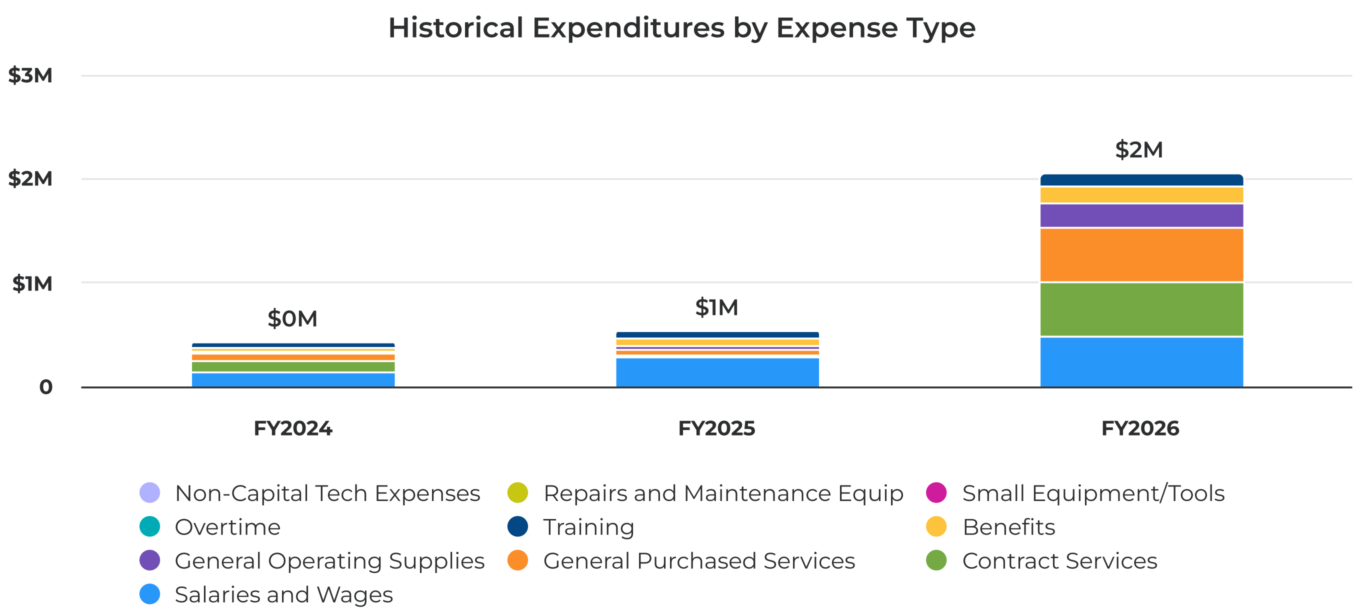
Human Resources Department



Expenditure Summary



Expenditures by Expense Type

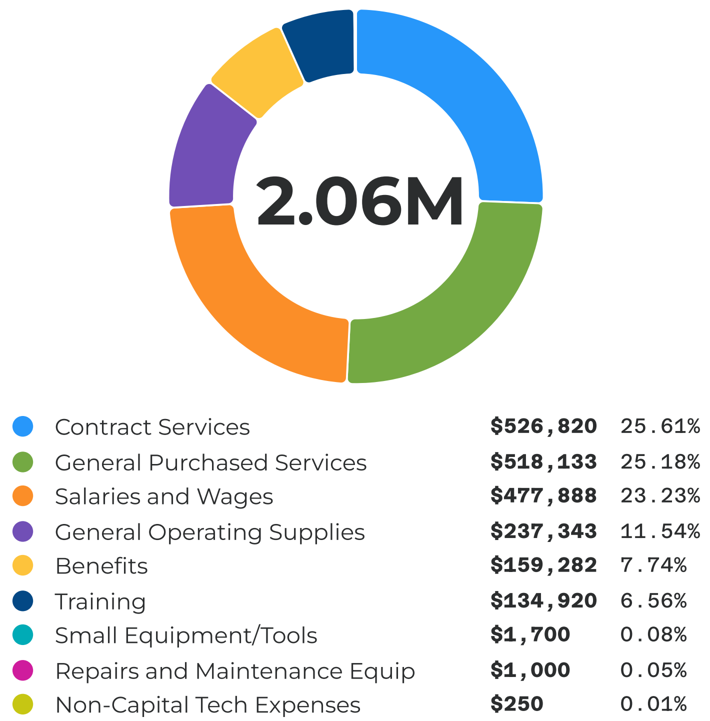


The total Human Resources expenditures for FY2026 increased significantly to $2.1 million, a rise from the FY2025 total of $545,059.The increase is largely due to a realignment of department oversight, with the Health and Wellness program now being managed by the HR department. The Health and Wellness addition meant an increase of one FTE and substantial growth reflected across multiple expense categories.

Contract Services became the largest expense category in FY2026 at $526,820, accounting for 25.61% of the total budget. This is a dramatic increase of $506,207 compared to FY2025, where it was $20,613. Similarly, General Purchased Services rose sharply to $518,133, making up 25.18% of the total. Both of these increases are related to program changes and expansion of the Health and Wellness program. The department finalized a contract with O2X, Human Performance Management, that provides science-based human performance and wellness programs used by fire, police, EMS and other professionals with physically and mentally demanding jobs. O2X delivers comprehensive programs focused on physical conditioning, nutrition, sleep, stress management, injury prevention, and resilience to help first responders maintain health throughout their careers and beyond.

Salaries and Wages, which was the largest category in FY2025 at $282,731 (51.87%), decreased in relative share to 23.23% of the total in FY2026.

FY26 Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Overtime	$2,912	$8,444	-	-100.00%
Salaries and Wages	$130,691	$282,731	$477,888	69.03%
Benefits	$40,016	$80,384	$159,282	98.15%
General Operating Supplies	$28,305	$40,856	$237,343	480.92%
Non-Capital Tech Expenses	-	$231	$250	8.39%
Small Equipment/Tools	-	-	$1,700	-
Training	$53,961	$67,535	$134,920	99.78%
General Purchased Services	$60,977	$44,265	$518,133	1,070.54%
Contract Services	$119,080	$20,613	$526,820	2,455.77%

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Repairs and Maintenance Equip	-	-	$1,000	-
Total Expenditures	**$435,942**	**$545,059**	**$2,057,335**	**277.45%**

Human Resources Goals & Accomplishments

2025 Goals (HR)

(HR 25-1): Staffing and Human Resources Developmer

Name	Status	Priority
Restructure Human Resouces Department	Done	Unassigned
Expand Recruitment and Retention Programs	Working on it	Unassigned
Create an Employee Recognition Program	Working on it	Unassigned
Enhance each stage of the employee life cycle	Working on it	Unassigned
Assess and optimize the employee benefits program	Done	Unassigned
Review Legal Compliance	Done	Unassigned
Design KPI for HR	Working on it	Unassigned
Develop in-house expertise for critical functions	Done	Unassigned
Review and assess current HRIS	Working on it	Unassigned
Create a Leadership Succession Plan	Working on it	Unassigned
Evaluate all non-line staff positions to determine if non-sworn employees can perform them	Done	Unassigned

(HR 25-2): Employee Engagement

Name	Status	Priority
Encourage employee engagement and participation	Done	Unassigned
Create systems to monitor the organizational climate regularly	Working on it	Unassigned

(HR 25-3): Risk Management and Safety

Name	Status	Priority
Implement workplace hazard reporting system	Done	Unassigned
Expand mental health and wellness program	Done	Unassigned

2026 Goals (HR)

(HR 26-1): Compensation Study

Name	Status	Priority
Compensation Study for Administrative Staff	Working on it	Unassigned

(HR 26-2): Training and Professional Development

Name	Status	Priority
Learning and Development track	Not Started	Unassigned
HR Certification and leave administration	Not Started	Unassigned
Officer Training	Not Started	Unassigned

(HR 26-3): Improve Engineer Promotional Process

Name	Status	Priority

Promotional Process for Engineer to mirror the LT/CPT	Not Started	Unassigned

Financial Services

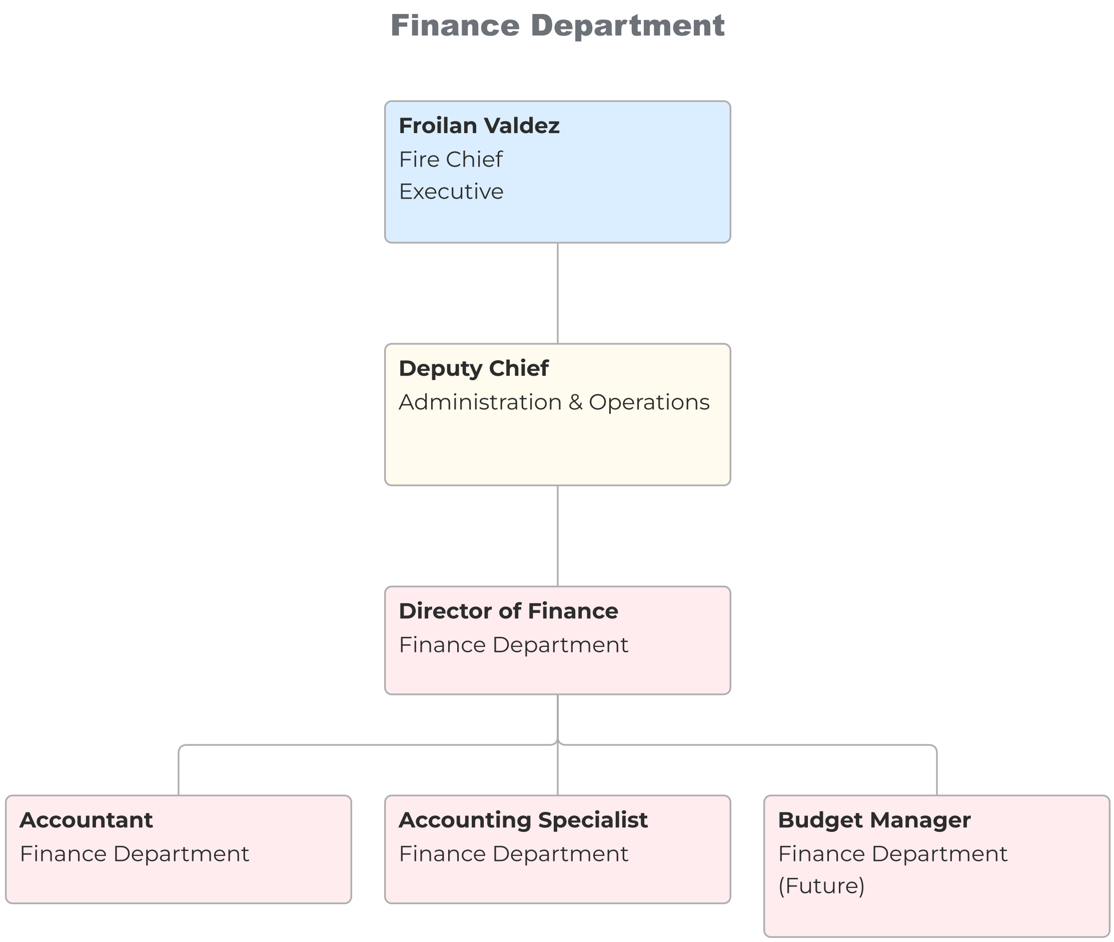
The goal of the finance department is to act as a good steward of the financial resources of the district by maintaining sound financial practices in alignment with generally accepted accounting principles. Through a service-oriented approach, the department acts as a strategic partner with other district leaders to provide data, analysis and knowledge to support them to be effective decision makers. These services include the development and preparation of the annual budget, administration of a complex payroll system, processing of accounts payable and receivable, financial reporting, cash management, and coordination of audit activities. By centralizing these functions, the District promotes internal controls, consistency in financial reporting, and efficient allocation of resources across departments.

Department & Fund Relationship

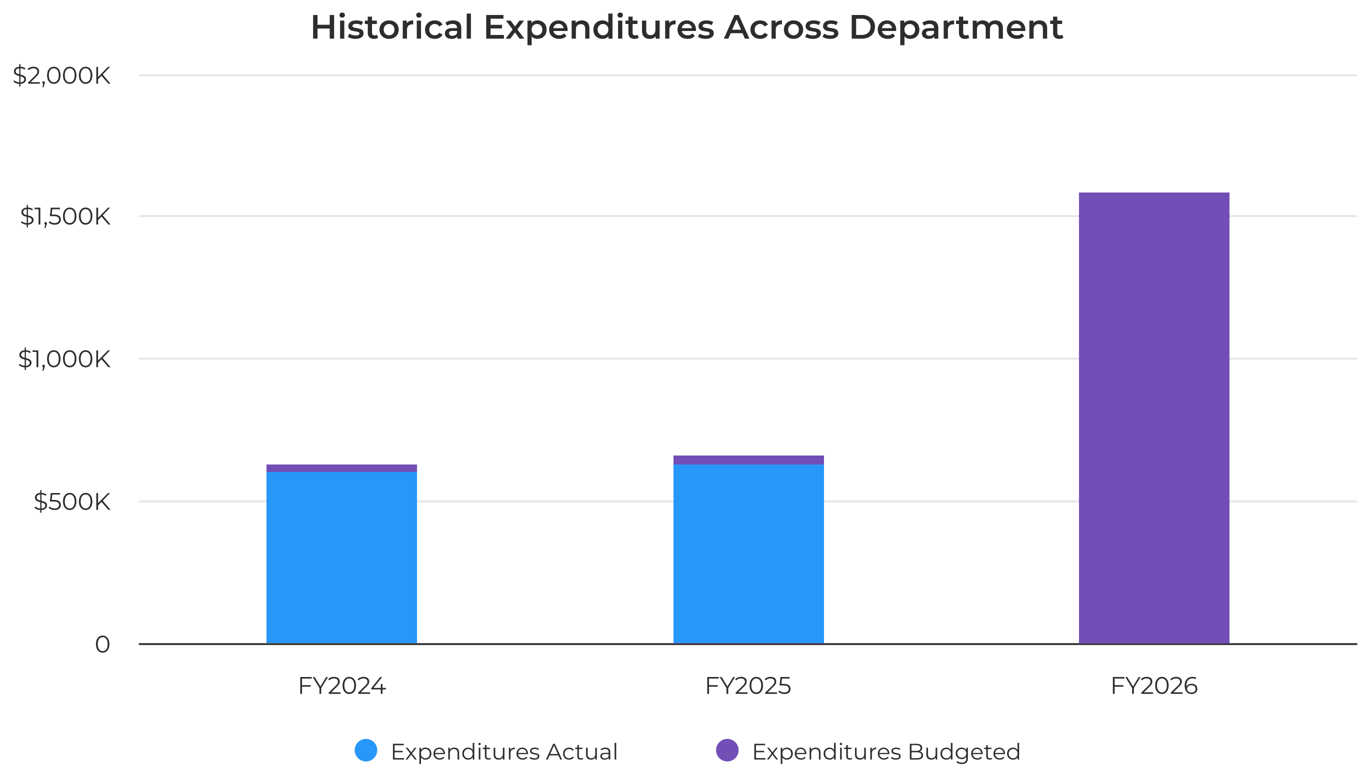
Through General Fund support, the Finance Department provides essential centralized services to all operating and capital funds within the District. Because the Finance Department's responsibilities extend across all funds—including the General Fund, Capital Funds, Debt Service Funds, and any Special Revenue Funds in the future—its work directly supports the integrity and effectiveness of every District program and service.

Finance Department Personnel

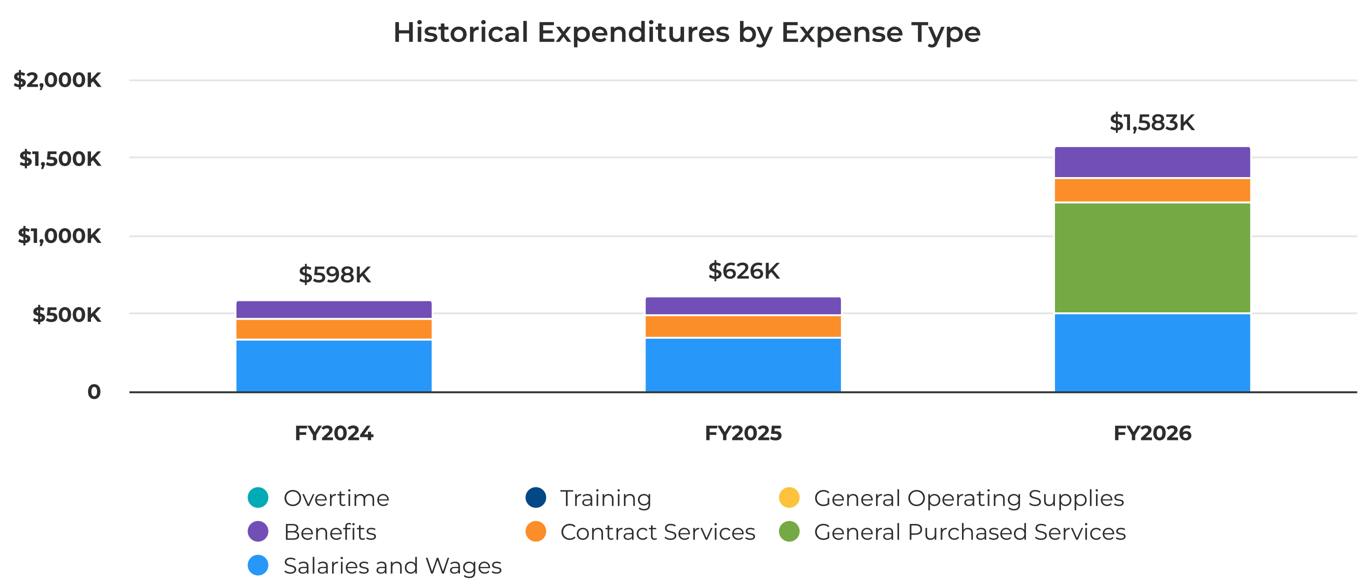
Total FTE: 4



Expenditure Summary



Expenditures by Expense Type

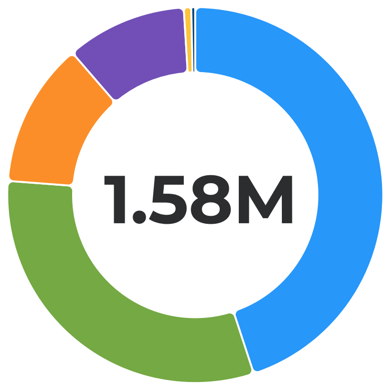


In FY2026, the total expenditures for Financial Services increased significantly to $1.5 million, from the previous year's total of $625,768. The most notable change was in General Purchased Services, accounting for 44.92% of the total budget. This marked increase is largely due to a budget realignment of the Treasurer's fee for property taxes from the Administration Department to the Finance Department. The fee is expected to be $711,740 in 2026 for the taxes collected during the year.

Salaries and Wages also saw a substantial increase, rising by $156,771 or 46.41% to $494,580, now representing 22.7% of the total expenditures. Benefits increased by $73,996 or 60.1%, reaching $197,122 and making up 9.05% of the budget. A new Budget Manager position was added in 2026 and reflected in the increase in these categories. Contract Services grew by $13,676 or 9.1%, totaling $164,000 and comprising 7.53% of the expenditures.

Overall, the FY2026 budget reflects a major shift in expenditure distribution, with General Purchased Services becoming the largest category, surpassing Salaries and Wages, which was the largest category in FY2025.

FY26 Expenditures by Expense Type



General Purchased Services	$711,740	44.96%
Salaries and Wages	$494,580	31.24%
Benefits	$197,122	12.45%
Contract Services	$164,000	10.36%
General Operating Supplies	$10,250	0.65%
Training	$5,300	0.33%

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Overtime	$86	$127	-	-100.00%
Salaries and Wages	$327,844	$337,809	$494,580	46.41%
Benefits	$118,263	$123,126	$197,122	60.10%
General Operating Supplies	$6,876	$9,706	$10,250	5.61%
Training	$5,640	$4,605	$5,300	15.09%
General Purchased Services	$15	$71	$711,740	999,956.20%
Contract Services	$138,972	$150,324	$164,000	9.10%
Total Expenditures	**$597,696**	**$625,768**	**$1,582,992**	**152.97%**

Finance Goals & Accomplishments

2025 Goals (Finance)

(FIN 25-1) Do an RFP for Ambulance Billing Company (carryc

Name	Status	Priority
Write RFP requirements to post (check if there is a MVFR template)	Working on it	High ⚠

(FIN 25-2): Roadmap for implementing new revenue streams

Name	Status	Priority
Research SB24-194 and consult with legal counsel	Done	Low
Create summary info for BOD and New Chief	Done	Low
Create roadmap for pursuing sales tax	Done	Medium
Create roadmap for pursuing impact fees	Done	Medium

(FIN 25-3): Refine Capital Planning

Name	Status	Priority
Create a new Solver template for replacement plan	Stuck	High ⚠
Review amounts used for current cost climate	Done	Medium
Research and project the possibility of cap on one-time project requests	Waiting	Medium

(FIN 25-4): Refine budget process to align with strategic plan

Name	Status	Priority
Conduct a cost analysis of organizational operations to identify areas of chronic variance in budget to actual	Done	High ⚠
Test accuracy of financial projections with actuals from past.	Done	Medium
Set a limit for amount of contingency each program manager can budget	Done	High ⚠
Look at budgeted personnel still unhired and determine if positions are still needed.	Done	High ⚠
Host a budget season kick-off meeting refresher for contributors and define philosophy for creating	Done	Medium

2026 Goals (Finance)

(FIN25-1) Do an RFP for Ambulance Billing Company (carryo

Name	Status	Priority
Write RFP requirements to post	Working on it	High ⚠
Post RFP and provide cut-off dates for response	Working on it	High ⚠
Set up review meetings with EMS stakeholders and pick 3 candidates	Not Started	Medium
Set up final interviews with candidates	Not Started	High ⚠
After selection, determine date for cut-over to vendor for call data	Not Started	High ⚠
Notify chosen vendor of acceptance of proposal	Not Started	Medium
Select interview panel - 2 EMS and 2 Finance	Not Started	Low

(FIN 26-1) Define Long-term financial planning philosophy:

Name	Status	Priority
Incorporate risk assessment and mitigation strategies into the financial planning process	Not Started	Unassigned
Add three years history and five years projection to budget presentation	Not Started	Unassigned
Analyze reliance on one-time revenue and develop a plan to make up the "gap" over five years	Not Started	Unassigned
Get definitive answer from board on pursuing impact fee study	Not Started	Unassigned

(FIN 26-2) Develop direction and authority of the Finance Co

Name	Status	Priority
Review (and revise if necessary) existing Board adopted resolutions that involve finance	Not Started	Unassigned
Prepare for quarterly investment meetings with committee	Not Started	Unassigned

Work with Legal to develop new board resolutions recommended by committee	Not Started	Unassigned

(FIN 26-3) Pursue ballot in November 2026:

Name	Status	Priority
Work with legal counsel to draft ballot language to waive the 5.25% reve	Not Started	Unassigned
Get direction from Board on sales tax initiative	Not Started	Unassigned

(FIN26-4) Implement ClearGov Digital Budgeting

Name	Status	Priority
Discovery meetings completed with vendor	Not Started	Unassigned
Project Plan Development with project manager	Not Started	Unassigned
Set up of basic environment and sandbox for testing	Not Started	Unassigned
Base budget for 2026 imported	Done	Unassigned
User Acceptance Testing	Not Started	Unassigned
Go Live with Module	Not Started	Unassigned
End User Training	Not Started	Unassigned
Budget Assignments to owners	Not Started	Unassigned

Emergency Operations

The Operations Division is dedicated to ensuring the safety and well-being of over 84,000 permanent residents and more than 60,000 daily commuters across its service areas in Boulder and Weld counties, Colorado. Operating 24/7, the division manages all fire, medical personnel, and equipment essential for emergency responses. The Operations Division upholds Mountain View Fire Rescue's core values of trust, teamwork, and professionalism through these specialized teams and a commitment to continuous improvement. It strives to enhance the quality of life for all who live in, work in, or visit the district.

Department & Fund Relationship

The Fire Department is primarily funded through the General Fund and accounts for approximately 71 % of total General Fund expenditures. Personnel costs represent the largest portion of expenditures, consistent with the labor-intensive nature of emergency response services. Funding ensures 24-hour staffing, response readiness, and compliance with state and national safety standards. In addition to general firefighting services, the Department operates several specialized programs that require significant capital investment and lifecycle planning. These programs require specialized apparatus, protective gear, detection and monitoring systems, rescue equipment, and ongoing technical training. Capital equipment such as fire engines, ladder trucks, rescue units, breathing apparatus systems, and communication technology are funded through a combination of:

- General Fund transfers
- Capital Improvement Program (CIP) appropriations
- Grant funding (when available)
- Replacement reserve allocations

Because emergency apparatus and specialized equipment have defined service lives and significant replacement costs, the Department coordinates closely with the Finance Department to maintain a structured replacement schedule and minimize service disruptions.

Programs of Emergency Operations

EMS and SWAT Medic Programs

The EMS program involves providing emergency medical care and transportation to individuals in need. The EMS Division Chief is responsible for the day-to-day operation of the EMS division, ensuring that EMS teams are prepared to respond to medical emergencies, that ambulances and other equipment are properly maintained, and that operations run smoothly during calls for service. The Chief may also develop and enforce EMS-related policies and procedures. The EMS officers are responsible for QA/QI processes and the inventory and purchasing of EMS disposables and durable equipment for line employees. The EMS Coordinator is responsible for organizing continuing education opportunities for EMS personnel, including advanced medical courses, refresher training, and skills practice sessions, to maintain licensure and improve competency.

The SWAT Medic Program integrates paramedics with the Boulder County Sheriff's SWAT team to provide immediate medical care during tactical law enforcement operations. SWAT medics are specially trained to operate in high-risk, hostile, or dangerous environments, providing medical care to injured officers, suspects, or civilians.

Hazardous Materials (HazMat) Program

Station 7 is the designated hazardous materials station and this program is managed by the station's Fire Captain and includes funding for specialized equipment and supplies related to hazardous materials' response. Mountain View Fire requires all line personnel to be trained at the operations level at a minimum. For moderate to high-risk incidents that exceed the capability of Mountain View, the district's HazMat team is a member of the Boulder County Hazmat Authority, a specialized organization that consists of eleven local agencies around Boulder County to coordinate the response to such incidents. Each agency contributes personnel and equipment and the authority provides training for members of the team.

Technical Rescue Program

Station 1 and Station 5 are designated as specialty rescue stations. Station 1 has a medium duty rescue truck and focuses on water, swift water, ice, and vehicle extrication. Station 5 specializes in rope rescue. Mountain View is part of a coalition known as the North Area Technical Rescue Team that can be called upon when incidents require more advanced equipment from other providers in the area. The Fire Captain in charge of managing this program also manages the purchase of extrication equipment for all apparatus. This program includes training for rescue and hosts rope rescue training for other agencies in the area.

Fire Training Program

The Training Division has the responsibility to monitor the fire service standards and criteria established at the

Wildland Suppression Program

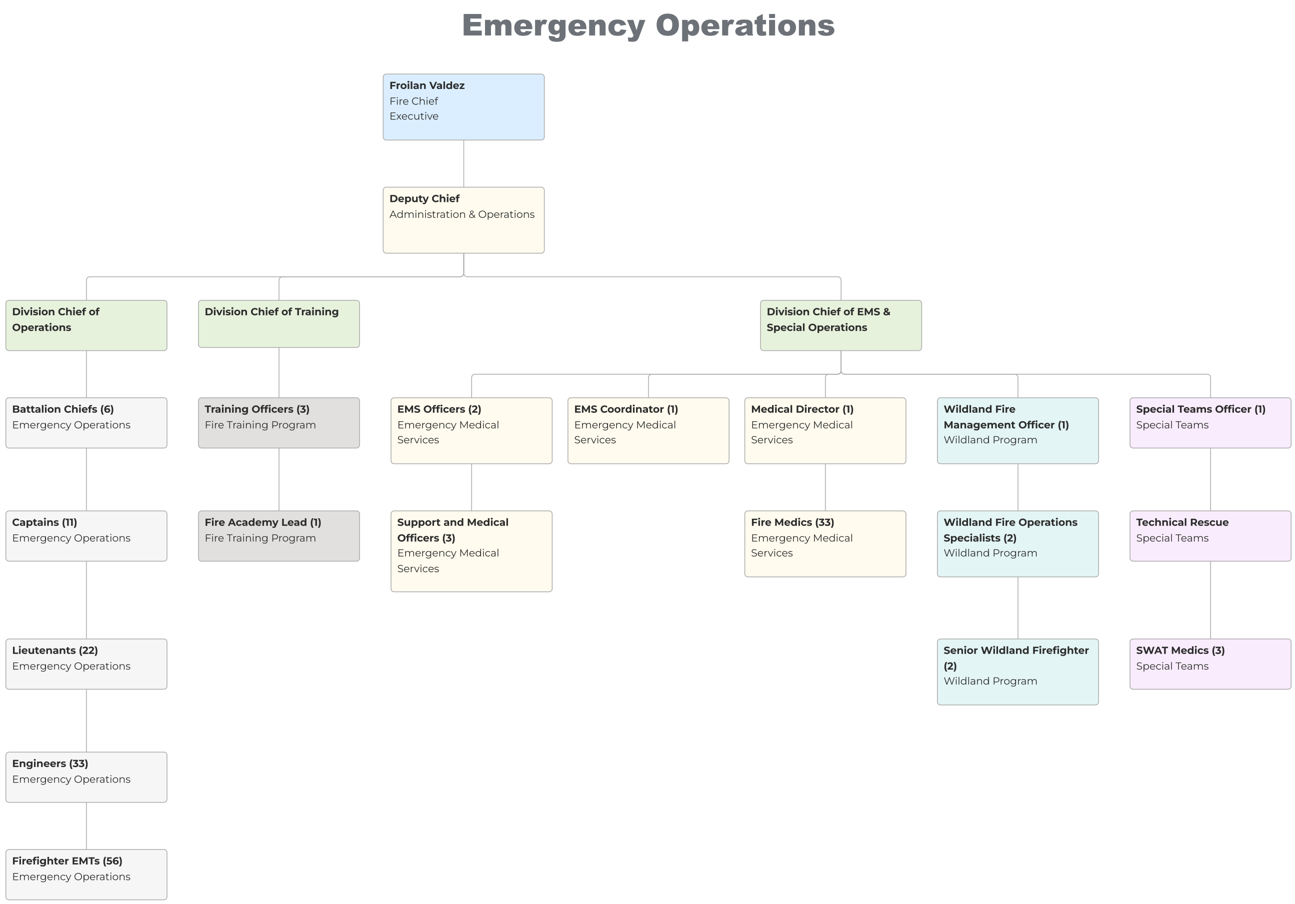
The agency runs a comprehensive wildfire suppression program focused on protecting lives, reducing property damage, and increasing community awareness to help minimize local wildfire risks. Mountain View Fire Rescue has standardized wildland fire apparatus across the district, tailored to support suppression efforts in a variety of fuel types, from grasslands to timber. Each front-line engine and tender is staffed with a minimum of three personnel. Our primary responsibility is to provide an initial attack on all wildland fires, ensuring they are swiftly and effectively extinguished. This may also involve coordinating with local, state, and federal agencies that request mutual aid, enhancing collaboration for a well-coordinated and efficient response.

federal, state, and local levels and to implement training activities to ensure the department is well-prepared. The development of training programs occurs through the research of new and innovative training practices, and a review of the departmental curriculum. The Training Division works closely with regional partners to organize local training events and invite subject-matter experts, enhancing learning and strengthening partnerships.

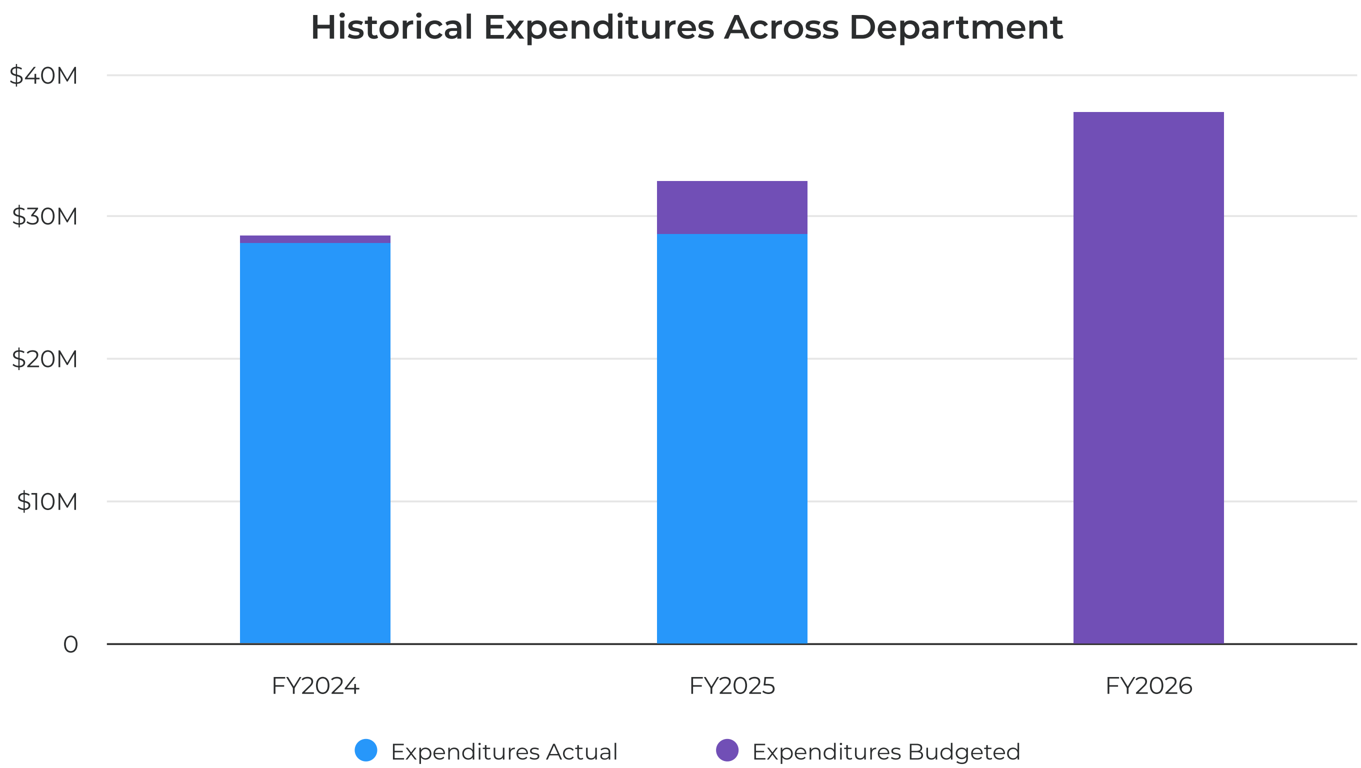
The district is an active participant in both the national wildland fire cooperator system and Colorado's Mutual Aid System (C.M.A.S.). Our units and personnel are deployed locally and nationally to assist in combating the growing threat of wildfires. All personnel are required to meet National Wildfire Coordinating Group (NWCG) firefighter standards and maintain red card certification at the appropriate level.

Emergency Operations Department Personnel

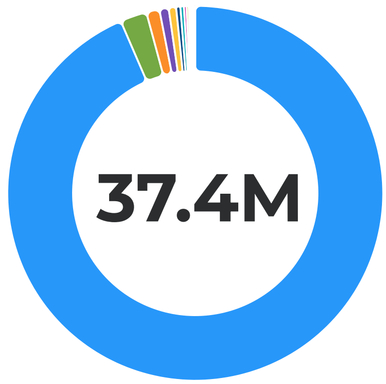
Total FTE: 181



Expenditure Summary



Expenditures by Program



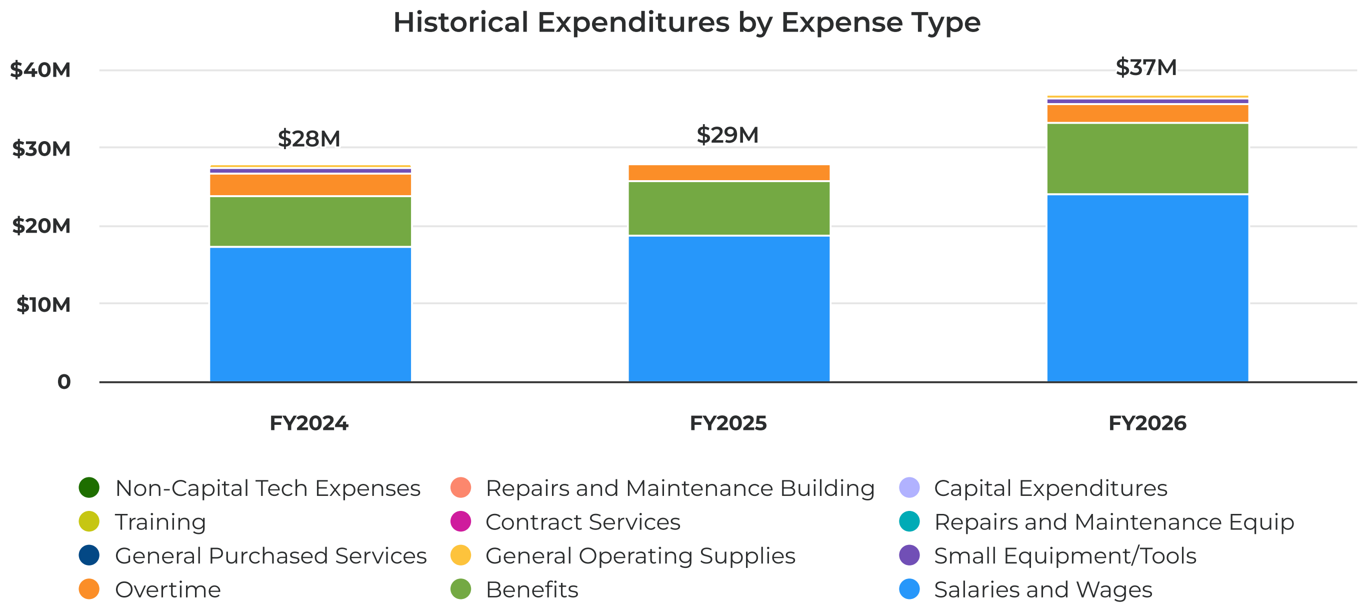
Personnel	$34,974,123	93.51%
Emergency Medical Services	$858,273	2.29%
Personal Protective Equipment	$420,748	1.12%
Tech Rescue	$299,416	0.80%
General Emergency Operations	$238,757	0.64%
Hazmat Program	$134,364	0.36%
SWAT Medic Program	$115,776	0.31%
SCBA Program	$85,325	0.23%
FF Equipment	$68,947	0.18%
Hose and Nozzle Program	$38,611	0.10%
Station 5 Captain's Budget	$25,000	0.07%
Station 2 Captain's Budget	$18,600	0.05%
Station 9 Captain's Budget	$17,000	0.05%
Station 7 Captain's Budget	$17,000	0.05%
Station 6 Captain's Budget	$15,000	0.04%
Station 3 Captain's Budget	$13,000	0.03%
Station 8 Captain's Budget	$12,500	0.03%
Station 1 Captain's Budget	$10,500	0.03%
Station 10 Captain's Budget	$10,000	0.03%
Station 4 Captain's Budget	$6,800	0.02%
Saw Program	$6,600	0.02%
Training Center	$6,000	0.02%
Station 12 Captain's Budget	$4,100	0.01%
Station 11 Captain's Budget	$4,100	0.01%

Expenditures by Program

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Personnel	$26,398,891	$27,645,574	$34,974,123	26.51%
District Administrative Services	$363	-	-	-
Health & Wellness	$2,000	-	-	-
General Emergency Operations	$190,839	$109,172	$238,757	118.70%
Station 1 Captain's Budget	$7,171	$7,873	$10,500	33.37%

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Station 2 Captain's Budget	$18,082	$7,127	$18,600	160.98%
Station 3 Captain's Budget	$15,823	$12,233	$13,000	6.27%
Station 4 Captain's Budget	$2,638	$5,266	$6,800	29.14%
Station 5 Captain's Budget	$9,005	$12,195	$25,000	105.01%
Station 6 Captain's Budget	$9,993	$8,101	$15,000	85.16%
Station 7 Captain's Budget	$7,356	$9,280	$17,000	83.18%
Station 8 Captain's Budget	$7,806	$6,931	$12,500	80.36%
Station 9 Captain's Budget	$13,119	$4,957	$17,000	242.96%
Station 10 Captain's Budget	$6,273	$4,278	$10,000	133.76%
Station 11 Captain's Budget	-	$435	$4,100	843.20%
Station 12 Captain's Budget	-	-	$4,100	-
Training Center	$10,352	$4,915	$6,000	22.07%
Emergency Medical Services	$372,546	$334,399	$858,273	156.66%
SWAT Medic Program	$17,222	$5,318	$115,776	2,077.22%
FF Equipment	$23,827	$12,771	$68,947	439.89%
SCBA Program	$76,715	$41,361	$85,325	106.29%
Hazmat Program	$123,245	$122,480	$134,364	9.70%
Tech Rescue	$63,515	$79,728	$299,416	275.55%
Saw Program	$4,402	$1,766	$6,600	273.68%
Personal Protective Equipment	$506,336	$188,491	$420,748	123.22%
Hose and Nozzle Program	$31,716	$23,291	$38,611	65.78%
Fleet	$30	-	-	-
Wildland Dispatch	$214,842	$112,932	-	-100.00%
Total Expenditures	**$28,134,107**	**$28,760,873**	**$37,400,541**	**30.04%**

Expenditures by Expense Type

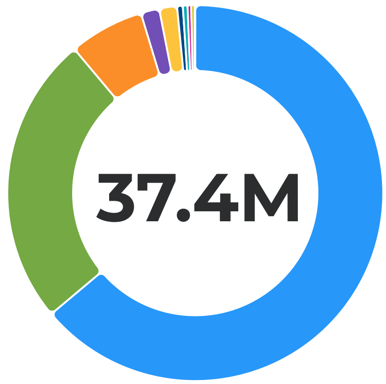


The total expenditures for Emergency Operations in FY2026 increased to $37.4 million, marking a 30.04% rise from the previous year's $28.8 million. In 2026, the Training and Wildland departments became special programs of the Emergency Operations department.

Salaries and Wages remained the largest expense category, growing by $5.3 million or 28.49% to $23.9 million, though its share of the total slightly decreased from 64.65% to 63.88%. Benefits also saw a significant increase, rising by $2.4 million or 34.16% to $9.4 million, representing 25% of total expenditures compared to 24.23% in FY2025. Overtime expenses increased by $214,877 or 9.78% to $2.4 million, reversing the previous year's decline and accounting for 6.45% of the total budget.

General Operating Supplies rose by $211,019 or 55.39% to $592,018, increasing its share from 1.32% to 1.58%. Small Equipment/Tools nearly doubled, increasing by $286,695 or 99.34% to $575,283, moving from 1% to 1.54% of total expenditures. Training expenses experienced the largest percentage increase, surging by $145,167 or 355.69% to $185,980, and increasing its share from 0.14% to 0.5%. General Purchased Services increased by $26,954 or 22.14% to $148,724, while Repairs and Maintenance Equipment rose by $32,927 or 38.4% to $118,675. Contract Services grew by $37,167 or 53.22% to $107,000, and Repairs and Maintenance Building increased by $6,621 to $9,100.

FY26 Expenditures by Expense Type



Salaries and Wages	**$23,891,811**	63.88%
Benefits	**$9,350,595**	25.00%
Overtime	**$2,412,454**	6.45%
General Operating Supplies	**$592,018**	1.58%
Small Equipment/Tools	**$575,283**	1.54%
Training	**$185,980**	0.50%
General Purchased Services	**$148,724**	0.40%
Repairs and Maintenance Equip	**$118,675**	0.32%
Contract Services	**$107,000**	0.29%
Repairs and Maintenance Building	**$9,100**	0.02%
Capital Expenditures	**$8,900**	0.02%

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Overtime	$2,822,475	$2,197,577	$2,412,454	9.78%
Salaries and Wages	$17,162,657	$18,595,019	$23,891,811	28.49%
Benefits	$6,643,707	$6,969,645	$9,350,595	34.16%
General Operating Supplies	$484,080	$380,999	$592,018	55.39%
Non-Capital Tech Expenses	$227	$2,340	-	-100.00%
Small Equipment/Tools	$663,464	$288,588	$575,283	99.34%
Training	$33,968	$40,813	$185,980	355.69%
General Purchased Services	$135,817	$121,770	$148,724	22.14%
Contract Services	$88,191	$69,833	$107,000	53.22%
Repairs and Maintenance Equip	$96,592	$85,748	$118,675	38.40%
Repairs and Maintenance Building	$2,931	$2,479	$9,100	267.03%
Capital Expenditures	-	$6,062	$8,900	46.82%
Total Expenditures	**$28,134,107**	**$28,760,873**	**$37,400,541**	**30.04%**

Emergency Operations Goals & Accomplishments

2025 Goals (Operations)

(OPS 25-1): Develop and deliver a strategy to address succession plan

Name	Status	Priority
Conduct an analysis to identify key and leadership mission-critical positions that require succession planning.	Working on it	Medium
Design and implement a leadership development program that includes formal training, mentorship, and shadowing opportunities.	Working on it	Medium
Develop formal knowledge transfer processes for retiring or exiting leaders, such as documentation, coaching, and job shadowing.	Working on it	Medium
Develop individual development plans for employees focusing on the skills and experiences needed for targeted future roles.	Working on it	Medium

(OPS 25-2): Ensure apparatus, tools, and equipment resource management policies, processes, and procedures are in place to support the department's mission. Goal #4 Obj. #1

Name	Status	Priority
Conduct an audit of existing resource management policies, processes, and procedures to find strengths and areas for improvement.	Working on it	Medium
Create a resource allocation process that prioritizes critical operational needs and ensures the best use of personnel, equipment, and financial resources.	Not Started	Unassigned
Integrate resource management processes with the department's financial planning and budgeting procedures.	Not Started	Unassigned
Develop a system for tracking resource usage, availability, and needs, offering insights to support decision-making.	Not Started	Unassigned
Implement a multi-year plan for the purchase of large apparatus. If one is already in place, ensure it is representative of the current cost climate.	Not Started	Unassigned

(OPS 25-3): Tech Rescue Plan (Accreditation)

Name	Status	Priority
Conduct a comprehensive assessment of each discipline of the current Technical Rescue program, including response protocols, equipment, and personnel readiness.	Done	Unassigned
Define the minimum standards of training and certification for each discipline and develop a plan to ensure that currently assigned personnel meet the standards	Done	Unassigned
Secure dedicated funding for the Technical Rescue program, including training, equipment, and personnel development.	Working on it	Unassigned
Create overall plan for tech rescue	Working on it	Unassigned

2026 Goals (Operations)

(OPS 26-5)Develop Battalion Chief Academy for Region

Name	Status	Priority
Curriculum Development	Not Started	Unassigned
Instructor Cadre	Not Started	Unassigned
Partnerships for Delivery	Not Started	Unassigned

(OPS 26-3)Develop Exchange Program with Aurora Fire

Name	Status	Priority
Battalion Chiefs	Not Started	Unassigned
Officer	Not Started	Unassigned
Goals and Objectives of Program	Not Started	Unassigned

(OPS 26-4) Shift Alignment for Training Standards

Name	Status	Priority
Procedures For Sharing Standards	Not Started	Unassigned
SOG Development	Not Started	Unassigned
Implementation of New Standards or Procedures	Not Started	Unassigned

(OPS 26-1): Develop and deliver a strategy to address succession plan

Name	Status	Priority
Conduct an analysis to identify key leadership and mission-critical positions that require succession planning.	Working on it	Medium
Design and implement a leadership development program that includes formal training, mentorship, and shadowing opportunities.	Working on it	Medium
Develop formal knowledge transfer processes for retiring or exiting leaders, such as documentation, coaching, and job shadowing.	Working on it	Medium
Develop individual development plans for employees focusing on the skills and experiences needed for targeted future roles.	Working on it	Medium

(OPS 26-2): Review and consolidate apparatus, tools, and equipment resource management policies, processes, and procedures

Name	Status	Priority
Ensure apparatus, tools, and equipment resource management policies, processes, and procedures are in place to support the department's mission. (copy)	Scheduled	Unassigned
Conduct an audit of existing resource management policies, processes, and procedures to find strengths and areas for improvement.	Not Started	Unassigned
Create a resource allocation process that prioritizes critical operational needs and ensures the best use of personnel, equipment, and financial resources.	Not Started	Unassigned
Integrate resource management processes with the department's financial planning and budgeting procedures.	Not Started	Unassigned
Develop a system for tracking resource usage, availability, and needs, offering insights to support decision-making.	Working on it	Unassigned
Implement a multi-year plan for the purchase of large apparatus. If one is already in place, ensure it is representative of the current cost climate.	Working on it	Unassigned

EMS and SWAT Medic Program Goals & Accomplishments

2025 Goals (EMS & SWAT Medic Program)

(EMS 25-1): Resuscitation Revamp

Name	Status	Priority
Secure spots in RA in Seattle	Done	Unassigned
Collaborate with dispatch for a dispatcher to attend	Done	Unassigned
Attend Resuscitation academy	Done	Unassigned
upgrade high-performance CPR response	Done	Unassigned
Train crews	Done	Unassigned
capture data to measure for benefit	Working on it	Unassigned
Improve cardiac arrest survival in our district	Working on it	Unassigned
identify stakeholders for PDs 2026	Done	Unassigned
develop training plan and implementation for PDs for 2026	Working on it	Unassigned
plan for RA academy for PDs for 2026	Done	Unassigned

(EMS 25-2) Cadaver Lab Training

Name	Status	Priority
Source cadavers for learning purposes	Done	Unassigned
Secure training dates on the calendar	Done	Unassigned
Invite experts to give lectures	Done	Unassigned
Organize cadaver lab training location	Done	Unassigned
Outline training objectives and curriculum	Done	Unassigned
Develop simulation exercises	Done	Unassigned
Implement Cadaver lab training	Done	Unassigned

(EMS 25-3): Standardize EMS Equipment

Name	Status	Priority
complete EMS Standardization project	Not Started	Unassigned
put 2 new ambulances in service (same box for all fleet)	Stuck	Unassigned
Complete transition to all Stryker products (prams)	Working on it	Unassigned

2026 Goals (EMS & SWAT Medic Program)

(EMS 26-1): Whole Blood Program Implementation

Name	Status	Priority
obtain a waiver from the State for whole blood	Working on it	Unassigned
Approve in budget	Not Started	Unassigned
Implement SAM Officers	Not Started	Unassigned
Purchase equipment	Not Started	Unassigned
Train personnel	Not Started	Unassigned
Establish blood products and program with hospital(s)	Not Started	Unassigned
Rollout	Not Started	Unassigned
Monitor effectiveness of the program	Not Started	Unassigned

(EMS 26-2) High Performance CPR Year 2

Name	Status	Priority
Attend resuscitation academy with LE and Community Outreach partners	Not Started	Unassigned
Incorporate LE response into HP CPR program	Not Started	Unassigned
Continue to train multiple times per year with crews	Not Started	Unassigned

incorporate as much training as possible into the community (schools, LE agencies, businesses, etc.)	Working on it	Unassigned
Continue to monitor outcome data	Not Started	Unassigned

(EMS 26-3) Implement Point Of Care Ultrasound (POCUS)

Name	Status	Priority
obtain a waiver from the State	Working on it	Unassigned
design a program and training curriculum	Not Started	Unassigned
Select staff allowed to use POCUS (SWAT and/or SAMs)	Not Started	Unassigned
Rollout program and begin use	Not Started	Unassigned
obtain outcome data and monitor program success	Not Started	Unassigned

Training Program Goals & Accomplishments

2025 Goals (Training)

(T 25-1) Update the Acting Engineer Program (to include engineer

Name	Status	Priority
Research fire department standards	Done	Unassigned
Draft assessments for driver operator roles	Done	Unassigned
Develop case studies on driver operator scenarios	Done	Unassigned
Develop guidelines for feedback and evaluation	Done	Unassigned
Create a scoring system for assessments	Working on it	Unassigned
Test assessments with fire department personnel	Scheduled	Unassigned
Review and revise assessments	Not Started	Unassigned
Train personnel on use of assessments	Not Started	Unassigned
Document assessment process	Not Started	Unassigned

(T 25-2): Develop Program for Acquired Structure Procurement

Name	Status	Priority
Evaluate strengths/weaknesses of current process	Done	Unassigned
Research existing programs	Working on it	Unassigned
Develop process for donating an acquired structure	Not Started	Unassigned
Develop a standard operating guideline for acquired structures	Not Started	Unassigned

(T 25-3): Rework the Training Division's Staffing Model for Growth

Name	Status	Priority
Evaluate workload of the Training Division	Working on it	Unassigned
Define reasonable spans of control	Done	Unassigned
Define project and program assignments	Working on it	Unassigned
Expand training officer qualifications / job descriptions	Working on it	Unassigned
Advocate for continued representation at the FRFA	Done	Unassigned
Align expectations of service	Working on it	Unassigned

2026 Goals (Training)

(T 26-1): Establish the Mountain View Manual for Operational Toc

Name	Status	Priority
Research digital host platforms / consult with IT	Done	Unassigned
Create basic template for manual format / structure	Done	Unassigned
Outline manual chapter content	Working on it	Unassigned
Create an index for easier navigation	Waiting	Unassigned

Identify working groups for chapter content	Waiting	Unassigned
Collect resources for chapter content	Working on it	Unassigned
Develop lesson plan format	Not Started	Unassigned
Develop a Q&A section	Not Started	Unassigned
Post and in-service the manual	Waiting	Unassigned

(T 26-2): Re-Establish VFIS Driver-Safety Program

Name	Status	Priority
Understand district history of driver safety training	Working on it	Unassigned
Evaluate program needs	Done	Unassigned
Weigh alternate programs	Done	Unassigned
Vet alternate programs	Done	Unassigned
Expand driver safety training resource	Working on it	Unassigned
Establish core TO trainer group	Working on it	Unassigned
Expand trainer group	Waiting	Unassigned

(T 26-3): Establish Interagency Training Authority MOU/IGA

Name	Status	Priority
Research existing local authority agreements	Done	Unassigned
Develop training authority concept	Working on it	Unassigned
Promote concept with potential authority partners	Not Started	Unassigned

Wildland Program Goals & Accomplishments

2025 Goals (Wildland Program)

(WL 25-1): Implement a wildland program that adheres to the MVFR standards of cover, ensuring continuous improvement.

Name	Status	Priority
Conduct a comprehensive review of current wildland firefighting capabilities, resources, and personnel and identify gaps in equipment, training, and staffing.	Working on it	Unassigned
Implement regular, specialized training programs for personnel, focusing on wildland firefighting tactics, equipment uses, and safety protocols.	Working on it	Unassigned
Engage with the community to promote wildfire prevention and preparedness, including evacuation plans and fire-safe landscaping.	Working on it	Unassigned
Strengthen partnerships with neighboring fire departments, federal agencies (such as the U.S. Forest Service), and local landowners to create a cohesive response strategy.	Working on it	Unassigned
Conduct After-Action Reviews (AARs) after each wildland fire incident to assess what worked, what did not, and how to improve in the future.	Not Started	Unassigned
Initiate Wildland Duty Officer on-call response program with Consortium Agencies	Working on it	Unassigned
Collaborate on county wide wildland size-up card	Done	Unassigned

(WL 25-2): Implement a wildland program that adheres to the MVFR standards of cover, ensuring continuous improvement.

Name	Status	Priority
Engage stakeholders in planning process	Done	Unassigned
Analyze potential fire zones	Done	Unassigned
Review existing fire department resources	Working on it	Unassigned

Create fire evacuation plans	Not Started	Unassigned
Develop strategies for early detection	Working on it	Unassigned
Outline training and education needs	Working on it	Unassigned
Develop a communication plan	Done	High ⚠
Create a budget for implementation	Working on it	Unassigned
Develop community safety protocols	Working on it	Unassigned

(WL 25-3): Continue to promote and develop the national dispatch program

Name	Status	Priority
Have multiple engines out at any time	Working on it	Unassigned
Request and start type 3 and/or 6 build for upstaffing and dispatch	Working on it	Unassigned
Initiate the fireline medic program	Working on it	Unassigned
Development of suppression module with the City of Boulder	Working on it	Unassigned
Develop single resource opportunities	Working on it	Unassigned

2026 Goals (Wildland Program)

(WL 26-1): Implement a wildland program that adheres to the MVFR standards of cover, ensuring continuous improvement.

Name	Status	Priority
Conduct a comprehensive review of current wildland firefighting capabilities, resources, and personnel and identify gaps in equipment, training, and staffing.	Working on it	Unassigned
Implement regular, specialized training programs for personnel, focusing on wildland firefighting tactics, equipment uses, and safety protocols.	Working on it	Unassigned
Engage with the community to promote wildfire prevention and preparedness, including evacuation plans and fire-safe landscaping.	Working on it	Unassigned
Strengthen partnerships with neighboring fire departments, federal agencies (such as the U.S. Forest Service), and local landowners to create a cohesive response strategy.	Working on it	Unassigned
Evaluate current fire department capabilities and resources to identify strengths and areas for improvement.	Not Started	Unassigned
Initiate Wildland Duty Officer on-call response program with Consortium Agencies	Working on it	Unassigned
Collaborate on county wide wildland size-up card	Done	Unassigned
Design and implement early wildfire detection strategies using technology and risk-based analysis	Not Started	Unassigned
Identify and define training and education requirements for both personnel and public outreach.	Not Started	Unassigned
Develop a comprehensive budget to support implementation of identified needs, including equipment, training, and prevention efforts.	Not Started	Unassigned
Establish clear community safety protocols, including evacuation procedures, defensible space guidelines, and public awareness initiatives.	Not Started	Unassigned

(WL 26-2): Continue to improve and enhance the wildland division adhering to the MVFR standards of cover.

Name	Status	Priority
Conduct a comprehensive review of current wildland firefighting capabilities, resources, and personnel and identify gaps in equipment, training, and staffing.	Working on it	Unassigned
Implement regular, specialized training programs for personnel, focusing on wildland firefighting tactics, equipment uses, and safety protocols.	Working on it	Unassigned
Engage with the community to promote wildfire prevention and preparedness, including evacuation plans and fire-safe landscaping.	Working on it	Unassigned
Strengthen partnerships with neighboring fire departments, federal agencies (such as the U.S. Forest Service), and local landowners to create a cohesive response strategy.	Working on it	Unassigned
Enhance wildland firefighting effectiveness by improving resources and staffing, while actively identifying and addressing gaps in equipment, training, and personnel.	Not Started	Unassigned
Initiate Wildland Duty Officer on-call response program with Consortium Agencies	Working on it	Unassigned
Collaborate on county wide wildland size-up card	Done	Unassigned
Expand and refine specialized, ongoing training programs focused on wildland tactics, equipment operation, and firefighter safety.	Not Started	Unassigned
Partner with the community to increase wildfire prevention and preparedness through education on evacuation planning and fire-resilient landscaping practices.	Not Started	Unassigned
Collaborate with regional fire agencies and landowners to build a unified and strategic wildland response network.	Not Started	Unassigned
Implement an on-call Wildland Duty Officer program in partnership with Consortium Agencies to support regional coordination and response readiness.	Not Started	Unassigned

(WL 26-3): Continue to promote and develop the national dispatch program

Name	Status	Priority
Conduct a comprehensive review of current wildland firefighting capabilities, resources, and personnel and identify gaps in equipment, training, and staffing.	Working on it	Unassigned
Implement regular, specialized training programs for personnel, focusing on wildland firefighting tactics, equipment uses, and safety protocols.	Working on it	Unassigned
Engage with the community to promote wildfire prevention and preparedness, including evacuation plans and fire-safe landscaping.	Working on it	Unassigned
Strengthen partnerships with neighboring fire departments, federal agencies (such as the U.S. Forest Service), and local landowners to create a cohesive response strategy.	Working on it	Unassigned
Foster opportunities for personnel to gain knowledge and experience through national assignments	Not Started	Unassigned
Initiate Wildland Duty Officer on-call response program with Consortium Agencies	Working on it	Unassigned
Collaborate on county wide wildland size-up card	Done	Unassigned
Support staffing and the ability to have multiple engines deployed without compromising coverage.	Not Started	Unassigned
Promote the build-out of Type 3 and/or Type 6 engines to enable flexible upstaffing and rapid dispatch capability.	Not Started	Unassigned
Collaborate with the local cooporators on the creation and deployment of a dedicated wildland suppression module.	Not Started	Unassigned

Encourage and facilitate single-resource assignments to promote professional development and broaden operational expertise.	Not Started	Unassigned

Life Safety

The Life Safety Division focuses on community outreach and fire prevention to reduce fire-related risks and increase public awareness through education and proactive measures. The division conducts risk assessments of the community to identify vulnerable populations or areas with higher fire risks. The Deputy Fire Chief is responsible for writing the recommended standards of cover, taking into account the risks and response times in the District. By engaging with the community, this division helps to foster a culture of safety, ensuring that residents and businesses are better prepared for emergencies.

Department & Fund Relationship

The Life Safety Division is a functional unit within the district and is primarily supported by the General Fund. The General Fund finances the Division's personnel, community risk reduction programs, public education initiatives, inspections, and code enforcement activities. These services represent core governmental functions that are essential to protecting life and property and are therefore appropriately funded through the district's primary operating fund. The Life Safety Division rarely requires significant capital assets to support its mission because its primary functions are prevention, education, inspection, and risk assessment rather than emergency response or suppression.

Programs of the Life Safety Department

<u>Fire Prevention</u>

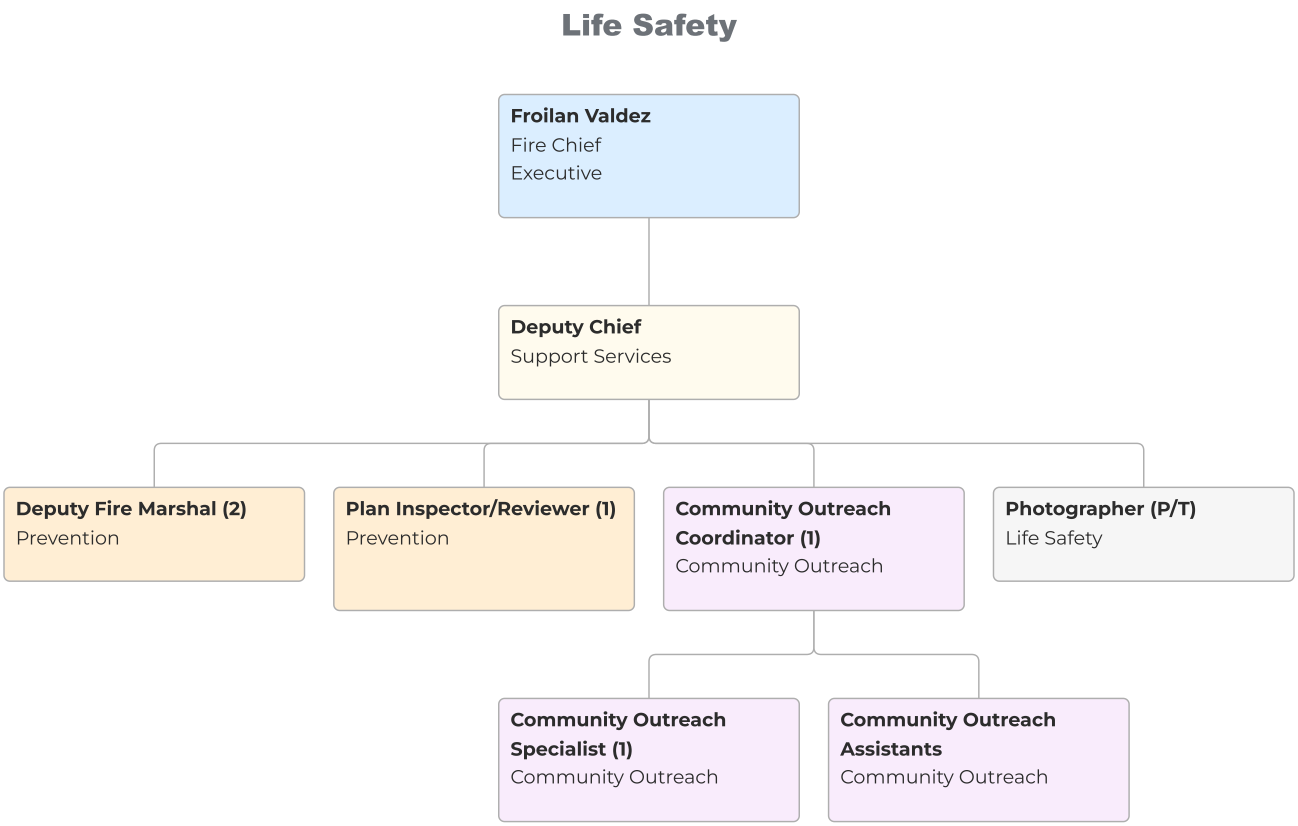
The fire prevention program focuses on identifying and eliminating fire hazards before they lead to emergencies. It accomplishes this goal by conducting routine inspections of residential and commercial properties to ensure compliance with fire codes and recommend fire prevention measures. The division issues fire permits to ensure that new construction complies with current fire codes.

<u>Community Outreach</u>

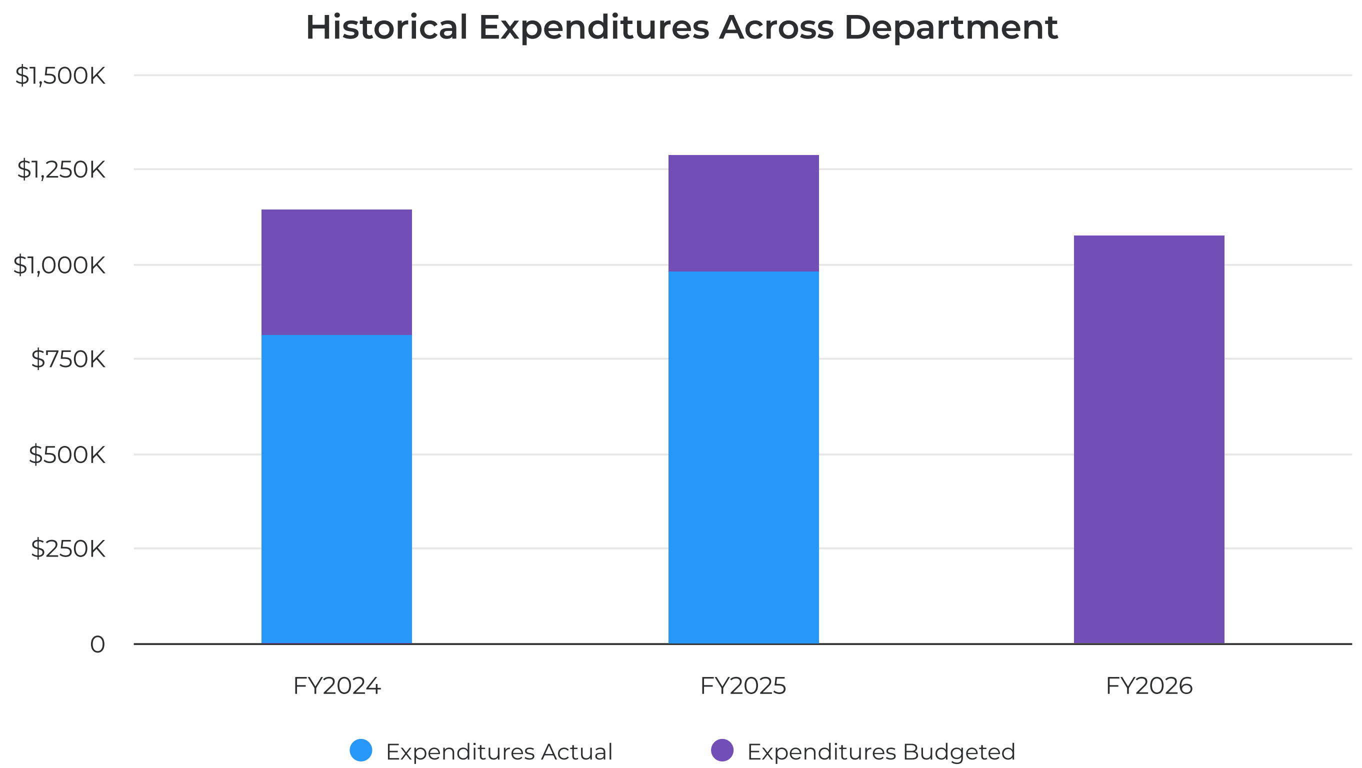
This program is managed by the Community Outreach Coordinator and focuses on building relationships between the community and the fire district. The program often includes fire station tours, educational presentations, and hands-on demonstrations for schools, businesses, and local organizations. Community Outreach staff members also engage in events such as health fairs, safety days, and emergency preparedness seminars to teach residents how to respond in emergencies. The Kid's Fire Academy is a very popular program conducted in the summer.

Life Safety Department Personnel

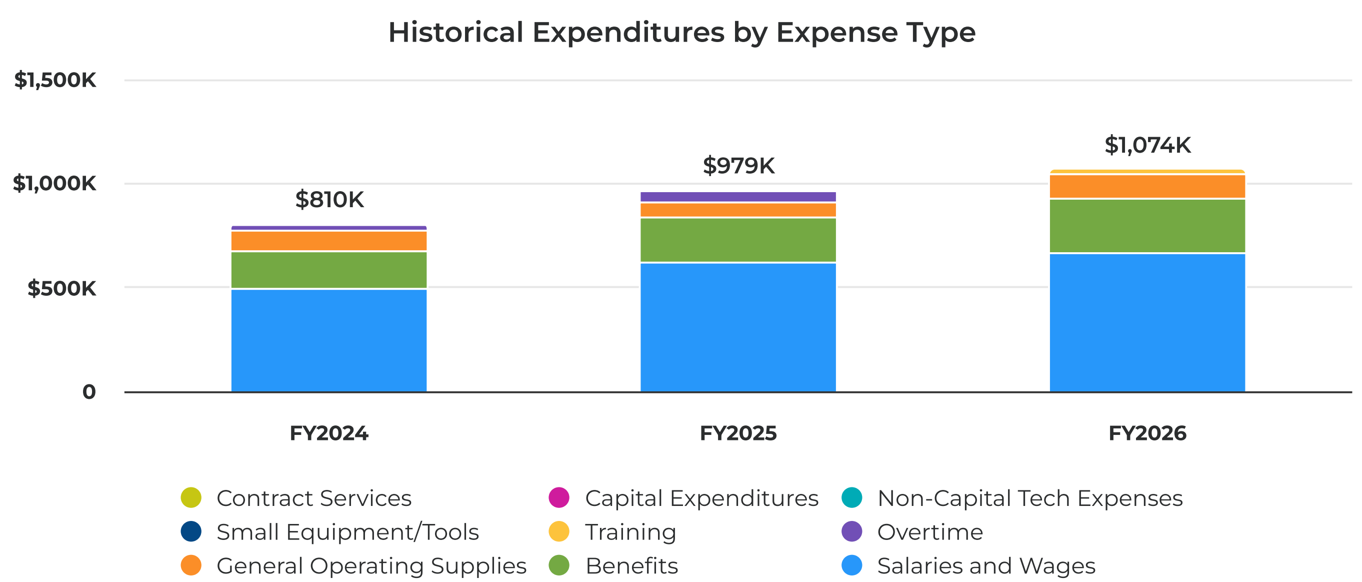
Total FTE: 6



Expenditure Summary



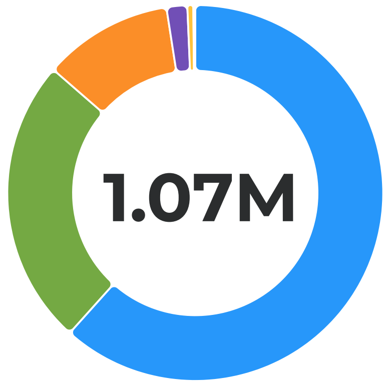
Expenditures by Expense Type



The total expenditures for Life Safety in FY2026 increased by 9.75% to $1.1 million compared to FY2025's $978,653. Salaries and Wages remained the largest expense category, rising by 7.68% to $661,949, though its share of the total decreased slightly from 62.82% to 61.63%. Benefits also increased by 18.96% to $265,931, representing 24.76% of the total budget, up from 22.84% in the previous year.

General Operating Supplies saw a significant increase of 68.53%, growing to $119,800 and increasing its share from 7.26% to 11.15% of total expenditures. Training expenses rose by 78.81% to $19,170, increasing their proportion from 1.1% to 1.78%. Small Equipment/Tools expenses decreased by 23.02% to $5,500, reducing their share from 0.73% to 0.51%.

FY26 Expenditures by Expense Type



Salaries and Wages	$661,949	61.63%
Benefits	$265,931	24.76%
General Operating Supplies	$119,800	11.15%
Training	$19,170	1.78%
Small Equipment/Tools	$5,500	0.51%
Non-Capital Tech Expenses	$1,650	0.15%
Overtime	$52	0.00%

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Overtime	$24,510	$50,443	$52	-99.90%
Salaries and Wages	$494,494	$614,761	$661,949	7.68%
Benefits	$182,965	$223,541	$265,931	18.96%
General Operating Supplies	$94,111	$71,085	$119,800	68.53%
Non-Capital Tech Expenses	-	$457	$1,650	260.80%
Small Equipment/Tools	$140	$7,145	$5,500	-23.02%
Training	$13,730	$10,721	$19,170	78.81%
Contract Services	$156	-	-	-
Capital Expenditures	-	$500	-	-100.00%
Total Expenditures	**$810,107**	**$978,653**	**$1,074,053**	**9.75%**

Life Safety Department Goals & Accomplishments

2025 Goals (Life Safety / Fire Prevention)

(LS 24-3) Provide State Fire Inspector I training for line staff

Name	Status	Priority
Get curriulum for the state FI-I	Done	Unassigned

Paricipate in teaching to the state FI-I	Working on it	Unassigned
Adapt the curriculum for our district	Waiting	Unassigned
Add training sessions for crews to calendar	Not Started	Unassigned
Complete training for line staff	Not Started	Unassigned
Expand training to include specific occupancy types	Not Started	Unassigned
Fire death investigation in structure	Not Started	Unassigned
Fire death investigation in vehicle	Not Started	Unassigned
Who takes the lead on mixed investigations	Not Started	Unassigned

(LS 25-2):Adopt the 2024 International Fire Code and seek ratification by towns/counties

Name	Status	Priority
Modify the adoption document to 2024 code references	Done	Unassigned
Add specific trigger statements for specific jurisdictions	Done	Unassigned
Add amendment about the use of CO monitors in dope grows with CO2 enhancement	Done	Unassigned
Update in the if-then statements for the different code sections	Done	Unassigned
Adopt Appendix O valet trash.	Done	Unassigned
Look up the Amendment that was not clean in the past adoption.	Done	Unassigned
Create a web page that has our submission requirements	Not Started	Unassigned
Make a plan review checklist for Commercial/residential	Working on it	Unassigned
Text to call systems for elevators need to be protected	Done	Unassigned
Hood systems required to be monitored if there is a fire alarm system	Done	Unassigned
Hood System local internal and external notification if no alarm system	Done	Unassigned
Submitted draft of code adoption to Safe Built.	Not Started	Unassigned

(LS 25-3):Expand the custom inspection templates in ImageTrend

Name	Status	Priority
Review the current inspection template set for needs	Working on it	Unassigned
Create a list of templates to use for specific inspections	Not Started	Unassigned
Create new templates to meet the requirements for each new inspection type	Not Started	Unassigned
Update all templates to refer to the 2024 IFC once the adoption is underway	Not Started	Unassigned
Create checklists for Referrals, plan reviews, permits for consistency	Working on it	Unassigned

(LS 25-4)New permit technician position

Name	Status	Priority
Define the job duties and expectations	Not Started	Unassigned
Create the job description	Not Started	Unassigned
Define the hiring announcment	Not Started	Unassigned
Run the hiring process	Not Started	Unassigned
Onboard training	Not Started	Unassigned
Field Shadowing for knowledge	Not Started	Unassigned
90 day reviews	Not Started	Unassigned

2026 Goals (Life Safety / Fire Prevention)

(LS 26-1): Create a risk-based inspection interval system

Name	Status	Priority
Collect data on occupancy risk to identify low, medium, and high risk data	Not Started	Unassigned
Assign low risk occupancies to self inspection or inspection every 3 years	Not Started	Unassigned
Assign medium risk occupancies to inspection every 2 years	Not Started	Unassigned
Assign high risk occupancies to inspection every year	Not Started	Unassigned

(LS 24-2): Adapt the State Inspector 1 curriculum to Mountain View

Name	Status	Priority
Participate as instructors for a presentation of the new state Fire Inspector I curriculum	Waiting	Medium
Adapt the curriculum to the building mix for Mountain View	Not Started	Unassigned
Develop course and testing materials based upon the local occupancy stock	Not Started	Unassigned
Schedule delivery to the stations	Not Started	Unassigned
Deliver instruction to all stations and shifts	Not Started	Unassigned
Submit for testing by state proctors	Not Started	Unassigned
Receive and record certifications	Not Started	Unassigned
Critique and modify the instruction curriculum	Not Started	Unassigned
Plan for next year's delivery	Not Started	Unassigned

Community Outreach Program Goals & Accomplishments

2025 Goals (Community Outreach)

(CO 25-1): Conduct a Citizen's Fire Academy

Name	Status	Priority
Develop curriculum for Fire Ops 101	Done	High ⚠
ID staff members with expertise in weekly topics to assist with teaching	Done	Medium
ID Community/Town Board Members to invite	Done	Medium
Set dates for Fire Ops 101	Done	High ⚠
Send out invitations to Fire Ops 101	Done	Medium
Conduct First Citizen's Fire Academy with Town Officials	Done	Low
Analyze feedback from first academy and make changes to expand curriculum for a 2026 academy that will be open to the general public	Done	Low

(CO 25-2): Conduct THREE weeks of Kid's Fire Academy

Name	Status	Priority
Adjust curriculum to build upon 2024s planning	Done	Unassigned
Add staffing to host an additional week of academy	Done	Unassigned
Recruit Line Crew to help with academy	Done	Unassigned
Send out Save the Dates and Sign Up's to schools	Done	Unassigned
Registration of 24 kids per week for the academies	Done	Unassigned
Conduct week 1 of Kids Academy	Done	Unassigned
Conduct week 2 of Kids Academy	Done	Unassigned

(CO 25-3): Increase Outreach's presence in District Schools

Name	Status	Priority

Name	Status	Priority
Interact with 1.500 students during Fire Prevention Week	Done	Unassigned
Visit all district schools at minimum, 2x per school year	Working on it	Unassigned
Hands Only CPR in ALL district schools and partner with surrounding schools to assist with curriculum and implementation	Scheduled	Unassigned
Fire Safety FIRST: Initiative to visit ALL first grade classrooms in our district and then see those kids again in 3/4, 7, and 9th grade.	Working on it	Unassigned

(CO 25-4): Conduct regular community feedback surveys

Name	Status	Priority
Develop surveys, either generic or specific to classes/events, for all of our community classes and events/interactions	Working on it	Unassigned
Deliver surveys following each class	Working on it	Unassigned

2026 Goals (Community Outreach)

(CO 26-1): Expand Life-Saving Education Across the District

Name	Status	Priority
Increase access to Hands-Only CPR, AED awareness, Stop the Bleed, and home safety education for all groups.	Not Started	Medium
Aim to reach every high school freshman classroom again and re-establish consistent partnerships with school districts	Not Started	Medium
Track number of students trained and confidence evaluations to measure growth and impact.	Not Started	Medium

(CO 26-2): Strengthen Community Presence and Connection

Name	Status	Priority
Prioritize participation in high-impact local events that build trust and visability in every town we serve (schools, neighborhoods, senior groups, faith communities, recreation centers).	Not Started	Unassigned
Introduce at least two new neighborhood-based outreach opportunities to meet residents where they are.	Not Started	Unassigned
Continue building the identity and engagement of "Scout the Fire Safety Dog" as a recognizable safety ambassador.	Not Started	Unassigned

(CO 26-3): Improve Internal Coordination and Team Development

Name	Status	Priority
Ensure outreach assistants and crews receive consistent communication, event prep guidance, and training to feel confident delivering messaging.	Not Started	Unassigned
Hold quarterly team skill-development and alignment sessions on education techniques, public speaking, and safety messaging consistency.	Not Started	Unassigned
Standardize procedures/documents (ICS-style event planning, checklists, and supply workflows).	Not Started	Unassigned

(CO 26-4): Enhance Community Risk Reduction Through Targeted Safety Initiatives

Name	Status	Priority
Use data (call volume patterns, school demographics, neighborhood risk profiles) to guide where and how we deliver education.	Not Started	Unassigned

Increase smoke alarm outreach, battery/lithium-ion fire education, and accessibility support (installations, home risk checks, mobility needs).	Not Started	Unassigned
Develop one annual signature campaign (based on NFPA Fire Prevention Week Topic) to meet the needs of our fire district.	Not Started	Unassigned

(CO 26-5): Build and Strengthen Multi-Agency and Community Partnerships

Name	Status	Priority
Continue collaborative relationships with law enforcement, schools, local medical providers, business associations, senior centers, and city event teams.	Not Started	Unassigned
Create formal partnership workflows (simple MOU structure or recurring meeting schedule) to improve predictability and sharing ownership.	Not Started	Unassigned
Host one District Outreach Roundtable with partner agencies to identify shared needs and expand joint education opportunities.	Not Started	Unassigned

Fleet Operation

The Fleet department strives to keep all apparatus well maintained and safe. The maintenance division employs Emergency Vehicle Technicians (EVT) who are located in the fleet maintenance shop located in Erie. Each of these technicians has many years of experience and numerous certifications in emergency vehicle service and repair. Providing maintenance and repair services in-house is a cost savings and allows Mountain View Fire Rescue to have greater control over the quality of services. The maintenance division also repairs apparatus from other districts.

Mountain View Fire Rescue's maintenance department was relocated to a 23,100-square-foot maintenance facility at 5322 County Road 7 in Erie, CO in 2019. This new building offers ample space for Mountain View Fire Rescue staff to perform maintenance on larger fire engines and ladder trucks indoors, protected from Colorado's unpredictable weather. With an impressive 34-foot ceiling height, the facility allows for easy ladder extension and work under trucks.

Department & Fund Relationship

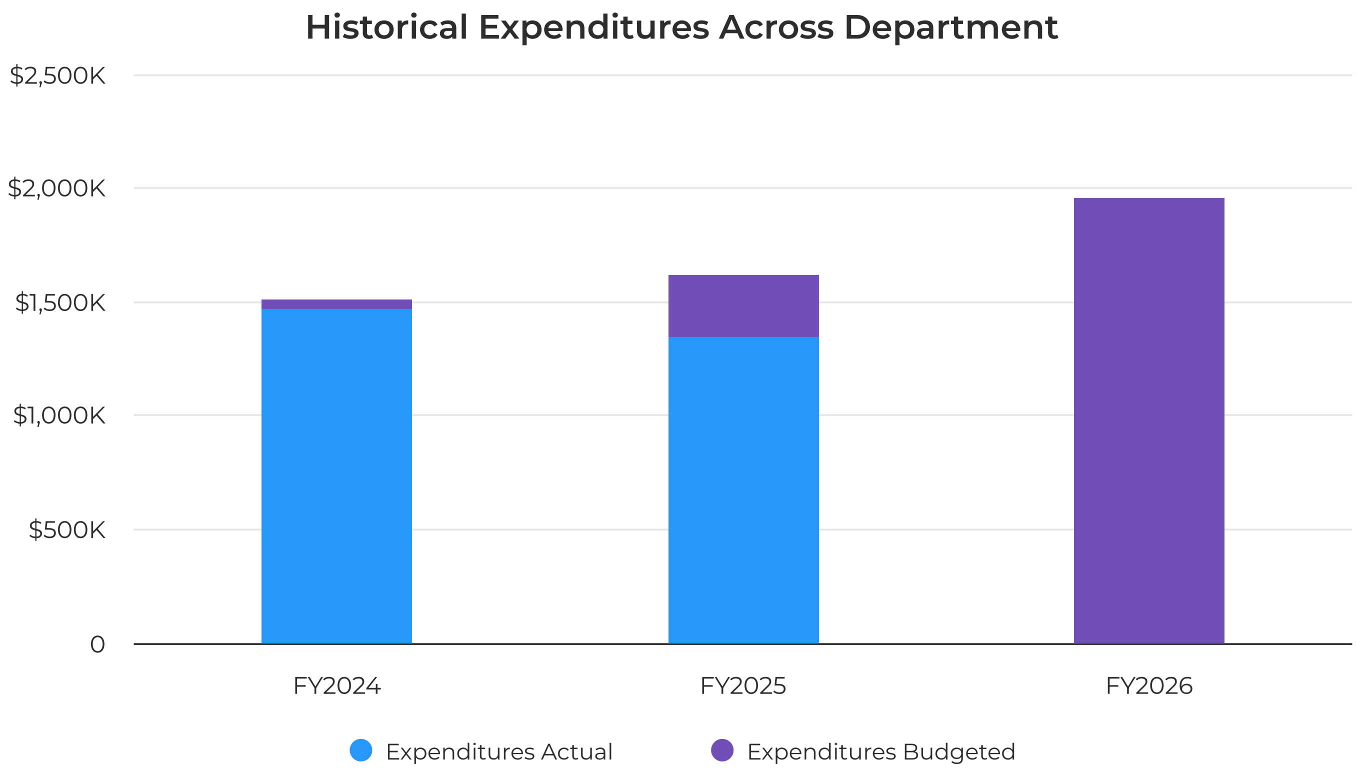
The Fleet Maintenance Division is primarily supported by the General Fund for personnel and operating expenditures, while its capital equipment and apparatus replacement needs are funded through the Capital Reserve Fund. This alignment clearly demonstrates the relationship between the District's functional units and its major funds. Apparatus and fleet replacement requirements constitute the majority of expenditures within the Capital Replacement Plan in the Capital Reserve Fund. The Fleet Maintenance Division plays a central role in informing replacement schedules, lifecycle costing, and capital planning assumptions, ensuring that multi-year financial projections accurately reflect apparatus condition, usage, and long-term reliability.

Fleet Department Personnel

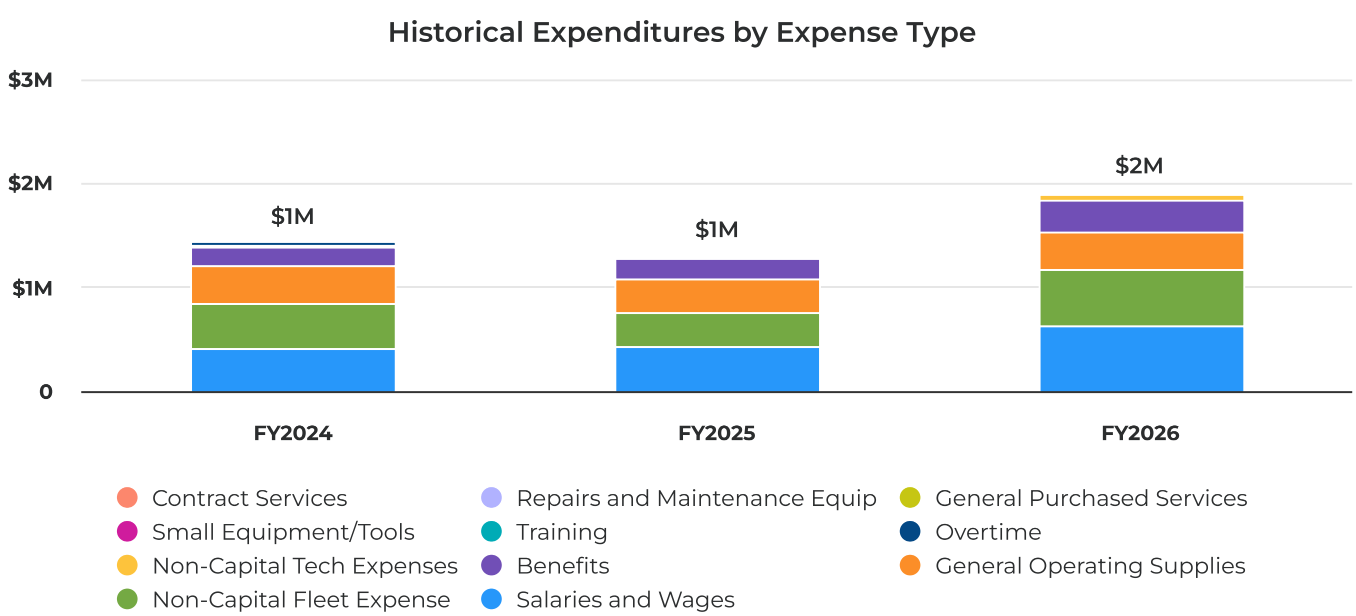
Total FTE: 5

Fleet Maintenance

Expenditure Summary



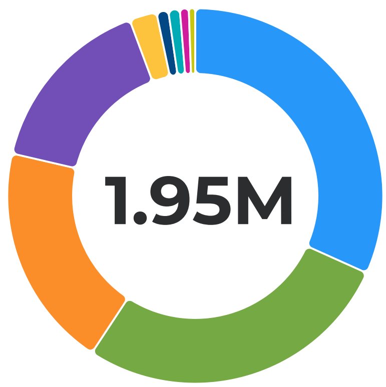
Expenditures by Expense Type



The total expenditures for Fleet Operations in FY2026 increased significantly to $2 million, marking a 45.54% rise from the previous year's $1.3 million. The largest expense category remained Salaries and Wages, which grew by $200,625 or 47.92%, reaching $619,263 and representing 31.73% of the total budget. Benefits increased by $113,422 or 58.75%, reaching $306,470 and constituting 15.7% of the total. An additional emergency vehicle technician (EVT) was added to the budget in 2026 in hopes of expanding the Fleet Operations ability to generate more revenue and maintain District assets.

Non-Capital Fleet Expense also saw a substantial increase of $209,775 or 64.03%, totaling $537,400 and accounting for 27.53% of the budget. General Operating Supplies rose by $51,860 or 15.9%, amounting to $378,115 and making up 19.37% of expenditures. Training expenditures rose by $11,212 or 138.62%, reaching $19,300 and 0.99% of the budget. Small Equipment/Tools increased by $5,907 or 65.32%, totaling $14,950 and 0.77% of the total. Repairs and Maintenance Equipment nearly doubled, increasing by $5,155 to $10,580, which is 0.54% of the budget.

FY26 Expenditures by Expense Type



Salaries and Wages	**$619,263**	31.73%
Non-Capital Fleet Expense	**$537,400**	27.53%
General Operating Supplies	**$378,115**	19.37%
Benefits	**$306,470**	15.70%
Non-Capital Tech Expenses	**$45,750**	2.34%
General Purchased Services	**$20,000**	1.02%
Training	**$19,300**	0.99%
Small Equipment/Tools	**$14,950**	0.77%
Repairs and Maintenance Equip	**$10,580**	0.54%

Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Overtime	$27,112	$26,662	-	-100.00%
Salaries and Wages	$404,828	$418,638	$619,263	47.92%
Benefits	$194,079	$193,048	$306,470	58.75%
General Operating Supplies	$350,002	$326,255	$378,115	15.90%
Non-Capital Tech Expenses	$17,311	$26,178	$45,750	74.76%
Non-Capital Fleet Expense	$441,684	$327,625	$537,400	64.03%
Small Equipment/Tools	$14,227	$9,043	$14,950	65.32%
Training	$14,761	$8,088	$19,300	138.62%
General Purchased Services	-	$143	$20,000	13,856.73%
Contract Services	$4,533	-	-	-

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Repairs and Maintenance Equip	$202	$5,425	$10,580	95.03%
Total Expenditures	**$1,468,739**	**$1,341,106**	**$1,951,827**	**45.54%**

Fleet Department Goals & Accomplishments

2025 Goals (Fleet)

(FL 25-4) Improve inventory management* Adding to 2025

Name	Status	Priority
Identify high-cost and high-volume serialized and un-serialized parts that need to be tracked more efficiently and accurately.	Done	Medium
Perform a full inventory count and enter results in the fleet maintenance management system[FMMS]	Done	High ⚠
Update and correct parts ordering and inventory control in our FMMS.	Done	Medium
Work with FMMS vendor to create weekly inventory ordering reports	Done	Medium
Explore options to automate parts ordering beween the FMMS and select vendors.	Done	Low
Create and document inventory audit and ordering processes	Done	Medium

(FL 25-1):Create or update existing policies that address the use of the fleet facility and apparatus inspections.

Name	Status	Priority
Identify and review existing policies	Done	Medium
Update OPS-1001 - Apparatus Readiness Inspections	Done	Medium
Update OPS-2035 – Maintenance Facility Use	Done	Medium
Review changes to both documents with the Shop Foreman	Done	Medium
Submit updated documents for executive reformatting, review, approval, and enactment.	Waiting	Medium

(FL 25-2):Process documentation – Role of the Shop Foreman: Data entry, data review, specification processes, scheduling, and parts procurement. [Goal #1, Obj. #3]

Name	Status	Priority
Discuss scope with the Shop Foreman to define desired outcome.	Done	Medium
Create outline of daily and weekly duties	Done	Medium
Format outline into a guide and review results with the Shop Foreman	Done	Medium
Post PDF and source Word document to multiple locations for reference and future modification.	Done	Medium

(FL 25-3):Evaluate Fleet-Specific procurement practices [Goal #2, Obj. 3]

Name	Status	Priority
Discuss current practices with the Shop Foreman	Done	Low
Annual vendor review was recorded in the "2025 MVFPD Fleet inventory ordering and auditing guidance" document.	Done	Low
Close out note	Done	Low

2026 Goals (Fleet)

(FL 26-1):Increase outside work volume to be equal to or greater than 2023 levels

Name	Status	Priority
Analyze Historical Data	Not Started	Unassigned
Customer Outreach - Let them know we have capacity again and would like to help them out.	Not Started	Unassigned
Expand Service Offerings	Not Started	Unassigned
Discuss How To Optimize Scheduling - What can we do to increase throughput?	Not Started	Unassigned
Partnership Development - who else would benefit from our service offerings?	Not Started	Unassigned
Marketing & Visibility - Do we want to put anything up on social media?	Not Started	Unassigned
Performance Tracking	Not Started	Unassigned

(FL 26-2):Increase internal fabrication and metalworking capabilities.

Name	Status	Priority
Create equipment layout and general floor plan for North side of the maintenance facility	Not Started	Unassigned
Review equipment options and power requirements	Not Started	Unassigned
Electrical upgrades to the workspace	Not Started	Unassigned
Order equipment	Not Started	Unassigned
Set/Install equipment	Not Started	Unassigned
Train staff on safe use of new equipment	Not Started	Unassigned

(FL 26-3): Define and implement a comprehensive servicing program for our Holmatro Rescue tools

Name	Status	Priority
Determine schedule for MV Holmatro services - Document and publish	Not Started	Unassigned
Order any missing tools and parts needed for service	Not Started	Unassigned
Have meeting with all MV Holmatro trained techs to determine technician scheduling	Not Started	Unassigned
Initial run of service schedule	Not Started	Unassigned
Meeting with MV Holmatro techs to check and adjust service plan	Not Started	Unassigned

Stations and Grounds

The Stations and Grounds program is responsible for ensuring that all physical infrastructure, including fire stations, apparatus bays and other buildings, are well-maintained and functional for both personnel and equipment. This includes the upkeep of HVAC systems, plumbing, electrical, and lighting systems, ensuring all fire stations and district facilities are comfortable and safe for personnel. This goal is accomplished by a combination of outside contractors that conduct regular inspections and preventive maintenance of all fire stations and offices and the Facilities Maintenance Technician that completes work orders submitted by employees for maintenance tasks, appliance repairs and small construction projects. This division collaborates with the Technology Division to maintain access control systems, alarm systems and security cameras.

Department & Fund Relationship

The department operates through a combination of General Fund support for routine operations and the Capital Fund for major construction and renovation projects.

The General Fund provides funding for the department's day-to-day operations, including:

- Preventive maintenance and routine repairs
- Building systems' maintenance (HVAC, electrical, plumbing, life safety systems)
- Custodial and grounds services
- Minor facility improvements
- Contracted maintenance services

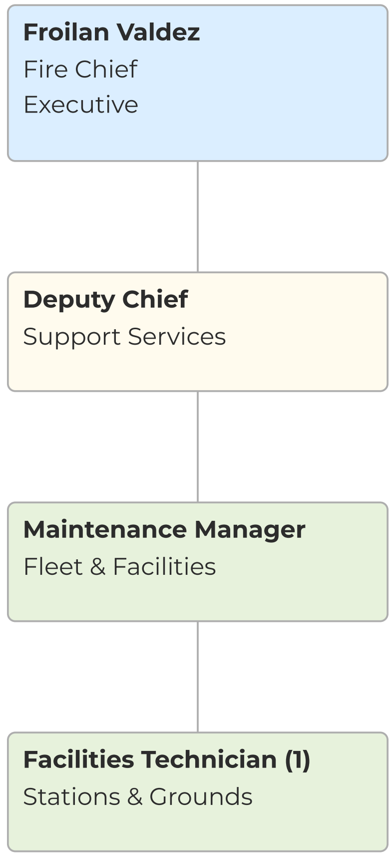
Major facility construction, renovation, and system replacement projects are budgeted within the Capital Fund. The Facilities Maintenance Department manages and oversees these projects in coordination with the Finance Department.

For the current fiscal year, projects administered by the department account for 59% of the total Capital Fund budget, reflecting the large investment in building two additional fire stations.

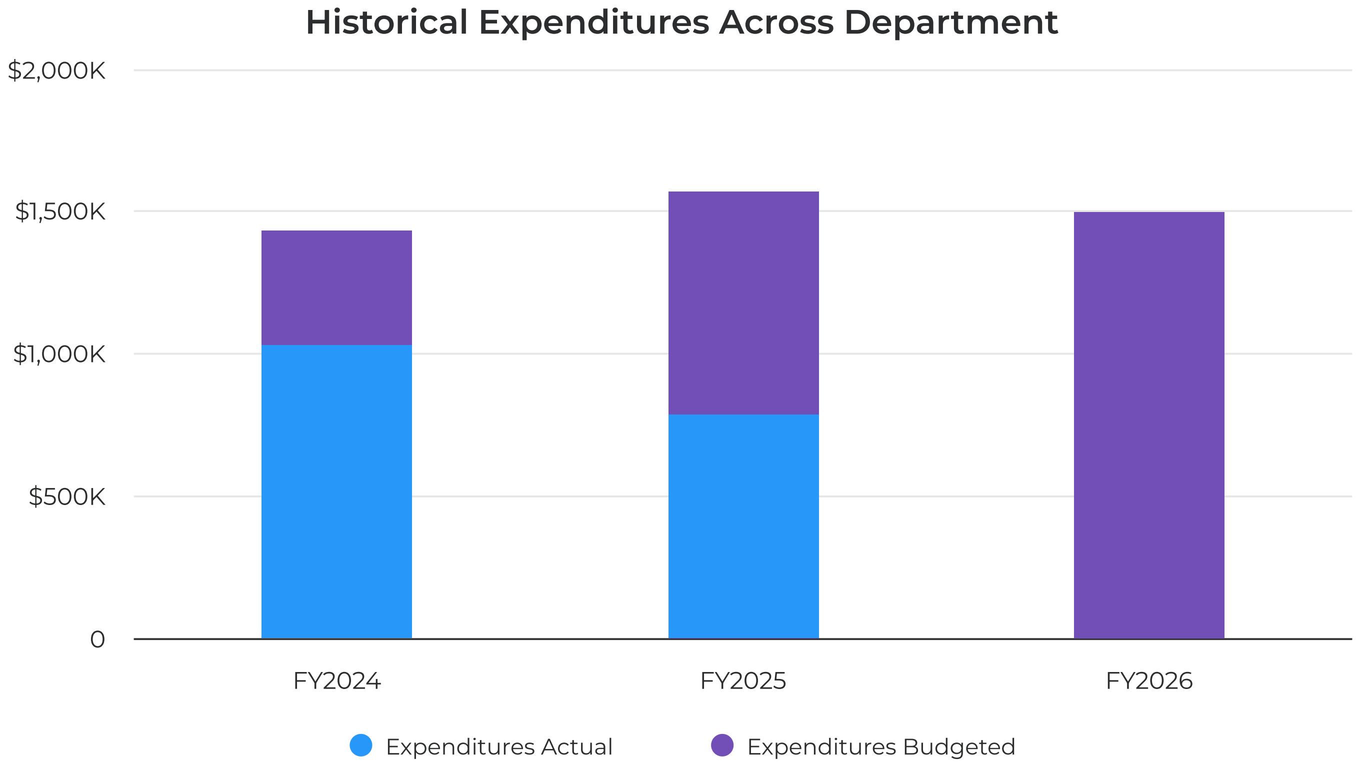
Stations & Grounds Personnel

Total FTE: 1

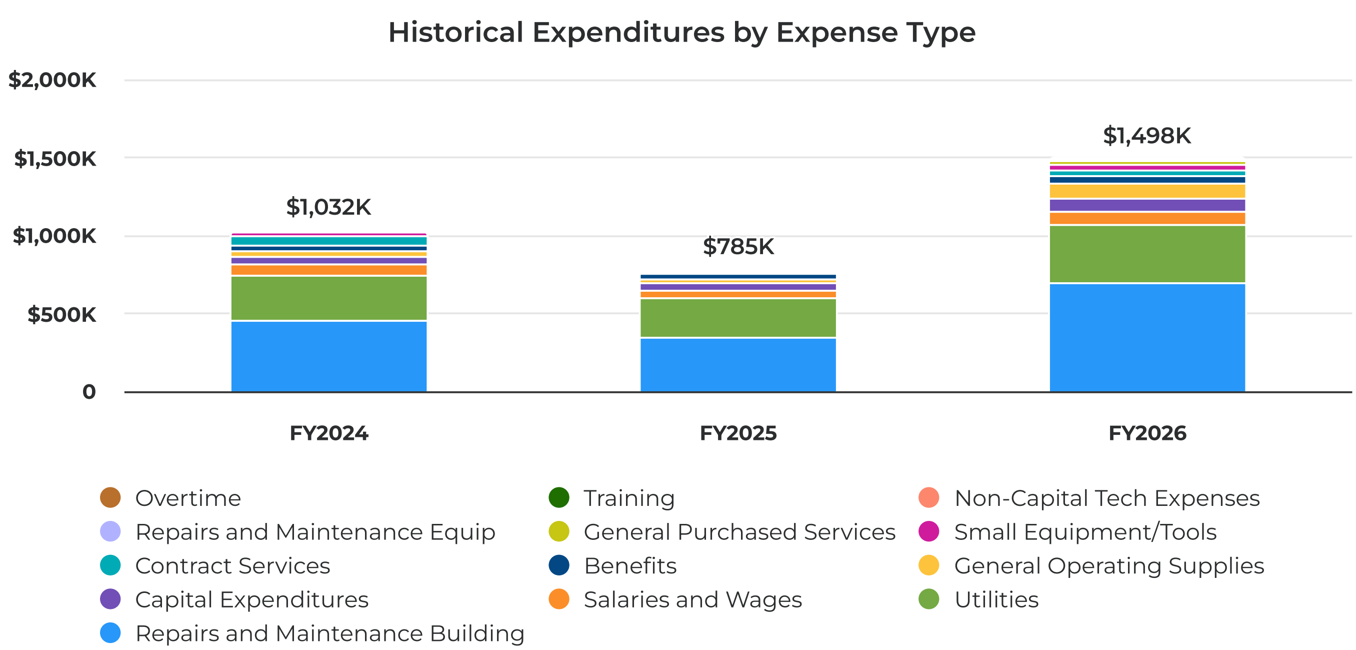
Stations & Grounds



Expenditure Summary



Expenditures by Expense Type



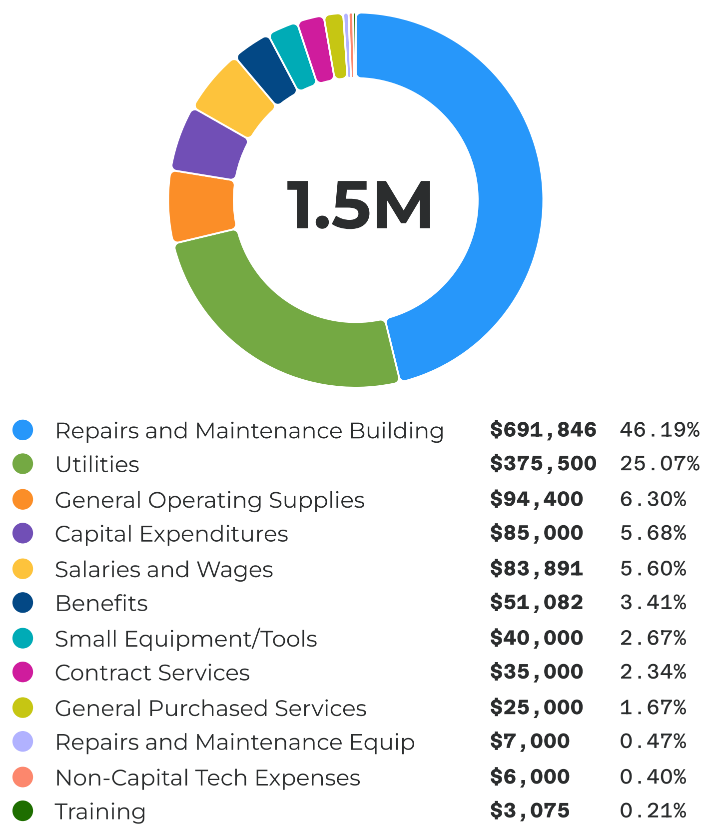
The total budget for Stations and Grounds in FY2026 is $1.5 million, increased from the FY2025 total of $785,450. The largest expenditure category remains Repairs and Maintenance Building, which increased by $343,427, now accounting for 46.19% of the total budget, up from 44.36% in FY2025.

Utilities also saw a significant increase of $128,792 or 52.2%, making up 25.07% of the FY2026 budget compared to 31.41% in FY2025. General Operating Supplies rose substantially by $62,750 or 198.26%, increasing its share to 6.3% of the total budget from 4.03% previously.

Equipment expenditures increased by $36,795 or 76.33%, now representing 5.68% of the budget, up from 6.14%. Small Equipment/Tools expenditures rose by $22,098 or 123.43%, now 2.67% of the total budget, up from 2.28%. Contract Services increased markedly by $28,780 or 462.71%, representing 2.34% of the budget compared to 0.79% previously. General Purchased Services saw the largest percentage increase of $24,405 or 4,103.38%, now 1.67% of the budget, up from a minimal share in FY2025.

Repairs and Maintenance Equipment increased by $4,167 or 147.13%.

FY26 Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
Overtime	$690	$72	-	-100.00%
Salaries and Wages	$74,540	$45,583	$83,891	84.04%
Benefits	$40,144	$36,252	$51,082	40.91%
General Operating Supplies	$31,933	$31,650	$94,400	198.26%
Non-Capital Tech Expenses	-	-	$6,000	-
Small Equipment/Tools	$24,167	$17,902	$40,000	123.43%
Training	-	$1,012	$3,075	203.94%

Category	FY 2024 Actual	FY 2025 Estimated Actual	FY 2026 Adopted	FY 2025 Estimated Actual vs. FY 2026 Adopted (% Change)
General Purchased Services	$1,945	$595	$25,000	4,103.38%
Contract Services	$64,181	$6,220	$35,000	462.71%
Repairs and Maintenance Equip	$9,516	$2,833	$7,000	147.13%
Repairs and Maintenance Building	$449,649	$348,419	$691,846	98.57%
Utilities	$291,567	$246,708	$375,500	52.20%
Capital Expenditures	$43,898	$48,205	$85,000	76.33%
Total Expenditures	**$1,032,230**	**$785,450**	**$1,497,795**	**90.69%**

Stations & Grounds Goals & Accomplishments

2025 Goals (Facilities)

(FAC 24-1) Station 10 Improvements (Carryover from 2024)

Name	Status	Priority
Set Scope of Project	Done	High ⚠
Engineering Analysis	Done	High ⚠
Financial Analysis	Done	Medium
Construction Design	Done	Medium
Acquisition of Land	Done	High ⚠
Construction	Done	Unassigned
Final Inspection	Done	Unassigned

(FAC 24-3) Remodel Station 4 to support stand-alone ambulance crew (Carryover from 2024)

Name	Status	Priority
Decide if using the community room or the North room is the right	Done	High ⚠
Decide on Wember to run the program or directly with a GC	Done	Medium
Architect Selected	Done	Unassigned
Solicit bids for the work	Done	Unassigned
GC mobilization time	Done	Unassigned
Purchase additional furniture	Done	Unassigned
Construction	Done	Unassigned
Final inspections by County	Done	Unassigned

(FAC 24-4) Investigate / Procure / Move to New Admin Building (Carryover from 2024)

Name	Status	Priority
Hire Broker	Done	High ⚠
Contract signed for negotiated price	Done	High ⚠
Investigations during Due-Diligence Period	Done	Medium
Inspector Reports due back	Done	Medium
Collate staff wants/needs	Done	Medium
Create a working scope and program document	Done	High ⚠
Use staff wants/needs to generate a program	Done	Medium
Send out RFP's for Architect	Done	Low
Send out RFP's for GC	Done	Low
Determine concession amounts after inspection reports are back	Done	High ⚠
Final purchase price agreement completed and signed	Done	High ⚠
Select Architect Process	Done	Medium
Select GC Process	Done	Medium
Elevator Monitoring	Done	Medium
Re-Key doors	Done	Medium
Alarm Monitoring	Done	Medium
Ensure Wember has all components in the budget	Done	Medium
Board approves Architect	Done	Medium
Board approves GC	Done	Unassigned
ID long lead components and pre-order	Done	Unassigned
Final Budget Proposal complete and sent to the board	Done	Medium
Board accepts final budget proposal	Done	High ⚠
GC mobilization	Done	Medium
Create a New Home sign for MPP	Done	Unassigned
Solicit bids for moving companies	Done	High ⚠
Update Web Site	Done	Unassigned
Create notification list for all vendor, contacts, Accounts payable	Done	Low
Create blast emails for moving notification	Done	Low
Resubmit needed W9's	Working on i	Medium
Notification to County, state, IRS, DEA,	Working on i	High ⚠
Final inspections	Done	High ⚠
Establish services at the new building: Trash, cleaning, etc.	Done	Medium
Moving Day Admin	Done	Medium
Moving Day Station 13	Done	Medium
Furniture Delivery Date	Done	High ⚠

Furniture Assembly Period	Done	Medium
Moving Day Quarter Master	Done	Medium
RIbbon Cutting	Done	Medium
Setup insurance for building and contents	Done	High ⚠

(FAC 24-5) Sale of Stagecoach Road Building (Carryover from 2024

Name	Status	Priority
Contract with Broker to market/broker the building	Done	High ⚠
Photos for marketing materials	Done	Medium
Clean up Lot line issue	Working on it	Unassigned
Compile a list of items for seller's disclosure	Working on it	Medium
ID furniture to stay after the move to MPP	Done	Medium
ID easy repairs to make the building more saleable	Done	Medium
Repair easy items in OpIQ	Working on it	Low
Create a statement of work for moving company	Done	Medium
Solicit mover's proposals	Done	Medium
Decide on moving company	Done	Medium
Tag items to be moved to new Admin	Done	Medium
Contract with cleaners to do a scrub after moveout	Done	Low
Order packing supplies for offices	Done	Unassigned
Order packing supplies for Quartermaster	Done	Unassigned

(FAC 25-1):Create a facilities evaluation and management program similar to the system used to evaluate the fleet.

Name	Status	Priority
Discuss scope with staff	Done	Unassigned
Review software options	Done	Unassigned
Arrange for product demos	Done	Unassigned
Purchase product: Fiix CMMS for 2026 implementation	Done	Unassigned

(FAC 25-2):Formalize a training program for facilities staff – Evaluate, select, implement system, etc., to enhance skill set and value for the organization.

Name	Status	Priority
Online search for programs	Done	High ⚠
Set up and coordinate an online demo with Vector Solutions	Done	High ⚠
Begin implementation	Done	High ⚠
Go live with system	Done	High ⚠

(FAC 25-3):Document processes for managing the organization's P&L insurance policy.

Name	Status	Priority
Discuss the scope with the Support Service Administrative Assistan	Done	Medium
Provide steps for managing a P&L claim.	Done	Medium
Provide steps for annually renewing the district's P&L insurance.	Done	Medium
Format information into an "Insurance Management Guide."	Done	Medium
Post guide	Done	Medium

2026 Goals (Facilities)

(FAC 26-1):Station 14 Construction

Name	Status	Priority
Carryover from 2025 to continue build process	Not Started	Unassigned

(FAC 26-2):Station 15 Construction

Name	Status	Priority
Carryover from 2025 to continue build process	Not Started	Unassigned

(FAC 26-3):Implement Computerized Maintenance Management S

Name	Status	Priority
Review existing data	Not Started	Unassigned
Plan for data	Not Started	Unassigned
Cleanse data and prepare for import	Not Started	Unassigned
Set up system controls - as required	Not Started	Unassigned
Perform base configuration	Not Started	Unassigned
Develop and document procedures	Not Started	Unassigned
Import data	Not Started	Unassigned
Create workorders to test functionality	Not Started	Unassigned
Create Scheduled Maintenance Plans	Not Started	Unassigned
Training	Not Started	Unassigned
Monitor and fine-tune	Not Started	Unassigned
Closeout	Not Started	Unassigned

Debt Services Overview

On November 9, 2020, the District entered into an assignment and assumption of bond contracts between the Mountain View Fire Rescue and Rocky Mountain Fire Protection District. The district assumed the debt as part of the merger agreement, which states Mountain View Fire will own all of Rocky Mountain Fire's assets and assume all of their liabilities. The assets became district property on January 1, 2021. The general obligation bonds were issued on September 17, 2019, for an original principal balance of $5,690,000, and the current outstanding principal balance of the bonds is $2,420,000 on December 31, 2025.

The general obligation bonds were issued to fund the renovation and expansion of three fire protection facilities. The bonds are due serially on September 1, with interest of 2.170% payable semiannually on March 1 and September 1; these bonds mature on September 1, 2029.

Standard & Poor's Ratings Services affirmed its 'AA-' long-term rating on Rocky Mountain Fire Protection District, Colorado's general obligation bonds. The ratings reflect Standard & Poor's opinion of the district's:
Access to the diverse Denver metropolitan area economy;
Large and diverse property tax base, with strong to extremely strong income and wealth indicators; and
Maintenance of very strong available reserves as a percent of expenditures despite recent drawdowns.

The district's full faith and credit pledge secures the bonds, which are payable from ad valorem taxes without limitation as to rate or amount.

In March 2026, the District entered into a Certificate of Participation (COP) financing agreement to provide funding for the construction of a new fire station. The COP provided $18.0 million in financing proceeds to complete this significant investment in the District's public safety infrastructure. Financing the project through the COP allows the District to distribute the cost of this significant capital investment over the useful life of the facility, aligning debt service with the period in which residents and taxpayers will benefit from the infrastructure.

The COP represents a long-term financing commitment of the District, with annual debt service consisting of both principal and interest. For the current fiscal year, the District has budgeted approximately $1.05 million for principal and interest payments related to the COP.

Debt Service Schedule - 2009 GO Bond

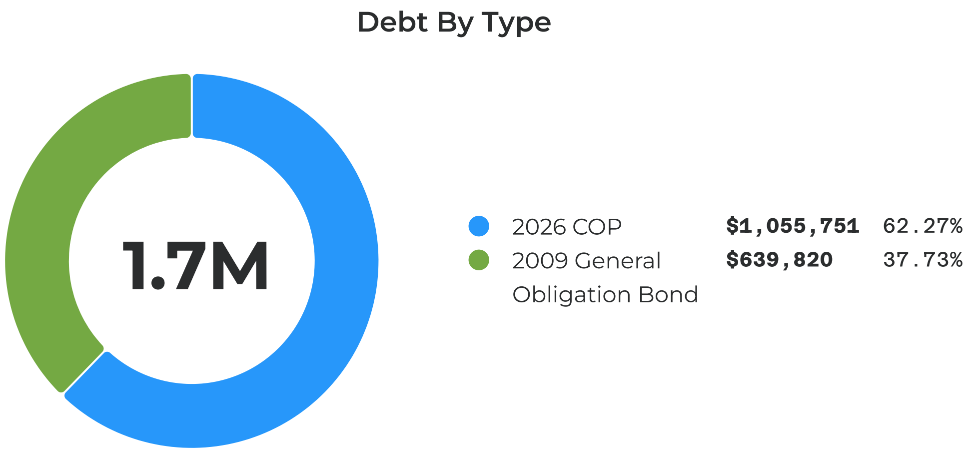
Date	Interest	Principal	Total Payment	Balance
03/01/2020	56,251.40	0.00	56,251.40	5,690,000.00
09/01/2020	61,739.35	520,000.00C	581,739.35	5,170,000.00
03/01/2021	56,094.50	0.00	56,094.50	5,170,000.00
09/01/2021	56,094.50	525,000.00C	581,094.50	4,645,000.00
03/01/2022	50,398.25	0.00	50,398.25	4,645,000.00
09/01/2022	50,398.25	540,000.00C	590,398.25	4,105,000.00
03/01/2023	44,539.25	0.00	44,539.25	4,105,000.00
09/01/2023	44,539.25	550,000.00C	594,539.25	3,555,000.00
03/01/2024	38,571.75	0.00	38,571.75	3,555,000.00
09/01/2024	38,571.75	560,000.00C	598,571.75	2,995,000.00

Date	Interest	Principal	Total Payment	Balance
03/01/2025	32,495.75	0.00	32,495.75	2,995,000.00
09/01/2025	32,495.75	575,000.00C	607,495.75	2,420,000.00
03/01/2026	26,257.00	0.00	26,257.00	2,420,000.00
09/01/2026	26,257.00	585,000.00C	611,257.00	1,835,000.00
03/01/2027	19,909.75	0.00	19,909.75	1,835,000.00
09/01/2027	19,909.75	600,000.00C	619,909.75	1,235,000.00
03/01/2028	13,399.75	0.00	13,399.75	1,235,000.00
09/01/2028	13,399.75	610,000.00C	623,399.75	625,000.00
03/01/2029	6,781.25	0.00	6,781.25	625,000.00
09/01/2029	6,781.25	625,000.00	631,781.25	0.00

Debt Service Schedule - 2026 COP

Date	Interest	Principal	Total Payment
05/01/2026	90,981.64	55,555.56	146,537.20
06/01/2026	90,981.64	55,555.56	146,537.20
07/01/2026	90981.63	55,555.56	146,537.19
08/01/2026	67,672.29	55,555.56	123,227.85
09/01/2026	67,672.29	55,555.56	123,227.85
10/01/2026	67,672.29	55,555.56	123,227.85
11/01/2026	67,672.29	55,555.56	123,227.85
12/01/2026	67,672.29	55,555.56	123,227.85

Debt By Type



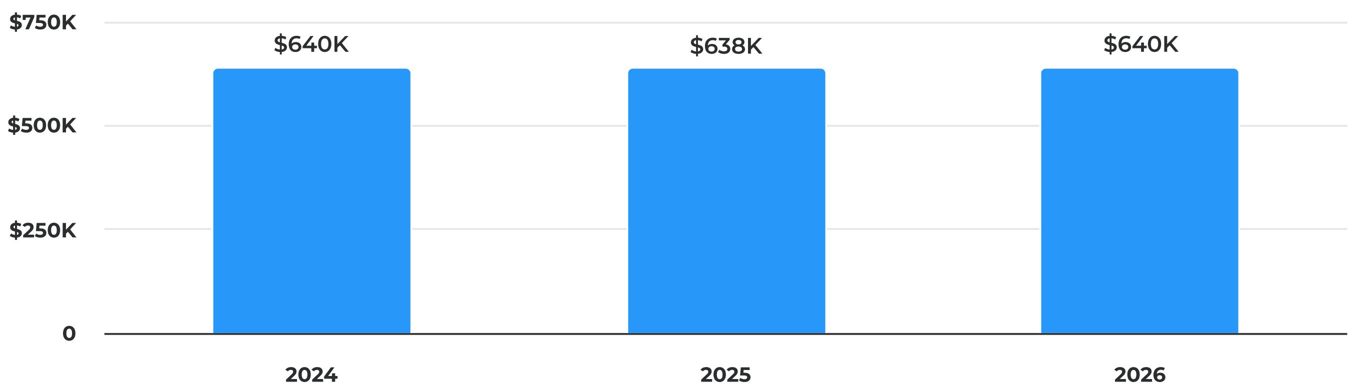
Total Debt

$1,695,570

$1,058,056 (165.97% vs. FY25)

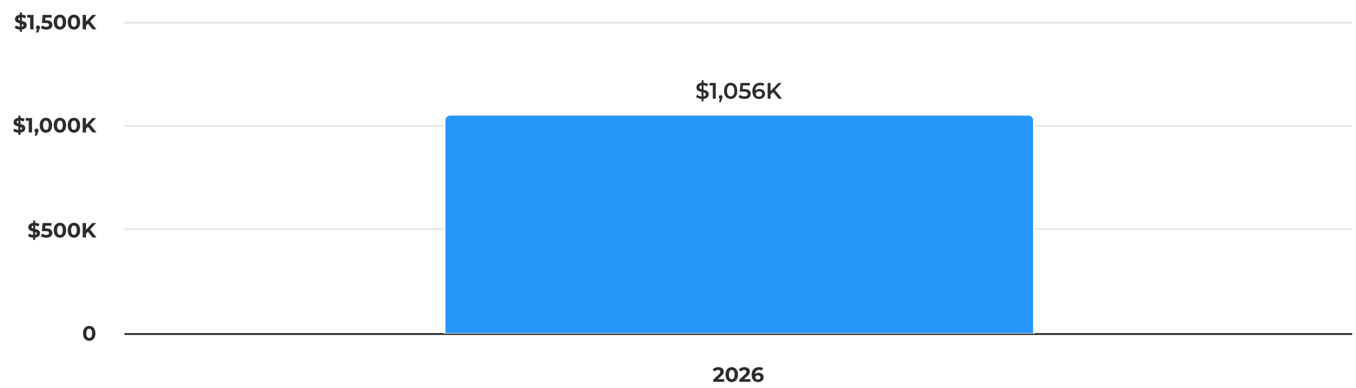
Fund Name	FY2025	FY2026	% Change	$ Change
2009 General Obligation Bond	$637,514.00	$639,819.50	0.36%	$2,305.50
2026 COP	-	$1,055,750.84	-	$1,055,750.84
Total Debt	**$637,514.00**	**$1,695,570.34**	**165.97%**	**$1,058,056.34**

2009 General Obligation Bond



Fund Name	FY2025	FY2026	% Change	$ Change
Principal	$585,000.00	$600,000.00	2.56%	$15,000.00
Interest	$52,514.00	$39,819.50	-24.17%	-$12,694.50
Total Debt	**$637,514.00**	**$639,819.50**	**0.36%**	**$2,305.50**

Debt Service - 2026 COP



Fund Name	FY2025	FY2026	% Change	$ Change
Principal	-	$444,444.48	-	$444,444.48
Interest	-	$611,306.36	-	$611,306.36
Total Debt	**-**	**$1,055,750.84**	**-**	**$1,055,750.84**

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

AFG: Assistance to Firefighters Grant: A federal funding program provided by the U.S. Department of Homeland Security (DHS) to support fire departments and emergency medical service organizations. It offers grants to enhance their ability to protect the public and firefighters from fire and related hazards. The funding can be used for a variety of purposes, including purchasing equipment, providing training, improving facilities, and supporting health and safety programs.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Budget: Estimated revenues and other financing sources are equal to or greater than appropriations (expenditures and other financing uses) for a fiscal period.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

BCHA: Boulder County HazMat Authority: a specialized organization that consists of eleven local agencies around Boulder County to coordinate the response to such incidents. Each agency contributes personnel and equipment and the authority provides training for members of the team.

BCSO: Boulder County Sheriff’s Office

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year’s apportionment along with one year’s committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Certificate of Participation (COP): A financing method of funding capital projects in which investors purchase shares of a government entity's lease revenues, allowing the entity to finance assets without issuing traditional voter-approved general obligation debt.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

C.M.A.S.: Colorado Mutual Aid System: A collaborative framework that allows for the sharing of personnel, equipment, and specialized support between agencies to respond more effectively to emergencies, such as wildfires, natural disasters, or large-scale accidents that require additional resources or expertise. Agencies will establish coordination through formalized mutual aid agreements, ensuring collaboration across jurisdictional boundaries.

Colorado Open Records Act (CORA): Colorado Open Records Act: A state law that grants the public the right to access most records maintained by government agencies in Colorado. Under CORA, individuals can request copies of public records, such as government documents, reports, emails, and other records, with certain exceptions for confidential or protected information.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

DOLA: The Department of Local Affairs (DOLA) serves as the primary interface between the State and local communities. DOLA provides financial support to local communities and professional and technical services to community leaders in the areas of governance, housing, and property tax administration.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

FPPA: The Fire and Police Pension Association administers retirement and death & disability plans for firefighters, police officers, and other first responders throughout the state of Colorado. FPPA also administers local defined benefit pension funds for certain police and fire departments, and for some volunteer fire defined benefit plans.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

IAFF: International Association of Fire Fighters: A labor union representing professional firefighters and emergency medical services (EMS) personnel in the United States and Canada. The IAFF advocates for the rights, safety, and well-being of its members, working to secure better wages, benefits, and working conditions. The organization also focuses on fire safety, public safety policy, and providing resources and training for its members.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

ISO: Insurance Rating Office: The ISO rating is a score assigned to a community based on the effectiveness of its fire protection services. The rating, which ranges from 1 to 10, is used by insurance companies to determine fire insurance premiums for property owners in that area. A lower ISO rating (closer to 1) indicates better fire protection. The rating takes into account factors such as fire department capabilities, water supply, emergency communications, and fire prevention efforts.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

NRSRO: Nationally Recognized Statistical Rating Organization: These are private organizations in the United States that are approved by the Securities and Exchange Commission (SEC) to assign credit ratings to debt securities (like bonds).

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

OSMP: Open Space and Mountain Parks: A department within the City of Boulder, Colorado. It manages and preserves the city's open spaces, natural areas, and mountain parks to ensure their protection and public access for recreation, conservation, and education.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

PERA: Public Employees' Retirement Association: A retirement plan in Colorado that provides pension and other retirement benefits to employees of state and local government agencies, including those working in public schools, universities, and other government entities.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

SCBA: An SCBA (Self-Contained Breathing Apparatus) is a device worn by firefighters and other first responders to provide breathable air in environments that are hazardous or have low oxygen levels, such as during fires, chemical spills, or confined space rescues. The SCBA consists of a facepiece or mask, a breathing valve, and a pressurized air tank, which supplies the wearer with clean, filtered air.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

SWAT: Special Weapons and Tactics

TABOR: Taxpayer’s Bill of Rights: A constitutional amendment passed in Colorado in 1992. TABOR limits the amount of revenue state and local governments can collect and spend, based on a formula tied to inflation and population growth. It also requires voter approval for any new taxes, tax rate increases, or the retention of revenue that exceeds the established limit.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account’s balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank’s reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders’ equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community’s assessed value on property must reflect its market, or full and fair cash value.

Upcoming Board Items

August 18 Meeting:	Board Meeting
September 8 Meetings:	Pension and Regular Board Meetings. Moved to earlier in the month due to the SDA Conference.
September 15-17:	SDA Conference in Keystone, CO
Late October Ceremony:	Ribbon Cutting Ceremony for Station 15 in Erie *(more details to follow)*.
October 13 Ceremony:	Promotional Pinning Ceremony, Administrative offices at 4:30 in the Colorado room
October 13 Meeting:	Board Meeting. Earlier in the month, due to the Budget Presentation Deadline.
November 17 Meeting:	Board Meeting
December 8 Meetings:	Pension and Regular Board Meetings. Earlier in the month, due to the Budget adoption deadline.
December 11 Holiday Party:	Mountain View Holiday Party. Winners Circle, Longmont *(more details to follow).*

Please review the Community Outreach calendars for more event opportunities.